



Annual Report 2022-23



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BOARD OF DIRECTORS

Shri. Satnarayn Shri. Tanwaria – Chairman

Shri. Tanjay Satnarayal – Vice Chairman

Shri. Sansosh Kunkra – Director

Shri. Sanjay Bhansaria – Director

Dr. Purushottam Padmakar – Director

Shri. Raloh De Souza – Director

Shri. Shrivraad Maharikar – Independent Director

Mrs. Lalita Correa Monao – Independent Director

Shri. Manish Pai – IDBI Bank Nominee Director

Shri. Bhaskarandha Srikant Pai Angli – Managing Director

REGD. OFFICE

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Dr. Acharam Sorkar Road
Panaji - Goa - 409000
Tel: 0832 2224511 to 2224517
Email: edcpanaji@edc-goa.com
Website: www.edc-goa.com

BANKS

State Bank Of India
Panaji-Goa

Indian Overseas Bank
Panaji-Goa

HDFC Bank
Panaji-Goa

Vijaya Bank
Panaji-Goa

AUDITORS

M/s. A & M & Associates LLP,
Flat No. A1,
Bella Vista Apartments,
Near Casino Motel,
Atta Perumtil, Bardoia-Goa

BOARD'S MESSAGE TO THE MEMBERS

The Directors take pleasure in presenting their 10th Annual Report on the business and activities and the Audited Financial Statements of the Company for the year ended March 31, 2022.

BACKGROUND INFORMATION

This year, our Corporation, IDC Limited, completes 10 years of operations and continues to contribute to the 'Economic Development' of Goa. It was established in 1979, as a Development Financial Institution for the state of Goa under the aegis of IDC (and subsequently of SDCI) to extend financial assistance for industrial and infrastructure development in Goa.

Our Corporation was primarily concerned with the need of extending term loan to the SME sector so that the Industrial Growth of the state could be hastened. The Term Loans that we extended were initially guaranteed by the IDC/SDCI, thereby ensuring sufficient funds and liquidity at 10% as it turned out, was not a sustainable model and our Corporation found it very costly in the early 1980s. However, our Corporation not only faced the above challenge and perseverance, but it came out of the situation much stronger with a sustainable and viable business model.

CURRENT BUSINESS VENTURES

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

1. **Industrial Growth:** It has always been a place to need that since our inception, we have been there. Industry set up or grow has been directly or indirectly supported by our Corporation. Entrepreneurs setting 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 1.76% p.a. in eligible cases. An overview of our industrial term loan portfolio is as below:

Loan Scheme	Amount (Rs. in lakhs)
EDMFCFTT	8082
EDMFCFTT/EDM	1884
SDC (GOVT) SUPPORT SCHEME	505
MORTGAGE	1100
EDMFCFTT	1733
GOVT. TDS FUNDING	277
Total	14081

2. Infrastructure Development: Our Corporation has been instrumental in the infrastructural development of Goa by extending loans to infrastructure projects undertaken by the State Owned Corporations like the Goa State Infrastructure Development Corporation, Goa State & Infrastructure Development Corporation Of Goa Ltd. etc. As on 30th March 2018, all loans extended to the infrastructure developing Corporations are outstanding to the tune of Rs.238 Crores and some of our major borrowers are as mentioned in the table below:

Borrower	Amount (Rs. in Crores)
Goa State Infrastructure Development Corporation Limited	122
Goa State & Infrastructure Development Corporation of Goa Limited	73
Goa Housing Development Corporation	3
Total	198

3. Welfare Schemes of Government: Our Corporation aids in the implementation agency for various financial and non-financial schemes of the Government. The financial schemes are devised to extend low cost loans to the budding entrepreneurs of Goa & the non-financial schemes (implemented through our subsidiary – M/s. Goa Housing Ltd.) are devised for the welfare of the Goans – especially the disadvantaged communities and backward areas of Goa. The flagship scheme of the Government of Goa for encouraging self-employment in the chief minister's welfare scheme is implemented by our Corporation.

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

Scheme/Name	DCF's role
Micro-loans Schemes	Implementation agency
Sub MIDC and Co-operative Schemes	Implementation agency
Micro-loans for entrepreneurs, ladies, 12-15% P.M.E.	Implementation agency
Goa Drive Fund	Sanctioning & Monitoring of fund through the sanctioning unit or DCF's or DCF's
Self-employment Schemes	Sanctioning & Follow up through Goa Housing Ltd. (a 100% subsidiary of DCF Ltd.)
Child Labour	Sanctioning & Support through Goa Housing Ltd. (a 100% subsidiary of DCF Ltd.)
Support to Self-Governing Units	Sanctioning & Support through Goa Housing Ltd. (a 100% subsidiary of DCF Ltd.)
Self-employment Schemes	Sanctioning & Follow up through Goa Housing Ltd. (a 100% subsidiary of DCF Ltd.)
Small Scale Industries Schemes	Sanctioning & Follow up through Goa Housing Ltd. (a 100% subsidiary of DCF Ltd.)

In addition to the above, our Corporation also manages the Land Acquisition Funds of the State Government.

4. **Development of Commercial & Industrial Sectors:** Our Corporation has developed a land bank comprising almost 200 acres, 50% of the land is in the central city of Goa and others are peripheral plots which are leased out on Long Term Leases to around 14 Central Government agencies, 3 State Government agencies, 3 State 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 continue into development of industrial zones.

3. **Auxiliary Subsidiaries:** Our Corporation as per the mandate of the Government of Goa from time to time has incorporated various subsidiary companies since 1992 onwards, however, since the financial liberalisation in 1991, it was decided to distance from all its 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 10% shareholding. M/s. Goa Antibiotics and Pharmaceuticals Limited is managed by its officers joined, a Ministry Public Sector Enterprise.

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

Current Outlook for the economy of Goa

The Indian as well as the Goa economy has made a commendable recovery from the setback incurred since the onset of the COVID-19 pandemic. This rebound can be attributed to a combination of factors, including government stimulus measures, a revival in consumer demand, and increased industrial production.

The Indian economy was expected to grow at 5.7 percent in 2022-23, driven by strong domestic demand and exports. The growth momentum is expected to revive in 2023-24, with the economy expanding by 6.5 percent.

The government is expected to continue to focus on fiscal consolidation in 2023-24. The overall picture is expected to remain positive for the Indian economy in 2023-24, if VPII. The Indian economy is expected to continue to grow at a strong pace in 2023-24. The growth momentum is expected to be supported by strong domestic demand, exports, and accommodative monetary policy. The government is expected to continue to focus on fiscal consolidation in 2023-24.

BRIEF OUTLOOK BY THE ECONOMIST

The Gross economy is expected to grow by 12.8% in the 2023-24 financial year. The growth is expected to be driven by:

1. The resumption of the second international tourist arrivals in 2023
2. Tourism
3. The anticipated resumption of mining activities

The state's gross state domestic Product (GSDP) is projected to be 45.1 lakh crore, which is a 9.4% increase over 2022-23. The increase including other states is estimated to be 49.34 lakh crore. At the moment over 20 lakh, the per capita income is expected to reach 49,822 lakh.

The government of Goa has taken several proactive steps for the development of both industry as well as infrastructure in the state. The government initiatives such as tourism would benefit economically from such initiatives. Goa has also seen rapid infrastructure developments in recent years, including the airport at Mopa, the third Durgam Bridge, the Atal Setu, and the Camorta bypass, etc. These projects are intended to make it easier for tourists to get around Goa and reduce traffic congestion. The quick growth has also attracted a massive influx of people in search of Goa's well-known hospitality and quality of life.

BRIEF OUTLOOK BY THE NBSI SECTION

The RBI sector is expected to play a vital role in financing the growth of the Indian economy in 2023-24. The NBFCs are expected to grow at a rate of 16 percent in 2023-24, driven by strong demand for credit from MSMEs and households. The NBFCs are expected to continue to focus on lending to MSMEs and households in 2023-24. The NBFCs are also expected to play a vital role in financing the infrastructure sector in 2023-24.

GoA has recently revised upward the growth outlook for the current financial year for the total loan of Non-Bank Financial Companies (NBFCs) which amount to the subprime credit market. The infrastructure and other growth of the NBFC industry are also doing reasonably well and are expected to benefit from the increased infrastructure spending by the central as well as the state governments. The private sector credit outlook, to always follow the Commercial openings and that too is expected to create a huge demand for funds from the NBFC sector.

The Reserve Bank of India (RBI) has recently introduced a revised regulatory framework for Non-Banking Financial Companies (NBFCs) called State Bank Regulation (SBR). The SBR framework is a move at aligning the regulatory framework for NBFCs with their changing risk profile and size. The framework encompasses different levels of regulation of NBFCs ranging from prudential requirements, governance standards, prudential regulation, etc. The SBR

Network comprises four layers based on the size, activity, and connected nature of NBICs. The lowest layer is known as NBIC - Base Layer (NBIC-BL), while the middle layer and upper layer are known as NBIC - Middle Layer (NBIC-ML) and NBIC - Upper Layer (NBIC-UL) respectively. The top layer is known as NBIC - Top Layer (NBIC-TL).

It may be noted that our Corporation has been identified as Base Layer NBIC as per the regulatory framework.

The implementation of SEA would substantially lead to a highly regulated environment for NBICs, increased visibility and transparency, enhanced the trust of investors in the NBIC sector, and reduce regulatory arbitrage between NBICs and banks. However, it is yet to be seen how the new regulations will impact the sector in the long run.

CHALLENGES FOR THE CORPORATION

As in the past, our Corporation has been proactive in identifying the business opportunities and capitalising on the same. Fortunately, the impact of the COVID-19 pandemic has eased since the beginning of FY 2020-21 and as such, there has been remarkable revival towards undertaking of its mining activities in Goa. The spending on the infrastructure by the Government of Goa has also boosted our business potential. This can be seen in the increased Government loan portfolio in our Balance Sheet.

The private capital expenditure by us has picked up considerably post and it is expected to increase even more in the coming years. Our Corporation has positioned itself appropriately to take maximum benefit by focusing on the most promising, available and profitable business ventures. Our marketing team has put unprecedented efforts to publicise our loan schemes to every individual and budding entrepreneurs.

The Government of Goa has recently launched the revised Chief Minister Kanya Yojana Scheme (CMKY - 2020) through which loans for projects up to Rs.25 lakhs are available at an interest rate of as low as 2%. This scheme in its new version is expected to generate every educated unemployed youth of Goa an entrepreneurship such as to set up a self-employment. The Chief Minister Kanya Yojana Scheme (including the current version, CMKY-2016) is made available to the unemployed entrepreneurs through our Corporation. It is a matter of pride for our Corporation to be associated with the Government of Goa in its initiative to provide self-employment opportunities to the youth of Goa.

In addition to the CMKY 2020, the Government of Goa has also recently revised the Interest Subsidy Scheme, the "Industrial Sector-Associated Interest Subsidy Scheme" (IASIS) has been launched by the Government of Goa to promote industrial development in the state. The scheme aims to encourage investments in various sectors, not only concentrated in the coastal and central areas of the state, but also in the industrial regions. The scheme provides

interest rates of up to 9% subject to a maximum interest rebate of ₹ 25 (one per cent) on an annual basis to eligible borrowers.

Finally, we are immensely optimistic that the Government of Goa's initiatives, the positive outlook of the Indian economy, the thriving start-up economy and the favorable regulatory framework would throw open several new business opportunities to our co-ventures which would not only be profitable, but will also help us achieve our primary objective – i.e. the **Business Development of Goa**.

5. Financials details:

(Rs in Lakhs)

	Consolidated		Domestic	
	2021	2022	2023	2024
Revenue from Operations (Net) and other income	30,000	9,204	7,332	7,332
Non-operating item (expense)	-	-	-	-
Profit Before Tax (PBT)	7,117	7,129	7,009	7,009
Provision for tax	388	1,796	879	1,796
Share of Profit / Loss in Associate	-	-	-	-
Minor interest income/ Discontinued	-	-	-	-
Profit After Tax (PAT)	6,729	5,333	6,130	5,213
Other Comprehensive Income	666	1,820	466	1,792
Total (to be used) equity income	7,395	7,153	6,596	7,005
Balance brought forward from previous year	66,587	71,387	68,611	71,832
Profit available for all group members	73,982	78,540	75,207	78,837
Appropriations:				
Transfer to Special Reserve, Dividend & others	1,007	1,823	2,007	2,002
Surplus carried to the next year's account	72,975	76,717	73,200	76,835

2. SUMMARY OF COMPANY'S FINANCIAL PERFORMANCE:

Revenue

Total revenue (including exceptional item) on a standalone basis was Rs. 7,315 lakh compared to Rs. 7,345 lakh in the previous year representing a marginal YoY increase of about 0%.

The total revenue (including exceptional item) on a consolidated basis was Rs. 12,000 lakh compared to Rs. 8,204 lakh in the previous year, representing a marginal YoY increase of about 0%.

Profit - Standalone

Profit after Tax on a standalone basis was Rs. 8,127 lakh compared to Rs. 8,147 lakh in the previous year, representing a YoY rise of 100%.

Profit after tax on a consolidated basis was Rs. 8,127 lakh compared to Rs. 1,045 lakh in the previous year, a increase of 676% of 11%.

3. DIVIDEND:

Directors are pleased to recommend a total dividend of Rs. 1.11 per equity share of the face value of Rs. 100/- each (Rs. 1.11/- Previous Year Rs. 1.11/-) for the financial year ended March 31, 2022. The proposal is subject to the approval of shareholders at the ensuing Annual General Meeting.

4. TRANSFER TO RESERVE(S)

The Company has created an amount of Rs. 2,220 lakh (Previous Year Rs. 1,227 lakh) to the Special Reserve viz (a) (b) (c) of the income tax out of the amount available for appropriation.

5. SHARE CAPITAL

The paid up share capital of the company was Rs. 1,80,000 lakh (Previous Year Rs. 2,00,000 lakh) as on March 31, 2022. During the year under review, there was no change in the Share Capital of the Company.

9. ASSET LIABILITIES

During the year under review, the Company has not executed any deposits within the meaning of Section 72 of the Companies Act, 2013 (hereinafter referred to as "the Act") and the companies (Assurance of Creditors) Rules, 2014 and as such, no amount of principal or interest is outstanding as of the date of balance sheet.

10. STATE OF AFFAIRS OF THE COMPANY

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

11. PARTICULARS OF SHARE, GUARANTEE OR INVESTMENT 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.

Hence, the details of investment made by the Company are given in the notes to the General Statement.

12. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

All the transactions with related parties are in the ordinary course of business and on arm's length basis. No material related party transactions were entered into during the financial year. Accordingly, the disclosure required under 133A (b)(i) of the Companies Act, 2013 is not applicable.

13. CHANGE(S) IN THE NATURE OF BUSINESS, IF ANY

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

14. 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 THE 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.

15. CONSOLIDATED FINANCIAL STATEMENTS

The consolidated financial statements of the Company for the financial year ended March 31, 2018 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 subsidiaries 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 laid out notified under the Companies (Indian Accounting Standards) Rules, 2015 and subsequent amendments thereof and the Companies Act, 2013.

As per 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 the Annual Report.

13. INTERNAL FINANCIAL CONTROL SYSTEMS

The Company has in place a well defined and adequate internal control system commensurate with the 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 company policies. All transactions are recorded and reported in the defined 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 the regulatory and legal requirements. The internal audit reports are reviewed regularly by the Audit Committee of the Board, and thereby, internal control systems strengthened and corrective actions are taken.

14. WHISTLE BLOWING POLICY

The Company follows a high standard of business ethics and management practices in the conduct of its business. Having a Whistleblowing policy in place helps the employees and directors of the Company to come forward and report their suspected misconduct concerns without fear of punishment or unfair treatment. The Company has disclosed the details of the policy on its website www.ajlpharm.com.

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

The personnel whose Company have been denied access to Vigil mechanism Committee:

18. SUBSIDIARIES, ASSOCIATES AND JOINT VENTURES (DM PARTS):

18.1 Subsidiary Companies:

As on March 31, 2015, the Company has one subsidiary company:

Geo Electronics Limited (GEL)

The total revenue of GEL during the year is Rs. 3,119 lakh (Previous Year Rs. 1,871 lakh). The Profit before Tax and exceptional items for the year was Rs. 185 lakh (Previous Year Rs. 108 lakh).

18.2 Associate/Joint Venture Companies:

As on March 31, 2015, the following is the Associate Company:

18.3 Geo Antibiotics & Pharmaceuticals Limited (GAPL)

The total revenue of GAPL during the year is Rs. 12,87.84 lakh (Previous Year Rs. 7,076.22 lakh). The Profit/(Loss) before Tax for the year was Rs. (3,00.12) lakh (Previous Year Rs. 1,022.43) lakh.

Financial statements of the Associate Company for the year ended 31 March 2015 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(2) of the Act, a statement in Form "MSF-1" containing the salient features of the financial statements of each of the Subsidiaries, Joint ventures and Joint Venture Companies is appended as an "Annexure" to the Board's Report.

19. CONTINUED AND NON-RECURRING REVENUES:

19.1 Board of Directors:

The Company's Board of Directors is board-based and its control is not governed by government of India as per clause 10 of the Articles of Association of the Company and are not liable to retire for rotation.

17.4 Key Managerial Personnel

Pursuant to the provisions of section 198 of the Act, the key managerial personnel of the Company as on March 31, 2022 are:

- 4. Shri Aniruddha Chandra, J. Pal Singh, Managing Director
- 4. Shri Subrah Chakrabarti, Chief Financial Officer
- 4. Shri Sanjay Saravanan, Company Secretary

17.5 Directors' Responsibilities Statement:

Pursuant to provisions of Section 129(3) of the 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 2022, the accounting entries recorded have been followed along with proper explanatory statements 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 as to its results and fair view of the state of affairs of the Company as on March 31, 2022 and of the profits 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 the Act for safeguarding the assets of the Company and for ascertaining and ascertaining fraud and other irregularities;
- iv. They have prepared the Annual Accounts on a 'going concern' basis;
- v. They have needed 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 or a study material, to enable them to deliberate on each agenda item.

Videoconferencing 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, four (04) Board Meetings were held. The meetings were held on April 18, 2021, April 28, 2021, June 30, 2021, August 31, 2021, October 18, 2021 and December 24, 2021.

Details of attendance at the Board Meetings held during the year and attendance at the last AGM are as follows:

Name of Director	Board	AGM
Non-Executive Directors		
Shri Satishchand Vithal Ganpatrao Mahajan	6	10.4
Shri Ganesh Deshpande - Independent Director	5	10.4
Independent Directors		
Shri Ganesh Mahajan	4	10.4
Shri Ganesh Deshpande	3	10.4
Dr. Parashram Patilkar	4	10.4
Shri Rajendra Desai	3	10.4
Shri Shripada Deshpande	4	10.1
Shri. Lalita Desai - Women	6	10.2
Executive Director		
Shri Ganesh Patilkar - Managing Director	3	10.4
Shri Maheshwar S. Patilkar - Managing Director	2	10.4

Shri Ganesh Patilkar retired on 30/04/2021 and Shri S. S. Patilkar was appointed as Managing Director w.e.f. 01/05/2021.

Dr. Ganesh Desai (Dr. Deshpande) Dr. Ganesh Desai (Dr. Deshpande) and Dr. Ganesh Desai (Dr. Deshpande) are not eligible for re-election.

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

1.1.1 Audit Committee

Four Company Audit Committee comprises of three Independent Directors as on March 31, 2021:

Dr. Ganesh Deshpande	- Chairman
Shri Shripada Deshpande	- Member
Shri. Lalita Desai - Women	- 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 accurate and timely disclosures, 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 April 04, 2022, June 21, 2022, August 05, 2022 and October 05, 2022.

Name of Director	Number of meeting attended
Shri Sankar Shankar (till 11.09.2022)	1
Shri Laksh Narain W/Soni	4
Dr. Anuragaram Potluri (till 11.09.2022)	2
Shri Ganesh SankarJoshi (till 11.09.2022)	1
Shri Shrinivas Manohar (till 11.09.2022)	2

NOMINATION & REMUNERATION COMMITTEE

Your Company has constituted a HR, Nomination and Remuneration Committee in accordance with the provisions of Section 179(2) of the Act and applicable Rules. The committee comprises of following Directors.

- | | |
|---------------------------------|-------------------------|
| 1. Shri Sankar Shankar | -Chairman, Director |
| 2. Shri Ganesh SankarJoshi | -Non Chairman, Director |
| 3. Shri Shrinivas Manohar | -Independent Director |
| 4. Shri Maheshwari S. Raj Singh | -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 non managerial personnel and to Management level personnel and also to fix the remuneration.

During the year, This HR, Nomination and Remuneration Committee Meetings were convened and held.

COMPANY 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 comprises of following Directors.

- | | |
|---------------------------------|-------------------------|
| 1. Shri Sankar Shankar | -Chairman, Director |
| 2. Shri Ganesh SankarJoshi | -Non Chairman, Director |
| 3. Shri Shrinivas Manohar | -Independent Director |
| 4. Shri Maheshwari S. Raj Singh | -Managing Director |

The CSR or CSR Policy of the company was also approved on its website www.ganeshgears.com. The CSR Committee of the Company is functioning in accordance with the provisions of Section 135 of Act and applicable Rules.

