

JUBILANT DRAXIMAGE INC., CANADA

Balance Sheet As at 31 March,		2016	2016	2015	2015
	Note No.	CAD	INR (In Lacs)	CAD	INR (In Lacs)
I. EQUITY AND LIABILITIES					
Shareholders' Funds					
Share capital	1	18,652,615	7,549	130,365,215	56,899
Reserves and surplus	2	119,773,294	63,367	52,560,198	32,790
		138,425,909	70,916	182,925,413	89,689
Non-current liabilities					
Long-term borrowings	3	77,781,250	39,847	30,400,000	14,905
Deferred tax liabilities(Net)	4	11,805,749	6,048	8,995,389	4,410
Other long term liabilities	5	7,553	4	47,194	23
		89,594,552	45,899	39,442,583	19,339
Current liabilities					
Short-term borrowings	6	-	-	7,650,000	3,751
Trade payables	7	7,867,603	4,031	5,581,951	2,737
Other current liabilities	8	18,854,699	9,658	4,579,292	2,245
Short-term provisions	9	12,992,446	6,656	1,392,707	683
		39,714,748	20,345	19,203,950	9,416
	Total	267,735,209	137,160	241,571,946	118,443
II. ASSETS					
Non-current assets					
Fixed assets					
Tangible assets	10	7,425,692	3,804	7,315,441	3,587
Intangible assets	11	155,462,210	79,643	157,705,713	77,323
Capital work-in-progress	10	2,449,843	1,255	1,773,830	870
Intangible assets under development	11	36,138,536	18,514	26,444,296	12,966
Non-current investments	12	24,895	14	25,003	13
Long-term loans and advances	13	1,230,484	630	297,235	146
		202,731,660	103,860	193,561,518	94,904
Current assets					
Inventories	14	6,483,582	3,321	3,685,222	1,807
Trade receivables	15	10,826,470	5,546	8,946,497	4,386
Cash and bank balances	16	18,160,088	9,303	7,348,134	3,603
Short-term loans and advances	17	28,514,569	14,607	28,030,575	13,743
Other current assets	18	1,018,840	522	-	-
		65,003,549	33,300	48,010,428	23,540
	Total	267,735,209	137,160	241,571,946	118,443

PRAKASH C BISHT
CFO (Ingredients) & Sr. VP (Group Accounts)

Place : Noida
Date : 20 May 2016

JUBILANT DRAXIMAGE INC., CANADA

Statement of Profit and Loss for the year ended 31 March,		Note No.	2016	2016	2015	2015
			CAD	INR (' In Lacs)	CAD	INR (' In Lacs)
REVENUE						
Revenue from operations (Gross)	19		140,840,699	70,350	96,767,821	51,674
Other income	20		833,081	416	463,317	237
Total revenue			141,673,780	70,766	97,231,138	51,911
EXPENSES						
Cost of materials consumed	21		18,493,040	9,191	11,368,892	6,122
Purchase of Stock-in-trade	22		14,629	7	49,131	26
Change in inventories of finished goods, work- in-progress and Traded Goods	23		(2,947,539)	(1,470)	(1,919,559)	(1,041)
Other manufacturing expenses	24		1,562,999	783	1,289,633	692
Employee benefits expenses	25		13,752,846	6,868	13,328,936	7,160
Finance costs	26		3,357,402	1,668	3,136,091	1,693
Depreciation and amortization expense	10 & 11		3,015,248	1,506	3,324,680	1,793
Other expenses	27		16,873,296	8,430	15,217,206	8,180
Total expenses			54,121,921	26,983	45,795,010	24,625
Profit before exceptional items and tax			87,551,859	43,783	51,436,128	27,286
Exceptional items	28		93,517	42	(141,581)	(59)
Profit before tax			87,458,342	43,739	51,577,709	27,345
Tax expenses:						
- Current tax			17,765,609	8,874	2,806,527	1,477
- Deferred tax charge/(credit)			2,810,361	1,420	8,995,388	4,801
			20,575,970	10,294	11,801,915	6,278
Profit for the Year			66,882,372	33,445	39,775,794	21,067

PRAKASH C BISHT
CFO (Ingredients) & Sr. VP (Group Accounts)

