

STATEMENT OF PROFIT & LOSS

(₹ in Crore)

	Note No.	For the Year Ended 31.03.2018	For the Year Ended 31.03.2017
Revenue from Operations			
A Sales (Net)	24	10,626.01	10,141.18
B Other Operating Revenue (Net)	24	315.24	321.19
(I) Revenue from Operations (A + B)		10,941.25	10,462.37
(II) Other Income	25	526.41	465.94
(III) Total Income (I + II)		11,467.66	10,928.31
(IV) EXPENSES			
Cost of Materials Consumed	26	656.99	693.25
Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	27	33.53	157.11
Excise Duty		146.14	626.06
Employee Benefits Expense	28	8,415.89	6,436.58
Power & Fuel		506.06	503.17
Corporate Social Responsibility Expense	29	12.69	21.62
Repairs	30	153.41	156.94
Contractual Expense	31	1,587.39	1,591.80
Finance Costs	32	154.38	142.54
Depreciation/Amortization		443.99	323.89
Provisions	33	(1.24)	(144.91)
Write off	34	-	-
Other Expenses	35	551.12	454.31
Stripping Activity Adjustment		274.04	(49.37)
Total Expenses (IV)		12,934.39	10,912.99
(V) Profit before exceptional items and Tax (III-IV)		(1,466.73)	15.32
(VI) Exceptional Items		-	-
(VII) Profit before Tax (V - VI)		(1,466.73)	15.32
(VIII) Tax expense	36	(535.56)	9.19
(IX) Profit for the period from continuing operations (VII - VIII)		(931.17)	6.13
(X) Profit/(Loss) from discontinued operations		-	-
(XI) Tax exp of discontinued operations		-	-
(XII) Profit/(Loss) from discontinued operations (after Tax) (X - XI)		-	-
(XIII) Share in JV's/Associate's profit/(loss)		-	-
(XIV) Profit for the Period (IX + XII + XIII)		(931.17)	6.13

STATEMENT OF PROFIT & LOSS

(₹ in Crore)

	Note No.	For the Year Ended 31.03.2018	For the Year Ended 31.03.2017
Other Comprehensive Income	37		
i. Items that will not be reclassified to profit or loss		163.63	36.58
ii. Income tax relating to items that will not be reclassified to profit or loss		56.63	21.94
iii. Items that will be reclassified to profit or loss		-	-
iv. Income tax relating to items that will be reclassified to profit or loss		-	-
(XV) Total Other Comprehensive Income		107.00	14.64
(XVI) Total Comprehensive Income for the period (XIV + XV) (Comprising Profit (Loss) and Other Comprehensive Income for the period)		(824.17)	20.77
Earning per equity share (in ₹)			
(Face Value of ₹ 1000/- per share)			
1. Basic		(419.74)	2.76
2. Diluted		(419.74)	2.76

Significant Accounting Policies 2

Additional Notes on Accounts 38

The Accompanying Notes form an integral part of Financial Statements.

(V. R. REDDY)
Company Secretary

(S. SARKAR)
G. M. (Finance)

(S. K. JHA)
Director (Technical)
DIN - 08039292

(A. K. SINGH)
Chairman-cum-Managing Director
DIN - 07618723

As per our report annexed
FOR M. CHOUDHURY & CO.
Chartered Accountants
Firm Regn. No. : 302186E

Date: 26th May, 2018

Place: Dhanbad

(CA. D. CHOUDHURY)
Partner
Membership No. : 052066

NOTES TO THE FINANCIAL STATEMENTS

NOTE - 23 : OTHER CURRENT LIABILITIES

(₹ in Crore)

	As at 31-03-2018	As at 31-03-2017
Liability for Capital Expenditure	19.29	61.29
Statutory Dues:		
Goods and Service Tax	118.42	-
GST Compensation Cess	192.32	-
Provident Fund & Others	88.04	79.16
Central Excise Duty	2.49	6.08
Royalty & Cess on Coal	5.86	5.94
National Mineral Exploration Trust	0.32	0.52
District Mineral Foundation	5.15	4.38
Stowing Excise Duty	0.03	11.14
Clean Energy Cess	-	264.01
Other Statutory Levies	46.40	39.71
Income Tax deducted/collected at Source	20.78	22.73
Advance from Customers / Others	764.69	342.68
Cess Equalization Account	1,879.01	1,627.86
Others liabilities	851.21	802.27
Total	<u>3,994.01</u>	<u>3,267.77</u>

Note 1:- In the process of making payment of Cess on the annual value of coal bearing land based on the average production of preceding two years valuing at a rate prevailing as on 1st April of each year and realisation made from customers on the value of despatches of Coal considering the sale price prevailing on 31st March of the previous financial year, there remains a balance payable amounting to ₹ 1879.01 Crores (₹ 1627.86 Crores) which has been shown under Cess Equilisation Account.