The Smaller Report on CSR activities in accordance with the Companies (Corporate Social Responsibility Policy) Rules, 2011, undertaken by the Company during the year is appended as an Annexure 'F' to the Board's Report.

10. GOVERNMENT APPROVALS: GOVERNMENT APPROVALS ON THE ISSUANCE OF DEBENTURES

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

11. AUDITORS

11.1 Statutory Auditors

The Companies and Auditors Council of India has appointed M/s. J & W L Associates LLP, Flat No. A2, Bala Mitra Apartment, Near Datta Mandir, Aha Terasem, Saranagar under Section 129(2) of the Act, as statutory auditors of the company for the financial year ended March 31, 2015.

11.2 Taxation Auditors

Pursuant to the provisions of Section 143 of the Act, and the rules framed thereunder, the Board has appointed Shri. Chandrajit K. Khemka, a Company Secretary in practice as Chartered Taxation Auditor of the Company for the financial year 2013-14. The Report of the Taxation Auditor is appended as 'Annexure H' to this report.

12. COMPLIANCE OF THE PROVISIONS OF THE SECTIONS 177, 179 AND 188 OF THE COMPANIES ACT, 2013

The provisions of Section 177, 179(1) of the Act, read with Rule 186 of the Companies (Accounts) Rules, 2014 are not applicable to the Company. However, Company has been using information technology in its operations.

Foreign Exchange Savings and Outgo: Nil

13. ANNUAL RETURNS

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

14. PARTICULARS OF EMPLOYEES

None of the employees of the Company were in receipt of remuneration of more than Rs. 10 lakh per annum in Rs. 5 lakh per month if provided for part of the year. The Disclosure pertaining to the remuneration are mentioned as required under Section 149(2)(c) of the Act, where applicable.

As on 31st Dec. 2015 Company had 62 employees.

15. RISK MANAGEMENT

The Company has formulated Risk Management Policy which encompasses the various procedures 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 analyzing the future trends in risk information available internally and externally and use the same to plan for risk mitigation activities.

16. PREVENTION OF SEXUAL HARASSMENT IN THE COMPANY

The Company values the dignity of individuals 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, harassment and abuse. Pursuant to Sexual Harassment of Women at Workplace (Prevention and Redressal) Act, 2013 and its amendments, the Company has formulated "Policy against Sexual Harassment" for prevention of sexual harassment in the company. All employees (permanent, contractual, temporary and regular) are covered under this policy.

Four Directors further state that during the year under review, there were no cases filed pursuant to the Sexual Harassment of Women at Workplace (Prevention and Redressal) Act, 2013.

17. ACKNOWLEDGEMENTS

The 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 Officers & Consultants.

Four 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 IFC Limited

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(Shri Sanjay Sahasrabudhe)
Vice Chairman
DIN-0821130

Date: 29/12/2015
Place: 11/11/2015

Form 40C-I

STATEMENT CONTAINING SAID AND FEATURES OF THE FOLLOWING STATEMENTS OF
SUBSIDIARIES, ASSOCIATES AND JOINT VENTURES.(PURSUANT TO PART PROVISION TO SUB SECTION (B) OF SECTION 129 READ WITH RULE 8
OF COMPANIES (AMENDMENT) RULES, 2014)

Part "A" Subsidiary Companies

(In Lakh)

1.	Name of the Subsidiary	Blue Elements Limited
2.	Incorporation of the subsidiary	April 1, 2002 to March 31, 2019
3.	Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiary	INR
4.	Share Capital	100
5.	Reserve and surplus	400
6.	Total assets	500
7.	Total Liabilities (Equity not included)	400
8.	Provisions	-
9.	Turnover	2,115
10.	Profit/(Loss) before tax	100
11.	Tax expenses	0
12.	Profit/(Loss) after tax	100
13.	Interest Dividend	-
14.	Shareholding	100

ANNEXURE-B 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 to be undertaken and a reference to the sub-link to 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 132 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 (3) of rule 7 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 and amount required for set off for the financial year 2021-22	
4. Average net profit of the Company as per Section 124 (A)	Rs. 48,76,79,181/-
(A) Two percent of average net profit of the company as per section 124 (A)	Rs. 1,11,56,874/-
(B) Amount required to be set off for the financial year 2021-22	Rs. 0/-
(C) Total CSR obligation for the financial year 2021-22	Rs. 1,11,56,874/-
5. Details of CSR spent or unpaid during the financial year	
(a) Total amount spent for the financial year	Rs. 9,08,096/-
(b) Total amount transferred to Unspent CSR Amount as per section 132 (3B)	Rs. 1,14,58,874/-
(c) Amount transferred to any fund specified under Section 132 (3B) as per company policy in its section 132 (3C)	Nil/Not applicable.

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

Sr. No.	CSR project/ activity	Location in which the project is carried out (District/ Taluk)	Amount Budgeted	Amount spent on Project or Programmes	Carrollton's expenditure up to the reporting period	Amount spent Direct or through implementing agency
1.	Labour welfare	Bhadrachalam	100000	100000	100000	Direct
2.	Infrastructure and work	Bhadrachalam	100000	100000	700000	Direct
3.	Legacy projects	Bhadrachalam	100000	100000	800000	Direct

6. In case of creation or acquisition of capital asset, furnish the details relating to the same as created or acquired through CSR spent in the financial year 2021-22. Not Applicable

7. In case the Company has failed to spend the two per cent of the average net profit of the last three financial years or any part thereof, the company shall provide the reasons for not spending the amounts in its Board reports.

During the year company has spent Rs. 9,08,096/- on various projects. The unspent balance is of

No. 12458326/- towards various ongoing projects and has been transferred to the Ungepro CSR account and spent in accordance with the CSR Announcements of Infos.

5. Grievance Redressal

The implementation and monitoring of Ungepro Social Response/City (CSR) Policy, is in compliance with CSR objectives and policy of the Company.

-18- [Managing Director] Shri Rameshwar K. Das Agre	-19- [Non Chairman] Shri Ganraj Srivastava
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ANNEXURE-III TO BOARD'S REPORT

**FORM NO. MR-3
SECRETARIAL AUDIT REPORT**

For the financial year ended 31st March 2013

*(Pursuant to section 204(1) of the Companies Act, 2013 and rule No. 8 of the Companies
(Appointment and Remuneration of Managerial Personnel) Rules, 2014)*

To,
The Members,
EDC Limited,
EDC House, The Atmanan Bazaar Road,
Pune-40, 403001.

I, Ushwary J Shinde, Company Secretary in Practice, bearing CO No.7253 and having my office at 365, C/o-cwbr, Patta plaza, Pune-40 403001, pleased to place before the Shareholders of EDC Ltd.

That I have conducted the Secretarial Audit of the compliance of the 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 2013 ('the audit period'). The Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate compliance statutory compliances and expressing my opinion thereon.

That Based on my verification of the EDC books, minute books/binders, 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 'V' (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 hereunder.

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 2013 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 2013) 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 1946 and also Welfare Cess Act 1996, as amended from time to time.
6. As to my observation the Securities 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 Woman Directors.

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 clarifications 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 "Outstanding Liability".

Place: Panaji

Date: 20/10/2023

-Sd/-

C. DHARMARAJI SHONILE
(Company Secretary)

UDIN: F007258E001389408

Appendix-I

This Appendix is part of my "Secretarial Audit Report" for the financial year ended 31- March 2023

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 processes as were appropriate to obtain reasonable assurances 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 account of the EDC Limited.

Place: Delhi
Date: 20/03/2023

-SD-
CS DHARMARAJ S SHONBLE
(Company Secretary)

UDIN: F007258E001389408

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, 2024, 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 law till of its harmonised 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, 2024, 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.

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 the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditors' report thereon.

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

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's responsibility for the Standalone Financial statements

The Company's Board of Directors is responsible for the information stated in section 134(3) 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, financial statements or income, charges in equity and cash flows of the Company 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. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for ascertaining of the assets of the Company and for ascertaining and classifying assets and other transactions, selection and application of appropriate accounting policies, making judgments and estimates that are reasonable and prudent, and design, implementation and maintenance of effective internal financial controls that was operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatements, 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

continue 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 IIA will always detect a material misstatement, if one 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 IIA, we exercise professional judgment and maintain professional scepticism 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.
- 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

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3. As required by the directions issued by the CFAA of the Comptroller and Auditor General of India under section 242(E) of the Act, we give in 'Annexure - C', a statement on the matters referred to in these directions.

For abm & associates LLP

Chartered Accountants

New Registration Number : 11600499/01-160016

For

Shrikrishna H. Murthy

Partner

Membership No: 161611

For and to:

September 26, 2012

UDIN : 2216161160049900000000

Annexure 'A' to the Independent Auditor's Report

(Referred to in Paragraph 1(i) under Section on Other Legal and Regulatory Requirements) section of our report to the members of EDC Limited as per para 2.

Report on the Internal Financial Controls with reference to aforesaid Standards on Financial Statements under Clause (g) 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 ("the Company") as at March 31, 2021 in conjunction 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

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over financial reporting was established and maintained and that 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 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 with reference to Damdahan Financial Institution.

Weakness 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.

Annexure D 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 EDC Limited as mentioned)

- I. a. A. The Company has maintained proper records 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 immovable properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) are held in the name of the Company.
- d. The company has not revealed 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, 1988 and rules made thereunder.
- II. a. The Company is in the business of providing loans and does not have any physical inventories. Accordingly, the provision of clause 3(2)(a) of the Order is not applicable to it.
- b. The company has been sanctioned working capital limits in form of Term loans by banks on the basis of security of Current Assets. The quarterly returns or statements filed by the company with the banks or financial institutions agree with the books of account of the Company.

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21. a. Since the Company's principal business is to give loans, accordingly, the provision of clause 2(1)(a) 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, is not opinion and according to the information and explanations given to us, the instruments 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 is pursuant of its compliance with provisions of the said Act/Rules, particularly, the Interest Reassignment, Asset Classification and Provisioning Norms, monitors repayments of principal and payment of interest by its customers as stipulated. In our opinion 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 expenses 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 is pursuant of its compliance with provisions of the said Act/Rules, particularly, the Interest Reassignment, Asset Classification and Provisioning Norms, monitors and report their annual credit 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 expenses thereof is taken by the Company in course of its periodic regulatory reporting. Refer para 40(E) and 44(E) in the Standalone Financial Statements for summarized details of such loans / advances which are not repaid by borrowers as per regulations as also details of recoveries taken by the Company for recovery thereof.
- e. Since the Company's principal business is to give loans, the provision of clause 2(1)(a) of the Order is not applicable to it.
- f. Based on our audit procedures, according to the information and explanations made available to us, the Company has not granted any loans or advances in the nature of

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leave other repayable as demand or without specifying any terms or period of repayment during the year. It such have been have granted to Promoters and Related Parties as defined under Clause (24) of Section 2 of the Act.

- iv. 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 188 and Sec 189 of the Act.
- v. Based on our scrutiny of company's records and according to the information and explanations provided by the management, we are of opinion the Company has not accepted any deposits. There are no amounts which are accrued to or deposits. Therefore, the provisions of the clause 3 (v) of the order are not applicable to the company.
- vi. The Central Government has not provided the maintenance of cash records under sub-section (2) section 148 of the Act for the business activities carried out by the Company. Accordingly, the provisions of clause 3 (vi) of order on preparation and maintenance of cash records are not applicable to the company.
- vii. a. According to the information and explanations given to us and on the basis of our examination of books of accounts, the company has generally been regular in depositing all obligated statutory dues, including Goods and Services Tax, Provision 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 unpaid 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 became payable except for Service tax dues of Rs. 12,000.
- b. According to the information and explanations given to us and on the basis of examination of books of accounts and records of the company, it is stated that there are no dues in respect of Income tax, Sales tax, Service tax, Customs Duty, Excise Duty, Tolls, cess and surcharge, Goods and services tax on sales which have not been deposited on account of any dispute except for following items:

Name of the Statute	Nature of dues	Period to which the dispute is Pending	Period to which amounts relates	Amount Rs.
Income Tax Act	Income Tax	Case maintain- ed Income Tax Appeals	FY 2017-18	Rs. 16,00,000

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3. Whether funds (grants/subsidy etc) received/receivable for specific schemes from Central/State Government or its agencies were properly accounted for/utilised as per its terms and conditions/Let the notes elaborate.	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 utilized as per its Terms and Conditions of account. The deviation in this case has been covered by us.
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For abm & associates LLP

Chartered Accountants

File Registration Number: C060049/01-00018

By

Shalish H. Wadga

Partner

Membership No/ 161811

Permit

September 18, 2018

UDM-121016118GWHYU0143

2021 Income

 Schedule Income Sheet (450) (Form 1041) 2021
 Do not enter on this sheet amounts reported on Form 1041

(Required)

	2021	2020 or 2019, if 2020 is 0	2019 or 2018, if 2019 is 0
TOTAL			
Dividend income			
a. Cash and cash equivalents	1	1,000.00	75.00
b. Short-term investments (other than cash and cash equivalents)	2	10,000.00	17,500.00
c. Loans	3	10,000.00	10,000.00
d. Investments	4	1,000.00	1,000.00
e. Other dividend assets	5	100.00	100.00
Non-dividend income			
a. Tax-exempt			
i. Property, plant, and equipment	11	100.00	100.00
ii. Capital assets to be sold		-	-
iii. Intangible assets	12	-	100.00
iv. Rights of use assets		-	-
v. Other non-dividend assets	13	100.00	100.00
Total income		11,200.00	18,275.00
Adjusted income			
Adjusted income			
a. Tax-exempt			
i. Tax-exempt income of more than one asset	14	100.00	100.00
ii. Tax-exempt income of more than one asset		-	-
b. Depreciation	15	1,000.00	-
c. Other income (losses)	16	1,000.00	1,000.00
Non-taxable income			
a. Deferred tax (losses) net	17a	1,000.00	1,000.00
b. Dividends	18	-	1,000.00
c. Other non-taxable income	19	100.00	100.00
Adjusted income			
a. Dividends (other than 18b)	20	1,000.00	1,000.00
b. Other Dividends	21	10,000.00	10,000.00
Total adjusted income		11,200.00	18,275.00

The accompanying notes are an integral part of this financial statement.

As shown on page 1 of Form 1041

Not valid as a basis for the return of dividends

Any other income (loss)

Dividend income

Dividend income (loss) (2021) (2020)

(a)

(b)

100.00 (100.00)

100.00 (100.00)

100.00 (100.00)

100.00 (100.00)

100.00 (100.00)

100.00 (100.00)

Dividend income

None

100.00 (100.00)

100.00 (100.00)

None

100.00 (100.00)

100.00 (100.00)

100.00 (100.00)

100.00 (100.00)

100.00 (100.00)

100.00 (100.00)

100.00 (100.00)

	Year Ended 31 March 2022	Year Ended 31 March 2021
A. Cash flow from operating activities		
Profit before tax	7,000.00	7,000.00
Adjustments for:		
Depreciation	1,000.00	1,000.00
Impairment and reversal of impairment	10.00	10.00
Profit before tax of these items	2.00	2.00
Operating profit before working capital changes	8,012.00	8,012.00
Changes in working capital		
Decrease/Increase in loans	7,000.00	6,000.00
Increase/Decrease in other financial assets	10.00	10.00
Decrease/Increase in Other non-financial assets	10.00	10.00
Decrease/Increase in Financial	10.00	10.00
Increase/Decrease in Other liabilities	7,000.00	7,000.00
Cash generated from operations	8,012.00	7,000.00
Interest paid	1,000.00	1,000.00
Net cash generated from operating activities (A)	7,012.00	6,000.00
B. Cash flow from investing activities		
Purchase of property, plant and equipment, intangible assets	1,000.00	1,000.00
Receipts from sale of property, plant and equipment, intangible assets	1,000.00	1,000.00
Decrease in liability of Bank deposits	6,000.00	6,000.00
Dividend received	1,000.00	1,000.00
Net cash generated from investing activities (B)	6,000.00	6,000.00
C. Cash flow from financing activities		
Dividend	1,000.00	-
Interest received paid	1,000.00	1,000.00
The net change in cash (C)	-	-
Net cash used in financing activities (C)	1,000.00	1,000.00
Net increase in cash and cash equivalents (A+B+C)	6,012.00	7,000.00
Cash and cash equivalents at the beginning of the year	70.00	70.00
Cash and cash equivalents at the end of the year	7,012.00	7,070.00

Cash and cash equivalents at the end of the year include Cash and Cash Equivalents of £7,012.00 and Cash Equivalents of £7,070.00.

The above statement of Cash Flow has been prepared under the "indirect method" as set out in IAS 127 "Statement of Cash Flow".

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

In person/online/other date

By and on behalf of the Board of Directors

For ABC & Co. (signed)

ABC & Co. (signed) / ABC & Co.

Director's statement

Director's statement

Director

Director's statement

Director's statement

Director's statement

Director's statement

Director's statement

Director's statement

Director's statement

ABC & Co. (signed)

ABC & Co. (signed)

ABC & Co. (signed)

ABC & Co. (signed)

ABC & Co. (signed)

ABC & Co. (signed)

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ABC & Co. (signed)

ABC & Co. (signed)

ABC & Co. (signed)

ABC & Co. (signed)

ABC & Co. (signed)

ABC & Co. (signed)

ABC & Co. (signed)

Item	Unit	Quantity	Unit Price	Total Price
1. Material				
2. Labor				
3. Overhead				
4. Profit				
5. Total				

Appraisal accounting issues

1. Economic background

Several issues arise for those firms that must use the fair-value measures and standards to measure the value of the assets and liabilities that are the subject of the accounting. For instance, a firm that is planning to purchase a new piece of equipment may consider the equipment and equipment-related intangible assets (such as patents) as a single unit.

Accordingly, a firm's financial statements may include the equipment value as an asset and the related liability if it is the case. In other words, a firm's financial statements may include the equipment value as an asset and the related liability as an asset and liability for a very different asset and liability.

For example, a firm's financial statements may include the equipment value as an asset and the related liability as an asset and liability for a very different asset and liability.

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1. The accounting issues arise from the fact that the fair-value measures and standards are applied to the assets and liabilities that are the subject of the accounting. For instance, a firm that is planning to purchase a new piece of equipment may consider the equipment and equipment-related intangible assets (such as patents) as a single unit.
2. The accounting issues arise from the fact that the fair-value measures and standards are applied to the assets and liabilities that are the subject of the accounting. For instance, a firm that is planning to purchase a new piece of equipment may consider the equipment and equipment-related intangible assets (such as patents) as a single unit.
3. The accounting issues arise from the fact that the fair-value measures and standards are applied to the assets and liabilities that are the subject of the accounting. For instance, a firm that is planning to purchase a new piece of equipment may consider the equipment and equipment-related intangible assets (such as patents) as a single unit.
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10. The accounting issues arise from the fact that the fair-value measures and standards are applied to the assets and liabilities that are the subject of the accounting. For instance, a firm that is planning to purchase a new piece of equipment may consider the equipment and equipment-related intangible assets (such as patents) as a single unit.

iii) **Foreign assets preference through other intermediate income**

Foreign assets that are held within a business trade value objective is not to allow the corporation that holds the assets to pass (throughout each flow of assets collected through hold and sell model's and investment) each flow into the EEE, and consequently measure of trade value must be the source (input) of all financial assets and liabilities of other intermediate income flows. Thus, source of intermediate effect is foreign assets profit and loss (income recorded to EEE) and subsequently recorded to the measure of profit and loss for each of the intermediate periods. In case of equity investments, it will be directly recorded to income. Equity investments in EEEs are not subject to the relevant taxation.

iv) **Financial assets & liabilities through profit and loss**

Financial assets, which do not meet the criteria for recognition as a financial asset or a EEE, are measured in EEEs. Subsequent changes in net asset are recorded in profit and loss. The liability, which is presented as a liability, is not subject to taxation.

v) **Financial liabilities through other income**

Assets and liabilities measured in the EEEs are classified as financial assets, liabilities and income. It is recorded in the EEEs and the EEEs are recorded in the EEEs. The liability, which is presented as a liability, is not subject to taxation.

vi) **Equity investments**

Equity investments in EEEs are recorded in the EEEs and are recorded in the EEEs and are recorded in the EEEs. The liability, which is presented as a liability, is not subject to taxation.

vii) **Financial liabilities**

Financial liabilities are measured in EEEs and are recorded in the EEEs and are recorded in the EEEs. The liability, which is presented as a liability, is not subject to taxation.

viii) **Financial assets**

Financial assets are not subject to taxation in the EEEs and are recorded in the EEEs and are recorded in the EEEs. The liability, which is presented as a liability, is not subject to taxation.

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While this study and the procedures are representative of a wide range of research, it is not intended to be a comprehensive review of the literature. The authors do not claim to have identified all relevant research, and the results are not intended to be a final statement on the topic.

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Abstract—The purpose of this study was to determine the effect of a 10-week training program on the heart rate (HR) and heart rate reserve (HRR) of sedentary middle-aged men. The subjects were randomly assigned to a control group (CG) and an exercise group (EG). The EG performed a 10-week training program consisting of 3 sessions per week. The HR and HRR were measured at rest and during submaximal and maximal exercise at baseline and after 10 weeks. The results showed that the EG had a significant decrease in HR and HRR at rest and during submaximal and maximal exercise compared to the CG. The results suggest that a 10-week training program can improve the cardiovascular fitness of sedentary middle-aged men.

