INTERNATIONAL COAL VENTURES PRIVATE LIMITED

Standalone Balance Sheet as at 31st March 2019

Particulars	Note. No.	As at 31st March 2019	As at 31st March 2018
			(Amount In ₹ Lakhs)
ASSETS			
Non-current assets			
Property, plant and equipment	3	4.82	2.06
Intangibles assets	4	15.33	24.86
Financial assets			
Investments	5	140,454.94	140,454.94
		140,475.09	140,481.86
Current assets			
Financial assets			
Cash and cash equivalents	6	496.85	381.19
Other bank balances	7	200.40	-
Other financial assets	8	13.59	154.19
Current tax assets (net)	9	6.31	212.12
Other current assets	10	65.06	27.97
		782.21	775.47
Total assets		**141,257.30**	**141,257.33**
EQUITY AND LIABILITIES			
Equity			
Equity share capital	11	145,067.36	145,067.36
Other equity	12	(4,399.28)	(4,187.94)
		140,668.08	**140,879.42**
Liabilities			
Non-current liabilities		-	-
Financial liabilities			
Other financial liabilities		-	-
Current liabilities			
Financial liabilities			
Trade payables	26		
(i) total outstanding dues to micro and small enterprises		-	-
(ii) total outstanding dues of creditors other than micro and small enterprises		-	-
Other financial liabilities	13	587.20	376.25
Other current liabilities	14	2.02	1.66
		589.22	**377.92**
Total equity and liabilities		**141,257.30**	**141,257.34**
Significant accounting policies	1		
Other notes to standalone financial statements	2-31		
The notes referred to above form an integral part of these standalone financial statements			

In terms of our report of even date
for M/s. Mega & Associates
Chartered Accountants
(ICAI Reg. No. FR 007541/5)

(CA Sandeep Manaktala)
Partner
M/500 091408

MEGA & ASSOCIATES DELHI Chartered Accountants

Place : New Delhi
Date : May 16, 2019

For and on behalf of the Board of Directors of
INTERNATIONAL COAL VENTURES PRIVATE LIMITED

(Pradosh Kumar Rath)
Director
DIN No.07968249

(Anil Kumar Chaudhary)
Chairman
DIN No.03256818

(Joydeep Dasgupta)
Chief Executive Officer

(Rajesh Kumar)
Company Secretary

INTERNATIONAL COAL VENTURES PRIVATE LIMITED
Standalone Statement for Profit and Loss for the year ended 31st March 2019

(Amount In ₹ Lakhs)

Particulars	Note No.	For the year ended 31st March 2019	For the year ended 31st March 2018
Income			
Other income	15	59.91	29.05
		59.91	**29.05**
Expenses:			
Employee benefit expense	16	174.48	184.85
Finance costs	17	0.07	0.11
Depreciation and amortization expense	18	10.83	10.60
Other expenses	19	85.87	93.31
		271.25	**288.88**
Loss before exceptional items and tax		**(211.34)**	**(259.83)**
Exceptional item		-	-
Loss before tax		**(211.34)**	**(259.83)**
Tax expense:	20		
(1) Current tax		-	-
(2) Deferred tax		-	-
Loss for the year		**(211.34)**	**(259.83)**
Other comprehensive income			
A i) Items that will not be reclassified to profit and loss		-	-
ii) Income tax relating to items that will not be reclassified to profit or loss		-	-
B i) Items that will be reclassified to profit or loss		-	-
ii) Income tax relating to items that will be reclassified to profit or loss		-	-
Other comprehensive income for the year		-	-
Total comprehensive loss for the year		**(211.34)**	**(259.83)**
Earnings per equity share			
Weighted average number of equity shares (face value of ₹ 10 each)		1,450,673,565	1,427,988,633
Basic and diluted earnings per share (₹)		(0.01)	(0.02)
Significant accounting policies	1		
Other notes to financial statements	2-31		
The notes referred to above form an integral part of these standalone financial statements			

In terms of our report of even date
for M/s. Mega & Associates
Chartered Accountants
(ICAI Reg. No. FR 007541/5)