Note 3. Details of Others

Demurrage	0.04	1.53
Workmen Compensation	0.29	0.20
Auditor Remuneration	1.65	1.56
Security Expenses	9.80	11.67
Other Payroll Deduction	36.44	33.44
Outstanding Liability for Expenses	195.89	154.29
Liability of Payment to Contractor	318.49	303.75
Liability of Repair	87.54	92.29
Outstanding Liability for Capital	113.37	110.55
Unutilized Grants: Capital	28.15	27.83
Deposits	2.34	1.95
Liability for CISPA	1.01	1.01
Others	56.20	62.20
Total	<u>851.21</u>	<u>802.27</u>

NOTES TO THE FINANCIAL STATEMENTS

NOTE - 24 : REVENUE FROM OPERATIONS

(₹ in Crore)

	For the Year Ended 31.03.2018	For the Year Ended 31.03.2017
I. Sales of Coal	15,250.11	14,717.53
Less :Other Statutory Levies		
Goods and Service Tax	513.14	-
GST Compensation Cess	1,355.43	-
Royalty	371.91	376.88
Cess on Coal	1,744.55	1,756.02
Stowing Excise Duty	9.54	42.80
Central Sales Tax	35.99	189.56
Clean Energy Cess	381.92	1,712.31
State Sales Tax/VAT	74.98	242.48
National Mineral Exploration Trust	7.46	7.52
District Mineral Foundation	111.55	234.79
Other Levies	17.63	13.99
Total Levies	4,624.10	4,576.35
Sales (Net) (A)	10,626.01	10,141.18
II. Other Operating Revenue		
Facilitation charges for coal import	-	-
Subsidy for Sand Stowing & Protective Works	23.93	91.41
Loading and Additional Transportation Charges	245.03	236.90
Less : Other Statutory Levies	11.15	7.12
Evacuation facilitating Charges	60.30	-
Less: Levies	2.87	-
Other Operating Revenue (Net) (B)	315.24	321.19
Revenue from Operations (A+B)	10,941.25	10,462.37

Notes:

- Sale is net of deduction for grade slippage of ₹ 261.16 Crores (₹ 257.44 Crores) due to credit note issued/being issued to the parties for grade slippage.
- Sales includes e-auction quantity of 30.58 LT(21.90 LT) and e-auction gain of ₹ 374.86 Crores (₹ 178.73 Crores).
- Sale includes MOU quantity of 11.92 LT (16.97 LT) and MOU gain of ₹ 15.14 Crores (₹ 14.15 Crores).
- Subsidy for Sand Stowing & Protective Works of ₹ 23.93 Crore (₹ 91.41 Crore) received from Ministry of Coal, Government of India in terms of Coal Mines (Conservation & Development) Act, 1974 towards reimbursement of expenditure incurred for the Sand Stowing & Protective Works during the period.
- Sales of coal includes excise duty of ₹ 146.14 Crores (₹ 626.06 Crore). Sales of Coal (Net) exclusive of excise duty is ₹ 10479.87 Crore (₹ 9515.12 Crore)

NOTES TO THE FINANCIAL STATEMENTS

NOTE - 25 : OTHER INCOME

(₹ in Crore)

	For the Year Ended 31-03-2018	For the Year Ended 31-03-2017
Interest Income		
Income From Others		
From Deposit with Banks	252.01	267.49
Loans	0.01	0.07
Funds parked within Group	8.61	-
Others	19.28	17.66
Other Non-Operating Income		
Profit on Sale of Assets	0.49	0.02
Gain on Foreign exchange Transactions	-	0.55
Lease Rent	0.04	-
Liability / Provision Write Backs	99.63	44.15
Excise Duty on Decrease in Stock	-	28.67
Miscellaneous Income	146.34	107.33
Total	526.41	465.94
Notes:		
1. Details of Miscellaneous Income		
Recovery from employees others	0.42	0.39
Rent Received from employees	1.38	2.76
Discount Received.	0.41	0.52
Rent Received from outsiders	0.80	0.77
Tender Fees	0.12	0.26
Sale of Scrap	0.91	0.57
School Bus Recovery	0.33	0.52
Liquidity Damage	5.14	5.95
Penalty	5.81	6.48
Compensation under FSA	84.01	50.78
Others	15.68	6.72
Silo Charges	31.33	31.61
Total	146.34	107.33