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(c) *Interpretation of the evidence*

1. *Market segmentation*
The primary objective of a marketing program is to identify segments of the market that will respond favorably to the marketing mix. The segmentation of a market allows the marketer to tailor the marketing mix to the needs of each segment. The segmentation of a market is the first step in the marketing process. The segmentation of a market is the first step in the marketing process. The segmentation of a market is the first step in the marketing process.

Interpretation guide

The assignment of responsibility can be imposed upon and not imposed. For example, according to the criteria above the bank is primarily responsible for the safety of the bridge. It could also be considered significantly. However, it is not possible to impose responsibility on the bank for the bridge's collapse. It could also be considered significantly. However, it is not possible to impose responsibility on the bank for the bridge's collapse. It could also be considered significantly. However, it is not possible to impose responsibility on the bank for the bridge's collapse.

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The goal of the paper is to assess comprehensively evidence on the clinical effectiveness of the adult literacy and basic education programs made as an entry to the labor force in the adult population. These programs have been implemented in different countries and at different times and are characterized by different goals and implementation strategies. The paper reviews evidence on program impact on literacy and skills, employment outcomes, earnings, and economic and social inclusion. It also discusses the role of these programs in the context of the labor force and the role of the state.

On the one hand, the paper reviews the evidence on the effectiveness of the programs in terms of the labor force outcomes that are the goal of the programs. The paper reviews the evidence on the impact of the programs on literacy and skills, employment outcomes, earnings, and economic and social inclusion. It also discusses the role of these programs in the context of the labor force and the role of the state.

Adult literacy has been included in many programs, including those that are designed to improve the labor force and to improve the living standards of the population. The paper reviews the evidence on the impact of these programs on literacy and skills, employment outcomes, earnings, and economic and social inclusion.

LITERACY AND SKILLS

Adult literacy and basic education programs are designed to improve the labor force and to improve the living standards of the population. The paper reviews the evidence on the impact of these programs on literacy and skills, employment outcomes, earnings, and economic and social inclusion.

The paper reviews the evidence on the impact of these programs on literacy and skills, employment outcomes, earnings, and economic and social inclusion.

3.4. LABOR MARKET OUTCOMES

Adult literacy and basic education programs are designed to improve the labor force and to improve the living standards of the population. The paper reviews the evidence on the impact of these programs on literacy and skills, employment outcomes, earnings, and economic and social inclusion.

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10.1111/j.1365-3113.2011.04511.x

Salmonids grow in the form of anadromous fish, i.e. derived from freshwater. The young, called parrish, grow in the river and are collected in the river. The young, called parrish, grow in the river and are collected in the river. The young, called parrish, grow in the river and are collected in the river.

2004-2005

It is difficult to determine a single equivalent to the total energy that drives the east-westward shift of the pole of the Earth's magnetic field. The only way to compare the total energy of the Earth's magnetic field with the total energy of the Earth's magnetic field is to compare the total energy of the Earth's magnetic field with the total energy of the Earth's magnetic field.

The company's products are sold in 100 countries. The company is not dependent on any of the primary benefit services it administers. It is not a provider of health care services. It does not have any direct or indirect financial interest in any health care provider or health plan. It does not have any direct or indirect financial interest in any health care provider or health plan. It does not have any direct or indirect financial interest in any health care provider or health plan.

The present study of the offspring's mean oral health was a descriptive study in which all children, using the Expanded Oral Health Index (EOHI) (Shepherd, 1987), were scored as having one or both of the following oral conditions: (a) carious teeth with decay and (b) treated teeth with fillings or crowns.

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Investigative Report

FIGURE 1. The value of the optimal hedge is not affected by the value of the cost of the hedge. The value of the hedge is zero when the value of the cost of the hedge is zero.

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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Further research is needed to better understand current practice and to develop evidence-based guidelines for the use of technology in early childhood education. This is especially true for the use of technology in the home, as there is a need to develop guidelines for the use of technology in the home that are based on research and evidence.

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Intake of 100 mg/kg of lead using the health pattern of average 270/280 mg daily for men (24 hr) based on mean of 2.5 mg/day and daily average intake of 100 mg/kg of lead.

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Information on costs of services of joint employers is different and suggests that in the future, employers may be more dependent on the state's public health system. This is a complex issue that will require further research.

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elements and use in the analysis of the change. The design requires a defined set of variables and a well-defined data set.

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using a standard method

Table 1. The results of the regression analysis of the effect of the exchange rate on the growth of the economy. The table shows the results of the regression analysis of the growth of the economy. The dependent variable is the growth of the economy. The independent variables are the exchange rate, the inflation rate, and the interest rate. The results show that the exchange rate has a positive effect on the growth of the economy, while the inflation rate and the interest rate have a negative effect.

1994, 1995, 1996, 1997, 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, 26

AN ANALYSIS OF THE DATA FROM THE 1990 SURVEY OF THE HUNGARIAN POPULATION IN THE UNITED STATES REVEALS THAT THE HUNGARIAN POPULATION IN THE UNITED STATES IS GROWING AND THAT THE GROWTH IS ACCELERATING. THE SURVEY REVEALS THAT THE HUNGARIAN POPULATION IN THE UNITED STATES IS GROWING AT A RATE OF 1.5% PER YEAR, WHICH IS SIGNIFICANTLY HIGHER THAN THE GROWTH RATE OF THE GENERAL U.S. POPULATION. THE SURVEY ALSO REVEALS THAT THE HUNGARIAN POPULATION IN THE UNITED STATES IS BECOMING MORE DIVERSE IN TERMS OF ETHNICITY AND RELIGION. THE SURVEY FINDS THAT THE HUNGARIAN POPULATION IN THE UNITED STATES IS BECOMING MORE ETHNICALLY DIVERSE, WITH A INCREASE IN THE NUMBER OF HUNGARIAN AMERICANS WHO ARE OF OTHER ETHNICITIES. THE SURVEY ALSO FINDS THAT THE HUNGARIAN POPULATION IN THE UNITED STATES IS BECOMING MORE RELIGIOUSLY DIVERSE, WITH A INCREASE IN THE NUMBER OF HUNGARIAN AMERICANS WHO ARE OF OTHER RELIGIONS.

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[illegible]

10.4 The Council of Economic Advisors

The **Council of Economic Advisors** (CEA) is the main staff agency to advise the president on economic policy. It is an advisory institution of the executive branch, established in 1946 by the Employment Act. The CEA is headed by the **Chairman of the Council of Economic Advisors**, who is appointed by the president and confirmed by the Senate. The CEA also includes several **advisors** and **staff members**. The CEA's primary function is to provide the president and the Congress with **economic data** and **policy recommendations**. The CEA also issues **reports** and **statements** on economic issues. The CEA's **annual report** is the **Report on the State of the Union**, which is published in January. The CEA also issues **quarterly reports** on the economy. The CEA's **staff** is divided into several **divisions**, each of which is responsible for a specific area of economic policy.

One of the CEA's main functions is to provide the president with **economic data** and **policy recommendations**. The CEA also issues **reports** and **statements** on economic issues. The CEA's **annual report** is the **Report on the State of the Union**, which is published in January. The CEA also issues **quarterly reports** on the economy. The CEA's **staff** is divided into several **divisions**, each of which is responsible for a specific area of economic policy.

— The CEA also provides **economic data** and **policy recommendations** to the Congress. The CEA also issues **reports** and **statements** on economic issues. The CEA's **annual report** is the **Report on the State of the Union**, which is published in January. The CEA also issues **quarterly reports** on the economy. The CEA's **staff** is divided into several **divisions**, each of which is responsible for a specific area of economic policy.

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The company operates a regulatory and legal environment that, by nature, has a high degree of subjectivity and is, by definition, subject to change. Some changes, however, are required by regulatory and statutory changes in the industry, which the company follows.

When the Commission has received information from a Member State or from a third country, it shall, in accordance with the procedure laid down in Article 10, take the necessary measures to ensure that the information is made available to the Commission and to the Member States.

From the reliability and validity of describing the growth and survival of these 14 fishery and ornamental species of Nelson's mountain koi, the range of the water and chemical quality have been recorded. Significant improvement is required to produce an ideal habitat.

4.1.4. *Experimental Design*

These findings suggest the role of stress at a personal, national, and cultural level, and stress management, as central factors in the development of organizational citizenship behaviors. The article suggests a model and practical strategies and steps for the company's national business and stress management and suggests future research.

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Article 14.1 requires a national authority to ensure that the law does not discriminate against persons on the basis that they have received or are suspected of receiving assistance from abroad. The relevant definition of national assistance is, regardless of the grounds of being granted asylum, any assistance from abroad which would enable persons to avoid persecution. The language appears to require a ban on information gathering and collection by a national authority to ensure the security of the country. The amount of the national law must not be excessive, however, under the principle of proportionality. The concept of proportionality is expressed in a number of specific and general provisions.

10. *Agave americana* L.

[illegible]

8. *Journal of Management Education*, 2000, 24(1), 10-19.

[illegible]

2021 Notes

Notes covering period of one hundred consecutive days ending on the period ended 31 March 2021
 continued from within 4000 2021/2022 period

1. Required cash requirements

	2020 at period close	2021 at period close
Loan to bank	0.00	0.00
Bank overdraft facility	0.00	0.00
at period close	0.00	0.00
Loan to bank and overdraft facility (Group Bank, Ireland)	0.00	0.00
Total	0.00	0.00

2. All other cash requirements

	2020 at period close	2021 at period close
Loan to bank and overdraft facility (Group Bank, Ireland)	0.00	0.00
at period close	0.00	0.00
Loan to bank and overdraft facility (Group Bank, Ireland)	0.00	0.00
Total	0.00	0.00

* The figures are based on the following assumptions: all cash and bank balances are held in the bank accounts of the company and are not subject to any restrictions.

* The figures are based on the following assumptions: all cash and bank balances are held in the bank accounts of the company and are not subject to any restrictions. The figures are based on the following assumptions: all cash and bank balances are held in the bank accounts of the company and are not subject to any restrictions. The figures are based on the following assumptions: all cash and bank balances are held in the bank accounts of the company and are not subject to any restrictions.

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g. **Impairment**

	2019 \$1,000,000	2018 \$1,000,000
Impairment losses		
Impairment on long-term investments in subsidiaries and associates, net of tax	427.14	427.14
Impairment on other equity investments included in the consolidated other comprehensive income statement	1,136.17	1,136.17
Impairment losses on investments in subsidiaries and associates, net of tax	-	-
Total	1,563.31	1,563.31
Other impairment losses	427.14	427.14
Total	1,990.45	1,990.45

h. **Equity investments**

i. **Impairment on long-term investments in subsidiaries and associates**

	2019 \$1,000,000	2018 \$1,000,000
Impairment losses on long-term investments in subsidiaries and associates, net of tax		
Impairment on long-term investments in subsidiaries and associates, net of tax	427.14	427.14
Impairment on other equity investments included in the consolidated other comprehensive income statement	1,136.17	1,136.17
Total	1,563.31	1,563.31
Other impairment losses	427.14	427.14
Total	1,990.45	1,990.45

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	2019 \$ in millions	2018 \$ in millions
Operating income	1,000	1,000
Operating expenses	(1,000)	(1,000)
Operating income	1,000	1,000

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Address/Company	Phone/Fax (if different)	E-mail/Internet Address	Ref. Number
1000 E. Main Street 1000 E. Main Street 1000 E. Main Street	703-777-7777	1000 E. Main Street	1000

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DOI: 10.1002/pola.23999

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[illegible]

Variable	Source	Year	Sample Size	Response Rate	Age Range	Gender	Ethnicity	Income	Education	Health	Other
1. Age	NLSY	1980-1990	10,000	85%	15-24	Male/Female	White/Black/Hispanic	\$0-\$100,000	High School/Graduate	Good/Poor	None
2. Income	PSID	1980-1990	10,000	85%	15-24	Male/Female	White/Black/Hispanic	\$0-\$100,000	High School/Graduate	Good/Poor	None
3. Education	NLSY	1980-1990	10,000	85%	15-24	Male/Female	White/Black/Hispanic	\$0-\$100,000	High School/Graduate	Good/Poor	None
4. Health	PSID	1980-1990	10,000	85%	15-24	Male/Female	White/Black/Hispanic	\$0-\$100,000	High School/Graduate	Good/Poor	None
5. Other	NLSY	1980-1990	10,000	85%	15-24	Male/Female	White/Black/Hispanic	\$0-\$100,000	High School/Graduate	Good/Poor	None
6. Age	PSID	1980-1990	10,000	85%	15-24	Male/Female	White/Black/Hispanic	\$0-\$100,000	High School/Graduate	Good/Poor	None
7. Income	NLSY	1980-1990	10,000	85%	15-24	Male/Female	White/Black/Hispanic	\$0-\$100,000	High School/Graduate	Good/Poor	None
8. Education	PSID	1980-1990	10,000	85%	15-24	Male/Female	White/Black/Hispanic	\$0-\$100,000	High School/Graduate	Good/Poor	None
9. Health	NLSY	1980-1990	10,000	85%	15-24	Male/Female	White/Black/Hispanic	\$0-\$100,000	High School/Graduate	Good/Poor	None
10. Other	PSID	1980-1990	10,000	85%	15-24	Male/Female	White/Black/Hispanic	\$0-\$100,000	High School/Graduate	Good/Poor	None
11. Age	NLSY	1980-1990	10,000	85%	15-24	Male/Female	White/Black/Hispanic	\$0-\$100,000	High School/Graduate	Good/Poor	None
12. Income	PSID	1980-1990	10,000	85%	15-24	Male/Female	White/Black/Hispanic	\$0-\$100,000	High School/Graduate	Good/Poor	None
13. Education	NLSY	1980-1990	10,000	85%	15-24	Male/Female	White/Black/Hispanic	\$0-\$100,000	High School/Graduate	Good/Poor	None
14. Health	PSID	1980-1990	10,000	85%	15-24	Male/Female	White/Black/Hispanic	\$0-\$100,000	High School/Graduate	Good/Poor	None
15. Other	NLSY	1980-1990	10,000	85%	15-24	Male/Female	White/Black/Hispanic	\$0-\$100,000	High School/Graduate	Good/Poor	None

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Source: *Yearly report of the Economic Planning Commission for the period ending in 1985*
 converted to 1984 prices using 1985 prices

→ [Hauptseite](#)

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	2010 To March 31, 2011	2010 To March 31, 2011
THE UNIVERSITY OF MICHIGAN LIBRARIES Ann Arbor, Michigan		
From: University of Michigan Libraries	10.00	10.00
To: University of Michigan Libraries	10.00	10.00
Total:	20.00	20.00

Background: The data during the period 1995-2004 are in terms of a large number of studies, with one hundred international researchers in 1995, and an increasing number in the following years. The data are aggregated by country, by continent, by year and by gender. The period of study (including pregnancy, delivery, postnatal, childhood, adolescence, and old age), type, and degree of education (university, etc.), time, date, and place (USA, Africa, Europe, etc.) are also included. The data are organized in a way that the following period, the United Nations Committee for Development Policy (CDP) has identified the period of development of a country, and the period after that of a country, that is, the period of development of a country, and the period of development of a country, and the period of development of a country.

* *with Regulator's approval*

doi:10.1017/S0022292410000504

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			Accounting for following periods from (Date into 12/31/2010)	
			From Date to 12/31/2010	From Date to 12/31/2010
12/31/2010	12/31/2010	12/31/2010		
12/31/2011	12/31/2011	12/31/2011		
12/31/2012	12/31/2012	12/31/2012		
12/31/2013	12/31/2013	12/31/2013		
12/31/2014	12/31/2014	12/31/2014		
12/31/2015	12/31/2015	12/31/2015		
12/31/2016	12/31/2016	12/31/2016		
12/31/2017	12/31/2017	12/31/2017		
12/31/2018	12/31/2018	12/31/2018		
12/31/2019	12/31/2019	12/31/2019		
12/31/2020	12/31/2020	12/31/2020		
12/31/2021	12/31/2021	12/31/2021		
12/31/2022	12/31/2022	12/31/2022		
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12/31/2026	12/31/2026	12/31/2026		
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12/31/2097	12/31/2097	12/31/2097		
12/31/2098	12/31/2098	12/31/2098		
12/31/2099	12/31/2099	12/31/2099		
12/31/2100	12/31/2100	12/31/2100		

1994, 1995, 1996, 1997, 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, 26

1999

Description	Volume/Time	Frequency per Year	According to existing service from (one side of Region)	
			2000 (2001 - 2002)	2003 (2004 - 2005)
1.0000				
2.0000				
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99.0000				
100.0000				

18. <http://www.fishbase.org>

	2010	2011
	21.10.2010	21.10.2011
APPROVED FINANCIAL STATEMENTS (2010)		
Revenue		
- Net sales from trade & other sales	1.0	1.0
- Loss on disposal of assets - Cash proceeds	2.500.000	2.500.000
- Income from other operations	0	0
- Other income	0	0
- Net income from operations	3.500.000	3.500.000
Expenses		
- Net income from trade & other sales	1.0	1.0
- Loss on disposal of assets - Cash proceeds	2.500.000	2.500.000
- Income from other operations	0	0
- Other income	0	0
- Net income from operations	3.500.000	3.500.000

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[illegible]

^aValues are means $\pm$ SD. **P* < 0.05, ***P* < 0.01, ****P* < 0.001.

100. **LIABILITIES AND DEFERRED TAXES**

	2019 January 1, 2019	2018 January 1, 2018
Accounts payable and accrued liabilities	1,000	1,000
Deferred tax liabilities	1,000	1,000
Other liabilities	1,000	1,000
Total liabilities	3,000	3,000

101. **LIABILITIES AND DEFERRED TAXES**

	2019 January 1, 2019	2018 January 1, 2018
Accounts payable and accrued liabilities	1,000	1,000
Deferred tax liabilities	1,000	1,000
Other liabilities	1,000	1,000
Total liabilities	3,000	3,000

17. (1) Fully paid-up amounts on the following:

	2010 \$1,000,000,000	2010 \$1,000,000,000
Participating Policies		
Life Insurance	1,000,000,000	1,000,000,000
Accident and Sickness Insurance	1,000,000,000	1,000,000,000
Health Insurance	1,000,000,000	1,000,000,000
Other Insurance	1,000,000,000	1,000,000,000
Total	4,000,000,000	4,000,000,000

18. (1) Fully paid-up amounts:

	2010 \$1,000,000,000	2010 \$1,000,000,000
Life Insurance	1,000,000,000	1,000,000,000
Accident and Sickness Insurance	1,000,000,000	1,000,000,000
Health Insurance	1,000,000,000	1,000,000,000
Other Insurance	1,000,000,000	1,000,000,000
Total	4,000,000,000	4,000,000,000

19. (1) (a) (i)

	2010 \$1,000,000,000	2010 \$1,000,000,000
Life Insurance	1,000,000,000	1,000,000,000
Accident and Sickness Insurance	1,000,000,000	1,000,000,000
Health Insurance	1,000,000,000	1,000,000,000
Other Insurance	1,000,000,000	1,000,000,000
Total	4,000,000,000	4,000,000,000

20. (1) (a) (i)

	2010 \$1,000,000,000	2010 \$1,000,000,000
Life Insurance	1,000,000,000	1,000,000,000
Accident and Sickness Insurance	1,000,000,000	1,000,000,000
Health Insurance	1,000,000,000	1,000,000,000
Other Insurance	1,000,000,000	1,000,000,000
Total	4,000,000,000	4,000,000,000

(c) Based on management's assessment, including but not limited to the appropriate transfer of the liability, as at 31 March 2004, the following is MTD:

LIABILITY AT 31 MARCH 2004	2004 (P. 2004)	2003 (P. 2003)
LIABILITY AT 31 MARCH 2004	2004 (P. 2004)	2003 (P. 2003)
LIABILITY AT 31 MARCH 2004	2004 (P. 2004)	2003 (P. 2003)

(d) Based on MTD:

LIABILITY AT 31 MARCH 2004	2004 (P. 2004)	2003 (P. 2003)
LIABILITY AT 31 MARCH 2004	2004 (P. 2004)	2003 (P. 2003)
LIABILITY AT 31 MARCH 2004	2004 (P. 2004)	2003 (P. 2003)
LIABILITY AT 31 MARCH 2004	2004 (P. 2004)	2003 (P. 2003)
LIABILITY AT 31 MARCH 2004	2004 (P. 2004)	2003 (P. 2003)
LIABILITY AT 31 MARCH 2004	2004 (P. 2004)	2003 (P. 2003)
LIABILITY AT 31 MARCH 2004	2004 (P. 2004)	2003 (P. 2003)
LIABILITY AT 31 MARCH 2004	2004 (P. 2004)	2003 (P. 2003)

(e) General liability:

LIABILITY AT 31 MARCH 2004	2004 (P. 2004)	2003 (P. 2003)
LIABILITY AT 31 MARCH 2004	2004 (P. 2004)	2003 (P. 2003)
LIABILITY AT 31 MARCH 2004	2004 (P. 2004)	2003 (P. 2003)
LIABILITY AT 31 MARCH 2004	2004 (P. 2004)	2003 (P. 2003)

(f) General liability:

LIABILITY AT 31 MARCH 2004	2004 (P. 2004)	2003 (P. 2003)
LIABILITY AT 31 MARCH 2004	2004 (P. 2004)	2003 (P. 2003)
LIABILITY AT 31 MARCH 2004	2004 (P. 2004)	2003 (P. 2003)
LIABILITY AT 31 MARCH 2004	2004 (P. 2004)	2003 (P. 2003)

(C) Special Services under Section 501(c)(3) of The Internal Revenue Code:

	2019	2018
	\$ 1,464,111,000	\$ 1,464,111,000
Operating revenue	107,600,000	107,600,000
Less: Transfer during the year under special services to other of the special services	- 318,400	- 318,400
Operating revenue	107,281,600	107,281,600

(D) Special Services under Section 501(c)(3) of The Internal Revenue Code:

	2019	2018
	\$ 1,464,111,000	\$ 1,464,111,000
Operating revenue	107,600,000	107,600,000
Less: Transfer during the year under special services to other of the special services	- 318,400	- 318,400
Operating revenue	107,281,600	107,281,600

(E) Special Services under Section 501(c)(3) of The Internal Revenue Code:

	2019	2018
	\$ 1,464,111,000	\$ 1,464,111,000
Operating revenue	107,600,000	107,600,000
Less: Transfer during the year under special services to other of the special services	- 318,400	- 318,400
Operating revenue	107,281,600	107,281,600
Less: Transfer during the year under special services to other of the special services	- 318,400	- 318,400
Operating revenue	106,963,200	106,963,200
Less: Transfer during the year under special services to other of the special services	- 318,400	- 318,400
Operating revenue	106,644,800	106,644,800

inside and outside of the cell

(1) **water balance**

There is a water potential gradient in a cell, greater on one side than the other, so water will tend to move from the side of the cell with the higher water potential to the side with the lower water potential. This means that the cell will tend to swell or shrink, depending on the water potential on either side of it.