M.No 091408

(CA Sandeep Manaktala)
Partner

MEGA & ASSOCIATES DELHI Chartered Accountants

Place : New Delhi
Date : May 16, 2019

For and on behalf of the Board of Directors of
INTERNATIONAL COAL VENTURES PRIVATE LIMITED

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(Joydeep Dasgupta)
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(Rajesh Kumar)
Company Secretary

INTERNATIONAL COAL VENTURES PRIVATE LIMITED
Standalone Statement of changes in equity for the year ended 31st March 2019

A Equity Share Capital

(Amount In ₹ Lakhs)

Particulars	As at 1st April 2017	Changes in equity share capital	As at 31st March 2018	Changes in equity share capital	As at 31st March 2019
Equity shares of Rs. 10 each	127,067.36	18,000.00	145,067.36	-	145,067.36

B Other Equity

(Amount In ₹ Lakhs)

	Reserves and Surplus	Others	Total
	Retained earnings	Share application money	
Balance as at 1st April 2017	**(3,928.11)**	**18,000.00**	**14,071.89**
Profit for the year	(259.83)	-	**(259.83)**
Other comprehensive income	-	-	-
Total comprehensive income for the year	**(259.83)**	**-**	**(259.83)**
Shares application money converted into equity	-	(18,000.00)	**(18,000.00)**
Balance as at 31 March 2018	**(4,187.94)**	**-**	**(4,187.94)**
Profit for the year	(211.34)	-	**(211.34)**
Other comprehensive income			-
Total comprehensive income for the year	**(211.34)**	**-**	**(211.34)**
Balance as at 31 March 2019	**(4,399.28)**	**-**	**(4,399.28)**

In terms of our report of even date
for M/s. Mega & Associates
Chartered Accountants
(ICAI Reg. No. FR 007541/5)

M.No. 091408

(CA Sandeep Manaktala)
Partner

MEGA & ASSOCIATES * Chartered Accountants * DELHI

For and on behalf of the Board of Directors of
INTERNATIONAL COAL VENTURES PRIVATE LIMITED

(Pradosh Kumar Rath)
Director
DIN No.07968249

(Anil Kumar Chaudhary)
Chairman
DIN No.03256818

(Joydeep Dasgupta)
Chief Executive Officer

(Rajesh Kumar)
Company Secretary

Place : New Delhi
Date : May 16, 2019

INTERNATIONAL COAL VENTURES PRIVATE LIMITED
Standalone Cash Flows Statement for the year ended 31st March 2019

(Amount In ₹ Lakhs)

Particular	For the Year ended 31st March 2019	For the year ended 31st March 2018
Cash flows from operating activities		
Pre-tax Profit for the period	(211.34)	(259.83)
Adjustments to reconcile net profit to net cash provided by operating activities:		
Adjustments for:		
Depreciation and amortization	10.83	10.60
Loss on sale of fixed asset	-	0.11
Interest income	(34.74)	(28.32)
Foreign exchange fluctuation	(7.59)	-
Net profit before working capital changes	(242.84)	(277.44)
Changes in assets & liabilities:		
(Increase) / Decrease in Loans and other financial assets and other assets	111.10	(42.23)
Increase / (Decrease) in Other financial liabilities, other liabilities and provisions	211.31	186.24
Cash generated from operations	322.41	144.01
Income taxes (paid)/Refund	205.81	(164.73)
Net cash from operating activities	**285.38**	**(298.16)**
Cash flows from investing activities		
Acquisition of property, plant and equipment and intangible assets	(4.05)	0.25
Investment in bank deposits	(200.40)	-
Investment in subsidiaries	-	(3,895.88)
Interest income	34.74	28.32
Net cash used in investing activities	**(169.71)**	**(3,867.31)**
Cash flows from financing activities [Refer note (i) below]:		
Proceeds from Issue of Shares	-	-
Proceeds/(Refund) from/to Share Application Money	-	-
Net cash used in financing activities	-	-
Net increase/(Decrease) in cash and cash equivalents	115.67	(4,165.47)
Cash and cash equivalents at beginning of period	381.19	4,546.66
Cash and cash equivalents at end of period	496.86	381.19

The cash flow statement has been prepared under the indirect method as set out in Ind AS-7, Statement of Cash Flows.