NOTES TO THE FINANCIAL STATEMENTS

NOTE - 26 : COST OF MATERIALS CONSUMED

(₹ in Crore)

	For the Year Ended 31-03-2018	For the Year Ended 31-03-2017
Explosives	181.71	169.64
Timber	5.43	5.96
Oil & Lubricants	229.40	228.62
HEMM Spares	82.04	108.19
Other Consumable Stores & Spares	158.41	180.84
Total	656.99	693.25

NOTE 27 : CHANGES IN INVENTORIES OF FINISHED GOODS, WORK IN PROGRESS AND STOCK IN TRADE

(₹ in Crore)

	For the Year Ended 31-03-2018	For the Year Ended 31-03-2017
Opening Stock of Coal	414.79	570.74
Less : Excise Duty on Decrease in Stock	35.29	-
Less: Deterioration of Coal	3.23	3.55
Total (A)	376.27	567.19
Closing Stock of Coal	334.96	414.79
Less: Deterioration of Coal	2.16	3.23
Total (B)	332.80	411.56
Change in Inventory of Coal (C = A - B)	43.47	155.63
Opening Stock of Workshop made finished goods and WIP	15.81	17.29
Add: Adjustment of Opening Stock	-	-
Less: Provision	0.11	0.11
Total (D)	15.70	17.18
Closing Stock of Workshop made finished goods and WIP	25.75	15.81
Less: Provision	0.11	0.11
Total (E)	25.64	15.70
Change in Inventory of Workshop made finished goods and WIP (F = D - E)	(9.94)	1.48
Change in Inventory of Closing Stock of Press Job (G)	-	-
Total Change in Inventory of Stock of Coal and Workshop made Finished Goods & WIP (C + F + G)	33.53	157.11

NOTES TO THE FINANCIAL STATEMENTS

NOTE - 28 : EMPLOYEE BENEFITS EXPENSES

(₹ in Crore)

	For the Year Ended 31-03-2018	For the Year Ended 31-03-2017
Salary, Wages, Allowances, Bonus etc.	4,594.66	4,306.92
Ex-Gratia	333.51	362.56
Performance Related Pay	17.30	22.47
NCWA-X	672.98	453.04
Executive Pay Revision	113.52	12.51
Contribution to P.F. & Other Funds	533.74	503.49
Gratuity	1,739.37	180.29
Leave Encashment	73.70	274.36
Workman Compensation	4.55	5.64
Medical Expenses for existing employees	53.95	51.01
Medical Expenses for retired employees	2.53	18.62
Grants to Schools & Institutions	9.79	7.18
Sports & Recreation	1.87	1.48
Canteen & Creche	0.21	0.42
Power - Township	141.57	119.30
Hire Charges of Bus, Ambulance etc.	8.40	7.70
Other Employee Benefits	114.24	109.59
Total	<u>8,415.89</u>	<u>6,436.58</u>

Notes:

1. Details of Other Employee Benefit

LTC / LLTC:

a. Executive	2.53	3.13
b. Non-Executive	40.79	16.45
Life Cover Scheme	7.70	6.66
Actuarial Settlement, LTC/LLTC, LCS, GPAIS & Fatal Mine Accident Benefit	(6.84)	4.75
Conveyance Allowance	10.60	11.45
Incentive - cash	1.26	4.74
Other Allowance	58.20	62.41
	<u>114.24</u>	<u>109.59</u>

2. Salary, Wages, Allowances & Benefits includes provision of ₹ 23.78 Crores (₹ 25.72 Crores) made for superannuation Benefit to Executive.