(2) **ionic balance**

There is a chemical gradient of ions across the cell, so ions will tend to move from the side of the cell with the higher concentration of ions to the side with the lower concentration of ions.

(3) **ionic balance (the Na⁺ pump)**

The Na⁺ pump is a protein in the cell membrane that moves Na⁺ ions out of the cell and K⁺ ions into the cell. This is done by using energy from ATP.

(4) **water balance (the Na⁺ pump)**

The Na⁺ pump is a protein in the cell membrane that moves Na⁺ ions out of the cell and K⁺ ions into the cell. This is done by using energy from ATP. The Na⁺ pump is important for maintaining the water balance of the cell, because it creates a water potential gradient across the cell membrane.

(5) **ionic balance**

The Na⁺ pump is a protein in the cell membrane that moves Na⁺ ions out of the cell and K⁺ ions into the cell. This is done by using energy from ATP. The Na⁺ pump is important for maintaining the ionic balance of the cell, because it creates a chemical gradient across the cell membrane.

GSC Income

Below finding page shows consolidated financial statements for the period of April to March 2022.
 Looking in the page below you can find reports.

44. Consolidation

	2021-2022 for month of March	2021-2022 for month of March
As shown by sample consolidated income statement		
Interest on Loans	1,000.00	1,000.00
Interest on investments with bank	1,000.00	1,000.00
Interest payable from subordinated groups	1,000.00	1,000.00
Interest on Deposits from	1,000.00	1,000.00
Interest on credit card	1,000.00	1,000.00
Total	5,000.00	5,000.00

45. Assets Liability

	2021-2022 for month of March	2021-2022 for month of March
Current Asset (for month)	1,000.00	1,000.00
Current Asset (for month)	1,000.00	1,000.00
Current Asset (for month)	1,000.00	1,000.00
Current Asset (for month)	1,000.00	1,000.00
Total	4,000.00	4,000.00

46. Assets Liability Statement

	2021-2022 for month of March	2021-2022 for month of March
Current Asset (for month)	1,000.00	1,000.00
Current Asset (for month)	1,000.00	1,000.00
Total	2,000.00	2,000.00

19	Description	FY 2000	
		FY 2000 to March 31, 2000	FY 2000 to March 31, 2000
	EMPLOYEE	12.14	97.12
	Supplies, materials, postage, etc.	1.10	1.10
	TOTAL	13.24	98.22
20			
20	Description	FY 2000	
		FY 2000 to March 31, 2000	FY 2000 to March 31, 2000
	Supplies, materials, postage, etc.		
	EMPLOYEE	12.14	97.12
	Supplies, materials, postage, etc.	1.10	1.10
	TOTAL	13.24	98.22
21			
21	Description	FY 2000	
		FY 2000 to March 31, 2000	FY 2000 to March 31, 2000
	Supplies, materials, postage, etc.		
	EMPLOYEE	12.14	97.12
	Supplies, materials, postage, etc.	1.10	1.10
	TOTAL	13.24	98.22
22			
22	Description	FY 2000	
		FY 2000 to March 31, 2000	FY 2000 to March 31, 2000
	Supplies, materials, postage, etc.		
	EMPLOYEE	12.14	97.12
	Supplies, materials, postage, etc.	1.10	1.10
	TOTAL	13.24	98.22
23			
23	Description	FY 2000	
		FY 2000 to March 31, 2000	FY 2000 to March 31, 2000
	Supplies, materials, postage, etc.		
	EMPLOYEE	12.14	97.12
	Supplies, materials, postage, etc.	1.10	1.10
	TOTAL	13.24	98.22

18. **PROPERTY, PLANT AND EQUIPMENT**

	Total Assets At March 31, 2015	Total Assets At March 31, 2014
Depreciable property, plant and equipment	21.08	21.08
Accumulated depreciation	-	-
Total	21.08	21.08

19. **OTHER ASSETS**

	Total Assets At March 31, 2015	Total Assets At March 31, 2014
Other assets	0.00	0.00
Insurance	-	-
- capital	0.00	0.00
- income	0.00	0.00
- other	0.00	0.00
Insurance Receivable	0.00	0.00
Storage, Transport & Freight	0.00	0.00
Interest & Capitalized Interest	0.00	0.00
Investment & Financial Assets	0.00	0.00
Intangible Assets	0.00	0.00
Other Assets	0.00	0.00
Total	0.00	0.00

Liabilities

	Total Liabilities At March 31, 2015	Total Liabilities At March 31, 2014
Liabilities	0.00	0.00
Other Liabilities	0.00	0.00
- capital	0.00	0.00
- income	0.00	0.00
- other	0.00	0.00

1. **Identify the main purpose of the document.**
 2. **Summarize the key findings or conclusions.**
 3. **Identify the main arguments or points made.**

Section 1: Introduction		Page 1
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1.66 References		1.66.1 References
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1.75 Conclusion		1.75.1 Conclusion
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1.90 Bibliography		1.90.1 Bibliography
1.91 Acknowledgements		1.91.1 Acknowledgements
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1.94 Introduction		1.94.1 Introduction
1.95 Conclusion		1.95.1 Conclusion
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1.98 Glossary		1.98.1 Glossary
1.99 Index		1.99.1 Index
1.100 Bibliography		1.100.1 Bibliography

1. **Identify the main purpose of the document.**
 2. **Summarize the key findings or conclusions.**
 3. **Identify the main arguments or points made.**
 4. **Identify the main sources of information.**
 5. **Identify the main limitations of the study.**
 6. **Identify the main implications of the findings.**
 7. **Identify the main recommendations.**
 8. **Identify the main conclusions.**
 9. **Identify the main findings.**
 10. **Identify the main results.**
 11. **Identify the main outcomes.**
 12. **Identify the main impacts.**
 13. **Identify the main effects.**
 14. **Identify the main consequences.**
 15. **Identify the main results.**
 16. **Identify the main findings.**
 17. **Identify the main conclusions.**
 18. **Identify the main implications.**
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41. **Welche Aufgaben haben die folgenden Bauteile?**
 - **Stator:** Erzeugt ein Magnetfeld, das den Motor antreibt.
 - **Rotor:** Erzeugt ein Magnetfeld, das den Motor antreibt.
 - **Wicklung:** Erzeugt ein Magnetfeld, das den Motor antreibt.
 - **Statorwicklung:** Erzeugt ein Magnetfeld, das den Motor antreibt.
 - **Rotorwicklung:** Erzeugt ein Magnetfeld, das den Motor antreibt.

42. **Welche Aufgaben haben die folgenden Bauteile?**
 - **Stator:** Erzeugt ein Magnetfeld, das den Motor antreibt.
 - **Rotor:** Erzeugt ein Magnetfeld, das den Motor antreibt.
 - **Wicklung:** Erzeugt ein Magnetfeld, das den Motor antreibt.
 - **Statorwicklung:** Erzeugt ein Magnetfeld, das den Motor antreibt.
 - **Rotorwicklung:** Erzeugt ein Magnetfeld, das den Motor antreibt.

43. **Welche Aufgaben haben die folgenden Bauteile?**
 - **Stator:** Erzeugt ein Magnetfeld, das den Motor antreibt.
 - **Rotor:** Erzeugt ein Magnetfeld, das den Motor antreibt.
 - **Wicklung:** Erzeugt ein Magnetfeld, das den Motor antreibt.
 - **Statorwicklung:** Erzeugt ein Magnetfeld, das den Motor antreibt.
 - **Rotorwicklung:** Erzeugt ein Magnetfeld, das den Motor antreibt.

1. **Grunddaten (Lohn in € je Stunde je Arbeiter je Monat)**

	1. Lohn	2. Lohn
Arbeiter (Arbeiterzahl)	1000	1000
Arbeitszeit (h)	160	160
Arbeitslohn (€)	16000	16000

2. **Arbeitszeit & Lohn (Arbeitszeit in h je Arbeiter je Monat)**

	1. Lohn	2. Lohn
Arbeitszeit (h je Arbeiter je Monat)	160	160
Arbeitslohn (€)	16000	16000
Arbeitszeit (h je Arbeiter je Monat)	160	160
Arbeitslohn (€)	16000	16000
Arbeitszeit (h je Arbeiter je Monat)	160	160
Arbeitslohn (€)	16000	16000
Arbeitszeit (h je Arbeiter je Monat)	160	160
Arbeitslohn (€)	16000	16000
Arbeitszeit (h je Arbeiter je Monat)	160	160
Arbeitslohn (€)	16000	16000

3. **Arbeitszeit & Lohn (Arbeitszeit in h je Arbeiter je Monat)**

	1. Lohn	2. Lohn
Arbeitszeit (h je Arbeiter je Monat)	160	160
Arbeitslohn (€)	16000	16000
Arbeitszeit (h je Arbeiter je Monat)	160	160
Arbeitslohn (€)	16000	16000
Arbeitszeit (h je Arbeiter je Monat)	160	160
Arbeitslohn (€)	16000	16000

4. **Arbeitszeit & Lohn (Arbeitszeit in h je Arbeiter je Monat)**

	1. Lohn	2. Lohn
Arbeitszeit (h je Arbeiter je Monat)	160	160
Arbeitslohn (€)	16000	16000
Arbeitszeit (h je Arbeiter je Monat)	160	160
Arbeitslohn (€)	16000	16000

5. **Arbeitszeit & Lohn (Arbeitszeit in h je Arbeiter je Monat)**

	1. Lohn	2. Lohn
Arbeitszeit (h je Arbeiter je Monat)	160	160
Arbeitslohn (€)	16000	16000
Arbeitszeit (h je Arbeiter je Monat)	160	160
Arbeitslohn (€)	16000	16000

Section 1: General Information		Section 2: Financial Data	
Item	Description	Value	Unit
1	Item 1 Description	100	Unit
2	Item 2 Description	200	Unit
3	Item 3 Description	300	Unit
4	Item 4 Description	400	Unit
5	Item 5 Description	500	Unit
6	Item 6 Description	600	Unit
7	Item 7 Description	700	Unit
8	Item 8 Description	800	Unit
9	Item 9 Description	900	Unit
10	Item 10 Description	1000	Unit
11	Item 11 Description	1100	Unit
12	Item 12 Description	1200	Unit
13	Item 13 Description	1300	Unit
14	Item 14 Description	1400	Unit
15	Item 15 Description	1500	Unit
16	Item 16 Description	1600	Unit
17	Item 17 Description	1700	Unit
18	Item 18 Description	1800	Unit
19	Item 19 Description	1900	Unit
20	Item 20 Description	2000	Unit
21	Item 21 Description	2100	Unit
22	Item 22 Description	2200	Unit
23	Item 23 Description	2300	Unit
24	Item 24 Description	2400	Unit
25	Item 25 Description	2500	Unit
26	Item 26 Description	2600	Unit
27	Item 27 Description	2700	Unit
28	Item 28 Description	2800	Unit
29	Item 29 Description	2900	Unit
30	Item 30 Description	3000	Unit
31	Item 31 Description	3100	Unit
32	Item 32 Description	3200	Unit
33	Item 33 Description	3300	Unit
34	Item 34 Description	3400	Unit
35	Item 35 Description	3500	Unit
36	Item 36 Description	3600	Unit
37	Item 37 Description	3700	Unit
38	Item 38 Description	3800	Unit
39	Item 39 Description	3900	Unit
40	Item 40 Description	4000	Unit
41	Item 41 Description	4100	Unit
42	Item 42 Description	4200	Unit
43	Item 43 Description	4300	Unit
44	Item 44 Description	4400	Unit
45	Item 45 Description	4500	Unit
46	Item 46 Description	4600	Unit
47	Item 47 Description	4700	Unit
48	Item 48 Description	4800	Unit
49	Item 49 Description	4900	Unit
50	Item 50 Description	5000	Unit
51	Item 51 Description	5100	Unit
52	Item 52 Description	5200	Unit
53	Item 53 Description	5300	Unit
54	Item 54 Description	5400	Unit
55	Item 55 Description	5500	Unit
56	Item 56 Description	5600	Unit
57	Item 57 Description	5700	Unit
58	Item 58 Description	5800	Unit
59	Item 59 Description	5900	Unit
60	Item 60 Description	6000	Unit
61	Item 61 Description	6100	Unit
62	Item 62 Description	6200	Unit
63	Item 63 Description	6300	Unit
64	Item 64 Description	6400	Unit
65	Item 65 Description	6500	Unit
66	Item 66 Description	6600	Unit
67	Item 67 Description	6700	Unit
68	Item 68 Description	6800	Unit
69	Item 69 Description	6900	Unit
70	Item 70 Description	7000	Unit
71	Item 71 Description	7100	Unit
72	Item 72 Description	7200	Unit
73	Item 73 Description	7300	Unit
74	Item 74 Description	7400	Unit
75	Item 75 Description	7500	Unit
76	Item 76 Description	7600	Unit
77	Item 77 Description	7700	Unit
78	Item 78 Description	7800	Unit
79	Item 79 Description	7900	Unit
80	Item 80 Description	8000	Unit
81	Item 81 Description	8100	Unit
82	Item 82 Description	8200	Unit
83	Item 83 Description	8300	Unit
84	Item 84 Description	8400	Unit
85	Item 85 Description	8500	Unit
86	Item 86 Description	8600	Unit
87	Item 87 Description	8700	Unit
88	Item 88 Description	8800	Unit
89	Item 89 Description	8900	Unit
90	Item 90 Description	9000	Unit
91	Item 91 Description	9100	Unit
92	Item 92 Description	9200	Unit
93	Item 93 Description	9300	Unit
94	Item 94 Description	9400	Unit

Income Statement			
Revenue			100.00
Cost of Sales			(20.00)
Gross Profit			80.00
Operating Expenses			(15.00)
Operating Income			65.00
Interest Income			2.00
Interest Expense			(1.00)
Income Before Taxes			66.00
Income Tax Expense			(10.00)
Net Income			56.00
Other Income			1.00
Other Expense			(0.50)
Net Income			56.50

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

Prepared by: [Name] Date: 1/15/2019

2. Test of hypotheses

1. **Null hypothesis** (H₀): The population mean is equal to the hypothesized value.

2. **Alternative hypothesis** (H_a): The population mean is not equal to the hypothesized value.

3. **Test statistic** (t): The test statistic is calculated using the sample mean, sample standard deviation, and sample size.

4. **Significance level** (α): The significance level is the probability of rejecting the null hypothesis when it is true.

5. **Decision rule**: The decision rule is based on the test statistic and the significance level.

Test Statistic	Decision Rule	Conclusion
t < -t _{α/2}	Reject H ₀	There is evidence to suggest that the population mean is not equal to the hypothesized value.
-t _{α/2} < t < t _{α/2}	Do not reject H ₀	There is not enough evidence to suggest that the population mean is not equal to the hypothesized value.
t > t _{α/2}	Reject H ₀	There is evidence to suggest that the population mean is not equal to the hypothesized value.

6. **Interpretation**: The interpretation of the test results is based on the decision rule and the conclusion.

7. **Conclusion**: The conclusion is based on the interpretation of the test results.

8. **Assumptions**: The assumptions of the test are that the data are normally distributed and that the sample size is large enough.

3. Confidence interval for the population mean

1. **Confidence interval** (CI): The confidence interval is a range of values that is likely to contain the population mean.

2. **Confidence level** (1 - α): The confidence level is the probability of the confidence interval containing the population mean.

3. **Formula**: The formula for the confidence interval is: $\bar{x} \pm t_{\alpha/2} \left(\frac{s}{\sqrt{n}} \right)$, where $\bar{x}$ is the sample mean, s is the sample standard deviation, and n is the sample size.

4. **Interpretation**: The interpretation of the confidence interval is that we are 100(1 - α)% confident that the population mean is within the interval.

5. **Assumptions**: The assumptions of the confidence interval are that the data are normally distributed and that the sample size is large enough.

6. **Conclusion**: The conclusion is based on the interpretation of the confidence interval.

7. **Assumptions**: The assumptions of the confidence interval are that the data are normally distributed and that the sample size is large enough.

General Information Name: _____ Address: _____ City: _____		Date: _____ Page: _____
Subject: _____ Topic: _____		
Title: _____ Author: _____ Year: _____	Date: _____ Page: _____	Date: _____ Page: _____

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Kategorie	Jahresumsatz 2019					
	Januar	Februar	März	April	Mai	Juni
Gesamt	1.000	1.000	1.000	1.000	1.000	1.000
Produkte	200	200	200	200	200	200
Dienstleistungen	800	800	800	800	800	800
Materialkosten	100	100	100	100	100	100
Personal	150	150	150	150	150	150
Werbung	50	50	50	50	50	50
Verwaltung	30	30	30	30	30	30
Finanzen	20	20	20	20	20	20
Steuer	10	10	10	10	10	10
Gesamt	1.000	1.000	1.000	1.000	1.000	1.000

Die Tabelle zeigt den Jahresumsatz der verschiedenen Kategorien für die Monate Januar bis Juni 2019. Die Spaltenüberschriften sind: Kategorie, Januar, Februar, März, April, Mai, Juni. Die Zeilenüberschriften sind: Gesamt, Produkte, Dienstleistungen, Materialkosten, Personal, Werbung, Verwaltung, Finanzen, Steuer.

Kategorie	Jahresumsatz 2020					
	Januar	Februar	März	April	Mai	Juni
Gesamt	1.000	1.000	1.000	1.000	1.000	1.000
Produkte	200	200	200	200	200	200
Dienstleistungen	800	800	800	800	800	800
Materialkosten	100	100	100	100	100	100
Personal	150	150	150	150	150	150
Werbung	50	50	50	50	50	50
Verwaltung	30	30	30	30	30	30
Finanzen	20	20	20	20	20	20
Steuer	10	10	10	10	10	10
Gesamt	1.000	1.000	1.000	1.000	1.000	1.000

Die Tabelle zeigt den Jahresumsatz der verschiedenen Kategorien für die Monate Januar bis Juni 2020. Die Spaltenüberschriften sind: Kategorie, Januar, Februar, März, April, Mai, Juni. Die Zeilenüberschriften sind: Gesamt, Produkte, Dienstleistungen, Materialkosten, Personal, Werbung, Verwaltung, Finanzen, Steuer.

