

# KARNATAKA PUBLIC LANDS CORPORATION LIMITED

2nd, Floor, Bengaluru Urban DC Office Building, Behind Kandaya Bhavan,  
K.G Road, Bengaluru - 560009, Ph : 080 22114233, E-Mail : cmdkplc@gmail.com

CIN : U45100KA2008SGC048745

## Balance Sheet as at 31st March, 2021

Particulars	Note No	Figures as per current year 31.3.2021	Figures as per previous year 31.3.2020
		Rs.	Rs.
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholder's Funds</b>			
(a) Share Capital	3	5,00,000	5,00,000
(b) Reserves and Surplus	4	7,44,20,781	6,57,68,201
<b>(2) Deferred Government Grant</b>			
- on account of Fixed Assets		3,36,75,773	2,98,65,226
<b>(3) Current Liabilities</b>			
(a) Other current liabilities	5	26,15,85,322	38,61,83,956
(b) Short-term provisions	6	58,48,035	48,81,350
<b>Total</b>		<b>37,60,29,911</b>	<b>48,71,98,733</b>
<b>II. Assets</b>			
<b>(1) Non-current assets</b>			
(a) Property plant & Equipments	7		
(i) Tangible assets		36,55,374	27,51,287
(ii) Intangible assets		675	675
(b) Long term loans and advances	8	50,000	50,000
(C) Deferred Tax Assets (net)		10,21,548	10,40,312
<b>(2) Current assets</b>			
(a) Cash and cash equivalents	9	27,08,34,784	24,14,67,295
(b) Short-term loans and advances	10	48,47,422	46,93,561
(c) Other current assets	11	9,56,20,108	23,71,95,603
<b>Total</b>		<b>37,60,29,911</b>	<b>48,71,98,733</b>

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

1--2

As per our report on even date

**FOR R SRIRAM PRASAD & CO.,**

Chartered Accountants.

FRN:011905S

**Sunil Kumar S C**

Partner

Membership No:233598

Place: Bengaluru

Date :09/08/2021



**FOR AND ON BEHALF OF THE BOARD**

*hospally*  
[DR H N GOPALAKRISHNA, IAS]

Managing Director

(DIN : 08184281 )

*Manjunath*  
[J MANJUNATH, IAS]

Director

**KARNATAKA PUBLIC LANDS CORPORATION LIMITED**

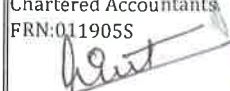
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**Statement of Profit & Loss for the year ended 31st March, 2021**

Particulars	Note No	Figures as per current	Figures as per previous
		year 31.3.2021	year 31.3.2020
		Rs.	Rs.
I. Revenue from operations		-	-
II. Deferred Income	12	11,89,453	13,73,823
III. Other Income	13	3,51,85,384	3,02,92,024
<b>IV. Total Revenue (I +II+III)</b>		<b>3,63,74,837</b>	<b>3,16,65,847</b>
<b>V. Expenses:</b>			
Employeê benefit expense	14	1,48,49,877	1,16,52,341
Financial costs	15	2,926	1,331
Depreciation and amortization expense	16	11,89,453	13,73,823
Other expenses	17	76,53,445	76,68,621
<b>Total Expenses</b>		<b>2,36,95,701</b>	<b>2,06,96,116</b>
VI. Profit before exceptional and extraordinary items and tax (IV-V)		1,26,79,136	1,09,69,731
VII. Exceptional Items Prior Period Items		-	9,841
<b>VIII. Profit before extraordinary items and tax (VI - VII)</b>		<b>1,26,79,136</b>	<b>1,09,59,890</b>
IX. Extraordinary Items		-	-
<b>X. Profit before tax (VIII - IX)</b>		<b>1,26,79,136</b>	<b>1,09,59,890</b>
XI. Tax expense:			
(1) Current tax		40,07,792	48,30,992
(2) Deferred tax		18,764	(25,473)
<b>XII. Profit(Loss) from the period from continuing operations (X-XI)</b>		<b>86,52,580</b>	<b>61,54,371</b>
XIII. Profit/(Loss) from discontinuing operations		-	-
XIV. Tax expense of discounting operations		-	-
XV. Profit/(Loss) from Discontinuing operations (XIII- XIV)		-	-
<b>XVI. Profit/(Loss) for the period (XII + XV)</b>		<b>86,52,580</b>	<b>61,54,371</b>
XVII. Balance available for Appropriations			
XIX. Earning per equity share:			
(1) Basic		1,731	1,231
(2) Diluted		1,731	1,231
No.of Shares considered for computing earnings per share			
(1) Basic		5,000	5,000
(2) Diluted		5,000	5,000

**SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS**

As per our report on even date  
FOR R SRIRAM PRASAD & CO.  
Chartered Accountants  
FRN:0119055