Place : Noida
Date : 20 May 2016

JUBILANT DRAXIMAGE INC., CANADA

Cash flow statement for the year ended 31 March,	2016		2015	
	CAD	INR (' In Lacs)	CAD	INR (' In Lacs)
A. Cash flow arising from operating activities :				
Net profit before tax	87,458,342	43,739	51,577,709	27,345
Adjustments for:				
Depreciation and amortisation	3,015,248	1,506	3,324,680	1,793
Loss/(Gain) on disposal of fixed assets	8,377	4	-	-
Interest (Net)	3,357,401	1,670	3,136,091	1,685
Amortisation of FCMITDA	(95,737)	(48)	-	-
Share of loss from partnership firm	108	0	393	(0)
Bad debts/irrecoverable advances written off (net of write-in)	70,179	35	572	0
Unrealised (gain)/loss on exchange -Net	815,009	406	430,000	233
Interest income	(833,189)	(414)	(463,710)	(249)
	6,337,396	3,159	6,428,026	3,462
Operating profit before working capital changes	93,795,738	46,898	58,005,735	30,807
Adjustments for :				
(Increase)/Decrease in trade and other receivables	(9,073,379)	(4,513)	1,067,668	574
(Increase) In Inventories	(2,798,360)	(1,392)	(2,156,275)	(1,159)
Increase/(Decrease) In current liabilities and provisions	1,783,146	887	(3,051,689)	(1,640)
Cash generated from operations	83,707,145	41,880	53,865,439	28,582
Direct taxes paid (net of refunds)	(3,500,000)	(1,741)	(246,714)	(133)
Net cash Inflow/(outflow) In course of operating activities	80,207,145	40,139	53,618,725	28,449
B. Cash flow arising from Investing activities :				
Acquisition/purchase of fixed assets/LWIP	(10,785,873)	(5,365)	(6,736,370)	(3,619)
Loan to subsidiaries	750,111	373	(17,814,150)	(9,572)
Interest received	1,068,579	532	(68,179)	(37)
Net cash Inflow/(outflow) In course of Investing activities	(8,967,183)	(4,460)	(24,618,699)	(13,228)
C. Cash flow arising from financing activities :				
Proceeds from capital reduction	(111,712,600)	(55,566)	-	-
Proceeds from long term borrowings	67,272,916	33,462	-	-
Repayment of long term and short term borrowings	(4,370,208)	(2,174)	(320,000)	(172)
Proceeds/ Repayment of short term borrowings (Net)	-	-	(2,982,349)	(1,602)
Loans repaid to Related Parties	(7,650,000)	(3,805)	(17,012,555)	(9,141)
Finance cost paid	(3,968,116)	(1,974)	(2,860,101)	(1,537)
Net cash Inflow/(outflow) In course of financing activities	(60,428,008)	(30,057)	(23,175,005)	(12,452)
D. Foreign currency translation difference arising on conversion		78		8
Net Increase In cash and cash equivalents (A+B+C+D)	10,811,954	5,700	5,825,021	2,777
Add: Cash and cash equivalents at the beginning of year	7,348,134	3,603	1,523,113	826
Cash and cash equivalents at the close of the year	18,160,088	9,303	7,348,134	3,603
PRAKASH C BISHT CFO (Ingredients) & Sr. VP (Group Accounts) Place : Noida Date : 20 May 2016				

JUBILANT DRAXIMAGE INC., CANADA

Notes to the financial statements for the year ended 31 March,	2016	2016	2015	2015
	CAD	INR (' In Lacs)	CAD	INR (' In Lacs)
1. SHARE CAPITAL				
Issued, Subscribed & Paid up				
126,201,400 Equity shares of USD 1 each	18,652,615	7,549	130,365,215	56,899
(Previous Year 126,201,400 Equity shares of USD 1 each)				
	18,652,615	7,549	130,365,215	56,899

1.1) The Company has only one class of shares referred to as equity shares having par value of USD 1. Each holder of equity shares is entitled to one vote per share.

1.2) In the event of liquidation of the Company, the holders of equity shares will be entitled to receive any of the remaining assets of the Company, after distribution of all preferential amounts. However, no such preferential amounts exist currently. The distribution will be in proportion to the number of equity shares held by the shareholders.