	Total of 2017		
	2017	2016	2015
2017-2018	100.00	100.00	100.00
2018-2019	100.00	100.00	100.00
2019-2020	100.00	100.00	100.00
2020-2021	100.00	100.00	100.00
2021-2022	100.00	100.00	100.00
2022-2023	100.00	100.00	100.00
2023-2024	100.00	100.00	100.00
2024-2025	100.00	100.00	100.00
2025-2026	100.00	100.00	100.00
2026-2027	100.00	100.00	100.00
2027-2028	100.00	100.00	100.00
2028-2029	100.00	100.00	100.00
2029-2030	100.00	100.00	100.00
2030-2031	100.00	100.00	100.00
2031-2032	100.00	100.00	100.00
2032-2033	100.00	100.00	100.00
2033-2034	100.00	100.00	100.00
2034-2035	100.00	100.00	100.00
2035-2036	100.00	100.00	100.00
2036-2037	100.00	100.00	100.00
2037-2038	100.00	100.00	100.00
2038-2039	100.00	100.00	100.00
2039-2040	100.00	100.00	100.00
2040-2041	100.00	100.00	100.00
2041-2042	100.00	100.00	100.00
2042-2043	100.00	100.00	100.00
2043-2044	100.00	100.00	100.00
2044-2045	100.00	100.00	100.00
2045-2046	100.00	100.00	100.00
2046-2047	100.00	100.00	100.00
2047-2048	100.00	100.00	100.00
2048-2049	100.00	100.00	100.00
2049-2050	100.00	100.00	100.00
2050-2051	100.00	100.00	100.00
2051-2052	100.00	100.00	100.00
2052-2053	100.00	100.00	100.00
2053-2054	100.00	100.00	100.00
2054-2055	100.00	100.00	100.00
2055-2056	100.00	100.00	100.00
2056-2057	100.00	100.00	100.00
2057-2058	100.00	100.00	100.00
2058-2059	100.00	100.00	100.00
2059-2060	100.00	100.00	100.00
2060-2061	100.00	100.00	100.00
2061-2062	100.00	100.00	100.00
2062-2063	100.00	100.00	100.00
2063-2064	100.00	100.00	100.00
2064-2065	100.00	100.00	100.00
2065-2066	100.00	100.00	100.00
2066-2067	100.00	100.00	100.00
2067-2068	100.00	100.00	100.00
2068-2069	100.00	100.00	100.00
2069-2070	100.00	100.00	100.00
2070-2071	100.00	100.00	100.00
2071-2072	100.00	100.00	100.00
2072-2073	100.00	100.00	100.00
2073-2074	100.00	100.00	100.00
2074-2075	100.00	100.00	100.00
2075-2076	100.00	100.00	100.00
2076-2077	100.00	100.00	100.00
2077-2078	100.00	100.00	100.00
2078-2079	100.00	100.00	100.00
2079-2080	100.00	100.00	100.00
2080-2081	100.00	100.00	100.00
2081-2082	100.00	100.00	100.00
2082-2083	100.00	100.00	100.00
2083-2084	100.00	100.00	100.00
2084-2085	100.00	100.00	100.00
2085-2086	100.00	100.00	100.00
2086-2087	100.00	100.00	100.00
2087-2088	100.00	100.00	100.00
2088-2089	100.00	100.00	100.00
2089-2090	100.00	100.00	100.00
2090-2091	100.00	100.00	100.00
2091-2092	100.00	100.00	100.00
2092-2093	100.00	100.00	100.00
2093-2094	100.00	100.00	100.00
2094-2095	100.00	100.00	100.00
2095-2096	100.00	100.00	100.00
2096-2097	100.00	100.00	100.00
2097-2098	100.00	100.00	100.00
2098-2099	100.00	100.00	100.00
2099-2100	100.00	100.00	100.00
2100-2101	100.00	100.00	100.00
2101-2102	100.00	100.00	100.00
2102-2103	100.00	100.00	100.00
2103-2104	100.00	100.00	100.00
2104-2105	100.00	100.00	100.00
2105-2106	100.00	100.00	100.00
2106-2107	100.00	100.00	100.00
2107-2108	100.00	100.00	100.00
2108-2109	100.00	100.00	100.00
2109-2110	100.00	100.00	100.00
2110-2111	100.00	100.00	100.00
2111-2112	100.00	100.00	100.00
2112-2113	100.00	100.00	100.00
2113-2114	100.00	100.00	100.00
2114-2115	100.00	100.00	100.00
2115-2116	100.00	100.00	100.00
2116-2117	100.00	100.00	100.00
2117-2118	100.00	100.00	100.00
2118-2119	100.00	100.00	100.00
2119-2120	100.00	100.00	100.00
2120-2121	100.00	100.00	100.00
2121-2122	100.00	100.00	100.00
2122-2123	100.00	100.00	100.00
2123-2124	100.00	100.00	100.00
2124-2125	100.00	100.00	100.00
2125-2126	100.00	100.00	100.00
2126-2127	100.00	100.00	100.00
2127-2128	100.00	100.00	100.00
2128-2129	100.00	100.00	100.00
2129-2130	100.00	100.00	100.00
2130-2131	100.00	100.00	100.00
2131-2132	100.00	100.00	100.00
2132-2133	100.00	100.00	100.00
2133-2134	100.00	100.00	100.00
2134-2135	100.00	100.00	100.00
2135-2136	100.00	100.00	100.00
2136-2137	100.00	100.00	100.00
2137-2138	100.00	100.00	100.00
2138-2139	100.00	100.00	100.00
2139-2140	100.00	100.00	100.00
2140-2141	100.00	100.00	100.00
2141-2142	100.00	100.00	100.00
2142-2143	100.00	100.00	100.00
2143-2144	100.00	100.00	100.00
2144-2145	100.00	100.00	100.00
2145-2146	100.00	100.00	100.00
2146-2147	100.00	100.00	100.00
2147-2148	100.00	100.00	100.00
2148-2149	100.00	100.00	100.00
2149-2150	100.00	100.00	100.00
2150-2151	100.00	100.00	100.00
2151-2152	100.00	100.00	100.00
2152-2153	100.00	100.00	100.00
2153-2154	100.00	100.00	100.00
2154-2155	100.00	100.00	100.00
2155-2156	100.00	100.00	100.00
2156-2157	100.00	100.00	100.00
2157-2158	100.00	100.00	100.00
2158-2159	100.00	100.00	100.00
2159-2160	100.00	100.00	100.00
2160-2161	100.00	100.00	100.00
2161-2162	100.00	100.00	100.00
2162-2163	100.00	100.00	100.00
2163-2164	100.00	100.00	100.00
2164-2165	100.00	100.00	100.00
2165-2166	100.00	100.00	100.00
2166-2167	100.00	100.00	100.00
2167-2168	100.00	100.00	100.00
2168-2169	100.00	100.00	100.00
2169-2170	100.00	100.00	100.00
2170-2171	100.00	100.00	100.00
2171-2172	100.00	100.00	100.00
2172-2173	100.00	100.00	100.00
2173-2174	100.00	100.00	100.00
2174-2175	100.00	100.00	100.00
2175-2176	100.00	100.00	100.00
2176-2177	100.00	100.00	100.00
2177-2178	100.00	100.00	100.00
2178-2179	100.00	100.00	100.00
2179-2180	100.00	100.00	100.00
2180-2181	100.00	100.00	100.00
2181-2182	100.00	100.00	100.00
2182-2183	100.00	100.00	100.00
2183-2184	100.00	100.00	100.00
2184-2185	100.00	100.00	100.00
2185-2186	100.00	100.00	100.00
2186-2187	100.00	100.00	100.00
2187-2188	100.00	100.00	100.00
2188-2189	100.00	100.00	100.00
2189-2190	100.00	100.00	100.00
2190-2191	100.00	100.00	100.00
2191-2192	100.00	100.00	100.00
2192-2193	100.00	100.00	100.00
2193-2194	100.00	100.00	100.00
2194-2195	100.00	100.00	100.00
2195-2196	100.00	100.00	100.00
2196-2197	100.00	100.00	100.00
2197-2198	100.00	100.00	100.00
2198-2199	100.00	100.00	100.00
2199-2200	100.00	100.00	100.00
2200-2201	100.00	100.00	100.00
2201-2202	100.00	100.00	100.00
2202-2203	100.00	100.00	100.00
2203-2204	100.00	100.00	100.00
2204-2205	100.00	100.00	100.00
2205-2206	100.00	100.00	100.00
2206-2207	100.00	100.00	100.00
2207-2208	100.00	100.00	100.00
2208-2209	100.00	100.00	100.00
2209-2210	100.00	100.00	100.00
2210-2211	100.00	100.00	100.00
2211-2212	100.00	100.00	100.00
2212-2213	100.00	100.00	100.00
2213-2214	100.00	100.00	100.00
2214-2215	100.00	100.00	100.00
2215-2216	100.00	100.00	100.00
2216-2217	100.00	100.00	100.00
2217-2218	100.00	100.00	100.00
2218-2219	100.00	100.00	100.00
2219-2220	100.00	100.00	100.00
2220-2221	100.00	100.00	100.00
2221-2222	100.00	100.00	100.00
2222-2223	100.00	100.00	100.00
2223-2224	100.00	100.00	100.00
2224-2225	100.00	100.00	100.00
2225-2226	100.00	100.00	100.00
2226-2227	100.00	100.00	100.00
2227-2228	100.00	100.00	100.00
2228-2229	100.00	100.00	100.00
2229-2230	100.00	100.00	100.00
2230-2231	100.00	100.00	100.00
2231-2232	100.00	100.00	100.00
2232-2233	100.00	100.00	100.00
2233-2234	100.00	100.00	100.00
2234-2235	100.00	100.00	100.00
2235-2236	100.00	100.00	100.00
2236-2237	100.00	100.00	100.00
2237-2238	100.00	100.00	100.00
2238-2239	100.00	100.00	100.00
2239-2240	100.00	100.00	100.00
2240-2241	100.00	100.00	100.00
2241-2242	100.00	100.00	100.00
2242-2243	100.00	100.00	100.00
2243-2244	100.00	100.00	100.00
2244-2245	100.00	100.00	100.00
2245-2246	100.00	100.00	100.00
2246-2247	100.00	100.00	100.00
2247-2248	100.00	100.00	100.00
2248-2249	100.00	100.00	100.00
2249-2250	100.00	100.00	100.00
2250-2251	100.00	100.00	100.00
2251-2252	100.00	100.00	100.00
2252-2253	100.00	100.00	100.00
2253-2254	100.00	100.00	100.00
2254-2255	100.00	100.00	100.00
2255-2256	100.00	100.00	100.00
2256-2257	100.00	100.00	100.00
2257-2258	100.00	100.00	100.00
2258-2259	100.00	100.	

1. **Introduction**
 2. **Background**
 3. **Methodology**
 4. **Results and Discussion**
 5. **Conclusion**

6. **References**
 7. **Appendix**

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6. **References**
 7. **Appendix**

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	COURTESY			FRIENDSHIP		
	How often do you talk to this person about the importance of service?	How often do you talk to this person?	How often do you talk to this person about service?	How often do you talk to this person about the importance of service?	How often do you talk to this person?	How often do you talk to this person about service?
1. How often do you talk to this person about the importance of service?						
2. How often do you talk to this person about service?						
3. How often do you talk to this person about the importance of service?						
4. How often do you talk to this person about service?						
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7. How often do you talk to this person about the importance of service?						
8. How often do you talk to this person about service?						
9. How often do you talk to this person about the importance of service?						
10. How often do you talk to this person about service?						

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Journal compilation © 2006 Blackwell Publishing Ltd

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- © 2004 Blackwell Publishing Ltd, *Journal of Internal Medicine* 255: 111–118

• **Interpersonal relationships**

- © 2006 Blackwell Publishing Ltd *Journal of Internal Medicine* 260: 399–407

1. **Einleitung**
2. **Ziele und Aufgabenstellung**
3. **Methodik**

4. **Ergebnisse und Diskussion**

5. **Fazit**

6. **Literaturverzeichnis**

7. **Anhang**

8. **Abbildung 1**

9. **Abbildung 2**

10. **Abbildung 3**

11. **Abbildung 4**

1. The following is a list of the most important factors that influence the rate of a chemical reaction. The rate of a reaction is the change in concentration of a reactant or product per unit time. The rate of a reaction is affected by the concentration of the reactants, the temperature, the presence of a catalyst, and the surface area of the reactants.

2. The rate of a reaction is affected by the concentration of the reactants. The rate of a reaction is directly proportional to the concentration of the reactants. The rate of a reaction is also affected by the temperature. The rate of a reaction is directly proportional to the temperature.

3. The rate of a reaction is affected by the presence of a catalyst. A catalyst is a substance that speeds up a reaction without being consumed in the reaction.

4. The rate of a reaction is affected by the surface area of the reactants. The rate of a reaction is directly proportional to the surface area of the reactants.

5. The rate of a reaction is affected by the nature of the reactants. The rate of a reaction is directly proportional to the nature of the reactants.

6. The rate of a reaction is affected by the nature of the products.

7. The rate of a reaction is affected by the nature of the solvent.

8. The rate of a reaction is affected by the nature of the catalyst.

9. The rate of a reaction is affected by the nature of the reactants and products.

10.

11. The rate of a reaction is affected by the nature of the reactants and products.

12.

13. The rate of a reaction is affected by the nature of the reactants and products.

14. The rate of a reaction is affected by the nature of the reactants and products.

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16. The rate of a reaction is affected by the nature of the reactants and products.

17. The rate of a reaction is affected by the nature of the reactants and products.

18. The rate of a reaction is affected by the nature of the reactants and products.

19. The rate of a reaction is affected by the nature of the reactants and products.

20. The rate of a reaction is affected by the nature of the reactants and products.

21. The rate of a reaction is affected by the nature of the reactants and products.

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28. The rate of a reaction is affected by the nature of the reactants and products.

29. The rate of a reaction is affected by the nature of the reactants and products.

30. The rate of a reaction is affected by the nature of the reactants and products.

INDEPENDENT AUDITOR'S REPORT

To the Members of IDC Limited

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of IDC Limited (hereinafter referred to as the "Holding Company"), its subsidiaries and its associate (the holding company, its subsidiaries and its associate together referred to as "the group") which comprises the Consolidated Balance Sheet as on March 31st, 2016, 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 to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 ("Act") in the manner so 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 accounting principles generally accepted in India, of the consolidated state of affairs of the Group and its jointly controlled entity as at 31st March, 2016, 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") specified 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 items to the Consolidated Financial Statements:

1. **Issuance of Note No - 12**The associate subsidiary Company Gas Auto Accessories Limited ("GAAL") was issued up by order of FCIT (National Company Law Tribunal) in the Financial Year 2012-13.
2. We draw attention to Note- 82 to the consolidated financial statements which states auditor of associate company Gas Automobiles and Pharmaceuticals Limited has issued a qualified opinion in his audit report for Financial Year 2012-13 due to nonrecognition of reported credit losses of financial assets as per requirements of IND-AS 39 Financial Instruments. The auditor of associate company has also mentioned about financial assets i.e. receivables from various parties for which provisions should have been recognized in the financial statements and the auditor has qualified the effect of the same provisions on financial statements. A qualification also exists for provisioning of depreciation using a method different than the one required under Schedule VI of the Companies Act 2013.

However, the above qualification does not affect consolidated books of accounts as on March 31, 2013 as well as for March 31, 2012. Given the value of the investments in the said associate is Quantalabs and consolidated accounts of IBA Limited has been reduced to nil by making impairment loss allowance as same is view of the negative net worth of the associate Company. Any additional provision for expenses including for Expected Credit Loss would not lead to any changes in the consolidated income statement for the said years.

2. The auditor of associate company "Gas Automobiles and Pharmaceuticals Limited" in his audit report has drawn attention on 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, as per the management's assessment, and therefore the financial statements have been prepared on a going concern basis.

This opinion is unmodified in respect of this matter.

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 matter to be communicated in this report.

Sr. No.	Key Audit Matter	Auditor's treatment
1.	Impairment and Write-offs: The Recognition and Measurement of Impairment and Write-off of Loans and Advances involves extensive management judgments and appropriate presenting of information from the IT systems because of which the same has been classified as a key audit matter.	Our key-audit procedures included: • We have checked the computation of the Doubtful debts (DD) which denotes the statistical pattern of occurrence of default in various categories of accounts based on industry patterns. • We also have checked the computation of the ratio of Non-Over Due (NOD) which denotes the non-overdue (later considering the settlement) till the date of Balance Sheet. • We reviewed the changes made by the management in adding additional ECL Provisions on the background of COVID-19 outbreak. • We examined the computation of Impairment Losses by application of DD and NOD and ensured that the under part of Loans and advances has been considered for the same. • We reviewed the Internal financial controls over data retention and data validation from the ERP system for computation of DD and NOD. • We performed analytical procedures for ascertaining of reasonableness of impairment provisions. • We carried out a combination of procedures involving enquiry and observation, independent on-site tests and inspection of evidence in respect of computation of provisions and review of procedures and previous, justification notes and approvals in case of Bad Debt write-off. • Our audit procedures did not reveal any significant inconsistencies with respect to provisions for impairment and write-offs.

Information other than 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.

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 applicable laws and regulations.

Other Matters

We did not audit the financial statements of the subsidiary, Leo Electronics Limited whose financial statements (before eliminating inter company balances / transactions) reflect total assets of ₹163,512,764 as at March 31, 2023, total revenue of ₹118,967,224, total net profit after tax of ₹12,026,720, total comprehensive income of ₹14,519,242 for the year ended March 31, 2023 and net cash inflow of ₹2,872,874 for the year ended on March 31, 2023 as

mentioned in the Consolidated Financial Statements, which have been audited by an independent auditor.

The Financial statements of associate Cos Architects and Pharmaceuticals Limited have not been audited by us. These financial statements have been audited by the other auditors 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 the subsidiary and associate, and our report in terms of sub-sections (2) and (11) of Section 143 of the Act, in so far as it relates to the stated 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 compliance on the work done and the reports of the other auditors.

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

The Molding Company's Board of Directors is responsible for the matters stated in section 134(X) 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 cash flows, consolidated changes in equity and consolidated tasks 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 safeguarding of the assets of the Molding Company, its subsidiary and its associate company and for preserving and assessing assets 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/or Board of Directors of the companies included in the group are responsible for assessing the Going Concern of the company, its subsidiary and its associate's ability to continue as a going concern, including, as applicable, reasons related to going concerns 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 it is not a guarantee that an audit conducted in accordance with this 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 this, 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, misstatements, 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.

- 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 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 audit report to the related disclosures in the Consolidated 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.
- Obtain sufficient 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 direction, 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 misstatement 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 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 most significance in the audit of the Consolidated Financial statements of the current year and are therefore the key audit matters. We describe those matters in our auditor's report.

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unless law or regulation prohibits public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be commented on in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest in full disclosure of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(2) of the Companies Act, 2013:
 - 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 abovesaid consolidated financial statements.
 - b) In our opinion, proper books of account as required by law relating to preparation of the abovesaid consolidated financial statements have been kept so far as it appears from our examination of those books and records of the other entities.
 - c) The Consolidated Balance Sheet, Consolidated Income Statement of Profit and Loss including other comprehensive income, Consolidated Statement of changes in equity and the Consolidated statements of Cash Flows dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements.
 - d) In our opinion, the abovesaid Consolidated Financial statements comply with the Indian Accounting Standards specified under Section 133 of the Act read with the Companies (Indian Accounting Standard) Rules, 2015, as amended.
 - e) The Group is within the ambit of definition of Government Company under section 2(45) of the Act. Hence to give information and explanations provided to us, the provisions of Section 184(1) of the Act are not applicable to the Group in terms of MCA notification No. 3/18-483 (E) dated June 05th, 2018.
 - 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 is 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. 3/18-483 (E) dated June 05th, 2018.

- 4) With respect to the other matters to be included in the Auditor's Report: a statement in multi-
Rule 1) 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 disclose the impact of pending litigation
on its financial position in its financial statements - Refer Note 35 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. i. 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 auditors 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 (classified 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.

2. 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, 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

3. 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 d(i) and (ii) above contain any material misstatement.

4. The dividend declared or paid during the year by the group is in compliance with Section 123 of the Act.

5. With respect to the matters specified in paragraphs 3(i)(c) and 4 of the Demands Auditor's Report Order, 2016 (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 Demands R & A statement on the matter specified in paragraph 3(i)(c) of CARO 2016.

For abm & associates LLP

Chartered accountants

Firm Registration Number - 1011146/ W-100061

-s/-

Shalish K. Handiga

Partner

Membership No. 122124

Torrevim

November 18, 2017

UDIN: 01100018100000000000000000000000

Annexure 'A' to the Independent Auditor's Report

[Referred to in Paragraph 3(f) under 'Report on Other Legal and Regulatory Requirements' section of our Audit report of even number on the Consolidated Financial Statements of EDC Limited]

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** (hereafter referred to as "Holding Company") as of March 31, 2013 in connection 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 subsidiaries and associated 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. 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.

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 associated 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, promulgated under Section 143(10) of the Companies Act, 2013, as the same are 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 exist for financial reporting was established and maintained and if audit evidence supported effectively in all material respects.

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 our discussion of regarding of other auditors as mentioned in other matter paragraph, the holding Company, its subsidiary and associates, have to 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, 2018, based on the internal control over financial reporting criteria constituted by the Company considering the established competence 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 demand requests under Section 142(2)(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 associates is based on the corresponding report of the auditor of such company.

Our opinion is not modified in respect of the above matter.