Notes:
(i) There is no non-cash movement in liabilities arising from financing activitites of the company.

In terms of our report of even date
for M/s. Mega & Associates
Chartered Accountants
(ICAI Reg. No. FR 007541C5)

UDIN 19091408

(CA Sandeep Manaktala)
Partner
Membership No. 91408

MEGA & ASSOCIATES DELHI Chartered Accountants

Place : New Delhi
Date : May 16, 2019

For and on behalf of the Board of Directors of
INTERNATIONAL COAL VENTURES PRIVATE LIMITED

(Pradosh Kumar Rath)
Director
DIN No.07968249

(Anil Kumar Chaudhary)
Chairman
DIN No.03256818

(Joydeep Dasgupta)
Chief Executive Officer

(Rajesh Kumar)
Company Secretary

Notes to Standalone Financial Statements for the Year ended 31st March 2019.

Note 1 – General information, basis of preparation and significant accounting policies

1.0 Corporate and General Information

International Coal Ventures Pvt Limited (referred to as "the Company") is domiciled and incorporated in India. The registered office of the Company is situated at 20th Floor, Scope Minar, Laxmi Nagar & CIN No. is U10100DL2009PTC190448. The Company is a joint venture of Steel Authority of India Ltd (SAIL), NMDC Ltd, Rashtriya Ispat Nigam Limited (RINL), Coal India Ltd (CIL) and NTPC Ltd.

These financial statements were approved by the Board of Directors of the Company in their meeting held on May 16, 2019.

2.0 Basis of Preparation

2.1 Statement of Compliance with Ind AS

The financial statements of the Company have been prepared to comply in all material respects with accounting principles generally accepted in India, including Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015 under Section 133 of the Companies Act, 2013 (the "Act") and other relevant provisions of the Act. The Company has uniformly applied the accounting policies during the period presented.

2.2 Basis of preparation

The financial statements have been prepared on going concern basis in accordance with accounting principles generally accepted in India. Further, the financial statements have been prepared on historical cost basis except for certain financial assets and financial liabilities which are measured at fair values as explained in relevant accounting policies.

2.3 Functional and Presentation Currency

The Financial Statements have been presented in Indian Rupees (₹), which is the Company's functional currency. All financial information presented in ₹ have been rounded off to the nearest two decimals of lakhs unless otherwise stated.

2.4 Use of Estimates and Management Judgement

In preparing the financial statements in conformity with Company's accounting policies, management is required to make estimates and assumptions that affect reported amounts of assets and liabilities and the disclosure of contingent liabilities as at the date of the financial statements, the amounts of revenue and expenses during the reported period and notes to the financial statements. Actual results could differ from those estimates. Any revision to such estimates is recognised in the period in which the same is determined.

3.0 SIGNIFICANT ACCOUNTING POLICIES

A summary of the significant accounting policies applied in the preparation of the financial statements is given below. These accounting policies have been applied consistently to all the periods presented in the financial statements.

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3.1 Property, Plant and Equipment

3.1.1 Recognition and Measurement

Tangible Assets

Property, plant and equipment held for use in the production or/and supply of goods or services, or for administrative purposes, are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses. The initial cost at cash price equivalence of property, plant and equipment acquired comprises its purchase price, including import duties and non-refundable purchase taxes, any directly attributable costs of bringing the assets to its working condition and location and present value of any obligatory decommissioning costs for its intended use.

In case of self-constructed assets, cost includes the costs of all materials used in construction, direct labour, allocation of overheads, directly attributable borrowing costs including trial run expenses, (Net of revenue).

Significant spares having useful life of more than one year are capitalised under the respective heads as and when available for use.

