# LAUGFS ECO SRI LIMITED

Quarterly Financial Statements for the period ended 31.12.2018

# Laugfs Eco Sri Ltd STATEMENT OF PROFIT OR LOSS

For the quarter ended 31 December 2018

Quarter ended 31 December			Nine Months e	er	Year ended 31 March	
Unaudite	ed		Unaudit	ed		Audited
2018	2017	Change	2018	2017	Change	2018
Rs.	Rs.	%	Rs.	Rs.	%	Rs.
369,774,717	351,494,281	5%	1,066,708,875	1,007,458,591	6%	1,339,933,463
(81,902,384)	(71,445,577)	15%	(230,262,370)	(187,003,212)	23%	(260,217,754)
287,872,333	280,048,705	3%	836,446,505	820,455,379	2%	1,079,715,709
1,333,150	1,440,955	-7%	3,307,163	3,023,762	9%	63,048,667
(6,822,829)	(8,829,948)	-23%	(14,600,511)	(25,973,145)	-44%	(29,850,453)
(161,066,049)	(145,885,076)	10%	(468,890,387)	(433,353,495)	8%	(612,619,479)
-	-			-		
121,316,605	126,774,636	-4%	356,262,769	364,152,502	-2%	500,294,443
(140,647)	(305,023)	-54%	(545,163)	(1,000,092)	-45%	(1,265,961)
-	-		-	-		-
9,216,193	8,639,206	7%	17,250,060	25,342,931	-32%	28,870,597
8,215,386		#DIV/0!	14,345,698		#DIV/0!	44,688,411
138,607,538	135,108,819	3%	387,313,364	388,495,341	0%	572,587,490
(26,590,349)	(29,801,644)	-11%	(76,572,277)	(87,145,771)	-12%	(105,113,369)
112,017,189	105,307,175	6%	310,741,087	301,349,569	3%	467,474,121
112,017,189	105,307,175	6%	310,741,087	301,349,569	3%	467,474,121
-	-		-	-		-
112,017,189	105,307,175		310,741,087	301,349,569		467,474,121
0.29	2.63	-89%	0.80	7.53	-89%	11.69
	Unaudito 2018 Rs. 369,774,717 (81,902,384) 287,872,333 1,333,150 (6,822,829) (161,066,049) 121,316,605 (140,647) 9,216,193 8,215,386 138,607,538 (26,590,349) 112,017,189 112,017,189 112,017,189	Unaudited           2018         2017           Rs.         Rs.           369,774,717         351,494,281           (81,902,384)         (71,445,577)           287,872,333         280,048,705           1,333,150         1,440,955           (6,822,829)         (8,829,948)           (161,066,049)         (145,885,076)           -         -           121,316,605         126,774,636           (140,647)         (305,023)           -         -           9,216,193         8,639,206           8,215,386         138,607,538         135,108,819           (26,590,349)         (29,801,644)           112,017,189         105,307,175           -         -         -           112,017,189         105,307,175	Unaudited           2018         2017         Change           Rs.         Rs.         %           369,774,717         351,494,281         5%           (81,902,384)         (71,445,577)         15%           287,872,333         280,048,705         3%           1,333,150         1,440,955         -7%           (6,822,829)         (8,829,948)         -23%           (161,066,049)         (145,885,076)         10%           -         -         -           121,316,605         126,774,636         -4%           (140,647)         (305,023)         -54%           -         -         -           9,216,193         8,639,206         7%           8,215,386         #DIV/0!           138,607,538         135,108,819         3%           (26,590,349)         (29,801,644)         -11%           112,017,189         105,307,175         6%           112,017,189         105,307,175         6%	Unaudited         Unaudite           2018         2017         Change Rs.         2018           369,774,717         351,494,281         5%         1,066,708,875           (81,902,384)         (71,445,577)         15%         (230,262,370)           287,872,333         280,048,705         3%         836,446,505           1,333,150         1,440,955         -7%         3,307,163           (6,822,829)         (8,829,948)         -23%         (14,600,511)           (161,066,049)         (145,885,076)         10%         (468,890,387)           -         -         -         -           121,316,605         126,774,636         -4%         356,262,769           (140,647)         (305,023)         -54%         (545,163)           -         -         -         -           9,216,193         8,639,206         7%         17,250,060           8,215,386         #DIV/0!         14,345,698           138,607,538         135,108,819         3%         387,313,364           (26,590,349)         (29,801,644)         -11%         (76,572,277)           112,017,189         105,307,175         6%         310,741,087           - <td>Unaudited         Unaudited           2018 Rs.         2017 Rs.         Change Rs.         2018 Rs.         2017 Rs.           369,774,717         351,494,281         5%         1,066,708,875         1,007,458,591           (81,902,384)         (71,445,577)         15%         (230,262,370)         (187,003,212)           287,872,333         280,048,705         3%         836,446,505         820,455,379           1,333,150         1,440,955         -7%         3,307,163         3,023,762           (6,822,829)         (8,829,948)         -23%         (14,600,511)         (25,973,145)           (161,066,049)         (145,885,076)         10%         (468,890,387)         (433,353,495)           -         -         -         -         -           121,316,605         126,774,636         -4%         356,262,769         364,152,502           (140,647)         (305,023)         -54%         (545,163)         (1,000,092)           -         -         -         -         -           9,216,193         8,639,206         7%         17,250,060         25,342,931           8,215,386         #DIV/O!         14,345,698           138,607,538         135,108,819<td>Unaudited Rs.         Change Rs.         Change</td></td>	Unaudited         Unaudited           2018 Rs.         2017 Rs.         Change Rs.         2018 Rs.         2017 Rs.           369,774,717         351,494,281         5%         1,066,708,875         1,007,458,591           (81,902,384)         (71,445,577)         15%         (230,262,370)         (187,003,212)           287,872,333         280,048,705         3%         836,446,505         820,455,379           1,333,150         1,440,955         -7%         3,307,163         3,023,762           (6,822,829)         (8,829,948)         -23%         (14,600,511)         (25,973,145)           (161,066,049)         (145,885,076)         10%         (468,890,387)         (433,353,495)           -         -         -         -         -           121,316,605         126,774,636         -4%         356,262,769         364,152,502           (140,647)         (305,023)         -54%         (545,163)         (1,000,092)           -         -         -         -         -           9,216,193         8,639,206         7%         17,250,060         25,342,931           8,215,386         #DIV/O!         14,345,698           138,607,538         135,108,819 <td>Unaudited Rs.         Change Rs.         Change</td>	Unaudited Rs.         Change

Note: Change % column represents the percentage change in current period's results compared to previous period The above figures are subject to audit. Figures in brackets indicates deductions.

# Laugfs Eco Sri Ltd STATEMENT OF COMPREHENSIVE INCOME For the quarter ended 31 December 2018

	Quarter	ended 31 Decemb	er	Nine Mont	hs ended 31 Decer	nber	Year ended 31 March
	Unau			Unau			Audited
	2018 Rs.	2017 Rs.	Change %	2018 Rs.	2017 Rs.	Change %	2018 Rs.
	1451	145	,,	20.	2407	, •	1137
Profit for the Period	112,017,189	105,307,175	6%	310,741,087	301,349,569	3%	467,474,122
Other Comprehensive Income							
Profit /(Loss) on Available for Sale Financial Assets		2,669,704	-100%		51,247,950	-100%	(1,452,165)
Reclassification during the Year to Profit or Loss			#DIV/0!			#DIV/0!	(58,258,565)
Net Other Comprehensive Income to be Reclassified to Profit or Loss in Subsequent Periods	-	2,669,704.00	-100%	-	51,247,950.00	-100%	(59,710,730)
Other Comprehensive Income not to be Reclassified to Profit or Loss in Subsequent Periods (Net of Tax) :							
Net Actuarial Gains/(Losses) on defined benift plans	-	-	#DIV/0!	-	-	#DIV/0!	3,958,038
Income Tax Effect	-	-	#DIV/0!	-	-	#DIV/0!	(791,608)
Share of Associates' Other Comprehensive Income			#DIV/0!			#DIV/0!	(4,152,895)
Net Other Comprehensive Income not to be Reclassified to Profit or Loss in Subsequent Periods	-	-	#DIV/0!	-	-	#DIV/0!	(986,464)
Other Comprehensive Income for the Period Net of Tax	-	2,669,704	-100%	-	51,247,950	-100%	(60,697,195)
Total Comprehensive Income for the Period Net of Tax	112,017,189	107,976,879	4%	310,741,087	352,597,519	-12%	406,776,927
Attributable to: Equity Holders of the Parent	112,017,189	107,976,879	4%	310,741,087	352,597,519	-12%	406,776,927
Non-Controlling Interests	-	=	#DIV/0!	-	-	#DIV/0!	-
- -	112,017,189	107,976,879	4%	310,741,087	352,597,519	-12%	406,776,927

#### Laugfs Eco Sri Ltd

#### STATEMENT OF FINANCIAL POSITION

As at 31 December 2018

As at 31 December 2018			
	Unaudited	Unaudited	Audited
	As at	As at	As at
	31.12.2018	31.12.2017	31.03.2018
	Rs.	Rs.	Rs.
ASSETS			
Non-Current Assets			
Property, Plant & Equipment	152,602,188	154,143,415	158,074,858
Intangible Assets	1,896,505	5,069,142	4,118,677
Deferred Tax Asset	14,168,782	15,092,238	13,656,925
Investments in Associates		-	386,184,080
Available for Sale Investments	400,529,779	400,958,681	-
	569,197,254	575,263,476	562,034,540
Current Assets			
Inventories	29,578,976	31,425,712	38,241,504
Trade and Other Receivables	97,821,192	46,534,340	69,568,340
Cash and Short-Term Deposits	405,017,360	266,994,992	104,514,848
	532,417,528	344,955,045	212,324,692
Total Assets	1,101,614,785	920,218,524	774,359,232
EQUITY AND LIABILITIES			
Capital and Reserves			
Stated Capital	400,000,000	400,000,000	400,000,000
Reserves	-	110,958,681	-
Retained Earnings	535,290,840	260,651,401	224,550,319
Equity attributable to Equity Holders of the Parent	935,290,840	771,610,082	624,550,319
Non-Controlling Interests		<u> </u>	-
Total Equity	935,290,840	771,610,082	624,550,319
N G			
Non-Current Liabilities		C 254 040	4.011.400
Interest Bearing Loans and Borrowings	-	6,254,848	4,211,492
Retiren Employee Benefit Liability	48,420,158	40,331,114	40,767,791
G	48,420,158	46,585,962	44,979,283
Current Liabilities	60.000.011	50 505 150	10.055.751
Trade and Other Payables	68,332,344	50,725,150	43,355,761
Income Tax Payable	35,314,225	36,771,768	28,094,936
Interest Bearing Loans and Borrowings	14,257,217	14,525,562	33,378,934
	117,903,787	102,022,480	104,829,631
Total Equity and Liabilities	1,101,614,785	920,218,524	774,359,232

#### Net Assets Per Share (Rs.)

Note: The above figures are subject to audit.

I certify that these financial statements are in compliance with the requirements of the Companies Act No :07 of 2007.