3. National Coal Wage Agreement (NCWA)-X for non-executive employees effective from 01.07.2016 was finalized on 10th October 2017. Pending full and final implementation of the said agreement, additional provision for impact on an estimated basis in this

NOTES TO THE FINANCIAL STATEMENTS

NOTE - 28 : EMPLOYEE BENEFITS EXPENSES

account for the period covering 01.07.2016 to 30.09.2017 for ₹ 524.46 Crores were made during the half year ended 30.09.2017. This is over and above the adhoc provision of ₹ 601.56 Crores already made/kept in financial statements upto 30.06.2017. For the period October 2017-March 2018, wages to non-executives have been paid as per NCWA-X.

4. The NCWA-X for the year ended 31.03.2018 above includes ₹ 222.57 Crore relating to the period 01.07.2016 to 31.03.2017.
5. As per the payment of Gratuity (Amendment) Act, 2018 and the notification issued thereafter, the ceiling for maximum gratuity has been increased from ₹ 10 Lakh to ₹ 20 Lakh w.e.f. 29.03.2018. Gratuity for the year ended 31.03.2018 above includes ₹ 1534.76 Crore for impact of change in gratuity ceiling.
6. Department of Public Enterprises (DPE) vide Office memorandum (OM) no. W-02/0028/2017-DPE(WC)-GL-XIII/17 dated 3rd August, 2017 has circulated the approval of the Government of India regarding the guidelines of the revision of pay and allowances of Board level and below Board level executives and non-unionized supervisors of Central Public Sector Enterprises (CPSEs) w.e.f. 01-01-2017.

Pending finalization of these guidelines, the provision for executive pay revision of ₹ 113.52 Crore considering estimated impact of increase in all elements of executive salary (including the employer's PF contribution), other employee benefits and all superannuation benefits as per DPE guidelines, covering the year 01-04-2017 to 31-03-2018, has been made/kept in the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

NOTE - 29 : CORPORATE SOCIAL RESPONSIBILITY EXPENSE

(₹ in Crore)

	For the Year Ended 31-03-2018	For the Year Ended 31-03-2017
CSR Expenses	12.69	21.62
Total	12.69	21.62

Note-1: According to Section 135 of the Companies Act, 2013 CSR Expenses should be 2% of the average net profit of the company made during the three immediately preceding financial years.

	31-03-2018	31-03-2017
Average Net Profit of 3 Years	1,044.31	1,459.56
2% of the Average Net Profit	20.89	29.19

NOTE 30 : REPAIRS

(₹ in Crore)

	For the Year Ended 31-03-2018	For the Year Ended 31-03-2017
Building	7.93	9.09
Plant & Machinery	143.68	145.83
Others	1.80	2.02
Total	153.41	156.94

Notes:

	31-03-2018	31-03-2017
1. Others includes :		
Vehicles	0.58	0.70
Office furniture & equipment	0.32	0.35
Others	0.90	0.97
	1.80	2.02

NOTES TO THE FINANCIAL STATEMENTS

NOTE - 31 : CONTRACTUAL EXPENSES

(₹ in Crore)

	For the Year Ended 31-03-2018	For the Year Ended 31-03-2017
Transportation Charges :		
Sand	52.56	53.07
Coal	134.00	123.24
Stores & Others	49.50	56.40
Wagon Loading	26.06	22.23
Hiring of Plant and Equipments	1,232.09	1,236.84
Other Contractual Work	93.18	100.02
Total	<u>1,587.39</u>	<u>1,591.80</u>

NOTE 32 : FINANCE COSTS

(₹ in Crore)

	For the Year Ended 31-03-2018	For the Year Ended 31-03-2017
Interest Expenses		
Borrowings	-	-
Unwinding of discounts	154.38	142.54
Funds parked within Group	-	-
Others	-	-
Other Borrowing Costs	-	-
Total	<u>154.38</u>	<u>142.54</u>
Note:	<u>31-03-2018</u>	<u>31-03-2017</u>
1. Unwinding of discount includes:		
i. Unwinding of discount on Land Reclamation/Site Restoration Costs	40.52	37.11
ii. Unwinding of discount on Liability Component of Compound Financial Instrument (Preference Shares)	113.86	105.43
Total	<u>154.38</u>	<u>142.54</u>

NOTES TO THE FINANCIAL STATEMENTS

NOTE - 33 : PROVISIONS (NET OF REVERSAL)

(₹ in Crore)