Profit or loss arising on the disposal of property, plant and equipment are recognised in the Statement of Profit and Loss.

3.1.2 Subsequent Cost

Subsequent expenditure is recognised as an increase in the carrying amount of the asset or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits deriving from the cost incurred will flow to the Company and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognised when replaced.

Major repairs of property, plant and equipment are recognised in the carrying amount of the item if it is probable that the future economic benefits of the costs incurred will flow to the Company. The carrying amount of the replaced items is derecognised.

3.1.3 Depreciation

Depreciation has been provided on the basis of straight line method, considering residual value of 5% of the cost of the assets, over the useful lives of the assets as specified in Schedule II of Companies Act, 2013.

Depreciation on addition/deletion during the year is provided on pro-rata basis with reference to the month of addition/deletion.

The estimated useful lives of depreciable/ amortisable assets are reviewed at each year end, with the effect of any changes in estimate accounted for on a prospective basis.

Where the historical cost of a depreciable asset undergoes a change, the depreciation on the revised unamortised depreciable amount is provided over the residual useful life of the asset. Depreciation on

MEGA & ASSOCIATES * DELHI * Chartered Accountants addition/deletion during the year is provided on pro-rata basis with reference to the month of addition/deletion. Assets costing up to ₹ 5000/- are fully depreciated in the year in which they are put to use.

Depreciation on capital spares is provided over the useful life of the spare or remaining useful life of the mother asset, as reassessed, whichever is lower.

3.2 Intangible assets

3.2.1 Recognition and measurement

Research and development

Development expenditure is capitalised only if it can be measured reliably, the related asset and process are identifiable and controlled by the Company. Research and other development expenditure is recognised as revenue expenditure as and when incurred.

Other Intangible Assets

Software which is not an integral part of related hardware, is treated as intangible asset and amortised over a period of five years or its licence period, whichever is less.

3.2.1 Subsequent Cost

Subsequent expenditure is capitalised only when it increases the future economic benefits embodied in the specific asset to which it relates. All other expenditure is recognised in the Statement of Profit and Loss.

3.3 Impairment of Non-Financial Assets

The Company reviews the carrying amount of its assets on each Balance Sheet date for the purpose of ascertaining impairment if any by considering assets of entire one plant as Cash Generating Unit (CGU). If any such indication exists, the assets' recoverable amount is estimated, as higher of the Net Selling Price and the Value in Use. An impairment loss is recognised whenever the carrying amount of an asset exceeds its recoverable amount.

Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in the statement of profit and loss.

3.4 Borrowing costs

Borrowing costs directly attributable to the acquisition or construction of a qualifying asset are capitalised as a part of the cost of that asset, during the period of time that is necessary to complete and prepare the asset for its intended use.

Transaction costs in respect of long-term borrowings are amortised over the tenor of respective loans using effective interest method. Other borrowing costs are recognised in the Statement of Profit & Loss in the period in which these are incurred.

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The Company considers a period of twelve months or more as a substantial period of time.

3.5 Foreign Currency Transactions

Foreign currency transactions are translated into the functional currency of the Company using the exchange rates prevailing at the date of the transactions. Foreign exchange gains and losses resulting from the settlement and re-measurement of monetary items denominated in foreign currency are recognised in the Statement of Profit and Loss at period-end exchange rates.

Non-monetary items are not retranslated at period-end and are measured at historical cost (translated using the exchange rates at the transaction date), except for non-monetary items measured at fair value which are translated using the exchange rates at the date when fair value was determined.

3.6 Employee Benefits

The Promoter Companies of the ICVL viz. SAIL and RINL have deputed its officers to ICVL and the salary and other retirement benefits are being paid by the respective Promoter Companies to these officers. ICVL, in turn, is reimbursing these salaries and other employee related benefits to the Promoter Companies. The Company has only two direct employees. As such the company has no obligation towards retirement related benefits and therefore, the company has not recognized liabilities towards any other obligation(s) in the Balance Sheet as these liabilities are on account for by the Parent Companies.

3.7 Revenue Recognition

Revenue is measured at the fair value of consideration received or receivable.