Financial Officer

#### Laugfs Eco Sri Ltd

### STATEMENT OF CHANGES IN EQUITY

For the nine months ended 31 December 2018

	Stated Capital	Retained Earnings	Available for Sale Reserve	Total
	Rs.	Rs.	Rs.	Rs.
Balance as at 01 April 2018	400,000,000	224,550,319	-	624,550,319
Profit for the six months	-	198,724,208	-	198,724,208
Other Comprehensive Income			<u> </u>	
Total Comprehensive Income	-	198,724,208	-	198,724,208
Dividend Paid	-	-	-	-
Deferred Tax Liability Reversal during the period	-	-	-	-
Balance as at 30 September 2018	400,000,000	423,274,527	-	823,273,649
Profit for the Quarter	-	112,017,189	-	112,017,189
Other Comprehensive Income				
Total Comprehensive Income	-	112,017,188.54	-	112,017,189
Dividend Paid	-		-	-
Deferred Tax Liability Reversal during the period	-	-	-	-
Balance as at 31 December 2018	400,000,000	535,290,840		935,290,837
Balance as at 01 April 2017	400,000,000	159,302,707	59,710,730	619,013,437
Profit for the six months	-	196,042,395	-	196,042,395
Other Comprehensive Income			48,578,246	48,578,246
Total Comprehensive Income	-	196,042,395	48,578,246	244,620,641
Dividend Paid	-	-	-	-
Deferred Tax Liability Reversal during the period	-	-	-	-
Balance as at 30 September 2017	400,000,000	355,345,102	108,288,976	863,634,078
Profit for the Quarter	-	105,307,175	-	105,307,175
Other Comprehensive Income			2,669,704	2,669,704
Total Comprehensive Income	-	105,307,175	2,669,704	107,976,879
Dividend Paid	-	(200,000,000)	-	(200,000,000)
Deferred Tax Liability Reversal during the period	-	-	-	-
Balance as at 31 December 2017	400,000,000	260,651,401	110,958,680	771,610,956

Note: The above figures are subject to audit. Figures in brackets indicates deductions.

## Laugfs Eco Sri Ltd

#### **CASH FLOW STATEMENT**

For the nine months ended 31 December 2018

Cash Flows Generated from/(Used in) Operating Activities  Cash Flows from Operating Activities  Profit /(Loss) Before Tax	2018 Rs.	2017 Rs.
Cash Flows from Operating Activities	Rs.	Rs.
Cash Flows from Operating Activities		
Profit /(Loss) Before Tax		
	387,313,364	388,495,341
Non-Cash Adjustment to Reconcile Profit before Tax to Net Cash Flows:		
Amortization of Intangible Assets	2,908,594	2,851,392
Depreciation of Property, Plant & Equipments	36,032,412	36,792,770
Finance Costs	545,163	1,000,092
Finance Income	(17,250,060)	(25,342,931)
Dividend Income	-	(783,000)
(Profit)/Loss on Disposal of Property, Plant & Equipment	(198,433)	(1,334,627)
Provision for Employee Benefit Liability	9,000,000	7,200,000
Share of Results of Associates	(14,345,698)	-
Write-off of Property, Plant & Equipment		-
Operating Profit Before Working Capital Changes	404,005,342	408,879,036
(Increase)/ Decrease in Inventories	8,662,528	(5,000,926)
(Increase)/Decrease in Trade and Other Receivables and Prepayments	(28,252,853)	10,201,245
Increase/ (Decrease) in Trade and Other Payables Increase/ (Decrease) in Deferred Income	24,976,584	(2,897,765)
Cash Generated from Operations	409,394,147	411,181,589
Employee Benefit Liability Costs Paid	(1,347,633)	(2,949,788)
Finance Costs Paid	(545,163)	(1,000,092)
Income Tax Paid	(69,867,956)	(131,170,156)
Refund/Transfers of Deposits	-	-
Refundable Deposits Received		-
Net Cash Flows Generated from Operating Activities	337,633,395	276,061,554
Cash Flows from / (Used in) Investing Activities		
Acquisition of Intangible Assets	(686,421)	-
Acquisition of Property, Plant & Equipment	(30,626,394)	(31,276,439)
Dividends Received		783,000
Investments in Quoted Equity Securities	-	-
Investments in Subsidiaries/Associates	-	(200,000,000)
Proceeds from Disposal of Property, Plant & Equipment	265,081	1,436,292
Proceeds from Disposal of Quoted Equity Securities	-	-
Net Cash Flows from/(Used in) Investing Activities	(31,047,734)	(229,057,147)
Cash Flows from / (Used in) Financing Activities		
Issue of Shares	-	-
Dividend Paid		(200,000,000)
Finance Income	17,250,060	25,342,931
Repayment of Interest Bearing Loans and Borrowings	(5,880,501)	(5,381,373)
Net Cash Flows Used in Financing Activities	11,369,559	(180,038,442)
Net Increase in Cash and Cash Equivalent	317,955,219	(133,034,035)
Cash and Cash Equivalent at the Beginning of the Period	79,059,770	393,260,945
Cash and Cash Equivalent at the End of the Period	397,014,990	260,226,910

Note: The above figures are subject to audit. Figures in brackets indicates deductions.

# NOTES TO THE FINANCIAL STATEMENTS For the quarter ended 31 December 2018

		Quarter ended	l 31 December	Nine Montl	hs ended 31
3.	REVENUE	2018	2017	2018	2017
		Rs.	Rs.	Rs.	Rs.
	Rendering of Services	369,774,717	351,494,281	1,066,708,875	1,007,458,591
		369,774,717	351,494,281	1,066,708,875	1,007,458,591
4.	OTHER INCOME/EXPENSES AND ADJUSTMENTS				
4.1	Other Operating Income				
	Discount shop Income				
	Sundry Income	1,333,150	657,955	3,307,163	2,240,762
	Dividend Income		783,000		783,000
		1,333,150	1,440,955	3,307,163	3,023,762
4.2	Finance costs				
	Interest Expense on Overdrafts	2,000		4,441	(39,759)
	Interest Expense on Short Term Loans				
	Interest Expense on Finance Lease	138,647	305,023	540,722	1,039,851
	Interest Expense on Project Loans				
		140,647	305,023	545,163	1,000,092
4.3	Finance Income				
	Interest Income	9,216,193	8,639,206	17,250,060	25,342,931
		9,216,193	8,639,206	17,250,060	25,342,931