1.3) The details of shareholders holding more than 5% shares as at 31 March, 2016 and 31 March, 2015 is set out below:

Name of the shareholder	As at 31 March 2016		As at 31 March 2015	
	No of shares	% holding in the class	No of shares	% holding in the class
Jubilant Pharma Ltd, holding company	126,201,400	100	126,201,400	100

1.4) Shares held by holding company/ultimate holding company and/or their subsidiaries/associates

Out of the equity Shares issued by the company, shares held by its holding company/ultimate holding company and/or their subsidiaries/associates are as below:

Name of the shareholder	As at 31 March 2016		As at 31 March 2015	
	No of shares	INR (' In Lacs)	No of shares	INR (' In Lacs)
Jubilant Pharma Ltd, holding company	126,201,400	7,549	126,201,400	56,899

1.5) The reconciliation of the number of shares outstanding as at 31 March, 2016 and 31 March, 2015 is set out below:

Particulars	As at 31 March 2016		As at 31 March 2015	
	No of shares	INR (' In Lacs)	No of shares	INR (' In Lacs)
Numbers of shares at the beginning	126,201,400	56,899	126,201,400	56,899
Add: Capital reduction during the year	-	(49,350)	-	-
Numbers of shares at the end	126,201,400	7,549	126,201,400	56,899

JUBILANT DRAXIMAGE INC., CANADA

Notes to the financial statements for the year ended 31 March,	2016	2016	2015	2015
	CAD	INR (' In Lacs)	CAD	INR (' In Lacs)
2. RESERVES AND SURPLUS				
Foreign Currency Translation Reserve				
Foreign Currency Transalation Reserve Opening	-	4,048	-	13,113
Foreign Currency Transalation Reserve During the Year	-	(3,031)	-	(9,065)
	-	1,017	-	4,048
Foreign Currency Monetary Item Translation Difference account				
As per last Balance Sheet				
Additions/Adjustment during the year	426,458	209	-	-
Charged during the year(profit and loss)	(95,736)	(47)	-	-
	330,722	162	-	-
Surplus as per P and L Account				
As per last Balance Sheet	52,560,201	28,742	12,784,404	7,675
Add: Net Profit after tax transferred from Statement of Profit and Loss	66,882,372	33,445	39,775,794	21,067
	119,442,572	62,187	52,560,198	28,742
	119,773,294	63,367	52,560,198	32,790
3. LONG-TERM BORROWINGS				
Term loans				
-From Banks				
-Foreign currency loan(secured)	77,781,250	39,847	30,400,000	14,905
	77,781,250	39,847	30,400,000	14,905
4. DEFERRED TAX LIABILITIES				
Deferred tax liabilities	11,805,749	6,048	8,995,389	4,410
	11,805,749	604,809	8,995,389	441,044
5. OTHER LONG TERM LIABILITIES				
Other liabilities	7,553	4	47,194	23
	7,553	4	47,194	23

JUBILANT DRAXIMAGE INC., CANADA

Notes to the financial statements for the year ended 31 March,	2016	2016	2015	2015
	CAD	INR (' In Lacs)	CAD	INR (' In Lacs)
6. SHORT TERM BORROWINGS				
Loan repayable on demand				
-From Related parties	-	-	7,650,000	3,751
	-	-	7,650,000	3,751
7. TRADE PAYABLES				
Trade payables-others	7,867,603	4,031	5,581,951	2,737
	7,867,603	4,031	5,581,951	2,737
8. OTHER CURRENT LIABILITIES				
Current maturities of long term debt	16,375,000	8,389	1,280,000	628
Interest accrued but not due on borrowings	-	-	610,714	299
Creditors for capital supplies and services	557,702	285	170,153	83
Employee benefits payroll	1,911,806	979	1,821,643	893
Statutory dues	10,191	5	696,782	342
	18,854,699	9,658	4,579,292	2,245
9. SHORT TERM PROVISIONS				
Provision for employee benefits	228,288	117	187,259	92
Provision for income tax and wealth tax	12,764,158	6,539	1,205,448	591
	12,992,446	6,656	1,392,707	683
12. NON-CURRENT INVESTMENTS				
Investments in Subsidiaries (Unquoted, Trade)				
(At Cost)				
Draximage UK Ltd.	1	0	1	0
1 equity share of GBP 1 each				
(Previous Year 1 equity share of GBP 1 each)				
DAHI Animal Health (UK) Ltd.	1	0	1	0
1 equity share of GBP 1 each				
(Previous Year 1 equity share of GBP 1 each)				
6963196 Canada Inc.	2,500	1	2,500	1
2500 equity shares of USD 1 each				
(Previous Year 2500 equity shares of USD 1 each)				
6981364 Canada Inc.	2,500	1	2,500	1
2500 equity shares of USD 1 each				
(Previous Year 2500 equity shares of USD 1 each)				
90% stake in Draximage General Partnership (10% stake held by 6981364 Canada Inc.)	22,500	14	22,500	11
(Less) : Share of Loss from Partnership Firm	(2,607)	(1)	(2,499)	(1)
	24,895	14	25,003	13