Interest and dividend income

Interest income is reported on an accrual basis using the effective interest method. Dividends are recognised at the time the right to receive is established.

3.8 Provisions, Contingent Liabilities and Contingent Assets

Provisions and Contingent Liabilities

Provision is recognised when the Company has present obligation as a result of a past event and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions are discounted to their present value, where the time value of money is material.

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognised as a separate asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

Contingent liability is a possible obligation arising from past events and the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events but is not recognised because it is not possible that an outflow of resources embodying economic benefit will be required to settle the obligations or reliable estimate of the amount of the obligations cannot be made. The Company discloses the existence of contingent liabilities in Other Notes to Financial Statements.

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In cases where the possible outflow of economic resources as a result of present obligation is considered improbable or remote, no Provision is recognised or disclosure is made.

Contingent Assets

Contingent assets usually arise from unplanned or other unexpected events that give rise to the possibility of an inflow of economic benefits. Contingent Assets are not recognised though are disclosed, where an inflow of economic benefits is probable.

3.9 Income Taxes

Tax expense recognised in statement of profit and loss comprises the sum of deferred tax and current tax not recognised in Other Comprehensive Income (OCI) or directly in equity.

Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Indian Income-tax Act. Current income tax relating to items recognised outside statement of profit and loss is recognised either in OCI or in equity.

Deferred income taxes are calculated using the liability method. Deferred tax liabilities are generally recognised in full for all taxable temporary differences. Deferred tax assets are recognised to the extent that it is probable that the underlying tax loss, unused tax credits (MAT Credit entitlement) or deductible temporary difference will be utilised against future taxable income. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date. Deferred tax relating to items recognised outside statement of profit and loss is recognised either in OCI or in equity.

3.10 Financial Instruments

Recognition, initial measurement and de-recognition

Financial assets and financial liabilities are recognised and are measured initially at fair value adjusted by transactions costs, except for those carried at fair value through profit or loss which are measured initially at fair value through Profit & Loss (FVTPL) at inception.

Financial assets are derecognised when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and all substantial risks and rewards are transferred. A financial liability is derecognized when it is extinguished, discharged, cancelled or expires.

Classification and subsequent measurement of financial assets

For the purpose of subsequent measurement, financial assets are classified into the following categories upon initial recognition:

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

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All financial assets except for those at FVTPL are subject to review for impairment at least at each reporting date.

Amortised cost

A financial asset is measured at amortised cost using effective interest rates if both of the following conditions are met:

a) the financial asset is held within a business model whose objective is to hold financial assets in order to collect contractual cash flows; and
b) the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

The Company's cash and cash equivalents, trade and most other receivables fall into this category of financial instruments.

Financial assets at FVTPL

No Assets have been valued under this category.

Financial assets at FVOCI

No Assets have been valued under this category.

Classification and subsequent measurement of financial liabilities

Financial liabilities are measured subsequently at amortized cost using the effective interest method, except for financial liabilities held for trading or designated at FVTPL, that are carried subsequently at fair value with gains or losses recognized in profit or loss. All derivative financial instruments are accounted for at FVTPL.

Impairment of Financial Assets

In accordance with Ind-AS 109, the Company applies Expected Credit Loss (ECL) model for measurement and recognition of impairment loss for financial assets.

ECL is the difference between all contractual cash flows that are due to the Company in accordance with the contract and all the cash flows that the Company expects to receive.

Other Financial Assets

For recognition of impairment loss on other financial assets and risk exposure, the Company determines whether there has been a significant increase in the credit risk since initial recognition.

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Note 2- Significant Judgements and Estimations in applying Accounting Policies

1 Provisions and Contingencies

The assessments undertaken in recognising provisions and contingencies have been made in accordance with Indian Accounting Standards (Ind AS) 37, 'Provisions, Contingent Liabilities and Contingent Assets'. The evaluation of the likelihood of the contingent events is applied best judgement by management regarding the probability of exposure to potential loss.