#### DETAILED INCOME STATEMENT

For the quarter ended 31 December 2018

MOMINISTRATIVE EXPENSES	·	Quarter ended 3	31 December	Nine Months ended	l 31 December
Salaries and Allowances         88,089,794         79,072,896         255,713,689         241,599,942         ETFF         6,888,072         6,838,072         18,781,661         4,724,800,01         ETF (1,587,019)         1,407,831         4,866,416         4,366,001         ETF (1,571,019)         1,407,831         4,866,416         4,366,001         5,690,522         Staff Training         (75,980)         3,569,323         1,417,376         6,824,516         6,476,503         1,447,376         6,824,516         6,476,503         1,447,376         6,824,516         6,476,503         1,447,376         6,824,516         6,476,503         1,448,262         2,767,039         3,898,578         0,000         1,000         5,876,309         3,898,578         0,000         1,000         5,877,039         3,376,930         3,376,900         1,000         5,877,039         3,389,85,78         0,000         1,000         5,877,039         3,376,209         1,000         5,877,039         3,376,209         1,000         1,000         3,376,209         3,488,57         1,000,414         4,911,701         4,000         7,000         1,000         4,000         7,000         1,000         1,000         1,000         1,000         1,000         1,000         1,000         1,000         1,000         1,000         1,000 <th></th> <th>2018</th> <th>2017</th> <th>2018</th> <th>2017</th>		2018	2017	2018	2017
Salaries and Allowances         88,089,794         79,072,896         255,713,689         241,599,942         ETFF         6,888,072         6,838,072         18,781,661         4,724,800,01         ETF (1,587,019)         1,407,831         4,866,416         4,366,001         ETF (1,571,019)         1,407,831         4,866,416         4,366,001         5,690,522         Staff Training         (75,980)         3,569,323         1,417,376         6,824,516         6,476,503         1,447,376         6,824,516         6,476,503         1,447,376         6,824,516         6,476,503         1,447,376         6,824,516         6,476,503         1,448,262         2,767,039         3,898,578         0,000         1,000         5,876,309         3,898,578         0,000         1,000         5,877,039         3,376,930         3,376,900         1,000         5,877,039         3,389,85,78         0,000         1,000         5,877,039         3,376,209         1,000         5,877,039         3,376,209         1,000         1,000         3,376,209         3,488,57         1,000,414         4,911,701         4,000         7,000         1,000         4,000         7,000         1,000         1,000         1,000         1,000         1,000         1,000         1,000         1,000         1,000         1,000         1,000 <th>ADMINISTRATIVE EXPENSES</th> <th>Rs.</th> <th>Rs.</th> <th>Rs.</th> <th>Rs.</th>	ADMINISTRATIVE EXPENSES	Rs.	Rs.	Rs.	Rs.
STAIT Medical	Salaries and Allowances	88,089,794	79,072,986		241,599,942
Staff Medical   1,512,234   1,914,695   6,397,869   5,990,525   5,5814   Training   1,759,809   3,569,323   3,947,766   6,824,516   5,5814   Uniform   1,914,895   664,765   5,764,908   3,498,262   2,767,039   3,989,875   2,768,709   3,769,000   2,700,000   3,763,769   3,262,654   3,906,014   3,816,77   3,763,769   3,262,654   3,906,014   3,816,77   3,763,769   3,262,654   3,906,014   3,816,77   3,763,769   3,262,654   3,906,014   3,816,77   3,763,769   3,666,014   3,816,77   3,763,769   3,666,014   3,816,77   3,763,769   3,666,014   3,816,77   3,763,769   3,666,014   3,816,77   3,763,769   3,666,014   3,816,77   3,763,769   3,666,014   3,816,77   3,763,769   3,666,014   3,816,77   3,763,769   3,666,014   3,816,77   3,763,769   3,666,014   3,816,77   3,763,769   3,666,014   3,816,77   3,763,769   3,666,014   3,816,77   3,763,769   3,666,014   3,816,77   3,763,769   3,666,014   3,816,77   3,763,769   3,666,014   3,816,77   3,763,769   3,666,014   3,816,77   3,763,769   3,666,014   3,816,77   3,763,769   3,866,014   3,816,77   3,763,769   3,866,014   3,816,77   3,763,769   3,866,014   3,816,73   3,816,77   3,816,77   3,763,769   3,866,014   3,816,73   3,816,77	EPF	6,388,072	5,631,327	18,781,661	17,424,001
Staff Uniform	ETF	1,597,019	1,407,831	4,695,416	4,356,001
1,914,895   664,765   5,764,908   1,482,625	Staff Medical	1,512,234	1,941,695	6,397,869	5,990,522
Over Time         10,055,038         10,442,786         27,867,039         38,988,678           Fuel         1,882,974         1,614,931         5,403,075         5,376,900           Insurance         424,211         545,887         1,606,141         1,883,627           License and Registration         3,768,668         1,897,437         10,373,143         4,911,701           Meal and Accommodation         3,768,668         2,382,655         9,300,114         3,21,835           Staff welfare         1,222,888         1,289,188         4,266,151         3,836,787           Office Rent         5,505,033         4,699,476         1,425,502         14,699,638           Professional Fee         65,078         667,735         156,098           Stamp Duty         169,740         16,686         1,763,190         162,503           Stationery         5,849,103         4,688,436         16,840,685         12,502,488           Profession Free         169,740         16,868         1,763,190         162,503           Stationery         3,888,486         5,988,138         12,204,477         15,253,449           Provision for Doubtiful debts         2,983,245         4,882,431         2,884,494         1,81,494         1,84,627	Staff Training	(75,980)	3,569,323	1,947,376	6,824,516
Donation	Staff Uniform	1,914,895	664,765	5,764,908	1,482,622
Fuel	Over Time	10,055,038	10,442,786	27,867,039	38,998,578
Insurance   424.211   545.887   1.606.141   1.683.627   1.606.141   1.683.627   1.606.141   1.683.627   1.606.141   1.683.627   1.606.141   1.683.627   1.606.141   1.683.627   1.606.141   1.683.627   1.606.141   1.683.627   1.606.141   1.683.627   1.606.041   1.606.04	Donation	8,000		55,870	3,376,900
License and Registration	Fuel	1,882,974	1,614,931	5,403,075	
Meal and Accommodation		424,211	545,887	1,606,141	
Staff welfare		3,763,768	1,897,437		4,911,701
Office Rent         5,050,933         4,699,476         14,255,202         14,059,638           Professional Fee         -         65,0778         667,735         136,098           Stamp Duty         169,740         16,868         1,763,190         162,503           Stationery         5,849,103         4,688,436         16,840,685         12,502,468           Telephone         3,888,486         5,988,158         12,304,776         15,253,849           Depreciation         3,448,587         2,758,579         9,765,080         7,440,513,92           Provision for Doubful debts         95,780         447,874         (334,787)         891,092           Provision for Doubful debts         67,7405         151,5032         248,312         519,800           Provision for Doubful debts         20,98,124         276,022         428,312         519,800           Audif Fee         10,000         105,000         360,000         280,286           Electricity Charges         2,08,742         3,563,216         4,622,431         7,883,265           Water Charges         378,615         624,804         1,138,064         1,743,494           Postage & Courier Charges         15,199,695         1,192,997         2,615,062         2,875,434				' '	
Professional Fee		· · ·		· ·	
Station Duty		5,050,933			
Stationery   5,849,103	Professional Fee	-	·	•	· · · · · · · · · · · · · · · · · · ·
Telephone		·	· ·		· · · · · · · · · · · · · · · · · · ·
Depreciation   3.448,587   2,758,579   9,765,080   7,440,510   Provision for Computer Software   993,365   950,444   (324,787)   3891,002   (Profit)Loss on Disposal of Property, Plant and Equipment   (57,405)   (151,032)   (198,433)   (1,334,627)   (198,433)   (1,334,627)   (198,433)   (1,334,627)   (1,346,				· · ·	
Amortisation of Computer Software   993,365   950,464   2,908,594   2,801,392   Provision for Doubtful debts   95,780   447,874   (334,787)   891,002   (Profit)/Loss on Disposal of Property, Plant and Equipment   (57,405)   (151,032)   (198,433)   (1,334,627)   Bank Charges   209,812   276,022   428,312   519,800   Audit Fee   120,000   105,000   360,000   280,286   286   286   286   298,742   3,563,216   4,622,431   7,883,265   4,622,431   7,883,265   4,622,431   7,883,265   4,622,431   7,883,265   4,622,431   7,883,265   4,622,431   7,883,265   4,622,431   7,883,265   4,622,431   7,883,265   4,622,431   7,883,265   4,622,431   7,883,265   4,622,431   7,883,265   4,622,431   7,883,265   4,622,431   7,883,265   4,622,431   7,883,265   7,832,265   7,8	•	, ,		, ,	
Provision for Doubtful debts   95,780	•				
ProfityLoss on Disposal of Property, Plant and Equipment   G77 405   C151.032   C198.433   C1,334.627   C198.0433   C1,334.627   C1,344.94   C	•	·	·		
Bank Charges				` · · ·	· ·
Audit Fee	. ,	, ,	, ,	, ,	, , , ,
Electricity Charges   2,098,742   3,563,216   4,622,431   7,883,265	· · · · · · · · · · · · · · · · · · ·	·		·	· ·
Water Charges         378,615         624,804         1,138,064         1,743,494           Postage & Courier Charges         1,519,695         1,192,997         2,615,062         2,875,434           Legal Fees         654,600         788,385         2,032,768         1,594,085           Gratuity         3,000,000         2,400,000         9,000,000         7,200,000           Provision for Slow moving items         600,000         600,000         600,000         600,000           Annual Get-together Expenses         1,951,534         1,228,800         5,869,907         3,686,400           Sundry expenses         81,510         97,526         304,247         327,895           Head Office & Training Center Maintance Expenses         588,983         432,806         902,076         1,061,033           Software Development & Maintenance/Infrastructure Fee         10,465,398         5,110,810         31,447,115         10,441,626           SERVICE AND OPERATIONAL EXPENSES           Fuel         2,629,921         2,335,489         6,993,380         6,662,422           Land Rent         25,949,013         21,244,811         72,061,104         62,353,925           Vehicle Rent, Hiring, Transport and Travelling         8,597,039         6,026,791 <t< td=""><td>Audit Fee</td><td>120,000</td><td>105,000</td><td>360,000</td><td>280,286</td></t<>	Audit Fee	120,000	105,000	360,000	280,286
Water Charges         378,615         624,804         1,138,064         1,743,494           Postage & Courier Charges         1,519,695         1,192,997         2,615,062         2,875,434           Legal Fees         654,600         788,385         2,032,768         1,594,085           Gratuity         3,000,000         2,400,000         9,000,000         7,200,000           Provision for Slow moving items         600,000         600,000         600,000         600,000           Annual Get-together Expenses         1,951,534         1,228,800         5,869,907         3,686,400           Sundry expenses         81,510         97,526         304,247         327,895           Head Office & Training Center Maintance Expenses         588,983         432,806         902,076         1,061,033           Software Development & Maintenance/Infrastructure Fee         10,465,398         5,110,810         31,447,115         10,441,626           SERVICE AND OPERATIONAL EXPENSES           Fuel         2,629,921         2,335,489         6,993,380         6,662,422           Land Rent         25,949,013         21,244,811         72,061,104         62,353,925           Vehicle Rent, Hiring, Transport and Travelling         8,597,039         6,026,791 <t< td=""><td>Electricity Charges</td><td>2.098.742</td><td>3.563.216</td><td>4.622.431</td><td>7.883.265</td></t<>	Electricity Charges	2.098.742	3.563.216	4.622.431	7.883.265
Postage & Courier Charges   1,519,695   1,192,997   2,615,062   2,875,434   1,281	•	, ,		' '	
Legal Fees         654,600         788,385         2,032,768         1,594,085           Gratuity         3,000,000         2,400,000         9,000,000         7,200,000           Provision for Slow moving items         600,000           Annual Get-together Expenses         1,951,534         1,228,800         5,869,907         3,686,400           Shared Service Fees         1,951,534         1,228,800         5,869,907         3,686,400           Sundry expenses         81,510         97,526         304,247         327,895           Head Office & Training Center Maintance Expenses         588,983         432,806         902,076         1,061,033           Software Development & Maintenance/Infrastructure Fee         10,465,398         5,110,810         31,447,115         10,441,626           SERVICE AND OPERATIONAL EXPENSES         58,999         5,110,810         31,447,115         10,441,626           Fuel         2,629,921         2,335,489         6,993,380         6,662,422           Land Rent         25,949,013         21,244,811         72,061,104         62,353,925           Vehicle Rent, Hiring, Transport and Travelling         8,597,039         6,026,791         22,159,353         17,995,900           Vehicle Rent, Hiring, Transport and Travelling         8,597,039 </td <td><u> </u></td> <td>·</td> <td>·</td> <td></td> <td></td>	<u> </u>	·	·		
Gratuity         3,000,000         2,400,000         9,000,000         7,200,000           Provision for Slow moving items         600,000         600,000         600,000           Annual Get-together Expenses         1,951,534         1,228,800         5,869,907         3,686,400           Sundry expenses         81,510         97,526         304,247         327,895           Head Office & Training Center Maintance Expenses         588,983         432,806         902,076         1,061,033           Software Development & Maintenance/Infrastructure Fee         10,465,398         5,110,810         31,447,115         10,441,626           SERVICE AND OPERATIONAL EXPENSES         161,066,049         145,885,076         468,890,387         433,353,495           Fuel         2,629,921         2,335,489         6,993,380         6,662,422           Land Rent         25,949,013         21,244,811         72,061,104         62,353,925           Vehicle Rent, Hirring, Transport and Travelling         8,597,039         6,026,791         22,159,353         17,995,900           Vehicle Maintenance         4,643,180         568,922         11,341,514         1,402,628           Emission Center Maintenance         1,671,448         3,574,490         3,243,021         8,736,471	· · · · · · · · · · · · · · · · · · ·			· · ·	
Provision for Slow moving items	<del>-</del>	·	·		
Shared Service Fees	Provision for Slow moving items				
Shared Service Fees	_				•
Head Offfice & Training Center Maintance Expenses   588,983   432,806   902,076   1,061,033   1,041,626   10,465,398   5,110,810   31,447,115   10,441,626   161,066,049   145,885,076   468,890,387   433,353,495   161,066,049   145,885,076   468,890,387   433,353,495   161,066,049   145,885,076   468,890,387   433,353,495   161,066,049   145,885,076   468,890,387   433,353,495   161,066,049   145,885,076   468,890,387   433,353,495   161,066,049   145,885,076   468,890,387   433,353,495   161,066,049   145,885,076   468,890,387   433,353,495   161,066,049   145,885,076   162,062,222   12,061,104   62,353,925   12,061,061,061   162,062,061   162,061,061   162,062,06	Shared Service Fees	1,951,534	1,228,800	5,869,907	3,686,400