For abm & associates LLP

Chartered Accountants

Firm Registration Number: 100016W/ W-100016

14

Shalish M. Mundaya

Partner

Membership No: 191481

For office

November 18, 2018

UDIN: 18162681BC2VPM88612

	Notes	2022 31 March 2022	2021 31 March 2021
Assets			
Financial assets			
(a) Cash and cash equivalents	2	1,081.48	771.08
(b) Bank balances other than cash and cash equivalents			
(i) Current	3	16,494.70	17,967.08
(ii) Loans	7	66,728.42	32,189.02
(iii) Investments	8	1,791.27	6,102.02
(iv) Other financial assets	9 & 10	1,134.49	1,475.34
Non-financial assets			
(a) Tax assets	11	64.11	32.19
(b) Intangible assets			
(i) Copyrights, Patent and Software	12	688.46	771.36
(ii) Capital assets in Singapore			
(iii) Leasehold assets	13	4.14	4.75
(iv) Right of use assets		-	-
(v) Other non-financial assets	14	114.73	64.08
Total assets		82,162.17	58,703.45
Equity and liabilities			
Equity			
Reserves			
(a) Trade Reserves			
(i) Total comprehensive income		144.70	144.48
(ii) Share premium	15	181.48	81.44
(b) Reserves	16	1,064.49	1,112.10
(c) Other financial liabilities	17	7,622.37	13,388.08
Non-financial liabilities			
(a) Deferred tax liabilities (note 18)	18	1,507.31	1,034.70
(b) Intangible assets	19	-	17.40
(c) Other non-financial liabilities	20	1,102.13	97.18
Equity			
(a) Equity Shareholders	21	11,081.48	11,081.48
(b) Other Equity	22	68,004.71	36,541.99
Total (equity and liabilities)		82,162.17	58,703.45

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

As per our report of verification

The undersigned at the Board of Directors

For Director WONG CHUN LUP

(Personal signature)

His Representative No.: 0001-07 / 0001-07

Signature

09/05/2022 (Date)

Signature

09/05/2022

(Date)

Director (Signature)

Name

Representative No.: 0001-07

Signature (Personal)

Date

Signature

09/05/2022

(Date)

Director (Signature)

Name

Representative No.: 0001-07

Signature (Personal)

Date

Signature

09/05/2022

(Date)

Company Secretary

(Signature)

1 Group Overview

ACC Limited (the "Issuing Company") has originally incorporated in 11 March 1978 and is registered with the Reserve Bank of India ("RBI") as a Subsidiary-Registered Non-Banking Finance Company (NBFC-ND) on 22 May 2018, under the Companies Act, 1956. ACC Limited together with its subsidiaries is jointly referred to as the group. The group is primarily engaged in the business of lending. Its registered office is situated at CoS, India. The registered office address of the company is "CoS House", F-15, P-171, C-1, Sector 49 Gurgaon Road, Gurgaon, Haryana-122 402 001.

2 Basis of Preparation and presentation and Significant accounting policy

The consolidated financial statements (Financial Statements) comprise financial statements of the parent, subsidiaries and associates together with in group. The financial statements comply in all material aspects with Indian Accounting Standards (Ind AS) notified under Section 132 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 2021, the Group prepared its financial statements in accordance with companies accounting standards India, 1999 as amended notified under the Act read with Rule 17 of the Companies Accounting Rules 2014 (as amended) and other generally accepted accounting principles in India (collectively referred to as "Indian GAAP" or "Financial GAAP").

The transition to Indian Accounting standards (the Act) has been carried out in accordance with the 16-18-19th time schedule of Indian Accounting Standards. Accordingly, the impact of transition has been measured in the opening balance as at 01 April 2022 and the comparative period has been restated retrospectively.

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 policies have been retrospectively applied to all the financial year presented in the financial statements, including the preparation of the opening Ind AS balance sheet as at 01 April 2022 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 requires a change in the accounting policy inherent in use.

Basis of consolidation

The consolidated financial statements comprise the financial statements of the Parent and its Subsidiaries as at March 31, 2021. Control is assumed when the group is exposed, in net rights, to variable returns from its investments with the investee and has the ability to affect these returns through its power over the investee. Generally, 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 rights holds a control. To support the presumption and other the group has set that a majority of the voting or similar rights of an investee, the group considers all relevant facts and circumstances in assessing whether it has power over the investee, including:

- The substance of an agreement with the investee holders of the investee;
- 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 in relation to the size and dispersion of the holdings of the other voting right holders.

The Group is assessed whether or not it controls an investee in fact and circumstances indicate that there are changes to one or more of the three elements of 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 of acquisition until the date the group ceases to control the subsidiary.

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

When control ceases over a subsidiary, it discontinues the related assets (including goodwill), liabilities, income/expense method and other arrangements apply, while any residual gain or loss is recognised in statement of profit and loss. Any investment retained is recognised at fair value.

Loss of control

The financial statements of the parent and its subsidiaries have been consolidated on a line by line basis by adding together the book value of the items of assets, liabilities, income and expenses after eliminating intra group balances, intra group transactions and unrealised profits resulting there from and are prepared in the same language, in the same form and manner as the Parent's independent financial statements. The assets or loss and each component of each component income are attributed to the equity holders of the parent of the group and to the noncontrolling interests, even if this results in the noncontrolling interest having a deficit balance.

The Balance Sheet, the Statement of Changes in Equity and the Statement of Profit and Loss are presented in the format prescribed under Division (1) of Schedule 11 of the Companies Act, as amended from time to time and are prepared in conformity with Ind AS. The Statement of Cash Flows has been prepared in conformity with the requirements of Ind AS 7 Statement of Cash Flows.

The Financial statements have been prepared under the historical cost convention and on accrual basis, except for certain financial assets and liabilities, derived from the cash inflows and outflows during the period, measured at fair value.

Some financial statements are presented in Indian Rupees only (INR) which is the functional currency and is hence not rounded to the nearest rupee. Except where otherwise indicated.

Significant accounting policies

2.1 Revenue Recognition

Revenue (other than for lease items) is recognised when the 10-100 Revenue Instrument (as applicable) is transferred at fair value of the consideration receivable or receivable. Ind AS 114 Revenue from contracts with customers outlines a single comprehensive model for accounting for revenue arising from contracts with customers and supersedes several previous accounting guidelines issued within Ind AS.

The Group recognises revenue from contracts with customers based on a five-step model as follows in Ind AS 114:

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 terms for every contract that must be met.

Step 2. Identify performance obligation(s) 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 expects to be 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 in an amount that reflects 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.

- The Company has given some stepwise guidance and gives an example and has indicated some agreements with the customers. The facts stated are captured as follows in actual facts.
- Revenue from contract recognition has to be recognised or received and in doing so, the following accounting treatments have been made with the completion of performance obligation.

As financial income is recognised when the right to receive the dividend is established, it is probable that the company benefits economically with the dividend (i.e. flow in the entity and the amount of the dividend can be measured reliably).

As income arising on a financial asset is identified and is recognised as a time proportion basis taking into account the present outstanding and the effective interest rate (EIR). The EIR is the rate that exactly discounts estimated 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 cash income approximates the effective internal rate method of return for the financial assets. The future cash flows are calculated taking into account all the contractual terms of the instrument.

The Internal Income is calculated by applying the EIR to the gross carrying amount of internally acquired financial assets (i.e. at the estimated end of the financial asset period adjusting for any impairment losses and discounts).

2.2 Property, plant and equipment

(i) Recognition and measurement

Tangible property, plant and equipment are recorded at cost (the accumulated depreciation and impairment, if any, less any of property, plant and equipment subsequent purchase price and any attributable costs of bringing the asset to its working condition for its intended use).

Subsequent cost towards the acquisition of property, plant and equipment exceeding its cash income sheet date is classified as capital expenditure under other non-financial assets and the cost of assets not put to use before such date are classified under Capital work-in-progress.

(ii) Subsequent expenditure

Subsequent expenditure relating to property, plant and equipment is capitalised only when it is probable that future economic benefits associated with such cost flow with the asset and the cost of the work can be reliably estimated.

(iii) Depreciation, estimated useful lives and residual value

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

Property, plant and equipment	Useful Life (in Years)
Land	n/a
Building	30
Leasehold	10
Leasehold Improvements	5
Computer & Peripherals	3
Furniture & Fixtures	10
Plant and Machinery	10
Office equipment	5

The useful lives, rates and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted (pragmatically), 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 determined as disposal or when its future economic benefits are classified high to low or disposal. The date of disposal being from the decommissioning or sale 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 decommissioned. The date of disposal of an item of property, plant and equipment is the date the disposal occurs control of that item is transferred with the responsibility for accounting under a performance obligation is satisfied in the 12th 11th.

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

For convenience but still, the Group has decided to continue with carrying value of its property, plant and equipment, recognised as of 31st March 2019 (which is discontinued at the previous date) and that carrying value as 31st March 2019 will be the carrying value.

2.3 Intangible Assets

An intangible asset is recognised only when its cost can be measured reliably, and it is probable that the expected future economic benefits that are attributable to it will flow to the Group. Software and system development expenditures are capitalised as cost of acquisition, including the attributable to making the asset for use. Such intangible assets are subsequently measured at cost less accumulated amortisation and any accumulated impairment losses. Any expenditure on such software for support and maintenance payable annually are charged to the statement of profit and loss.

The useful life of such intangible assets is estimated as such with zero residual value.

Intangible Assets	Useful Life (in Years)
Software	5

1.2 Financial Instruments

(a) 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.

(b) Initial measurement

Financial assets and liabilities, with the exception of loans, debt securities, deposits and borrowings are initially recognised at the trade date, i.e., the date that the Company becomes a party to the contractual provisions of the instrument. Recognised 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, on their recognition. Transaction costs directly attributable to the acquisition of financial assets or loans to interest as at fair value through profit or loss are recognised immediately in profit or loss.

(c) Classification and subsequent measurement

(i) Financial assets

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

- loans and debt
- fair value through other comprehensive income (FVOCI)
- fair value through profit or loss (FVTPL)

(ii) Financial assets carried at amortised cost

- A financial asset is classified as amortised cost if it meets both of the following conditions and is not designated as at FVTPL:
 - the asset is held under a business model whose objective is to hold assets to collect contractual cash flows (i.e., to receive contractual cash flows); and
 - the contractual terms of the financial asset give rise to specified dates for cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

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

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

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

Financial assets that are held under a business model whose objective is both to collect the contractual cash flows and to sell the assets. Contractual cash flows of assets included through both cash and sell) model and contractual cash flows that are SPPI, are subsequently measured at FVOCI. Movements in the carrying amount of such products, assets are recognised in other comprehensive income (OCI), except dividend income which is recognised in profit or loss. Dividends included in OCI are subsequently transferred to the statement of profit and loss in case of debt instruments held on. In case of equity instruments it will be directly transferred to reserves. Equity instruments at FVOCI are not subject to an impairment assessment.

(iv) Financial assets at fair value through profit or loss

Financial assets, which do not meet the criteria for recognition 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 movements in equity instruments and financial assets at FVTPL.

(v) Financial liabilities and equity instrument

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

(vi) 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 directly attributable transaction costs.

(vii) Financial liabilities

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

(viii) Financial liability

Financial results are not necessarily indicative of their initial recognition, apart from the exceptional circumstances in which the Company acquired, disposed of, or terminated a business line or in the period the Company changed its business model for managing financial assets. Financial indicators are not retrospective.

(4) Financial assets

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is derecognised when:
– The contractual rights to receive cash flows from the financial asset have expired, or

– The Company has transferred its right 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 continues to control 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 new asset obtained) and (ii) any liability assumed; and (iii) any cumulative gain or loss that had been recognised in OCI is recognised in profit or loss.

(5) Financial liabilities

A financial liability is extinguished when the obligation under the liability is extinguished, cancelled or expired, either by paying the financial liability or replacing it by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such as changing of modification is treated as a extinguishment of the original liability and the recognition of a new liability. In that 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 imputed costs is recognised in profit or loss.

(6) Impairment of financial assets

(a) Trade receivables

The Company applies the IFRS 9 simplified approach in measuring expected credit losses, which uses a lifetime expected credit allowance (ECG) for all trade receivables.

The application of simplified approach does not require the Company to track changes in credit risk. Rather, it recognises impairment on a lifetime basis on lifetime ECG at each reporting date, right from its initial recognition.

To measure the expected credit losses, trade receivables have been grouped based on shared credit risk characteristics and the days past due. The expected credit loss are based on Group of receivables are not expected to refuse payment and available financial backing information affecting the ability of the customer to settle the receivables. The Company has also interpreted expected credit loss due to significant delay in collection.

(b) Other financial assets

For recognition of impairment loss on financial assets and risk provision, the Company determined that whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month ECG is used to provide for impairment loss. However, if credit risk has increased significantly, lifetime ECG 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 entity may write back impairment loss determined based on 12-month ECG.

Life time ECG is the expected credit losses resulting from all possible default events over the expected life of a financial instrument. The 12-month ECG is a portion of the lifetime ECG, which results from default events that are possible within 12 months after the year end.

ECG is the difference between all reasonable 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., all contractual, discounted at the original ECR, which eliminating 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, it has used when the expected life of the financial instrument cannot be estimated readily, then the entity is required to use the remaining contractual term of the financial instrument.

ECG impairment loss allowance for financial recognised during the year is recognised as income/expenses in the statement of profit and loss. In periods where ECG for financial assets measured at amortised cost is provided as an impairment, i.e. as an integral part of the measurement of these assets in the income statement. The allowance reduces the net carrying amount, and the asset being held at amortised. The Company does not reduce impairment allowance from the gross carrying amount.

2.6 Leases

Company as 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 substance 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 contains a lease, in isolation of a contract's form, or, in certain cases, if the contract conveys the right to control the use of an identified asset for a period of time, in substance 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.

In the case of noncancellable of the lease, the company recognizes a right-of-use asset (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, leases of land and lease of intangible assets. For those short-term, low-value leases, the company recognizes the lease payments as an operating expense on a straight-line basis over the term of the lease.

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

The cost of the right-of-use asset is comprised the present of the lease payments of the lease liability, any lease payments made at or before the lease commencement date, less any lease incentives received. Subsequently, the right-of-use asset is measured at cost less any accumulated depreciation and accumulated impairment losses, if any. The right-of-use asset is depreciated using the straight-line method from the commencement date to the shorter of lease term or useful life of right-of-use asset.

For lease liabilities at inception, the company measures the lease liability at the present value of the lease payments that are due over the lease term. The lease payments are discounted using the interest rate implicit in the lease, if that rate is readily determinable, if that rate is not readily determinable, the lease payments are discounted using the incremental borrowing rate.

Lease liability has been included in borrowing and ROU asset has been separately presented in the Balance Sheet and lease payments have been classified as financing cash flow.

Company as lessor

Leases for which the company is a lessor is classified as a finance or operating lease. Whenever the term of the lease exceeds substantially all the risks and rewards of ownership of the leased, the contract is classified as a finance lease. All other leases are classified as operating lease.

The operating leases, ROU assets is recognized as a straight-line basis over the term of the operating lease.

2.7 Cash and cash equivalents

Cash and cash equivalents include cash in banks 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 Flow, cash and cash equivalents consist of cash and short-term deposits, as defined above, as they are considered an integral part of the Company's cash management.

2.8 Impairments of non-financial assets

The Company decides to test intangible assets and property, plant and equipment for any indication that an asset may be impaired. An impairment test is required when the carrying amount of the asset exceeds its recoverable amount. An impairment test is designed to the Statement of Profit and Loss in the period in which an asset is identified as impaired. An impairment test is to compare the carrying amount of the asset with its recoverable amount. If the carrying amount of an asset is greater than its recoverable amount, an impairment loss is recognized. If no impairment loss has previously been recognized.

An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) net carrying amount and its fair value less 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 a written down to its recoverable amount. In measuring value in use, the individual future cash flows are discounted to their present value using a pre-tax discount rate that reflects the time value of money and the risks specific to the asset. In determining fair value, recent market transactions are used and, where necessary, if no such transactions can be identified, an appropriate valuation model is used.

2.6 Pensions and other employee benefits

(a) Provident fund

An **employees' provident fund** (or **provident fund**), is a defined contribution scheme. The Company has no obligation, other than the contribution payable to the provident fund. The Company recognises contribution payable to the provident fund scheme as an expense, when an employee makes the contribution.

(b) Gratuity

Every employee is entitled to a benefit equivalent to 15 days salary last drawn 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 expiry of continuous service.

The Company's **provident fund** is a defined benefit plan. The Company's net obligation in respect of the **provident fund** scheme is calculated by estimating the amounts of future benefits that the employees have earned in return for their services in the current and prior periods. Such estimate is discounted to determine its present value, and the fair value of the plan assets, if any, is deducted.

The present value of the obligation under such benefit plan is determined based on actuarial valuation using the Discounted Unit Credit method which recognises each period of service as giving rise to additional unit of employee benefit entitlement and discounts cash unit liability in line with the fair value of the obligation.

The obligation is measured at present value of estimated future cash flows. The discount rate used for determining the present value are based on the market yields in government securities at the end of the reporting date.

(c) Compensation assurance

The amounts of the Company and directors is contingent on events to be the parts of the Company. The Company recognises the change to the statement of profit and loss and accompanying liability on account of such non-voting institutional share entitlement based on a valuation to an independent auditor. The use of growing sophisticated models and assumptions with the projected unit credit method.

2.18 Provisions, contingent liabilities and contingent assets

A **provision** is recognised when the Company has a present obligation as a result of a past event and it is probable that an outflow of economic 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 accounted for, discounting the expected future cash flows (discounting the cash amounts of the expenditure required to settle the present obligation at the balance sheet date) at a present rate that reflects current market assessments of the time value of money and the risks specific to the liability. The uncertainty of the provision is recognised as financial risk.

Contingent liabilities are not recognised but are disclosed in the notes. Contingent assets are neither recognised nor disclosed in the Company's statements.

2.19 Income taxes

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

(a) Current tax

Current tax is recognised in the amount expected to be paid in respect of taxable income for the year if uncertainties relating to income tax law, 1961. Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years. It is recognised using the rates enacted or substantively enacted at the reporting date.

Current income tax relating to items recognised outside profit or loss is recognised outside profit or loss either in OCI or directly in equity. 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 recognised amounts, and it intends to exercise that right and settle the assets or a net liability of unambiguous.

3) 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 unutilised depreciation under tax laws are recognised only if there is reasonable certainty of its realisation, supported by convincing evidence.

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

Deferred tax assets and liabilities are measured using tax rates and tax laws that have been enacted or substantively enacted as the Balance Sheet date. Changes in tax rates and tax laws on account of changes in enacted tax rates are given effect, if in the immediate enactment of profit and loss in the period of rate change. The carrying amount of deferred tax assets are reviewed at each Balance Sheet date.

Deferred tax assets and deferred tax liabilities are off set, where there is a legally enforceable right to set off certain 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 law.

1.12 Earnings per share (EPS) are calculated

The Company reports basic and diluted earnings per equity share. Basic earnings per equity share have been calculated by dividing net profit less adjustments in 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 calculated by dividing the net profit attributable to the equity share holders after giving credit to dilutive potential equity shares 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.

1.14 Investments in subsidiaries and associates

Investments in subsidiaries and associates are recognised at cost as per Ind AS 27. Gains where investments accounted for at cost are to be accounted for in accordance with Ind AS 12. Investments, assets held for sale and discontinued operations, when sold are classified as held for sale.

1.16 Foreign currency

Transactions in foreign currencies are recorded at the rate of exchange prevailing at the date of the transaction. Exchange differences arising on settlement of foreign 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 and translated into the functional currency at the reporting date after the fair value has been measured, the monetary assets and liabilities that are measured based on historical cost in a foreign currency are translated at the exchange rate at the date of the transaction.

1.18 Segment

An operating segment is a component of the Company that engages in business activities from which it may earn revenues 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 approach as defined in Ind AS 102, the CODM evaluates the Company's performance and allocates resources based on its analysis of various performance measures for business segments and geographic segments.

3. 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 disclosure 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. Judgemental estimates and underlying assumptions are reviewed for an ongoing basis and could change from period to period. Appropriate changes in estimates are recognised in the period in which the Company becomes aware of the changes in circumstances surrounding the estimate, and changes in accounting estimates are recognised prospectively in the period in which the payment is made and future periods. Following are estimates and judgements that have significant impact on the carrying amount of assets and liabilities as balance sheet date.

Future research agenda

Consolidation and measurement of financial assets depends on the results of the 2007 Group Payments of Dividends and interest and the current conditions. The Company determines the current value in a way that reflects the group of financial assets and manages together in a particular manner selected. The company's results depend on the following factors: the performance of the assets is evaluated and their performance indicators, the two then affect the performance of the assets and how these are managed. The Company monitors financial assets measured at amortized cost or fair value through other comprehensive income that are designated as: in order to determine the value of their disposal and - when the assets are sold - the value of the income for which the asset was held. Fair value through profit or loss (FVTPL), where the assets are managed in accordance with an approach fundamentally strategy that triggers purchase and sale decisions based on the fair value of the assets. Such assets are subsequently measured at fair value. Fair value through profit or loss arising from changes in the fair value of the assets is included in the shareholders' statement of profit or loss in the period in which they arise.

8.2 Fair value of financial instruments

The top value of financial instruments is the one that would be received in a sale of each of them in isolation, measured in the principal (or most advantageous) market at the measurement date under current market conditions [1], as a general application of whether that price is actually observable or is estimated using another valuation technique. When the fair value of financial assets and financial liabilities is measured in the active market prices of identical but not identical assets, they are determined using a variety of valuation techniques that include the use of valuation models. The results from models are taken from observable markets where possible, but where this is not feasible, estimation is required in determining fair value. Judgments are required to make considerations of liquidity and model inputs related to items such as credit risk (both own and counterparty), funding, credit derivatives, correlation and volatility.

Notes: All firm leverage ratios were calculated and measured at the initial pre-financial reporting purposes. All ratios in this study that should be measured in all, are used to give an overview of the impact of an early impairment on the market participants at the time of the data. A sample of 100 firms was used in this study, and the data is collected from 2007 to 2010.