	For the Year Ended 31-03-2018	For the Year Ended 31-03-2017
(A) Allowance / Provision made for		
Doubtful debts	41.75	40.09
Coal Quality Variance	30.72	-
Doubtful Advances & Claims	3.26	0.37
Stores & Spares	1.93	2.76
Others	0.02	0.04
Total (A)	77.68	43.26
(B) Allowance / Provision Reversal		
Doubtful debts	25.23	120.96
Coal Quality Variance	52.34	66.20
Doubtful Advances & Claims	-	-
Stores & Spares	0.28	0.32
Others	1.07	0.69
Total (B)	78.92	188.17
Total (A - B)	(1.24)	(144.91)

Notes:

	31-03-2018	31-03-2017
1. Other Provision made includes:		
Foreign exchange Transaction	-	-
Provision for Capital WIP	0.02	0.04
Current Assets.	-	-
Loss of Assets.	-	-
	0.02	0.04
2. Other Provision Reversal includes:		
Foreign exchange Transaction	-	-
Provision for Capital WIP	0.05	0.46
Current Assets.	-	0.23
Loss of Assets.	-	-
Others	1.02	-
	1.07	0.69

3. A provision of Coal Quality Variance of ₹30.72 Crore (NIL) is recognized for sampling results awaited from referee samplers.

NOTES TO THE FINANCIAL STATEMENTS

NOTE - 34 : WRITE OFF (Net of Past Provisions)

(₹ in Crore)

	For the Year Ended 31-03-2018	For the Year Ended 31-03-2017
Doubtful debts	-	-
Less :- Provided earlier	-	-
Sub-total (A)	-	-
Doubtful advances	-	-
Less :- Provided earlier	-	-
Sub-total (B)	-	-
Stock of Coal	-	-
Less :- Provided earlier	-	-
Sub-total (C)	-	-
Others	-	-
Less :- Provided earlier	-	-
Sub-total (D)	-	-
Total (A + B + C + D)	-	-

NOTES TO THE FINANCIAL STATEMENTS

NOTE - 35 : OTHER EXPENSES

(₹ in Crore)

	For the Year Ended 31-03-2018	For the Year Ended 31-03-2017
Travelling expenses		
a. Domestic	9.11	9.60
b. Foreign	0.13	0.34
Training Expenses	3.55	3.07
Telephone & Postage	1.66	1.77
Advertisement & Publicity	2.84	2.91
Demurrage	0.61	2.19
Donation/Subscription	0.03	0.07
Security Expenses	88.17	98.43
Service Charges of CIL	43.61	20.46
Hire Charges	32.20	29.67
CMPDI Charges	31.36	14.70
Legal Expenses	1.99	2.35
Bank Charges	0.21	0.16
Guest House Expenses	2.76	2.86
Consultancy Charges	9.97	1.62
Under Loading Charges	47.03	26.21
Auditor's Remuneration & Expenses		
a. For Audit Fees	0.41	0.57
b. For Taxation Matters	0.05	0.05
c. For Other Services	-	0.02
d. For Reimbursement of Expenses	0.11	0.21
Internal Audit Fees & Expenses	2.32	2.28
Rehabilitation Charges	26.17	25.79
Royalty & Cess	4.32	4.42
Central Excise Duty	-	6.48
Rates & Taxes	3.61	6.10
Insurance	0.03	0.11
Loss on Exchange Rate Variance	0.04	-
Rescue/Safety Expenses	4.40	2.19
Dead Rent/Surface Rent	9.03	4.25
Siding Maintenance Charges	3.48	3.81
Land/Crops Compensation	0.09	0.03
R & D expenses	0.23	0.14
Environmental & Tree Plantation Expenses	4.38	1.90
Miscellaneous Expenses	217.22	179.55
Total	<u>551.12</u>	<u>454.31</u>

NOTES TO THE FINANCIAL STATEMENTS

NOTE - 35 : OTHER EXPENSES

(₹ in Crore)