Software Development & Maintenance/Infrastructure Fee         10,465,398         5,110,810         31,447,115         10,441,626           SERVICE AND OPERATIONAL EXPENSES           Fuel         2,629,921         2,335,489         6,993,380         6,662,422           Land Rent         25,949,013         21,244,811         72,061,104         62,353,925           Vehicle Rent, Hiring, Transport and Travelling         8,597,039         6,026,791         22,159,353         17,995,900           Vehicle Maintenance         4,643,180         568,922         11,341,514         1,402,628           Emission Center Maintenance         1,671,448         3,574,490         3,243,021         8,736,471           Security Charges         12,706,633         11,582,347         37,688,571         11,788,020           Spare parts and Consumables         6,001,955         5,820,546         18,071,456         16,922,314           VET Certificate Chargers         3,047,715         3,297,743         9,589,375         9,369,269           Depreciation of Property, Plant and Equipment         8,578,401         9,364,174         26,267,332         29,337,579           (Profit)/Loss on Disposal of Assets         8,141,806         7,725,962         23,484,327         22,161,232           Unserviceable & Discarded Assets Wri	Sundry expenses	81,510	97,526	304,247	327,895
SERVICE AND OPERATIONAL EXPENSES           Fuel         2,629,921         2,335,489         6,993,380         6,662,422           Land Rent         25,949,013         21,244,811         72,061,104         62,353,925           Vehicle Rent, Hiring, Transport and Travelling         8,597,039         6,026,791         22,159,353         17,995,900           Vehicle Maintenance         4,643,180         568,922         11,341,514         1,402,628           Emission Center Maintenance         1,671,448         3,574,490         3,243,021         8,736,471           Security Charges         12,706,633         11,582,347         37,688,571         11,788,020           Spare parts and Consumables         6,001,955         5,820,546         18,071,456         16,922,314           VET Certificate Chargers         3,047,715         3,297,743         9,589,375         9,369,269           Depreciation of Property, Plant and Equipment (Profit)/Loss on Disposal of Assets         8,578,401         9,364,174         26,267,332         29,337,579           Nation Building Tax (NBT)         8,141,806         7,725,962         23,484,327         22,161,232           Unserviceable & Discarded Assets Write off         (64,727)         (95,697)         (637,063)         273,453           Prowision for pe	Head Office & Training Center Maintance Expenses	588,983	432,806	902,076	1,061,033
Fuel 2,629,921 2,335,489 6,993,380 6,662,422 Land Rent 25,949,013 21,244,811 72,061,104 62,353,925 Vehicle Rent, Hiring, Transport and Travelling 8,597,039 6,026,791 22,159,353 17,995,900 Yehicle Maintenance 4,643,180 568,922 11,341,514 1,402,628 Emission Center Maintenance 11,671,448 3,574,490 3,243,021 8,736,471 Security Charges 12,706,633 11,582,347 37,688,571 11,788,020 Spare parts and Consumables 6,001,955 5,820,546 18,071,456 16,922,314 VET Certificate Chargers 3,047,715 3,297,743 9,589,375 9,369,269 Depreciation of Property, Plant and Equipment (Profit)/Loss on Disposal of Assets Nation Building Tax (NBT) 8,141,806 7,725,962 23,484,327 22,161,232 Unserviceable & Discarded Assets Write off Provision for pending free tests (64,727) (95,697) (637,063) 273,453 (98,000) 187,003,212 PROMOTIONAL EXPENSES Advertising and Promotional 6,822,829 8,829,948 14,600,511 25,973,145 Sales Commission	Software Development & Maintenance/Infrastructure Fee	10,465,398	5,110,810	31,447,115	10,441,626
Fuel 2,629,921 2,335,489 6,993,380 6,662,422 Land Rent 25,949,013 21,244,811 72,061,104 62,353,925 Vehicle Rent, Hiring, Transport and Travelling 8,597,039 6,026,791 22,159,353 17,995,900 Vehicle Maintenance 4,643,180 568,922 11,341,514 1,402,628 Emission Center Maintenance 1,671,448 3,574,490 3,243,021 8,736,471 Security Charges 12,706,633 11,582,347 37,688,571 11,788,020 Spare parts and Consumables 6,001,955 5,820,546 18,071,456 16,922,314 VET Certificate Chargers 3,047,715 3,297,743 9,589,375 9,369,269 Depreciation of Property, Plant and Equipment 8,578,401 9,364,174 26,267,332 29,337,579 (Profit)/Loss on Disposal of Assets Nation Building Tax (NBT) 8,141,806 7,725,962 23,484,327 22,161,232 Unserviceable & Discarded Assets Write off Provision for pending free tests (64,727) (95,697) (637,063) 273,453 81,902,384 71,445,577 230,262,370 187,003,212 PROMOTIONAL EXPENSES Advertising and Promotional 6,822,829 8,829,948 14,600,511 25,973,145 Sales Commission		161,066,049	145,885,076	468,890,387	433,353,495
Land Rent         25,949,013         21,244,811         72,061,104         62,353,925           Vehicle Rent, Hiring, Transport and Travelling         8,597,039         6,026,791         22,159,353         17,995,900           Vehicle Maintenance         4,643,180         568,922         11,341,514         1,402,628           Emission Center Maintenance         1,671,448         3,574,490         3,243,021         8,736,471           Security Charges         12,706,633         11,582,347         37,688,571         11,788,020           Spare parts and Consumables         6,001,955         5,820,546         18,071,456         16,922,314           VET Certificate Chargers         3,047,715         3,297,743         9,589,375         9,369,269           Depreciation of Property, Plant and Equipment (Profit)/Loss on Disposal of Assets         8,578,401         9,364,174         26,267,332         29,337,579           (Profit)/Loss on Disposal of Assets         8,141,806         7,725,962         23,484,327         22,161,232           Unserviceable & Discarded Assets Write off         6,4727)         (95,697)         (637,063)         273,453           PROMOTIONAL EXPENSES         81,902,384         71,445,577         230,262,370         187,003,212           Advertising and Promotional Sales Commission         6,82	SERVICE AND OPERATIONAL EXPENSES				
Land Rent       25,949,013       21,244,811       72,061,104       62,353,925         Vehicle Rent, Hiring, Transport and Travelling       8,597,039       6,026,791       22,159,353       17,995,900         Vehicle Maintenance       4,643,180       568,922       11,341,514       1,402,628         Emission Center Maintenance       1,671,448       3,574,490       3,243,021       8,736,471         Security Charges       12,706,633       11,582,347       37,688,571       11,788,020         Spare parts and Consumables       6,001,955       5,820,546       18,071,456       16,922,314         VET Certificate Chargers       3,047,715       3,297,743       9,589,375       9,369,269         Depreciation of Property, Plant and Equipment (Profit)/Loss on Disposal of Assets       8,578,401       9,364,174       26,267,332       29,337,579         (Profit)/Loss on Disposal of Assets       8,141,806       7,725,962       23,484,327       22,161,232         Unserviceable & Discarded Assets Write off       8,141,806       7,725,962       23,484,327       22,161,232         PROMOTIONAL EXPENSES       8,902,384       71,445,577       230,262,370       187,003,212         PROMOTIONAL EXPENSES       6,822,829       8,829,948       14,600,511       25,973,145         Sales	Fuel	2,629,921	2,335,489	6,993,380	6,662,422
Vehicle Maintenance         4,643,180         568,922         11,341,514         1,402,628           Emission Center Maintenance         1,671,448         3,574,490         3,243,021         8,736,471           Security Charges         12,706,633         11,582,347         37,688,571         11,788,020           Spare parts and Consumables         6,001,955         5,820,546         18,071,456         16,922,314           VET Certificate Chargers         3,047,715         3,297,743         9,589,375         9,369,269           Depreciation of Property, Plant and Equipment (Profit)/Loss on Disposal of Assets         8,578,401         9,364,174         26,267,332         29,337,579           Value of Property, Plant and Equipment (Profit)/Loss on Disposal of Assets         8,141,806         7,725,962         23,484,327         22,161,232           Unserviceable & Discarded Assets Write off Provision for pending free tests         (64,727)         (95,697)         (637,063)         273,453           PROMOTIONAL EXPENSES         81,902,384         71,445,577         230,262,370         187,003,212           PROMOTIONAL EXPENSES         8,829,948         14,600,511         25,973,145           Sales Commission         -         -         -         -         -         -         -         -         - <td< td=""><td>Land Rent</td><td>25,949,013</td><td>21,244,811</td><td>72,061,104</td><td>62,353,925</td></td<>	Land Rent	25,949,013	21,244,811	72,061,104	62,353,925
Emission Center Maintenance         1,671,448         3,574,490         3,243,021         8,736,471           Security Charges         12,706,633         11,582,347         37,688,571         11,788,020           Spare parts and Consumables         6,001,955         5,820,546         18,071,456         16,922,314           VET Certificate Chargers         3,047,715         3,297,743         9,589,375         9,369,269           Depreciation of Property, Plant and Equipment (Profit)/Loss on Disposal of Assets         8,578,401         9,364,174         26,267,332         29,337,579           Valid Disposal of Assets         8,141,806         7,725,962         23,484,327         22,161,232           Unserviceable & Discarded Assets Write off Provision for pending free tests         (64,727)         (95,697)         (637,063)         273,453           PROMOTIONAL EXPENSES         81,902,384         71,445,577         230,262,370         187,003,212           PROMOTIONAL EXPENSES         6,822,829         8,829,948         14,600,511         25,973,145           Sales Commission         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -	Vehicle Rent, Hiring, Transport and Travelling	8,597,039	6,026,791	22,159,353	17,995,900
Emission Center Maintenance         1,671,448         3,574,490         3,243,021         8,736,471           Security Charges         12,706,633         11,582,347         37,688,571         11,788,020           Spare parts and Consumables         6,001,955         5,820,546         18,071,456         16,922,314           VET Certificate Chargers         3,047,715         3,297,743         9,589,375         9,369,269           Depreciation of Property, Plant and Equipment (Profit)/Loss on Disposal of Assets         8,578,401         9,364,174         26,267,332         29,337,579           Value of Property, Plant and Equipment (Profit)/Loss on Disposal of Assets         8,141,806         7,725,962         23,484,327         22,161,232           Unserviceable & Discarded Assets Write off Provision for pending free tests         (64,727)         (95,697)         (637,063)         273,453           PROMOTIONAL EXPENSES Advertising and Promotional Sales Commission         6,822,829         8,829,948         14,600,511         25,973,145	Vehicle Maintenance	4,643,180	568,922	11,341,514	1,402,628
Spare parts and Consumables         6,001,955         5,820,546         18,071,456         16,922,314           VET Certificate Chargers         3,047,715         3,297,743         9,589,375         9,369,269           Depreciation of Property, Plant and Equipment (Profit)/Loss on Disposal of Assets         8,578,401         9,364,174         26,267,332         29,337,579           Nation Building Tax (NBT) Unserviceable & Discarded Assets Write off Provision for pending free tests         8,141,806         7,725,962         23,484,327         22,161,232           Provision for pending free tests         (64,727)         (95,697)         (637,063)         273,453           PROMOTIONAL EXPENSES           Advertising and Promotional Sales Commission         6,822,829         8,829,948         14,600,511         25,973,145	Emission Center Maintenance		3,574,490		
VET Certificate Chargers         3,047,715         3,297,743         9,589,375         9,369,269           Depreciation of Property, Plant and Equipment (Profit)/Loss on Disposal of Assets         8,578,401         9,364,174         26,267,332         29,337,579           Nation Building Tax (NBT)         8,141,806         7,725,962         23,484,327         22,161,232           Unserviceable & Discarded Assets Write off Provision for pending free tests         (64,727)         (95,697)         (637,063)         273,453           PROMOTIONAL EXPENSES         81,902,384         71,445,577         230,262,370         187,003,212           Advertising and Promotional Sales Commission         6,822,829         8,829,948         14,600,511         25,973,145           Sales Commission         -         -         -         -         -         -         -         -         -	Security Charges	12,706,633	11,582,347	37,688,571	11,788,020
Depreciation of Property, Plant and Equipment (Profit)/Loss on Disposal of Assets   Nation Building Tax (NBT)   8,141,806   7,725,962   23,484,327   22,161,232	Spare parts and Consumables	6,001,955	5,820,546	18,071,456	16,922,314
(Profit)/Loss on Disposal of Assets         Nation Building Tax (NBT)       8,141,806       7,725,962       23,484,327       22,161,232         Unserviceable & Discarded Assets Write off Provision for pending free tests       (64,727)       (95,697)       (637,063)       273,453         81,902,384       71,445,577       230,262,370       187,003,212         PROMOTIONAL EXPENSES         Advertising and Promotional Sales Commission       6,822,829       8,829,948       14,600,511       25,973,145	VET Certificate Chargers	3,047,715	3,297,743	9,589,375	9,369,269
Nation Building Tax (NBT)         8,141,806         7,725,962         23,484,327         22,161,232           Unserviceable & Discarded Assets Write off Provision for pending free tests         (64,727)         (95,697)         (637,063)         273,453           81,902,384         71,445,577         230,262,370         187,003,212           PROMOTIONAL EXPENSES           Advertising and Promotional Sales Commission         6,822,829         8,829,948         14,600,511         25,973,145	Depreciation of Property, Plant and Equipment	8,578,401	9,364,174	26,267,332	29,337,579
Unserviceable & Discarded Assets Write off Provision for pending free tests         (64,727)         (95,697)         (637,063)         273,453           PROMOTIONAL EXPENSES         81,902,384         71,445,577         230,262,370         187,003,212           Advertising and Promotional Sales Commission         6,822,829         8,829,948         14,600,511         25,973,145	(Profit)/Loss on Disposal of Assets				
Unserviceable & Discarded Assets Write off Provision for pending free tests         (64,727)         (95,697)         (637,063)         273,453           PROMOTIONAL EXPENSES         81,902,384         71,445,577         230,262,370         187,003,212           Advertising and Promotional Sales Commission         6,822,829         8,829,948         14,600,511         25,973,145		8,141,806	7,725,962	23,484,327	22,161,232
PROMOTIONAL EXPENSES         81,902,384         71,445,577         230,262,370         187,003,212           Advertising and Promotional Sales Commission         6,822,829         8,829,948         14,600,511         25,973,145					
PROMOTIONAL EXPENSES           Advertising and Promotional         6,822,829         8,829,948         14,600,511         25,973,145           Sales Commission         -         -         -         -         -         -	Provision for pending free tests				
Advertising and Promotional         6,822,829         8,829,948         14,600,511         25,973,145           Sales Commission         -         -         -         -         -	DDOMOTIONAL EXPENSES	81,902,384	/1,445,5//	230,262,370	187,003,212
Sales Commission		£ 022 020	0 020 040	14 600 511	25 072 445
		0,022,829	0,029,948 -	14,000,511	20,973,145 -
		6,822,829	8,829,948	14,600,511	25,973,145