2 Recognition of Impairment on investments in subsidiary

The management continuously monitors the performance of the Company's loss making subsidiaries and joint venture companies, and makes appropriate impairment provisions as and when necessary.

3 Recognition of Deferred Tax Assets

The extent to which deferred tax asset can be recognised is based on an assessment of the probability of the Company's future taxable income against which the deferred tax assets can be utilized. In addition, significant judgement is required in assessing the impact of any legal or economic limits.

Note 2A- Significant Judgements and Estimations in applying Accounting Policies

Ind AS 116 'Leases'

On March 30, 2019, Ministry of Corporate Affairs ('MCA') has clarified that Ind AS 116 is effective for annual periods beginning on or after April 1, 2019 and it replaces Ind AS 17 Leases, including appendices thereto. Ind AS 116 sets out the principles for the recognition, measurement, presentation and disclosure of leases and requires lessees to account for all leases under a single on-balance sheet model similar to the accounting for finance leases under Ind AS 17. The standard includes two recognition exemptions for lessees - leases of 'low-value' assets and short-term leases (i.e., leases with a lease term of 12 months or less). At the commencement date of a lease, a lessee will recognise a liability to make lease payments (i.e., the lease liability) and an asset representing the right to use the underlying asset during the lease term (i.e., the right-of-use asset). Lessees will be required to separately recognise the interest expense on the lease liability and the depreciation expense on the right-of-use asset. The Company is evaluating the requirements of the amendment and the effect on the financial statements is being evaluated.

Amendment to Ind AS 12, Income taxes

On March 30, 2019, Ministry of Corporate Affairs ("MCA") has notified Appendix C to Ind-AS 12 Income taxes – "Uncertainty over Income Tax Treatments". The amendment to Ind AS 12 requires the entities to consider recognition and measurement requirements when there is uncertainty over income tax treatments. In such a circumstance, an entity shall recognise and measure its current or deferred tax asset or liability accordingly. The effective date of amendment is April 1, 2019. Further, there has been amendments in relevant paragraphs in Ind-AS 12 "Income Taxes" which clarifies that an entity shall recognize the income tax consequences of dividends in profit or loss, other comprehensive income or equity according to where the entity originally recognized those past transactions or events in accordance with Ind-AS 109. The Company is evaluating the requirements of the amendments and their impact on the financial statements.

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Amendment to Ind AS 19, Employee benefits

On March 30, 2019, Ministry of Corporate Affairs ("MCA") has issued an amendment to Ind AS 19 which requires the entities to determine current service cost using actuarial assumptions and net interest using discount rate determined at the start of the annual reporting period. However, if an entity re-measures the net defined benefit liability (asset) as per the requirement of the standard, it shall determine current service cost and net interest for the remainder of the annual reporting period after the plan amendment, curtailment or settlement using the actuarial assumptions used to re-measure the net defined benefit liability (asset). The effective date of amendment is April 1, 2019. The Company is evaluating the requirements of the amendments and their impact on the financial statements.

Amendment to Ind AS 109, financial instruments

On March 30, 2019, Ministry of Corporate Affairs ("MCA") issued an amendment to Ind-AS 109 in respect of prepayment features with negative compensation, which amends the existing requirements in Ind-AS 109 regarding termination rights in order to allow measurement at amortized cost (or, depending on the business model, at fair value through other comprehensive income) even in the case of negative compensation payments. This amendment is effective for annual periods beginning on or after April 1, 2019. The Company is evaluating the requirements of the amendments and their impact on the financial statements.

Amendment to Ind AS 23, Borrowing costs

On March 30, 2019, Ministry of Corporate Affairs ("MCA") issued an amendment to Ind-AS 23 "Borrowing Costs" clarifies that if any specific borrowing remains outstanding after the related asset is ready for its intended use or sale, that borrowing becomes part of the funds that an entity borrows generally when calculating the capitalization rate on general borrowings. This amendment is effective for annual periods beginning on or after April 1, 2019. The Company is evaluating the requirements of the amendments and their impact on the financial statements.

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