Notes to the Financial Statements

10. TANGIBLE ASSETS

(In CAD)

Description	GROSS BLOCK-COST/BOOK VALUE					DEPRECIATION				NET BLOCK		
	Total as at 31st March 2015	Additions/ adjustments during the year	Deductions/ adjustments during the year	Currency Translation Adjustment	Total as at 31st March 2016	Total as at 31st March 2015	Provided during the year	Deductions/ adjustments during the year	Currency Translation Adjustment	Total as at 31st March 2016	As at 31st March 2016	As at 31st March 2015
Tangible assets:												
Plant and Machinery	12,582,930	832,634	(23,645)	-	13,391,919	6,207,679	654,707	(15,268)	-	6,847,118	6,544,801	6,375,251
Furniture and fixtures	125,951	5,995	-	-	131,946	58,791	6,362	-	-	65,153	66,793	67,160
Leasehold improvements	750,688	-	-	-	750,688	53,621	53,621	-	-	107,242	643,446	697,067
Office Equipment (incl computers)	2,150,196	51,743	-	-	2,201,939	1,974,233	57,054	-	-	2,031,287	170,652	175,963
TOTAL	15,609,765	890,372	(23,645)	-	16,476,492	8,294,324	771,744	(15,268)	-	9,050,800	7,425,692	7,315,441
Previous Year	13,625,625	1,984,140	-	-	15,609,765	7,478,906	815,418	-	-	8,294,324		
Capital Work in Progress (CWIP)											2,449,843	1,773,830
											9,875,535	9,089,271

10. TANGIBLE ASSETS

(INR lakhs)

Description	GROSS BLOCK-COST/BOOK VALUE					DEPRECIATION				NET BLOCK		
	Total as at 31st March 2015	Additions/ adjustments during the year	Deductions/ adjustments during the year	Currency Translation Adjustment	Total as at 31st March 2016	Total as at 31st March 2015	Provided during the year	Deductions/ adjustments during the year	Currency Translation Adjustment	Total as at 31st March 2016	As at 31st March 2016	As at 31st March 2015
Tangible assets:												
Plant and Equipment	6,170	410	(12)	293	6,861	3,043	329	(8)	143	3,507	3,354	3,127
Furniture and fixtures	62	3	-	3	68	29	3	-	1	33	35	33
Leasehold improvements	368	-	-	17	385	26	26	-	3	55	330	342
Office Equipment	1,053	26	-	45	1,124	968	28	-	43	1,039	85	85
TOTAL	7,653	439	(12)	358	8,438	4,066	386	(8)	190	4,634	3,804	3,587
Previous Year	7,394	1,012	-	(753)	7,653	4,058	436	-	(428)	4,066		
Capital Work in Progress (CWIP)											1,255	870
											5,059	4,457

Notes to the Financial Statements

11. INTANGIBLE ASSETS

(In CAD)

Description	GROSS BLOCK-COST/BOOK VALUE					AMORTISATION					NET BLOCK	
	Total as at 31st March 2015	Additions/ adjustments during the year	Deductions/ adjustments during the year	Currency Translation Adjustment	Total as at 31st March 2016	Total as at 31st March 2015	Provided during the year	Deductions/ adjustments during the year	Currency Translation Adjustment	Total as at 31st March 2016	As at 31st March 2016	As at 31st March 2015
Intangible assets:												
Goodwill	152,791,469	-	-	-	152,791,469	-	-	-	-	-	152,791,469	152,791,469
Intangibles												
a) Internally generated												
- Product registration/market authorisation	4,621,129	-	-	-	4,621,129	4,621,129	-	-	-	4,621,129	-	-
b) Acquired patents	6,566,714	-	-	-	6,566,714	2,051,286	2,100,050	-	-	4,151,336	2,415,378	4,515,427
c) Software	782,670	-	-	-	782,670	383,853	143,454	-	-	527,307	255,363	398,817
TOTAL	164,761,982	-	-	-	164,761,982	7,056,268	2,243,504	-	-	9,299,772	155,462,210	157,705,713
Previous Year	164,698,069	63,913	-	-	164,761,982	4,547,006	2,509,262	-	-	7,056,268		
Intangible assets under development(including R and D expenditure in the nature of intangibles)[CWIP]											36,138,536	26,444,296
											191,600,746	184,150,009