#### 7. PROPERTY, PLANT AND EQUIPMENT

7.1	At Cost	Balance as at	Additions/ Transfers	Disposals	Transfer In/(Out)	Balance as at	Additions/ Transfers	Disposals	Transfer In/(Out)	Balance as at
		01.04.2017	During the Year			31.03.2018	During the 9 Months			31.12.2018
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Buildings on Leasehold Land	365,440,560	1,959,965	(1,707,738)	7,008,114	372,700,901	6,670,066		3,919,582	383,290,549
	Office Equipment's	4,389,378	638,900			5,028,278	239,381	(20,978)		5,246,681
	Computer and Accessories	71,707,322	8,328,867	(7,356,041)		72,680,148	11,133,254	(2,157,363)		81,656,039
	Furniture and Fittings	19,789,023	104,318			19,893,342	268,321			20,161,663
	Plant,machinery & Equip.	212,387,328	30,452,229	(640,387)		242,199,170	6,594,257	(487,333)		248,306,094
	Motor Vehicles	20,859,459	-	(1,014,071)		19,845,388	-			19,845,388
	Total Assets	694,573,070	41,484,279	(10,718,237)	7,008,114	732,347,226	24,905,279	(2,665,674)	3,919,582	758,506,413
	Capital WIP (AUC)									
	Capital WIP (AUC)	69,357	7,010,984		(7,008,114)	72,227	5,721,115	-	(3,919,582)	1,873,760
		69,357	7,010,984		(7,008,114)	72,227	5,721,115	-	(3,919,582)	1,873,760
	Assets on Finance Lease									
	Motor Vehicles	34,628,000				34,628,000				34,628,000
		34,628,000	-	-	-	34,628,000	-	-	-	34,628,000
	Total Value of Assets	729,270,427	48,495,263	(10,718,237)	-	767,047,453	24,905,279	(2,665,674)	-	795,008,173
7.2	Depreciation	Balance	Charged for	Disposals/	Transfer	Balance	During the 9	Disposals/	Transfer	Balance
		as at	the Year	Transfers	In/(Out)	as at	Months	Transfers	In/(Out)	as at
	At Cost	01.04.2017				31.03.2018				31.12.2018
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Buildings on Leasehold Land	294,844,250	23,131,658	(348,343)		317,627,565	15,008,326			332,635,891
	Office Equipment's	3,123,020	422,465			3,545,485	302,557	(11,481)		3,836,561
	Computer and Accessories	56,767,231	5,760,722	(7,254,376)		55,273,576	5,505,563	(2,124,514)		58,654,625
	Furniture and Fittings	9,381,798	2,275,810			11,657,608	1,607,642			13,265,250
	Plant,machinery & Equip.	172,472,676	11,636,999	(530,256)		183,579,419	9,601,722	(463,030)		192,718,111
	Motor Vehicles	20,292,076	157,607	(1,014,071)		19,435,612	87,581			19,523,192
	Total Depreciation	556,881,051	43,385,261	(9,147,047)		591,119,265	32,113,391	(2,599,025)		620,633,631
	Assets on Finance Lease									
	Motor Vehicles	12,627,966	5,225,365			17,853,331	3,919,023			21,772,354
		12,627,966	5,225,365	-	-	17,853,331	3,919,023	-	-	21,772,354
	Total Depreciation	569,509,016	48,610,626	(9,147,047)	-	608,972,596	36,032,414	(2,599,025)	-	642,405,985
	•			-						

NO	TES TO THE FINANCIAL STATEMENTS							
#### 8.	FINANCIAL ASSETS AND FINANCIAL LIABILITIES		31.03.2018	31.12.2017	31.12.2018			
8.1	Financial Assets		Rs.	Rs.	Rs.			
8.1.1	Available for Sale Financial Assets							
	Investments in Fellow Subsidiaries Laugfs Property Developments Ltd.		-	400,958,681				
	Investment In Associates Laugfs Property Developments Ltd.	- -	386,184,080 386,184,080	400,958,681	400,529,779 400,529,779			
8.2	Financial Liabilities							
8.2.1	Interest Bearing Loans and Borrowings		31.12.2017 Amount Repayable Within 1 Year Rs.	31.12.2017 Amount Repayable After 1 Year Rs.	31.12.2017 Total Rs.	31.12.2018 Amount Repayable Within 1 Year Rs.	31.12.2018 Amount Repayable After 1 Year Rs.	31.12.2018 Total Rs.
	Finance Leases (Note 8.2.2) Bank Overdraft (Note 10.2)	-	7,757,480 6,768,081 14,525,562	6,254,848 6,254,848	14,012,328 6,768,081 20,780,409	6,254,847 8,002,370 14,257,217	-	6,254,847 8,002,370 14,257,217
8.2.2	Finance Leases				As at 01.04.2018 Rs.	Leases Obtained Rs.	Repayments/ Transfer Rs.	As at 31.12.2018 Rs.
	Commercial Bank of Ceylon PLC				12,842,447 12,842,447	-	(6,421,224) (6,421,224)	6,421,223 6,421,223
	Gross Liability Finance Charges Allocated to Future Periods Net Liability						As at 31.12.2017 Rs. 14,982,855 (970,527) 14,012,328	As at 31.12.2018 Rs. 6,421,223 (166,376) 6,254,847
	Inventories		31.03.2018 Rs.	31.12.2017 Rs.	31.12.2018 Rs.			
	Inventories Less-Provision for Slow moving stocks	-	38,241,504 - 38,241,504	32,925,712 (1,500,000) <b>31,425,712</b>	29,578,976 - <b>29,578,976</b>			
g	Trade & Other Receivables		31.03.2018 Rs.	31.12.2017 Rs.	31.12.2018 Rs.			
	Trade Receivables - Related Party (Note 9.1) -Others Other Receivables - Related Party (Note 9.2) - Others	_	6,827,994 4,503,598 1,563,652 16,047,817	6,827,994 4,504,581 716,882 13,568,774	6,827,994 3,891,467 38,019,357 20,969,852			
	Less-Provision for Impairment	-	28,943,061 (2,573,821) 26,369,240	25,618,231 (2,375,763) 23,242,468	69,708,670 (2,239,033) 67,469,637			
	Advances and Prepayments Loans to Company Officers	-	41,621,835 1,577,264 69,568,340	20,000,633 3,291,239 46,534,340	27,038,947 3,312,608 97,821,192			
9.1	Trade Receivables from Related Parties	Relationship	31.03.2018 Rs.	31.12.2017 Rs.	31.12.2018 Rs.			
	Lfinity (Pvt) Ltd	Group Company	6,827,994	6,827,994	6,827,994 - - 6,827,994			
		•						
9.2	Other Receivables Other Receivables from Related Parties Laugfs Power Ltd Laugfs Wellness Laugfs Leisure Ltd Laugfs Solutions Ltd		- - -	1,044	210,907 35,000,000 16,992			
	Lfinity (Pvt) ltd	-	1,563,652 1,563,652	715,839 716,882	2,791,458 38,019,357			