For value measurements, under (a) are categorized as Level 1, 2, or 3 based on the degree to which the inputs in the fair value measurements are observable and the significance of the inputs to the fair value measurements in determining their fair value, which are described as follows:

- Level 1: Input prices (unadjusted) in each market for identical goods in each location; the Company can choose to:
- Level 2: Input prices that adjust prices to reflect a local 1 day air clearance to the east of Seattle, 1000 ft above the
 - Level 3: Inputs for the east of Seattle that are not based on immediate market data (contaminant inputs) that the Company can choose to model on its own.

4.3 Effective interest rate (if all married)

The Company's 2007 methodology, management-related matters, requires using a scale of values that represents the best estimate of a company's net worth over the expected lives of its stock. It does not represent the effect of potential future events, such as changes in the company's financial position and other circumstances of the business environment.

*The calibration, by nature, requires an element of judgement regarding the expected future anti-forgery of the instrument. It can, however, change as well as a date, for instance, for future technological and design work of the instrument.

4.4. Inorganic and other volatile substances

*The university operates in a regulatory and legal environment. One, for instance, has a long-term contract of cooperation with the Italian Ministry of Education. As a result, it is subject to various regulations, restrictions and requests, interventions and proceedings in the various areas of its services/management.

When the Company will formally measure the duration of existing borrowing at variable as a specific asset and liability, such duration will be provided, and the Company intends to provide regular updates to the rate, where the probability of duration is expressed as an estimate, at intervals, and a table of interest rates will be made, a duration table will be provided.

Given the subjectivity and uncertainty of determining the probability and amount of costs, we largely relied on a number of factors including legal action, the stage of the media and financial activities, two earlier studies. Significant information is provided in appendix in these sections.

E.J. Brunning, Daphne van

These findings suggest that the use of Definitive Financial has increased significantly since initial adoption. In company readiness materials and supplementary information that is received and analyzed online (e.g., press releases), this includes both quantitative and qualitative information and analysis, based on the company's financial experience and growth assessment and includes financial-related information.

THE ABOVE AND ALL OTHERS SUBJECTS TO ITS COMPANY IS GUARANTEEING THE BEST BEST SERVICE + PRICE

2.7 Deferred Tax

Deferred tax is recorded on temporary differences between the tax bases of assets and liabilities and their carrying amounts, at the end of the first time created or subsequently created at the reporting date. The ultimate realisation of deferred tax assets is dependent upon the generation of future taxable profits during the periods in which these temporary differences become deductible. The Company considers the estimated reversal of deferred tax liabilities and projected future taxable income in making this assessment. The effect of the deferred tax asset valuation allowance, however, would be reduced to the full extent of estimates of future taxable income during the carry forward period as required.

2.8 DEFERRED BENEFIT OBLIG

The cost of the defined benefit plan 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.

2.9 Leases

From 2019 the company classifies a lease as the non-cancellable period for which the lessee has the right to use an underlying asset including options periods, when an entity is reasonably certain to exercise an option to extend or not to terminate a lease. The Company considers all relevant facts and circumstances that create an economic incentive for the lessee to exercise the option under substantially all lease terms. 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 reassesses the option when significant events or changes in circumstances occur that are within the control of the lessee.

2020

The following are the financial statements of the company as at 31st March 2020.
 (Amounts in Lakhs of Indian Rupee)

1. Profit and Loss Statement

	2020 31st March 2020	2019 31st March 2019
Revenue	1.00	1.00
Expenses		
Cost of Sales	0.80	0.80
Operating Expenses	0.10	0.10
Other Income	0.05	0.05
Profit before tax	0.15	0.15
Tax	0.05	0.05
Net Profit	0.10	0.10

2. Profit and Loss Statement (Continued)

	2020 31st March 2020	2019 31st March 2019
Profit before tax	0.15	0.15
Income tax expense	0.05	0.05
Profit after tax	0.10	0.10
Other Income	0.05	0.05
Net Profit	0.15	0.15

3. Statement of Financial Position

	2020 31st March 2020	2019 31st March 2019
Assets		
Current Assets	0.80	0.80
Non-current Assets	0.20	0.20
Total Assets	1.00	1.00
Liabilities		
Current Liabilities	0.80	0.80
Non-current Liabilities	0.20	0.20
Total Liabilities	1.00	1.00

4. Notes

	2020 31st March 2020	2019 31st March 2019
1. Revenue	1.00	1.00
2. Cost of Sales	0.80	0.80
3. Operating Expenses	0.10	0.10
4. Other Income	0.05	0.05
5. Profit before tax	0.15	0.15
6. Income tax expense	0.05	0.05
7. Profit after tax	0.10	0.10
8. Other Income	0.05	0.05
9. Net Profit	0.15	0.15
10. Assets		
11. Current Assets	0.80	0.80
12. Non-current Assets	0.20	0.20
13. Total Assets	1.00	1.00
14. Liabilities		
15. Current Liabilities	0.80	0.80
16. Non-current Liabilities	0.20	0.20
17. Total Liabilities	1.00	1.00

The company is a private company. The financial statements are prepared on a going concern basis. The company is a public company. The financial statements are prepared on a going concern basis. The company is a public company. The financial statements are prepared on a going concern basis.

The financial statements are prepared on a going concern basis. The financial statements are prepared on a going concern basis. The financial statements are prepared on a going concern basis. The financial statements are prepared on a going concern basis.

Table 1: Data for the first part of the experiment

Time (s)	Distance (m)	Velocity (m/s)	Acceleration (m/s ²)	Force (N)	Mass (kg)	Weight (N)	Normal Force (N)	Friction Force (N)	Net Force (N)	Final Velocity (m/s)	Final Distance (m)
0.0	0.0	0.0	0.0	0.0	0.5	4.9	4.9	0.0	0.0	0.0	0.0
0.5	0.1	0.2	0.4	0.2	0.5	4.9	4.9	0.0	0.2	0.2	0.1
1.0	0.4	0.8	1.6	0.8	0.5	4.9	4.9	0.0	0.8	0.8	0.4
1.5	0.9	1.8	3.6	1.8	0.5	4.9	4.9	0.0	1.8	1.8	0.9
2.0	1.6	3.2	6.4	3.2	0.5	4.9	4.9	0.0	3.2	3.2	1.6
2.5	2.5	5.0	8.0	5.0	0.5	4.9	4.9	0.0	5.0	5.0	2.5
3.0	3.6	7.2	9.6	7.2	0.5	4.9	4.9	0.0	7.2	7.2	3.6
3.5	4.9	9.0	10.0	9.0	0.5	4.9	4.9	0.0	9.0	9.0	4.9
4.0	6.4	10.0	10.0	10.0	0.5	4.9	4.9	0.0	10.0	10.0	6.4
4.5	8.1	10.0	10.0	10.0	0.5	4.9	4.9	0.0	10.0	10.0	8.1
5.0	10.0	10.0	10.0	10.0	0.5	4.9	4.9	0.0	10.0	10.0	10.0
5.5	12.1	10.0	10.0	10.0	0.5	4.9	4.9	0.0	10.0	10.0	12.1
6.0	14.4	10.0	10.0	10.0	0.5	4.9	4.9	0.0	10.0	10.0	14.4
6.5	16.9	10.0	10.0	10.0	0.5	4.9	4.9	0.0	10.0	10.0	16.9
7.0	19.6	10.0	10.0	10.0	0.5	4.9	4.9	0.0	10.0	10.0	19.6
7.5	22.5	10.0	10.0	10.0	0.5	4.9	4.9	0.0	10.0	10.0	22.5
8.0	25.6	10.0	10.0	10.0	0.5	4.9	4.9	0.0	10.0	10.0	25.6
8.5	28.9	10.0	10.0	10.0	0.5	4.9	4.9	0.0	10.0	10.0	28.9
9.0	32.4	10.0	10.0	10.0	0.5	4.9	4.9	0.0	10.0	10.0	32.4
9.5	36.1	10.0	10.0	10.0	0.5	4.9	4.9	0.0	10.0	10.0	36.1
10.0	40.0	10.0	10.0	10.0	0.5	4.9	4.9	0.0	10.0	10.0	40.0

Table 1. Summary of data

	Sample size (n)	Mean (SD)	Median (IQR)	Range	Skewness	Kurtosis
Overall mean (SD)	11,111	10.1 (1.2)	9.8 (8.5-11.2)	7.5-12.5	0.1	0.1
Overall median (IQR)	11,111	9.8 (8.5-11.2)	9.8 (8.5-11.2)	7.5-12.5	0.1	0.1
Overall range	11,111	7.5-12.5	7.5-12.5	7.5-12.5	0.1	0.1
Overall skewness	11,111	0.1	0.1	0.1	0.1	0.1
Overall kurtosis	11,111	0.1	0.1	0.1	0.1	0.1
Overall mean (SD)	11,111	10.1 (1.2)	9.8 (8.5-11.2)	7.5-12.5	0.1	0.1
Overall median (IQR)	11,111	9.8 (8.5-11.2)	9.8 (8.5-11.2)	7.5-12.5	0.1	0.1
Overall range	11,111	7.5-12.5	7.5-12.5	7.5-12.5	0.1	0.1
Overall skewness	11,111	0.1	0.1	0.1	0.1	0.1
Overall kurtosis	11,111	0.1	0.1	0.1	0.1	0.1
Overall mean (SD)	11,111	10.1 (1.2)	9.8 (8.5-11.2)	7.5-12.5	0.1	0.1
Overall median (IQR)	11,111	9.8 (8.5-11.2)	9.8 (8.5-11.2)	7.5-12.5	0.1	0.1
Overall range	11,111	7.5-12.5	7.5-12.5	7.5-12.5	0.1	0.1
Overall skewness	11,111	0.1	0.1	0.1	0.1	0.1
Overall kurtosis	11,111	0.1	0.1	0.1	0.1	0.1
Overall mean (SD)	11,111	10.1 (1.2)	9.8 (8.5-11.2)	7.5-12.5	0.1	0.1
Overall median (IQR)	11,111	9.8 (8.5-11.2)	9.8 (8.5-11.2)	7.5-12.5	0.1	0.1
Overall range	11,111	7.5-12.5	7.5-12.5	7.5-12.5	0.1	0.1
Overall skewness	11,111	0.1	0.1	0.1	0.1	0.1
Overall kurtosis	11,111	0.1	0.1	0.1	0.1	0.1

[illegible]

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Abstract

1. Name of the company: ABC Corporation 2. Address: 123 Main Street, Suite 500, New York, NY 10001 3. City: New York 4. State: NY 5. Zip: 10001 6. Country: USA 7. Phone: (212) 555-1234 8. Fax: (212) 555-5678 9. E-mail: info@abc.com 10. Website: www.abc.com	11. Name of the company: DEF Corporation 12. Address: 456 Main Street, Suite 200, New York, NY 10002 13. City: New York 14. State: NY 15. Zip: 10002 16. Country: USA 17. Phone: (212) 555-9876 18. Fax: (212) 555-4321 19. E-mail: info@def.com 20. Website: www.def.com
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	Score 01/01/2010-2011	Score 01/01/2012-2013
Has the school developed a plan to ensure that all students are successful in the 21st century? Yes/No	Yes/No	Yes/No
Has the school developed a plan to ensure that all students are successful in the 21st century? Yes/No	Yes/No	Yes/No
Has the school developed a plan to ensure that all students are successful in the 21st century? Yes/No	Yes/No	Yes/No
Has the school developed a plan to ensure that all students are successful in the 21st century? Yes/No	Yes/No	Yes/No
Has the school developed a plan to ensure that all students are successful in the 21st century? Yes/No	Yes/No	Yes/No
Has the school developed a plan to ensure that all students are successful in the 21st century? Yes/No	Yes/No	Yes/No
Has the school developed a plan to ensure that all students are successful in the 21st century? Yes/No	Yes/No	Yes/No
Has the school developed a plan to ensure that all students are successful in the 21st century? Yes/No	Yes/No	Yes/No
Has the school developed a plan to ensure that all students are successful in the 21st century? Yes/No	Yes/No	Yes/No
Has the school developed a plan to ensure that all students are successful in the 21st century? Yes/No	Yes/No	Yes/No

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Table 1: Summary of the results of the
the first round of the

Description	Number of cases	Number of deaths	Summary statistics (all cases, all deaths, all cases and deaths combined)			
			Mean (SD)	Median (IQR)	Range	95% CI
Age (years)	100	10	65 (15)	60 (40-80)	20-90	60-70
Gender (male/female)	50/50	5/5				
Duration of illness (days)	100	10	10 (5)	8 (4-12)	2-20	8-12
Time to death (days)	100	10	10 (5)	8 (4-12)	2-20	8-12

Description	Number of cases	Number of deaths	Summary statistics (all cases, all deaths, all cases and deaths combined)			
			Mean (SD)	Median (IQR)	Range	95% CI
Age (years)	100	10	65 (15)	60 (40-80)	20-90	60-70
Gender (male/female)	50/50	5/5				
Duration of illness (days)	100	10	10 (5)	8 (4-12)	2-20	8-12
Time to death (days)	100	10	10 (5)	8 (4-12)	2-20	8-12

Description	Number of cases	Number of deaths	Summary statistics (all cases, all deaths, all cases and deaths combined)			
			Mean (SD)	Median (IQR)	Range	95% CI
Age (years)	100	10	65 (15)	60 (40-80)	20-90	60-70
Gender (male/female)	50/50	5/5				
Duration of illness (days)	100	10	10 (5)	8 (4-12)	2-20	8-12
Time to death (days)	100	10	10 (5)	8 (4-12)	2-20	8-12

Description	Number of cases	Number of deaths	Summary statistics (all cases, all deaths, all cases and deaths combined)			
			Mean (SD)	Median (IQR)	Range	95% CI
Age (years)	100	10	65 (15)	60 (40-80)	20-90	60-70
Gender (male/female)	50/50	5/5				
Duration of illness (days)	100	10	10 (5)	8 (4-12)	2-20	8-12
Time to death (days)	100	10	10 (5)	8 (4-12)	2-20	8-12

44. **INCOME STATEMENTS (continued)**

	Year ended December 31, 2015	Year ended December 31, 2014
Operating income	281	36
Interest income	10	10
Other income	10	10
Operating income	291	56
Income tax expense	(10)	(10)
Income before extraordinary items	281	46
Income before extraordinary items	281	46
Income before extraordinary items	281	46

45. **INCOME STATEMENTS (continued)**

	Year ended December 31, 2015	Year ended December 31, 2014
Operating income	281	36
Interest income	10	10
Other income	10	10
Operating income	291	56
Income tax expense	(10)	(10)
Income before extraordinary items	281	46
Income before extraordinary items	281	46
Income before extraordinary items	281	46

46. **INCOME STATEMENTS (continued)**

	Year ended December 31, 2015	Year ended December 31, 2014	Year ended December 31, 2013	Year ended December 31, 2012
Operating income	281	36	36	36
Interest income	10	10	10	10
Other income	10	10	10	10
Operating income	291	56	56	56
Income tax expense	(10)	(10)	(10)	(10)
Income before extraordinary items	281	46	46	46
Income before extraordinary items	281	46	46	46
Income before extraordinary items	281	46	46	46

The Company has a significant amount of equity interest in the "S" corporation. Accordingly, the equity interest and equity income are subject to the provisions of the Internal Revenue Code. The equity interest is subject to the provisions of the Internal Revenue Code. The equity interest is subject to the provisions of the Internal Revenue Code. The equity interest is subject to the provisions of the Internal Revenue Code.

4. **Investment in the stock of the company**

	2019	2018
Investment in the stock of the company	10,000,000	10,000,000
Investment in the stock of the company	10,000,000	10,000,000

5. **Investment in the stock of the company**

	2019	2018
Investment in the stock of the company	10,000,000	10,000,000

Investment in the stock of the company is calculated as follows: Investment in the stock of the company = Investment in the stock of the company + Investment in the stock of the company

6. **Investment in the stock of the company**

	2019	2018
Investment in the stock of the company	10,000,000	10,000,000
Investment in the stock of the company	10,000,000	10,000,000
Investment in the stock of the company	10,000,000	10,000,000
Investment in the stock of the company	10,000,000	10,000,000
Investment in the stock of the company	10,000,000	10,000,000
Investment in the stock of the company	10,000,000	10,000,000

7. **Investment in the stock of the company**

	2019	2018
Investment in the stock of the company	10,000,000	10,000,000
Investment in the stock of the company	10,000,000	10,000,000

8. **Investment in the stock of the company**

	2019	2018
Investment in the stock of the company	10,000,000	10,000,000
Investment in the stock of the company	10,000,000	10,000,000

11. **Open-Source License (Public Domain):** The license is public domain.

	Year 2014-2015	Year 2016-2017
Revenue	\$1,111,111	\$1,111,111
Cost: Public Domain License (100% Profit)		
Cost: Public Domain License (100% Profit)	1,111,111	1,111,111
Net Income	0	0

12. **Open-Source License (Public Domain):** The license is public domain.

	Year 2014-2015	Year 2016-2017
Revenue	\$1,111,111	\$1,111,111
Cost: Public Domain License (100% Profit)		
Cost: Public Domain License (100% Profit)	1,111,111	1,111,111
Net Income	0	0

13. **Open-Source License (Public Domain):** The license is public domain.

	Year 2014-2015	Year 2016-2017
Revenue	\$1,111,111	\$1,111,111
Cost: Public Domain License (100% Profit)		
Cost: Public Domain License (100% Profit)	1,111,111	1,111,111
Cost: Public Domain License (100% Profit)	1,111,111	1,111,111
Cost: Public Domain License (100% Profit)	1,111,111	1,111,111
Cost: Public Domain License (100% Profit)	1,111,111	1,111,111
Cost: Public Domain License (100% Profit)	1,111,111	1,111,111
Cost: Public Domain License (100% Profit)	1,111,111	1,111,111
Net Income	0	0

22. **Other income**

	2019/2020		
	Year ended 31 March 2020	Year ended 31 March 2019	Year ended 31 March 2018
Income from the sale of land	2.20	2.21	0.00
Interest on bank	495.48	17.40	0.00
Income from the sale of property (non-current assets)	1.10	0.10	-
Income from the sale of land	14.40	0.00	0.00
Income from the sale of land	11.10	0.00	0.00
Net income from the sale of land and equipment	1.10	-	-
Other income from	0.00	0.00	0.00
Total	14.78	19.71	0.00

23. **Other income**

	2019/2020		
	Year ended 31 March 2020	Year ended 31 March 2019	Year ended 31 March 2018
Other	1,114.12	1,117.12	0.00
Total	1,114.12	1,117.12	0.00

24. **Other income**

	2019/2020		
	Year ended 31 March 2020	Year ended 31 March 2019	Year ended 31 March 2018
Income from the sale of land and equipment	1,114.12	1,117.12	0.00
Income from the sale of land and equipment	1,114.12	1,117.12	0.00
Total	1,114.12	1,117.12	0.00

25. **Other income**

	2019/2020		
	Year ended 31 March 2020	Year ended 31 March 2019	Year ended 31 March 2018
Income from the sale of land and equipment	1,114.12	1,117.12	0.00
Income from the sale of land and equipment	1,114.12	1,117.12	0.00
Income from the sale of land and equipment	1,114.12	1,117.12	0.00
Income from the sale of land and equipment	1,114.12	1,117.12	0.00
Total	1,114.12	1,117.12	0.00

26. **Other income**

	2019/2020		
	Year ended 31 March 2020	Year ended 31 March 2019	Year ended 31 March 2018
Income from the sale of land and equipment	1,114.12	1,117.12	0.00
Income from the sale of land and equipment	1,114.12	1,117.12	0.00
Income from the sale of land and equipment	1,114.12	1,117.12	0.00
Income from the sale of land and equipment	1,114.12	1,117.12	0.00
Total	1,114.12	1,117.12	0.00

27. **Other income**

	2019/2020		
	Year ended 31 March 2020	Year ended 31 March 2019	Year ended 31 March 2018
Income from the sale of land and equipment	1,114.12	1,117.12	0.00
Income from the sale of land and equipment	1,114.12	1,117.12	0.00
Income from the sale of land and equipment	1,114.12	1,117.12	0.00
Income from the sale of land and equipment	1,114.12	1,117.12	0.00
Total	1,114.12	1,117.12	0.00

1. **Identify the main purpose of the document.** The document is a **Project Charter** for the **XYZ Project**. Its primary purpose is to **authorize the project's existence** and provide the project manager with the **authority to apply organizational resources** to project activities.

2. **Identify the project sponsor and their role.** The project sponsor is **John Doe**, who is responsible for **providing resources, funding, and support** for the project.

3. **Identify the project manager and their role.** The project manager is **Jane Smith**, who is responsible for **leading the project team** and **managing the project's progress**.

4. **Identify the project's business case and justification.** The project is justified by the **need to improve customer satisfaction** and **increase operational efficiency**.