(INR lakhs)

Description	GROSS BLOCK-COST/BOOK VALUE					AMORTISATION					NET BLOCK	
	Total as at 31st March 2015	Additions/ adjustments during the year	Deductions/ adjustments during the year	Currency Translation Adjustment	Total as at 31st March 2016	Total as at 31st March 2015	Provided during the year	Deductions/ adjustments during the year	Currency Translation Adjustment	Total as at 31st March 2016	As at 31st March 2016	As at 31st March 2015
Intangible assets:												
Goodwill	74,914	-	-	3,361	78,275	-	-	-	-	-	78,275	74,914
Intangibles												
a) Internally generated												
- Product registration/market authorisation	2,266	-	-	102	2,368	2,266	-	-	102	2,368	-	-
b) Acquired patents	3,220	-	-	145	3,365	1,007	1,049	-	72	2,128	1,237	2,213
c) Software	383	-	-	17	400	187	71	-	11	269	131	196
TOTAL	80,783	-	-	3,625	84,408	3,460	1,120	-	185	4,765	79,643	77,323
Previous Year	89,382	33	-	(8,632)	80,783	2,468	1,357	-	(365)	3,460		
Intangible assets under development(including R and D expenditure in the nature of intangibles)[CWIP]											18,514	12,966
											98,157	90,289

JUBILANT DRAXIMAGE INC., CANADA
Notes to the financial statements for the year ended 31 March,

	2016	2016	2015	2015
	CAD	INR (' In Lacs)	CAD	INR (' In Lacs)
13. LONG TERM LOANS AND ADVANCES				
<i>(Unsecured and considered good)</i>				
Capital advances	215,208	110	297,235	146
Prepaid expenses	1,015,276	520	-	-
	1,230,484	630	297,235	146
14. INVENTORIES				
<i>(Valued at lower of cost and net realisable value)</i>				
- Raw materials	539,319	276	671,234	329
- Work-in-progress	439,944	225	322,257	158
- Finished goods	5,318,976	2,725	2,481,606	1,217
- Stock-in-trade	48,869	25	56,382	28
- Stores and spares	136,474	70	153,743	75
	6,483,582	3,321	3,685,222	1,807
15. TRADE RECEIVABLES				
Unsecured, considered good unless stated otherwise Outstanding for period exceeding six months from the date they are due for payment				
Unsecured, considered good	45,781	23	1,723	1
Doubtful	74,683	38	-	-
	120,464	62	1,723	1
Provision for doubtful receivables	74,683	38	-	-
(A)	45,781	23	1,723	1
Other receivables				
Unsecured, considered good	10,780,689	5,523	8,944,774	4,385
Doubtful	-	-	4,504	2
	10,780,689	5,523	8,949,278	4,387
Provision for doubtful receivables	-	-	4,504	2
(B)	10,780,689	5,523	8,944,774	4,385
Total (A+B)	10,826,470	5,546	8,946,497	4,386
16. CASH AND BANK BALANCES				
Balances with banks:				
- On current accounts	18,159,788	9,303	7,347,834	3,603
Cash on hand	300	0	300	0
	18,160,088	9,303	7,348,134	3,603
17. SHORT TERM LOANS AND ADVANCES				
- Loans to related parties	20,665,450	10,587	21,843,750	10,710
- Advance payment of income tax/wealth tax (including TDS)	-	-	2,706,897	1,327
- Advance recoverable in cash and kind				
- From related parties	5,525,523	2,830	2,346,800	1,150
- Loans and advances to employees	14,175	7	53,551	26
- Advance for supply of goods and services	104,710	54	51,107	25
- Prepaid Expenses	1,350,971	692	772,230	379
- Others	853,740	437	256,240	126
	28,514,569	14,607	28,030,575	13,743
18. OTHER CURRENT ASSETS				
Other current assets	1,018,840	522	-	-
	1,018,840	522	-	-