10.1   10.1   10.2			31.03.2018 Rs.	31.12.2017 Rs.	31.12.2017 Rs.
10.2 Uniferceurable Cash and Cash Equivalents Balence   10.5 Section   10.5 Sec					
10.2   Uniforwariable Cash and Cash Equivalents Balance East October (as No Centrol Cash Equivalents for the Purpose of Cash Flow Statement	Cash and Bank Balances	-			
Section   1,000, 1,0		-	104,514,048	200,334,332	403,017,300
Section   1,000, 1,0					
1.1 STATED CAPITAL			(25 455 078)	(6 768 081)	(8 002 370)
Number		tatement			
Number		=			
Number	11 STATED CAPITAL		31.03.2018	31.12.2017	31.12.2018
			Number	Number	Number
11.2 Shares (Rc)	, ,			40,000,000	
11.2 Shares (8s)	Ordinary Non-Voting Shares	-		40,000,000	
2 OTHER RESERVES		=	55.7555,555	15,7555,7555	201/200/200
2 OTHER RESERVES					
Available for Sale Reserve (2.3.D)  Available for Sale Reserve  As at 1 Agril	<b>11.2</b> Shares (Rs)	=	400,000,000	400,000,000	400,000,000
Available for Sale Reserve (2.3.D)  Available for Sale Reserve  As at 1 Agril	12 OTHER RESERVES				
Available for Sale Reserve  As at 1 Ayril		<u>-</u>		110,958,681	
As at l April Gains(Losses) arising during the Year Reclassification to Profit or Loss (S8,258,544) Reclassification to Profit or Loss (S8,258,544) Reclassification to Profit or Loss  13 RETIREMENT BENEFIT DRUGATIONS  13.1 Defined Benefit Obligation Balance as at 1 April Salance as at 1 April Charge for the Year 11,683,466 7,200,000 9,000,000 Payment during the Year (30,385,538) Relation Loss Relation Loss Relation Loss Relation Loss Relation Relationship LAUGIS Gas RLC Parent LAUGIS Gas PLC Laugis Petroleum (PvI) ttd Laugis Petroleum (PvI) ttd Laugis Petroleum (PvI) ttd Laugis Sound ps Super Markets (PvI) ttd Laugis Petroleum (PvI) ttd Laugis Sound ps Super Markets (PvI) ttd Laugis Sound ps Super Markets (PvI) ttd Laugis Petroleum (PvI) ttd Laugis Sound Ps Super Developers (PvI) ttd Laugis Sound Ps Super Relation (PvI) ttd Laugis Sound Ps Super Relation (PvI) ttd Laugis Relation R		=		110,958,681	-
Contemp   Cont	Available for Sale Reserve				
Reclassification to Profit or Loss   10,958,681   1   1   1   1   1   1   1   1   1	As at 1 April		59,710,730	59,710,730	-
13 RETIREMENT BENEFIT OBLIGATIONS				51,247,951	-
13 RETIREMENT BENEFIT OBLIGATIONS	Reclassification to Profit or Loss	-	(58,258,564)	110 958 681	<del></del>
Salance as at the Reginning of the Year   36,080,001   36,080,001   40,767,791   1,688,3466   7,200,000   3,000,		=		110,938,081	
Balance as at the Beginning of the Year   36,080,001   36,080,001   40,767,791   11,683,466   7200,000   30,000,000   10	13 RETIREMENT BENEFIT OBLIGATIONS				
Balance as at the Beginning of the Year   36,080,001   36,080,001   40,767,791   11,683,466   7200,000   30,000,000   10	12.1 Defined Panefit Obligation				
Balance as at 1 April   36,080,001   36,080,001   40,767,701   Charge for the Year   11,683,466   7,200,000   3,000,000   3,					
Payment during the Year			36,080,901	36,080,901	40,767,791
Relational Cainty Loss   3,958,038    40,331,114   48,420,158    40,767,791   40,331,114   48,420,158    40,767,791   40,331,114   48,420,158    40,331,114   48,420,158    40,331,114   48,420,158    40,331,114   48,420,158    40,331,114   48,420,158    40,331,114   48,420,158    40,331,114   48,420,158    40,331,114   48,420,158    40,331,114   48,420,158    40,331,114   48,420,158    40,331,114   48,420,158    40,331,114   48,420,158    40,331,114   48,420,158    48,420,					
Selance as at 31 March				(2,949,787)	(1,347,633)
Rs.   Chiefs   Chie		-		40,331,114	48,420,158
Rs.   Chiefs   Chie					
Trade Payable         -Related Parties (Note 14.1)         1,547,894         721,883         1,301,964           Other Payable         -Related Parties (Note 14.2)         2,900,963         2,314,366         5,538,805           Sundry Creditors including Accrued Expenses         18,709,409         13,535,684         18,128,601           Sundry Creditors including Accrued Expenses         20,197,495         34,183,277         43,362,974           14.1 Trade Payables to Related Parties         Relationship           LAUGFS Gas PLC         Parent         -         -         -           Laugfs Lubricants Ltd         -         -         -         -           LAUGFS Gas PLC         Parent         -         -         -           Laugfs Lubricants Ltd         -         -         -         -           Laugfs Lubricants Ltd         650,662         606,036         660,434           Laugfs Solutions Limited         27,478         -         -           Laugfs Petroleum (Pvt) Ltd         5,000         266,025         -           Laugfs Instructional (Pvt) Ltd         2,47,852         244,119         196,431           Laugfs Property Developers (Pvt) Ltd         1,997,449         -         3,70,440           Laugfs Internationa	14 TRADE AND OTHER PAYABLES		31.03.2018	31.12.2017	31.12.2018
Coher   1,547,844   721,883   1,301,964   Other Payable   -Related Parties (Note 14.2)   2,900,963   2,314,366   5,538,805   - 1,000,000   1,305,588   1,128,600   1,000,000	Trada Davahla Dalatad Dartina (Note 14.1)		Rs.	Rs.	Rs.
Other Payable         -Related Parties (Note 14.2)         2,900,963         2,314,366         5,538,805           Sundry Creditors including Accrued Expenses         18,709,409         13,535,684         18,128,601           Sundry Creditors including Accrued Expenses         20,197,495         34,153,277         43,362,974           43,355,761         50,725,150         68,332,344           14.1 Trade Payables to Related Parties           LAUGFS Gas PLC         Parent         -         -         -           LAUGFS Holdings Ltd         650,662         606,036         660,434           LAUGFS Holdings Ltd         650,662         606,036         660,434           Laugfs Sulutions Limited         5,000         266,925         -           Laugfs Sulutions Limited         5,000         266,925         -           Laugfs Sulutions Sulutine (Pvt) Ltd         5,000         266,925         -           Laugfs Superages (Pvt) Ltd         1,997,449         -         3,740,440           Laugfs Gas PLC         2,008,675         -         -         -           Laugfs Lubricants Ltd.         2,900,963         2,314,366         5,538,805           15 DIVIDENDS PAYABLE         31,03,2018         31,12,2016 <th></th> <th></th> <th>1.547.894</th> <th>721.883</th> <th>1.301.964</th>			1.547.894	721.883	1.301.964
Sundry Creditors including Accrued Expenses   20,197,495   34,153,217   43,362,974   43,355,761   50,725,150   68,332,344   43,355,761   50,725,150   68,332,344   43,355,761   50,725,150   68,332,344   43,355,761   50,725,150   68,332,344   43,355,761   50,725,150   68,332,344   43,355,761   50,725,150   68,332,344   43,355,761   50,725,150   68,332,344   43,355,761   50,725,150   68,332,344   43,355,761   50,725,150   68,332,344   43,355,761   50,725,150   68,332,344   43,355,761   50,725,150   50,725,15					
14.1 Trade Payables to Related Parties   Relationship					
LAUGFS Gas PLC	Sundry Creditors including Accrued Expenses	-			
LAUGFS Gas PLC   Parent   -   -   -   -   -   -   -   -   -		=			,,-
Laugfs Lubricants Ltd	14.1 Trade Payables to Related Parties	Palationchin			
14.2 Other Payables to Related Parties		Relationship			
LAUGFS Petroleum (Pvt) Ltd.	LAUGFS Gas PLC		-		-
LAUGFS Petroleum (Pvt) Ltd.			- -	- -	- -
Laugfs Petroleum (Pvt) Ltd.       650,662       606,036       660,434         Laugfs Solutions Limited       27,478       -         Laugfs Property Developers (Pvt) Ltd       5,000       266,925       -         Laugfs Property Developers (Pvt) Ltd       247,852       244,119       196,431         LAUGFS Business Solution (Pvt) Ltd       1,997,449       -       3,740,440         Laugfs Gas PLC       208,675       -         Laugfs Holding Ltd       938,400       -         Laugfs Everages (Pvt) Ltd       -       2,2733       -         Laugfs Lubricants Ltd.       2,900,963       2,314,366       5,538,805         15 DIVIDENDS PAYABLE       31.03,2018       31.12,2016       31.12,2017         Rs.       Rs.       Rs.       Rs.         Unclaimed Dividends       -       -       -         Cost       Rs.       Rs.       Rs.         As at 1 April       15,207,427       15,207,427       15,207,427         Acquired / Incurred during the Year       686420,98         As at 1 April       7,286,892       7,286,892       11,088,749         Amortization       3,801,857       2,851,393       2,908,594         Amortization during the Year       3,801,85			- - -	<u>:</u> 	- - -
Laugfs Petroleum (Pvt) Ltd.       650,662       606,036       660,434         Laugfs Solutions Limited       27,478       -         Laugfs Property Developers (Pvt) Ltd       5,000       266,925       -         Laugfs Property Developers (Pvt) Ltd       247,852       244,119       196,431         LAUGFS Business Solution (Pvt) Ltd       1,997,449       -       3,740,440         Laugfs Gas PLC       208,675       -         Laugfs Holding Ltd       938,400       -         Laugfs Everages (Pvt) Ltd       -       2,2733       -         Laugfs Lubricants Ltd.       2,900,963       2,314,366       5,538,805         15 DIVIDENDS PAYABLE       31.03,2018       31.12,2016       31.12,2017         Rs.       Rs.       Rs.       Rs.         Unclaimed Dividends       -       -       -         Cost       Rs.       Rs.       Rs.         As at 1 April       15,207,427       15,207,427       15,207,427         Acquired / Incurred during the Year       686420,98         As at 1 April       7,286,892       7,286,892       11,088,749         Amortization       3,801,857       2,851,393       2,908,594         Amortization during the Year       3,801,85	Laugfs Lubricants Ltd		<u>:</u> 		