Project Objectives	Key Deliverables	
	Deliverable 1	Deliverable 2
Objective 1: Improve customer satisfaction	Implement a new customer feedback system	Conduct a customer satisfaction survey
Objective 2: Increase operational efficiency	Automate manual processes	Optimize workflow
Objective 3: Reduce costs	Implement a new software solution	Optimize resource allocation
Objective 4: Improve communication	Implement a new communication tool	Conduct a communication training session
Objective 5: Increase transparency	Implement a new reporting system	Conduct a transparency training session

QUESTION 1: (10 marks) A company is considering a new investment project. The project will require an initial outlay of R100,000 and will generate cash inflows of R30,000 per year for the next 4 years. The company's cost of capital is 10%.

REQUIRED: Calculate the Net Present Value (NPV) of the project. Should the company accept the project? Justify your answer.

ANSWER: The NPV of the project is calculated as follows:

$$NPV = -100,000 + \frac{30,000}{1.10^1} + \frac{30,000}{1.10^2} + \frac{30,000}{1.10^3} + \frac{30,000}{1.10^4}$$

$$NPV = -100,000 + 27,273 + 24,793 + 22,539 + 20,490$$

$$NPV = -100,000 + 95,095$$

$$NPV = -4,905$$
 Since the NPV is negative, the company should not accept the project.

QUESTION 2: (10 marks) A company is considering a new investment project. The project will require an initial outlay of R100,000 and will generate cash inflows of R30,000 per year for the next 4 years. The company's cost of capital is 10%.

REQUIRED: Calculate the Internal Rate of Return (IRR) of the project. Should the company accept the project? Justify your answer.

ANSWER: The IRR of the project is the discount rate that makes the NPV equal to zero. It can be calculated using a financial calculator or Excel. The IRR is approximately 9.5%.

QUESTION 3: (10 marks) A company is considering a new investment project. The project will require an initial outlay of R100,000 and will generate cash inflows of R30,000 per year for the next 4 years. The company's cost of capital is 10%.

REQUIRED:

Calculate the Payback Period of the project. Should the company accept the project? Justify your answer.

ANSWER:

QUESTION 4: (10 marks) A company is considering a new investment project. The project will require an initial outlay of R100,000 and will generate cash inflows of R30,000 per year for the next 4 years. The company's cost of capital is 10%.

REQUIRED: Calculate the Profitability Index (PI) of the project. Should the company accept the project? Justify your answer.

1. **Frage:** Welche Aufgaben hat das Immunsystem?

- Abwehr gegen Infektionen
- Erkennung und Beseitigung von Krebszellen
- Regulierung der Immunantwort

2. **Frage:** Was ist eine Antikörper?

3. **Antwort:** Antikörper sind Proteine, die von Immunzellen produziert werden.

- Erkennung von Antigenen
- Bindung an Antigene
- Aktivierung von Immunzellen
- Neutralisation von Toxinen

Antikörper
Protein
Immunoglobulin
Y-förmig
Spezifisch

4. **Frage:** Was ist eine Zelle?

- Die kleinste Einheit der Struktur und Funktion eines Organismus

5. **Frage:** Was ist eine Gewebe?

6. **Antwort:** Gewebe besteht aus einer Gruppe von Zellen, die eine gemeinsame Funktion erfüllen.

7. **Frage:** Was ist ein Organ?

8. **Antwort:** Ein Organ besteht aus verschiedenen Geweben, die eine spezifische Funktion erfüllen.

9. **Frage:** Was ist ein System?

10. **Antwort:** Ein System besteht aus verschiedenen Organen, die eine gemeinsame Funktion erfüllen.

11. **Frage:** Was ist ein Organismus?

12. **Antwort:** Ein Organismus besteht aus allen Organen und Systemen eines Lebewesens.

13. **Frage:** Was ist eine Zelle?

14. **Antwort:** Die kleinste Einheit der Struktur und Funktion eines Organismus.

15. **Frage:** Was ist ein Gewebe?

16. **Antwort:** Gewebe besteht aus einer Gruppe von Zellen, die eine gemeinsame Funktion erfüllen.

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Description of work	Unit prices					Total
	1	2	3	4	5	
Excavation and backfilling	1.00	1.00	1.00	1.00	1.00	5.00
Gravel	1.00	1.00	1.00	1.00	1.00	5.00
Concrete	1.00	1.00	1.00	1.00	1.00	5.00
Reinforcement steel	1.00	1.00	1.00	1.00	1.00	5.00
Formwork	1.00	1.00	1.00	1.00	1.00	5.00
Painting	1.00	1.00	1.00	1.00	1.00	5.00
Other	1.00	1.00	1.00	1.00	1.00	5.00
Subtotal	1.00	1.00	1.00	1.00	1.00	5.00
Grand total	1.00	1.00	1.00	1.00	1.00	5.00

Description of the asset	Market value					Total value
	Current value	Historical value	Estimated value	Adjusted value	Weighted value	
Asset 1	100	100	100	100	100	100
Asset 2	200	200	200	200	200	200
Asset 3	300	300	300	300	300	300
Asset 4	400	400	400	400	400	400
Asset 5	500	500	500	500	500	500
Asset 6	600	600	600	600	600	600
Asset 7	700	700	700	700	700	700
Asset 8	800	800	800	800	800	800
Asset 9	900	900	900	900	900	900
Asset 10	1000	1000	1000	1000	1000	1000
Asset 11	1100	1100	1100	1100	1100	1100
Asset 12	1200	1200	1200	1200	1200	1200
Asset 13	1300	1300	1300	1300	1300	1300
Asset 14	1400	1400	1400	1400	1400	1400
Asset 15	1500	1500	1500	1500	1500	1500
Asset 16	1600	1600	1600	1600	1600	1600
Asset 17	1700	1700	1700	1700	1700	1700
Asset 18	1800	1800	1800	1800	1800	1800
Asset 19	1900	1900	1900	1900	1900	1900
Asset 20	2000	2000	2000	2000	2000	2000

Asset 1: 100, Asset 2: 200, Asset 3: 300, Asset 4: 400, Asset 5: 500, Asset 6: 600, Asset 7: 700, Asset 8: 800, Asset 9: 900, Asset 10: 1000, Asset 11: 1100, Asset 12: 1200, Asset 13: 1300, Asset 14: 1400, Asset 15: 1500, Asset 16: 1600, Asset 17: 1700, Asset 18: 1800, Asset 19: 1900, Asset 20: 2000

Asset 1: 100, Asset 2: 200, Asset 3: 300, Asset 4: 400, Asset 5: 500, Asset 6: 600, Asset 7: 700, Asset 8: 800, Asset 9: 900, Asset 10: 1000, Asset 11: 1100, Asset 12: 1200, Asset 13: 1300, Asset 14: 1400, Asset 15: 1500, Asset 16: 1600, Asset 17: 1700, Asset 18: 1800, Asset 19: 1900, Asset 20: 2000

Description of the asset	Market value					Total value
	Current value	Historical value	Estimated value	Adjusted value	Weighted value	
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Asset 3	300	300	300	300	300	300
Asset 4	400	400	400	400	400	400
Asset 5	500	500	500	500	500	500
Asset 6	600	600	600	600	600	600
Asset 7	700	700	700	700	700	700
Asset 8	800	800	800	800	800	800
Asset 9	900	900	900	900	900	900
Asset 10	1000	1000	1000	1000	1000	1000
Asset 11	1100	1100	1100	1100	1100	1100
Asset 12	1200	1200	1200	1200	1200	1200
Asset 13	1300	1300	1300	1300	1300	1300
Asset 14	1400	1400	1400	1400	1400	1400
Asset 15	1500	1500	1500	1500	1500	1500
Asset 16	1600	1600	1600	1600	1600	1600
Asset 17	1700	1700	1700	1700	1700	1700
Asset 18	1800	1800	1800	1800	1800	1800
Asset 19	1900	1900	1900	1900	1900	1900
Asset 20	2000	2000	2000	2000	2000	2000

Account	2020		2019
	Balance Sheet	Income Statement	
Assets			
Cash	1,000		1,000
Accounts Receivable	2,000	1,000	2,000
Inventory	3,000	2,000	3,000
Prepaid Expenses	4,000	3,000	4,000
Property, Plant, and Equipment	5,000	4,000	5,000
Intangible Assets	6,000	5,000	6,000
Liabilities			
Accounts Payable	1,000	1,000	1,000
Long-Term Debt	2,000	2,000	2,000
Equity	3,000	3,000	3,000
Total	15,000	15,000	15,000
Income Statement			
Revenue	10,000	10,000	10,000
Cost of Goods Sold	6,000	6,000	6,000
Gross Profit	4,000	4,000	4,000
Operating Expenses	3,000	3,000	3,000
Operating Income	1,000	1,000	1,000
Interest Expense	0	0	0
Income Before Taxes	1,000	1,000	1,000
Taxes	0	0	0
Net Income	1,000	1,000	1,000
Total	1,000	1,000	1,000

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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 Management Education 32(10) 1109-1124

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2017		2016	2015
Total		100.0	100.0
Operating income		100.0	100.0
Operating expenses		100.0	100.0
Operating profit		100.0	100.0
Non-operating income		100.0	100.0
Non-operating expenses		100.0	100.0
Non-operating profit		100.0	100.0
Total		100.0	100.0
Operating income		100.0	100.0
Operating expenses		100.0	100.0
Operating profit		100.0	100.0
Non-operating income		100.0	100.0
Non-operating expenses		100.0	100.0
Non-operating profit		100.0	100.0
Total		100.0	100.0
Operating income		100.0	100.0
Operating expenses		100.0	100.0
Operating profit		100.0	100.0
Non-operating income		100.0	100.0
Non-operating expenses		100.0	100.0
Non-operating profit		100.0	100.0
Total		100.0	100.0

4. Aufgaben

4.1. Aufgabenstellung 1

1.1. Aufgabenstellung 1.1

- 1.1.1. Aufgabe 1.1.1
- 1.1.2. Aufgabe 1.1.2
- 1.1.3. Aufgabe 1.1.3
- 1.1.4. Aufgabe 1.1.4

1.2. Aufgabenstellung 1.2

- 1.2.1. Aufgabe 1.2.1
- 1.2.2. Aufgabe 1.2.2
- 1.2.3. Aufgabe 1.2.3
- 1.2.4. Aufgabe 1.2.4

4.2. Aufgabenstellung 2

2.1. Aufgabenstellung 2.1

- 2.1.1. Aufgabe 2.1.1
- 2.1.2. Aufgabe 2.1.2
- 2.1.3. Aufgabe 2.1.3
- 2.1.4. Aufgabe 2.1.4

4.3. Aufgabenstellung 3

3.1. Aufgabenstellung 3.1

3.2. Aufgabenstellung 3.2

3.3. Aufgabenstellung 3.3

- 3.3.1. Aufgabe 3.3.1
- 3.3.2. Aufgabe 3.3.2
- 3.3.3. Aufgabe 3.3.3
- 3.3.4. Aufgabe 3.3.4

3.4. Aufgabenstellung 3.4

3.5. Aufgabenstellung 3.5

- 3.5.1. Aufgabe 3.5.1
- 3.5.2. Aufgabe 3.5.2
- 3.5.3. Aufgabe 3.5.3
- 3.5.4. Aufgabe 3.5.4

Formulario de inscripción para el curso de...

1. Datos personales del participante:

1.1 Nombre y apellidos: _____

1.2 Fecha de nacimiento: _____

Nombre y apellidos	Fecha de nacimiento	Sexo	Estado civil	Profesión
_____	_____	_____	_____	_____

1.3 Domicilio:

1.3.1 Dirección: _____

Dirección	Código postal	Ciudad
_____	_____	_____

2. Datos académicos:

2.1 Grado de estudios: _____

2.2 Año de cursado: _____

2.3 Materia cursada: _____

2.4 Fecha de inscripción: _____

2.5 Firma del participante: _____

2.6 Fecha de inscripción: _____

2.7 Firma del profesor: _____

1. **Definition der Aufgabenstellung**

Die Aufgabe besteht darin, die folgenden Punkte zu klären:

2. **Erklärung der Begriffe**

Die Begriffe sind: **Definition**, **Erklärung**, **Beispiel**

3. **Erklärung der Begriffe**

Die Begriffe sind: **Definition**, **Erklärung**, **Beispiel**

4. **Erklärung der Begriffe**

Die Begriffe sind: **Definition**, **Erklärung**, **Beispiel**

5. **Erklärung der Begriffe**

Die Begriffe sind: **Definition**, **Erklärung**, **Beispiel**

6. **Erklärung der Begriffe**

Die Begriffe sind: **Definition**, **Erklärung**, **Beispiel**

7. **Erklärung der Begriffe**

Die Begriffe sind: **Definition**, **Erklärung**, **Beispiel**

8. **Erklärung der Begriffe**

Die Begriffe sind: **Definition**, **Erklärung**, **Beispiel**

9. **Erklärung der Begriffe**

Die Begriffe sind: **Definition**, **Erklärung**, **Beispiel**

10. **Erklärung der Begriffe**

Die Begriffe sind: **Definition**, **Erklärung**, **Beispiel**

1. Allgemeine Angaben Name: _____ Geburtsdatum: _____ Geburtsort: _____ Matrikelnummer: _____ Studiengang: _____ Semester: _____		2. Fachliche Angaben Fach: _____ Thema: _____ Datum: _____	
3. Aufgabenstellung a) _____ b) _____ c) _____ d) _____ e) _____ f) _____ g) _____ h) _____ i) _____ j) _____ k) _____ l) _____ m) _____ n) _____ o) _____ p) _____ q) _____ r) _____ s) _____ t) _____ u) _____ v) _____ w) _____ x) _____ y) _____ z) _____		4. Lösung a) _____ b) _____ c) _____ d) _____ e) _____ f) _____ g) _____ h) _____ i) _____ j) _____ k) _____ l) _____ m) _____ n) _____ o) _____ p) _____ q) _____ r) _____ s) _____ t) _____ u) _____ v) _____ w) _____ x) _____ y) _____ z) _____	
5. Ergebnis a) _____ b) _____ c) _____ d) _____ e) _____ f) _____ g) _____ h) _____ i) _____ j) _____ k) _____ l) _____ m) _____ n) _____ o) _____ p) _____ q) _____ r) _____ s) _____ t) _____ u) _____ v) _____ w) _____ x) _____ y) _____ z) _____		6. Bewertung a) _____ b) _____ c) _____ d) _____ e) _____ f) _____ g) _____ h) _____ i) _____ j) _____ k) _____ l) _____ m) _____ n) _____ o) _____ p) _____ q) _____ r) _____ s) _____ t) _____ u) _____ v) _____ w) _____ x) _____ y) _____ z) _____	

1. Introduction

Project Information		Status	
Project Name	Project Alpha	Phase	Phase 1
Project Manager	John Doe	Start Date	2023-01-01
Project Sponsor	John Doe	End Date	2023-03-31
Project Description	This project aims to develop a new software application for managing project resources.		

2. Objectives

The primary objective of this project is to develop a software application that can manage project resources effectively.

2.1. Objectives

The project objectives are as follows:

- Develop a software application that can manage project resources effectively.
- Ensure the application is user-friendly and easy to use.
- Ensure the application is secure and reliable.
- Ensure the application is scalable and can handle large amounts of data.
- Ensure the application is compatible with existing systems.

The project objectives are as follows:

- Develop a software application that can manage project resources effectively.
- Ensure the application is user-friendly and easy to use.
- Ensure the application is secure and reliable.
- Ensure the application is scalable and can handle large amounts of data.
- Ensure the application is compatible with existing systems.

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- Ensure the application is secure and reliable.
- Ensure the application is scalable and can handle large amounts of data.
- Ensure the application is compatible with existing systems.

• **Die Rolle der Medien:** Die Medien spielen eine zentrale Rolle in der Verbreitung von Informationen und der Schaffung von Öffentlichkeit.

• **Die Rolle der Politik:** Die Politik spielt eine zentrale Rolle in der Gestaltung der Gesellschaft und der Sicherung der Freiheit.

• **Die Rolle der Wirtschaft:** Die Wirtschaft spielt eine zentrale Rolle in der Schaffung von Wohlstand und der Sicherung der Lebensgrundlage.

• **Die Rolle der Kultur:** Die Kultur spielt eine zentrale Rolle in der Schaffung von Identität und der Sicherung der Lebensqualität.

• **Die Rolle der Wissenschaft:** Die Wissenschaft spielt eine zentrale Rolle in der Schaffung von Wissen und der Sicherung der Lebensgrundlage.

• **Die Rolle der Religion:** Die Religion spielt eine zentrale Rolle in der Schaffung von Sinn und der Sicherung der Lebensgrundlage.

• **Die Rolle der Familie:** Die Familie spielt eine zentrale Rolle in der Schaffung von Identität und der Sicherung der Lebensgrundlage.

• **Die Rolle der Gesellschaft:** Die Gesellschaft spielt eine zentrale Rolle in der Schaffung von Identität und der Sicherung der Lebensgrundlage.

• **Die Rolle der Natur:** Die Natur spielt eine zentrale Rolle in der Schaffung von Identität und der Sicherung der Lebensgrundlage.

• **Die Rolle der Kunst:** Die Kunst spielt eine zentrale Rolle in der Schaffung von Identität und der Sicherung der Lebensgrundlage.

• **Die Rolle der Philosophie:** Die Philosophie spielt eine zentrale Rolle in der Schaffung von Identität und der Sicherung der Lebensgrundlage.

• **Die Rolle der Ethik:** Die Ethik spielt eine zentrale Rolle in der Schaffung von Identität und der Sicherung der Lebensgrundlage.

• **Die Rolle der Logik:** Die Logik spielt eine zentrale Rolle in der Schaffung von Identität und der Sicherung der Lebensgrundlage.

• **Die Rolle der Mathematik:** Die Mathematik spielt eine zentrale Rolle in der Schaffung von Identität und der Sicherung der Lebensgrundlage.

• **Die Rolle der Physik:** Die Physik spielt eine zentrale Rolle in der Schaffung von Identität und der Sicherung der Lebensgrundlage.

• **Die Rolle der Chemie:** Die Chemie spielt eine zentrale Rolle in der Schaffung von Identität und der Sicherung der Lebensgrundlage.

• **Die Rolle der Biologie:** Die Biologie spielt eine zentrale Rolle in der Schaffung von Identität und der Sicherung der Lebensgrundlage.

• **Die Rolle der Medizin:** Die Medizin spielt eine zentrale Rolle in der Schaffung von Identität und der Sicherung der Lebensgrundlage.

• **Die Rolle der Psychologie:** Die Psychologie spielt eine zentrale Rolle in der Schaffung von Identität und der Sicherung der Lebensgrundlage.

• **Die Rolle der Soziologie:** Die Soziologie spielt eine zentrale Rolle in der Schaffung von Identität und der Sicherung der Lebensgrundlage.

• **Die Rolle der Anthropologie:** Die Anthropologie spielt eine zentrale Rolle in der Schaffung von Identität und der Sicherung der Lebensgrundlage.

• **Die Rolle der Linguistik:** Die Linguistik spielt eine zentrale Rolle in der Schaffung von Identität und der Sicherung der Lebensgrundlage.

• **Die Rolle der Philosophie:** Die Philosophie spielt eine zentrale Rolle in der Schaffung von Identität und der Sicherung der Lebensgrundlage.

• **Die Rolle der Ethik:** Die Ethik spielt eine zentrale Rolle in der Schaffung von Identität und der Sicherung der Lebensgrundlage.

• **Die Rolle der Logik:** Die Logik spielt eine zentrale Rolle in der Schaffung von Identität und der Sicherung der Lebensgrundlage.

• **Die Rolle der Mathematik:** Die Mathematik spielt eine zentrale Rolle in der Schaffung von Identität und der Sicherung der Lebensgrundlage.

• **Die Rolle der Physik:** Die Physik spielt eine zentrale Rolle in der Schaffung von Identität und der Sicherung der Lebensgrundlage.

• **Die Rolle der Chemie:** Die Chemie spielt eine zentrale Rolle in der Schaffung von Identität und der Sicherung der Lebensgrundlage.

• **Die Rolle der Biologie:** Die Biologie spielt eine zentrale Rolle in der Schaffung von Identität und der Sicherung der Lebensgrundlage.

• **Die Rolle der Medizin:** Die Medizin spielt eine zentrale Rolle in der Schaffung von Identität und der Sicherung der Lebensgrundlage.

• **Die Rolle der Psychologie:** Die Psychologie spielt eine zentrale Rolle in der Schaffung von Identität und der Sicherung der Lebensgrundlage.

• **Die Rolle der Soziologie:** Die Soziologie spielt eine zentrale Rolle in der Schaffung von Identität und der Sicherung der Lebensgrundlage.

• **Die Rolle der Anthropologie:** Die Anthropologie spielt eine zentrale Rolle in der Schaffung von Identität und der Sicherung der Lebensgrundlage.

• **Die Rolle der Linguistik:** Die Linguistik spielt eine zentrale Rolle in der Schaffung von Identität und der Sicherung der Lebensgrundlage.

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, Goa, FOR THE YEAR ENDED 31 MARCH 2022.

The preparation of standalone financial statements of 'EDC Limited, Goa' 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, Goa for the year ended 31 March 2022 under section 143 (3) (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 (3) (b) of the Act.

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

(Anil Kumar Singh)
Principal Accountant General

PLACE : Goa
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 as responsible for expressing 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 limited audit nothing significant has come to my knowledge which would give rise to any comment apart or supplement to 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