JUBILANT DRAXIMAGE INC., CANADA

Notes to the financial statements for the year ended 31 March,

	2016	2016	2015	2015
	CAD	INR (' In Lacs)	CAD	INR (' In Lacs)
19. REVENUE FROM OPERATIONS				
Sales of products	140,831,771	70,346	96,767,721	51,673
Other operating revenue	8,928	5	100	0
Revenue from operations(net)	140,840,699	70,351	96,767,821	51,674
20. OTHER INCOME				
Interest Income	833,189	416	463,710	237
Share of Loss from Draximage General Partnership	(108)	(0)	(393)	(0)
	833,081	416	463,317	237
21. COST OF MATERIALS CONSUMED				
Raw and Process Materials Consumed	18,493,040	9,191	11,368,892	6,122
	18,493,040	9,191	11,368,892	6,122
22. PURCHASE OF STOCK-IN-TRADE				
Purchase of stock-in-trade	14,629	7	49,131	26
	14,629	7	49,131	26
23. CHANGE IN INVENTORIES OF FINISHED GOODS, WORK-IN-PROGRESS AND TRADED GOODS				
Stock at close -Work-in progress	439,954	236	423,494	236
Stock at close -Finished goods	5,318,966	2,685	2,481,606	1,346
Stock at close -Traded goods	48,869	25	56,382	32
	5,807,789	2,946	2,961,482	1,614
Stock at commencement -Work-in progress	322,262	168	543,127	298
Stock at commencement -Finished goods	2,481,606	1,279	476,378	262
Stock at commencement -Traded goods	56,382	29	22,418	13
	2,860,250	1,476	1,041,923	573
Increase/ (Decrease) in Stocks	2,947,539	1,470	1,919,559	1,041
24. OTHER MANUFACTURING EXPENSES				
Stores, spares, chemicals and packing materials consumed	1,417,713	710	1,118,847	600
Repairs to Plant and machinery	133,602	67	152,880	82
Repairs to Building	11,684	6	17,906	10
	1,562,999	783	1,289,633	692
25. EMPLOYEE BENEFITS EXPENSES				
Salaries, wages, bonus, gratuity and allowances	10,899,068	5,442	10,685,606	5,738
Contribution to provident and superannuation fund	1,324,174	662	1,229,420	660
Staff welfare expenses	1,529,604	764	1,413,910	762
	13,752,846	6,868	13,328,936	7,160
26. FINANCE COSTS				
Interest expense	2,941,407	1,463	3,088,091	1,668
Other borrowings cost	415,995	205	48,000	25
	3,357,402	1,668	3,136,091	1,693

JUBILANT DRAXIMAGE INC., CANADA

Notes to the financial statements for the year ended 31 March,		2016	2016	2015	2015
		CAD	INR (' In Lacs)	CAD	INR (' In Lacs)
27. OTHER EXPENSE					
Rent		1,507,837	753	1,327,688	706
Rates and taxes		(802,458)	(386)	1,580,432	845
Insurance		362,074	180	200,418	107
Advertisement, publicity and sales promotion		1,681,389	838	597,459	318
Traveling and other incidental expenses		834,792	418	773,184	414
Repairs to Others		312,178	155	190,584	102
Office Expenses		4,518	2	25,840	14
Printing and stationery		53,514	27	78,348	42
Communication expenses		218,934	109	175,909	95
Staff recruitment and training		287,136	143	176,657	95
Donation		101,297	50	12,738	7
Auditors Remuneration - As Auditors		41,660	21	128,709	69
Legal , professional and consultancy charges		11,334,355	5,650	5,649,172	3,031
Freight and forwarding (including freight recovery)		(120,441)	(60)	29,899	16
Subscription		134,864	67	144,852	78
Miscellaneous expenses		22	0	7	0
Bank Charges		31,065	15	97,901	54
Discounts and claims to customer and other selling expenses		782,696	393	4,026,837	2,187
Commission on sales		29,308	14	-	-
Loss on disposal of fixed Assets(net)		8,377	5	-	-
Provision for Bad Debts		70,179	36	572	-
		16,873,296	8,430	15,217,206	8,180
28. EXCEPTIONAL ITEMS					
Amortization of Foreign Currency Monetary item Translation					
Difference Account(FCMITDA)		(95,737)	(46)	-	-
Foreign Exchange Loss/(Gain)		189,254	88	(141,581)	(59)
		93,517	42	(141,581)	(59)