	For the Year Ended 31-03-2018	For the Year Ended 31-03-2017
Notes:		
1. Details of Miscellaneous Expenses		
Office Contingent	0.84	0.75
Printing & Stationery	3.36	3.48
Pension	0.05	0.08
Weigh Bridge Expense	0.75	0.73
Maintenance of Cars & Jeeps:		
a. Petrol & Diesel	11.66	10.54
b. Repairs	0.14	0.22
c. Road Tax	0.35	0.45
d. Insurance	0.26	0.32
Conference & Seminar	0.54	0.57
Books & Periodicals	0.05	0.07
Analysis & Testing Charges	18.25	4.56
Selling Expenses.	15.19	8.65
Clean Energy Cess	0.02	0.33
Central Excise Duty on Internal Consumption	0.04	0.11
Festival Expenses	0.02	0.01
Scholarship	0.49	0.30
Repair and Maintenance:		
a. Township	125.95	109.99
b. Other Welfare Buildings	6.09	6.74
c. Plant & Machinery	0.38	0.29
d. Others	6.25	5.94
Maintenance of Welfare Vehicles:		
a. Petrol & Diesel	6.06	6.30
b. Repairs	0.10	0.12
c. Stores & Spares	0.17	0.12
d. Road Tax	0.05	0.08
e. Insurance	0.04	0.04
Uniform and/or Sticking Charges	0.87	0.87
Purchase of Water	2.88	1.47
Educational Allowance & Expenses	1.33	1.90
Donation to Employee Club	0.38	0.52
Miscellaneous Expenses	14.66	14.00
	<u>217.22</u>	<u>179.55</u>

NOTES TO THE FINANCIAL STATEMENTS

NOTE - 36 : TAX EXPENSE

(₹ in Crore)

	For the Year Ended 31-03-2018	For the Year Ended 31-03-2017
Current Year	(12.96)	45.58
Deferred tax	(523.06)	(24.30)
MAT Credit Entitlement	-	(8.66)
Earlier Years	0.46	(3.43)
Total	<u>(535.56)</u>	<u>9.19</u>

Note 1: Provision for Income Tax is after adjustment of Income tax on Other Comprehensive Income.

Total Provision for Income Tax	43.67	67.52
Less: Transferred to Tax on Other Comprehensive Income (Note 37)	56.63	21.94
Net Provision for Income Tax	<u>(12.96)</u>	<u>45.58</u>

2. Deferred tax assets/(liability) relates to following:

Deferred Tax Liability

Related to Property, Plant and Equipment	(13.79)	7.10
Total Deferred Tax Liability (A)	<u>(13.79)</u>	<u>7.10</u>

Deferred Tax Assets

Related to Doubtful Advance claim & Trade Receivables	-	-
Employee Benefit	28.85	71.65
Others	654.19	109.22
Total Deferred Tax Assets (B)	<u>683.04</u>	<u>180.87</u>
Net Deferred Tax Assets / (Liability) [B - A]	<u>696.83</u>	<u>173.77</u>

NOTES TO THE FINANCIAL STATEMENTS

NOTE - 37 : OTHER COMPREHENSIVE INCOME

(₹ in Crore)

	For the Year Ended 31-03-2018	For the Year Ended 31-03-2017
I. (i) Items that will not be reclassified to profit or loss		
Changes in revaluation surplus	-	-
Remeasurement of defined benefit plans	163.63	36.58
Equity instrument through OCI	-	-
Fair value changes relating to own credit risk of financial liabilities designated at FVTPL	-	-
Share of OCI in Joint ventures	-	-
Sub-total (A)	<u>163.63</u>	<u>36.58</u>
(ii) Income tax relating to items that will not be reclassified to profit or loss		
Changes in revaluation surplus	-	-
Remeasurement of defined benefit plans	56.63	21.94
Equity instrument through OCI	-	-
Fair value changes relating to own credit risk of financial liabilities designated at FVTPL	-	-
Share of OCI in Joint ventures	-	-
Sub-total (B)	<u>56.63</u>	<u>21.94</u>
Total (C = A - B)	<u>107.00</u>	<u>14.64</u>
II. (i) Items that will be reclassified to profit or loss		
Exchange differences in translating the financial statements of a foreign operation	-	-
Debt instrument through OCI	-	-
The effective portion of gains and loss on hedging instruments in a cash flow hedge	-	-
Share of OCI in Joint ventures	-	-
Sub-total (D)	<u>-</u>	<u>-</u>
(ii) Income tax relating to items that will be reclassified to profit or loss		
Exchange differences in translating the financial statements of a foreign operation	-	-
Debt instrument through OCI	-	-
The effective portion of gains and loss on hedging instruments in a cash flow hedge	-	-
Share of OCI in Joint ventures	-	-
Sub-total (E)	<u>-</u>	<u>-</u>
Total (F = D - E)	<u>-</u>	<u>-</u>
Grand Total (C + F)	<u>107.00</u>	<u>14.64</u>