Laugfs Solutions Limited         27,478         -           Laugfs Sun Up Super Markets (Pvt) Ltd.         5,000         266,925         -           Laugfs Property Developers (Pvt) Ltd         247,852         244,119         196,431           LAUGFS Business Solution (Pvt) Ltd         1,997,449         -         3,740,440           Laugfs Gas PLC         208,675         -           Laugfs Holding Ltd         -         234,000           Laugfs Everages (Pvt) Ltd         -         -         234,000           Laugfs Lubricants Ltd.         2,900,963         2,314,366         5,538,805           15 DIVIDENDS PAYABLE         31.03,2018         31.12,2016         31.12,2017           Rs.         Rs.         Rs.         Rs.           Unclaimed Dividends         -         -         -         -           Cost         Rs.         Rs.         Rs.         Rs.           As at 1 April         15,207,427         15,207,427         15,207,427         15,207,427           As at 31 March         15,207,427         15,207,427         15,893,848           Amortization         7,286,892         11,088,749           Amortization during the Year         3,801,857         2,851,393         2,908,594	Laugfs Lubricants Ltd  14.2 Other Payables to Related Parties			<u>:</u>	<u>:</u>
Laugfs Property Developers (Pvt) Ltd       247,852       244,119       196,431         LAUGFS Business Solution (Pvt) Ltd       1,997,449       -       3,740,440         Laugfs Bod PLC       208,675       -         Laugfs Holding Ltd       938,400       -         Laugfs Beverages (Pvt) Ltd       -       -       234,000         Laugfs Lubricants Ltd.       22,733       -       -       -         Laugfs Lubricants Ltd.       2,900,963       2,314,366       5,538,805         15 DIVIDENDS PAYABLE       31.03,2018       31.12,2016       31.12,2017         Rs.       Rs.       Rs.       Rs.         Unclaimed Dividends       -       -       -       -         Cost       Rs.       Rs.       Rs.       Rs.         As at 1 April       15,207,427       15,207,427       15,207,427       15,207,427         As at 31 March       15,207,427       15,207,427       15,893,848         Amortization       7,286,892       7,286,892       11,088,749         As at 31 March       11,088,749       10,138,285       13,997,343	Laugfs Lubricants Ltd  14.2 Other Payables to Related Parties  LAUGFS Holdings Ltd				
LAUGFS Business Solution (Pvt) Ltd       1,997,449       -       3,740,440         Laugfs Gas PLC       208,675       -         Laugfs International (Pvt) Ltd       -       -       234,000         Laugfs Everages (Pvt) Ltd       -       -       -       -         Laugfs Lubricants Ltd.       2,900,963       2,314,366       5,538,805         15 DIVIDENDS PAYABLE       31.03.2018       31.12.2016       31.12.2017         Rs.       Rs.       Rs.       Rs.         Unclaimed Dividends       -       -       -       -         Cost       Rs.       Rs.       Rs.       Rs.         As at 1 April       15,207,427       15,207,427       15,207,427       15,207,427         As at 31 March       15,207,427       15,207,427       15,893,848         Amortization       7,286,892       7,286,892       11,088,749         As at 31 March       11,088,749       10,138,285       13,997,343	Laugfs Lubricants Ltd  14.2 Other Payables to Related Parties  LAUGFS Holdings Ltd  Laugfs Petroleum (Pvt) Ltd.		650,662		
Laugfs Gas PLC       208,675       -         Laugfs Holding Ltd       938,400       -         Laugfs Beverages (Pvt) Ltd       -	Laugfs Lubricants Ltd  14.2 Other Payables to Related Parties  LAUGFS Holdings Ltd  Laugfs Petroleum (Pvt) Ltd.  Laugfs Solutions Limited  Laugfs Sun Up Super Markets (Pvt) Ltd.		5,000	27,478 266,925	660,434 - -
Laugfs International (Pvt) Ltd       -       -       234,000         Laugfs Everages (Pvt) Ltd       22,733       -         Laugfs Lubricants Ltd.       2,900,963       2,314,366       5,538,805         15 DIVIDENDS PAYABLE       31.03.2018       31.12.2016       31.12.2017         Rs.       Rs.       Rs.       Rs.         Unclaimed Dividends       -       -       -       -         16 INTANGIBLE ASSETS       31.03.2018       31.12.2017       31.12.2018         Cost       Rs.       Rs.       Rs.         As at 1 April       15,207,427       15,207,427       15,207,427         Acquired / Incurred during the Year       886420.98         As at 31 March       15,207,427       15,207,427       15,893,848         Amortization       7,286,892       7,286,892       7,286,892       11,088,749         As at 31 March       3,801,857       2,851,393       2,908,594         As at 31 March       11,088,749       10,138,285       13,997,343	Laugfs Lubricants Ltd  14.2 Other Payables to Related Parties  LAUGFS Holdings Ltd  Laugfs Petroleum (Pvt) Ltd.  Laugfs Solutions Limited  Laugfs Sun Up Super Markets (Pvt) Ltd.  Laugfs Property Developers (Pvt) Ltd.		5,000 247,852	27,478 266,925	660,434 - - 196,431
Laugfs Beverages (Pvt) Ltd         22,733         -           Laugfs Lubricants Ltd.         2,900,963         2,314,366         5,538,805           15 DIVIDENDS PAYABLE         31.03.2018         31.12.2016         31.12.2017           Rs.         Rs.         Rs.         Rs.           Unclaimed Dividends         -         -         -         -           16 INTANGIBLE ASSETS         31.03.2018         31.12.2017         31.12.2018           Cost         Rs.         Rs.         Rs.           As at 1 April         15,207,427         15,207,427         15,207,427           Acquired / Incurred during the Year         886420.98           As at 31 March         15,207,427         15,207,427         15,893,848           Amortization         7,286,892         7,286,892         11,088,749           As at 31 March         3,801,857         2,851,393         2,908,594           As at 31 March         11,088,749         10,138,285         13,997,343	Laugfs Lubricants Ltd  14.2 Other Payables to Related Parties  LAUGFS Holdings Ltd Laugfs Petroleum (Pvt) Ltd. Laugfs Solutions Limited Laugfs Sun Up Super Markets (Pvt) Ltd. Laugfs Property Developers (Pvt) Ltd LAUGFS Business Solution (Pvt) Ltd Laugfs Gas PLC		5,000 247,852	27,478 266,925 244,119	660,434 - - 196,431
Laugfs Lubricants Ltd.         22,733         -           2,900,963         2,314,366         5,538,805           15 DIVIDENDS PAYABLE         31.03.2018         31.12.2016         31.12.2017           Rs.         Rs.         Rs.         Rs.           Unclaimed Dividends         -         -         -         -           -	Laugfs Lubricants Ltd  14.2 Other Payables to Related Parties  LAUGFS Holdings Ltd Laugfs Petroleum (Pvt) Ltd. Laugfs Solutions Limited Laugfs Sun Up Super Markets (Pvt) Ltd. Laugfs Property Developers (Pvt) Ltd LAUGFS Business Solution (Pvt) Ltd Laugfs Gas PLC Laugfs Holding Ltd		5,000 247,852	27,478 266,925 244,119 - 208,675	660,434 - - 196,431 3,740,440 - -
15 DIVIDENDS PAYABLE Unclaimed Dividends  11.03.2018 Rs.	Laugfs Lubricants Ltd  14.2 Other Payables to Related Parties  LAUGFS Holdings Ltd Laugfs Petroleum (Pvt) Ltd. Laugfs Solutions Limited Laugfs Sun Up Super Markets (Pvt) Ltd. Laugfs Property Developers (Pvt) Ltd LAUGFS Business Solution (Pvt) Ltd Laugfs Gas PLC Laugfs Holding Ltd Laugfs International (Pvt) Ltd		5,000 247,852	27,478 266,925 244,119 - 208,675	660,434 - - 196,431 3,740,440 - -
Rs.	Laugfs Lubricants Ltd  14.2 Other Payables to Related Parties  LAUGFS Holdings Ltd Laugfs Petroleum (Pvt) Ltd. Laugfs Solutions Limited Laugfs Sun Up Super Markets (Pvt) Ltd. Laugfs Property Developers (Pvt) Ltd LAUGFS Business Solution (Pvt) Ltd Laugfs Gas PLC Laugfs Holding Ltd Laugfs International (Pvt) Ltd Laugfs Beverages (Pvt) Ltd		5,000 247,852	27,478 266,925 244,119 - 208,675 938,400 - -	660,434 - - 196,431 3,740,440 - -
Unclaimed Dividends         -	Laugfs Lubricants Ltd  14.2 Other Payables to Related Parties  LAUGFS Holdings Ltd Laugfs Petroleum (Pvt) Ltd. Laugfs Solutions Limited Laugfs Sun Up Super Markets (Pvt) Ltd. Laugfs Property Developers (Pvt) Ltd LAUGFS Business Solution (Pvt) Ltd Laugfs Gas PLC Laugfs Holding Ltd Laugfs International (Pvt) Ltd Laugfs Beverages (Pvt) Ltd		5,000 247,852 1,997,449	27,478 266,925 244,119 - 208,675 938,400 - - 22,733	660,434 - 196,431 3,740,440 - 234,000 -
16 INTANGIBLE ASSETS       Cost     Rs.     Rs.     Rs.       As at 1 April     15,207,427     15,207,427     15,207,427       Acquired / Incurred during the Year     15,207,427     15,207,427     686420.98       As at 31 March     15,207,427     15,207,427     15,893,848       Amortization       As at 1 April     7,286,892     7,286,892     11,088,749       Amortization during the Year     3,801,857     2,851,393     2,908,594       As at 31 March     11,088,749     10,138,285     13,997,343	Laugfs Lubricants Ltd  14.2 Other Payables to Related Parties  LAUGFS Holdings Ltd Laugfs Petroleum (Pvt) Ltd. Laugfs Solutions Limited Laugfs Sun Up Super Markets (Pvt) Ltd. Laugfs Property Developers (Pvt) Ltd LAUGFS Business Solution (Pvt) Ltd Laugfs Gas PLC Laugfs Holding Ltd Laugfs International (Pvt) Ltd Laugfs Beverages (Pvt) Ltd Laugfs Lubricants Ltd.		5,000 247,852 1,997,449 - 2,900,963	27,478 266,925 244,119 - 208,675 938,400 - - 22,733 2,314,366	660,434 - 196,431 3,740,440 - 234,000 - 5,538,805
Cost         31.03.2018         31.12.2017         31.12.2018           As at 1 April         15,207,427         15,207,427         15,207,427           Acquired / Incurred during the Year         686420.98           As at 31 March         15,207,427         15,207,427         15,893,848           Amortization         8 at 1 April         7,286,892         7,286,892         11,088,749           Amortization during the Year         3,801,857         2,851,393         2,908,594           As at 31 March         11,088,749         10,138,285         13,997,343	Laugfs Lubricants Ltd  14.2 Other Payables to Related Parties  LAUGFS Holdings Ltd Laugfs Petroleum (Pvt) Ltd. Laugfs Solutions Limited Laugfs Son Up Super Markets (Pvt) Ltd. Laugfs Property Developers (Pvt) Ltd LAUGFS Business Solution (Pvt) Ltd Laugfs Gas PLC Laugfs Holding Ltd Laugfs International (Pvt) Ltd Laugfs Beverages (Pvt) Ltd Laugfs Lubricants Ltd.		5,000 247,852 1,997,449 2,900,963	27,478 266,925 244,119 - 208,675 938,400 - 22,733 2,314,366 31.12.2016	660,434 - 196,431 3,740,440 - 234,000 - 5,538,805 31.12.2017
Cost         31.03.2018         31.12.2017         31.12.2018           As at 1 April         15,207,427         15,207,427         15,207,427           Acquired / Incurred during the Year         686420.98           As at 31 March         15,207,427         15,207,427         15,893,848           Amortization         8 at 1 April         7,286,892         7,286,892         11,088,749           Amortization during the Year         3,801,857         2,851,393         2,908,594           As at 31 March         11,088,749         10,138,285         13,997,343	Laugfs Lubricants Ltd  14.2 Other Payables to Related Parties  LAUGFS Holdings Ltd Laugfs Petroleum (Pvt) Ltd. Laugfs Solutions Limited Laugfs Son Up Super Markets (Pvt) Ltd. Laugfs Property Developers (Pvt) Ltd LAUGFS Business Solution (Pvt) Ltd Laugfs Gas PLC Laugfs Holding Ltd Laugfs International (Pvt) Ltd Laugfs Beverages (Pvt) Ltd Laugfs Lubricants Ltd.		5,000 247,852 1,997,449 2,900,963	27,478 266,925 244,119 - 208,675 938,400 - 22,733 2,314,366 31.12.2016	660,434 - 196,431 3,740,440 - 234,000 - 5,538,805 31.12.2017
Cost         Rs.         Rs.         Rs.         Rs.         Rs.         As at A pril         15,207,427         15,207,427         15,207,427         15,207,427         15,207,427         15,207,427         15,207,427         15,893,848           As at 31 March         15,207,427         15,207,427         15,893,848           Amortization         3         4         1	Laugfs Lubricants Ltd  14.2 Other Payables to Related Parties  LAUGFS Holdings Ltd Laugfs Petroleum (Pvt) Ltd. Laugfs Solutions Limited Laugfs Sun Up Super Markets (Pvt) Ltd. Laugfs Property Developers (Pvt) Ltd LAUGFS Business Solution (Pvt) Ltd Laugfs Gas PLC Laugfs Holding Ltd Laugfs International (Pvt) Ltd Laugfs Beverages (Pvt) Ltd Laugfs Lubricants Ltd.  15 DIVIDENDS PAYABLE Unclaimed Dividends		5,000 247,852 1,997,449 2,900,963	27,478 266,925 244,119 - 208,675 938,400 - 22,733 2,314,366 31.12.2016	660,434 - 196,431 3,740,440 - 234,000 - 5,538,805 31.12.2017
Acquired / Incurred during the Year       686420.98         As at 31 March       15,207,427       15,207,427       15,893,848         Amortization       7,286,892       7,286,892       11,088,749         Amortization during the Year       3,801,857       2,851,393       2,908,594         As at 31 March       11,088,749       10,138,285       13,997,343	Laugfs Lubricants Ltd  14.2 Other Payables to Related Parties  LAUGFS Holdings Ltd Laugfs Petroleum (Pvt) Ltd. Laugfs Solutions Limited Laugfs Sun Up Super Markets (Pvt) Ltd. Laugfs Property Developers (Pvt) Ltd LAUGFS Business Solution (Pvt) Ltd Laugfs Gas PLC Laugfs Holding Ltd Laugfs International (Pvt) Ltd Laugfs Beverages (Pvt) Ltd Laugfs Lubricants Ltd.  15 DIVIDENDS PAYABLE Unclaimed Dividends		5,000 247,852 1,997,449 - 2,900,963 31.03.2018 Rs.	27,478 266,925 244,119 - 208,675 938,400 - 22,733 2,314,366 31.12.2016 Rs.	660,434 196,431 3,740,440 234,000 - 5,538,805  31.12.2017 Rs
As at 31 March         15,207,427         15,207,427         15,893,848           Amortization         7,286,892         7,286,892         11,088,749           Amortization during the Year         3,801,857         2,851,393         2,908,594           As at 31 March         11,088,749         10,138,285         13,997,343	Laugfs Lubricants Ltd  14.2 Other Payables to Related Parties  LAUGFS Holdings Ltd Laugfs Petroleum (Pvt) Ltd. Laugfs Solutions Limited Laugfs Sun Up Super Markets (Pvt) Ltd. Laugfs Property Developers (Pvt) Ltd LAUGFS Business Solution (Pvt) Ltd Laugfs Gas PLC Laugfs Holding Ltd Laugfs International (Pvt) Ltd Laugfs Beverages (Pvt) Ltd Laugfs Lubricants Ltd.  15 DIVIDENDS PAYABLE Unclaimed Dividends		5,000 247,852 1,997,449 2,900,963 31.03.2018 Rs.	27,478 266,925 244,119 - 208,675 938,400 - - 22,733 2,314,366 31.12.2016 Rs.	660,434 196,431 3,740,440 234,000 5,538,805  31.12.2017 Rs 31.12.2018
Amortization     7,286,892     7,286,892     11,088,749       Amortization during the Year     3,801,857     2,851,393     2,908,594       As at 31 March     11,088,749     10,138,285     13,997,343	Laugfs Lubricants Ltd  14.2 Other Payables to Related Parties  LAUGFS Holdings Ltd Laugfs Petroleum (Pvt) Ltd. Laugfs Solutions Limited Laugfs Sun Up Super Markets (Pvt) Ltd. Laugfs Property Developers (Pvt) Ltd LAUGFS Business Solution (Pvt) Ltd Laugfs Gas PLC Laugfs Holding Ltd Laugfs International (Pvt) Ltd Laugfs Beverages (Pvt) Ltd Laugfs Eubricants Ltd.  15 DIVIDENDS PAYABLE Unclaimed Dividends  16 INTANGIBLE ASSETS  Cost As at 1 April		5,000 247,852 1,997,449 - 2,900,963 31.03.2018 Rs.	27,478 266,925 244,119 - 208,675 938,400 - 22,733 2,314,366 31.12.2016 Rs.	660,434 - 196,431 3,740,440 - 234,000 - 5,538,805  31.12.2017 Rs 31.12.2018 Rs. 15,207,427
As at 1 April 7,286,892 7,286,892 11,088,749 Amortization during the Year 3,801,857 2,851,393 2,908,594 As at 31 March 11,088,749 10,138,285 13,997,343	Laugfs Lubricants Ltd  14.2 Other Payables to Related Parties  LAUGFS Holdings Ltd Laugfs Petroleum (Pvt) Ltd. Laugfs Solutions Limited Laugfs Sun Up Super Markets (Pvt) Ltd. Laugfs Property Developers (Pvt) Ltd LAUGFS Business Solution (Pvt) Ltd Laugfs Gas PLC Laugfs Holding Ltd Laugfs International (Pvt) Ltd Laugfs International (Pvt) Ltd Laugfs Lubricants Ltd.  15 DIVIDENDS PAYABLE  Unclaimed Dividends  16 INTANGIBLE ASSETS  Cost As at 1 April Acquired / Incurred during the Year		5,000 247,852 1,997,449 2,900,963 31.03.2018 Rs. - - 31.03.2018 Rs. 15,207,427	27,478 266,925 244,119 - 208,675 938,400 22,733 2,314,366 31.12.2016 Rs 31.12.2017 Rs. 15,207,427	660,434 196,431 3,740,440 234,000 - 5,538,805  31.12.2017 Rs 31.12.2018 Rs. 15,207,427 686420.98
Amortization during the Year 3,801,857 2,851,393 2,908,594 <b>As at 31 March</b> 11,088,749 10,138,285 13,997,343	Laugfs Lubricants Ltd  14.2 Other Payables to Related Parties  LAUGFS Holdings Ltd Laugfs Petroleum (Pvt) Ltd. Laugfs Solutions Limited Laugfs Sun Up Super Markets (Pvt) Ltd. Laugfs Property Developers (Pvt) Ltd LAUGFS Business Solution (Pvt) Ltd Laugfs Gas PLC Laugfs Holding Ltd Laugfs International (Pvt) Ltd Laugfs International (Pvt) Ltd Laugfs Lubricants Ltd.  15 DIVIDENDS PAYABLE  Unclaimed Dividends  16 INTANGIBLE ASSETS  Cost As at 1 April Acquired / Incurred during the Year		5,000 247,852 1,997,449 2,900,963 31.03.2018 Rs. - - 31.03.2018 Rs. 15,207,427	27,478 266,925 244,119 - 208,675 938,400 22,733 2,314,366 31.12.2016 Rs 31.12.2017 Rs. 15,207,427	660,434 196,431 3,740,440 234,000 - 5,538,805  31.12.2017 Rs 31.12.2018 Rs. 15,207,427 686420.98
As at 31 March 11,088,749 10,138,285 13,997,343	Laugfs Lubricants Ltd  14.2 Other Payables to Related Parties  LAUGFS Holdings Ltd Laugfs Petroleum (Pvt) Ltd. Laugfs Solutions Limited Laugfs Sun Up Super Markets (Pvt) Ltd. Laugfs Property Developers (Pvt) Ltd LAUGFS Business Solution (Pvt) Ltd Laugfs Gas PLC Laugfs Holding Ltd Laugfs International (Pvt) Ltd Laugfs Beverages (Pvt) Ltd Laugfs Lubricants Ltd.  15 DIVIDENDS PAYABLE  Unclaimed Dividends  16 INTANGIBLE ASSETS  Cost As at 1 April Acquired / Incurred during the Year As at 31 March  Amortization		5,000 247,852 1,997,449 - 2,900,963 31.03.2018 Rs. - - 31.03.2018 Rs. 15,207,427	27,478 266,925 244,119 - 208,675 938,400 - 22,733 2,314,366 31.12.2016 Rs 31.12.2017 Rs. 15,207,427	660,434 - 196,431 3,740,440 - 234,000 - 5,538,805  31.12.2017 Rs 31.12.2018 Rs. 15,207,427 686420.98 15,893,848
Net Book Value 4,118,677 5,069,142 1,896,505	Laugfs Lubricants Ltd  14.2 Other Payables to Related Parties  LAUGFS Holdings Ltd Laugfs Petroleum (Pvt) Ltd. Laugfs Solutions Limited Laugfs Sun Up Super Markets (Pvt) Ltd. Laugfs Property Developers (Pvt) Ltd LAUGFS Business Solution (Pvt) Ltd Laugfs Gas PLC Laugfs Holding Ltd Laugfs International (Pvt) Ltd Laugfs International (Pvt) Ltd Laugfs Lubricants Ltd.  15 DIVIDENDS PAYABLE  Unclaimed Dividends  16 INTANGIBLE ASSETS  Cost As at 1 April Acquired / Incurred during the Year As at 31 March  Amortization As at 1 April		5,000 247,852 1,997,449 2,900,963 31.03.2018 Rs. - - 31.03.2018 Rs. 15,207,427 15,207,427	27,478 266,925 244,119 - 208,675 938,400 22,733 2,314,366  31.12.2016 Rs 31.12.2017 Rs. 15,207,427  7,286,892	660,434 - 196,431 3,740,440 - 234,000 - 5,538,805  31.12.2017 Rs 31.12.2018 Rs. 15,207,427 686420.98 15,893,848
Net Book Value 4,118,677 5,069,142 1,896,505	Laugfs Lubricants Ltd  14.2 Other Payables to Related Parties  LAUGFS Holdings Ltd Laugfs Petroleum (Pvt) Ltd. Laugfs Solutions Limited Laugfs Sun Up Super Markets (Pvt) Ltd. Laugfs Property Developers (Pvt) Ltd LAUGFS Business Solution (Pvt) Ltd Laugfs Gas PLC Laugfs Holding Ltd Laugfs International (Pvt) Ltd Laugfs Beverages (Pvt) Ltd Laugfs Everages (Pvt) Ltd Laugfs Lubricants Ltd.  15 DIVIDENDS PAYABLE  Unclaimed Dividends  16 INTANGIBLE ASSETS  Cost As at 1 April Acquired / Incurred during the Year As at 31 March  Amortization As at 1 April Amortization during the Year		5,000 247,852 1,997,449  2,900,963  31.03.2018 Rs 31.03.2018 Rs. 15,207,427  7,286,892 3,801,857	27,478 266,925 244,119 - 208,675 938,400 22,733 2,314,366 31.12.2016 Rs 31.12.2017 Rs. 15,207,427  7,286,892 2,851,393	660,434 - 196,431 3,740,440 - 234,000 - 5,538,805  31.12.2017 Rs 31.12.2018 Rs. 15,207,427 686420.98 15,893,848  11,088,749 2,908,594
	Laugfs Lubricants Ltd  14.2 Other Payables to Related Parties  LAUGFS Holdings Ltd Laugfs Petroleum (Pvt) Ltd. Laugfs Solutions Limited Laugfs Sun Up Super Markets (Pvt) Ltd. Laugfs Property Developers (Pvt) Ltd LAUGFS Business Solution (Pvt) Ltd Laugfs Gas PLC Laugfs Holding Ltd Laugfs International (Pvt) Ltd Laugfs Beverages (Pvt) Ltd Laugfs Beverages (Pvt) Ltd Laugfs Lubricants Ltd.  15 DIVIDENDS PAYABLE  Unclaimed Dividends  16 INTANGIBLE ASSETS  Cost As at 1 April Acquired / Incurred during the Year As at 31 March  Amortization As at 1 April Amortization during the Year As at 31 March		5,000 247,852 1,997,449 2,900,963 31.03.2018 Rs. - - 31.03.2018 Rs. 15,207,427 15,207,427 7,286,892 3,801,857 11,088,749	27,478 266,925 244,119 - 208,675 938,400 - 22,733 2,314,366 31.12.2016 Rs 31.12.2017 Rs. 15,207,427 15,207,427  7,286,892 2,851,393 10,138,285	660,434 - 196,431 3,740,440 - 234,000 - 5,538,805  31.12.2017 Rs 31.12.2018 Rs. 15,207,427 686420.98 15,893,848  11,088,749 2,908,594 13,997,343