  
Sanhil Kumar S C  
Partner  
Membership No:233598



**FOR AND ON BEHALF OF THE BOARD**

  
[DR H N GOPALAKRISHNA, IAS]  
Managing Director  
(DIN : 08184281 )

  
[J MANJUNATH, IAS]  
Director

Place: Bengaluru  
Date :09/08/2021

**KARNATAKA PUBLIC LANDS CORPORATION LIMITED , BENGALURU.**

2nd, Floor, Bengaluru Urban DC Office Building, Behind Kandauya Bhavan, K.G Road, Bengaluru - 560009

CIN : U45100KA2008SGC048745

**CASH FLOW STATEMENT**

Particulars	Nqte	YEAR ENDED 31ST MARCH,2021		YEAR ENDED 31ST MARCH,2020	
		Rs	Rs	Rs	Rs
<b>Net Profit before taxation</b>			<b>1,26,79,136</b>		<b>1,09,59,890</b>
Add Back: /					
Depreciation on Fixed Assets		11,89,453		13,73,823	
Loss on sale of Fixed Assets		-		-	
Finance Charges		2,926	11,92,379	1,331	13,75,154
Deduct:			1,38,71,515		1,23,35,044
Profit on sale of assets					
Interest Received		1,39,20,547	1,39,20,547	1,42,87,808	1,42,87,808
<b>CASH GENERATED BEFORE WORKING CAPITAL CHANGES</b>			(49,032)		(19,52,764)
Increase/(Decrease) in Current Liabilities		(11,98,21,402)		2,74,28,255	
(Increase)/Decrease in Current Assets		14,14,21,634		(8,66,139)	
			2,16,00,232		2,65,62,116
<b>CASH GENERATED FROM OPERATIONS</b>			2,15,51,200		2,46,09,352
Less: Income tax Paid			40,07,792		48,30,992
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>A</b>		<b>1,75,43,408</b>		<b>1,97,78,360</b>
Purchase of Fixed Assets		(20,93,540)		(5,00,276)	
Interest Received		1,39,20,547	1,18,27,007	1,42,87,808	1,37,87,532
<b>NET CASH FLOW FROM INVESTING ACTIVITIES</b>	<b>B</b>		<b>1,18,27,007</b>		<b>1,37,87,532</b>
Interest Paid			2,926		1,331
<b>NET CASH FLOW FROM FINANCING ACTIVITIES</b>	<b>C</b>		<b>(2,926)</b>		<b>(1,331)</b>
<b>Net(Decrease)/Increase in Cash and Cash Equivalents (A+B+C)</b>			<b>2,93,67,489</b>		<b>3,35,64,561</b>
<b>Cash and Cash Equivalents as at beginning of the year</b>			<b>24,14,67,295</b>		<b>20,79,02,734</b>
<b>Cash and Cash Equivalents as at end of the year</b>			<b>27,08,34,784</b>		<b>24,14,67,295</b>

Note: This cash flow statement is prepared in indirect method, as set out in para 18b of AS-3, Companies(Accounting Standard)rules 2006

As per our report on even date  
**FOR R SRIRAM PRASAD & CO.**  
Chartered Accountants.  
FRN:0119055Sunil Kumar S C  
Partner  
Membership No:233598**FOR AND ON BEHALF OF THE BOARD**
  
[DR H N GOPALAKRISHNA, IAS]  
Managing Director  
(DIN : 08184281 )


  
[J MANUNATH, IAS]  
Director
Place: Bengaluru  
Date :09/08/2021

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### NOTES TO ACCOUNTS - YEAR ENDED 31ST MARCH, 2021

#### NOTE : 1 : Corporate Information:

Karnataka Public Lands Corporation Limited is a public company domiciled in India and incorporated under the provisions of the Companies Act, 2013. The company is presently facilitating to Revenue Department, Government of Karnataka in acquiring and protection of encroachment of government / public lands in the State of Karnataka.

#### NOTE : 2 : Significant accounting policies for notes to accounts

- **Basis of Preparation**

The accompanying financial statements have been prepared on accrual basis under the historical cost convention in accordance with generally Accepted accounting principles (GAAP) in India. The company has prepared these financial statements to comply in all material respects with the accounting standards notified under the Companies (Accounting Standards) Rules, 2006, (as amended) and the relevant provisions of the Companies Act, 2013. **The accounting policies adopted in the preparation of financial statements are consistent with that of previous year except for the changes in accounting policies with respect to disclosure of Government Grants.**

- **Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

- **Tangible assets and Depreciation**



Fixed assets are stated at cost, less accumulated depreciation and impairment losses if any. Cost comprises of purchase price and any attributable cost of bringing the asset to its working condition for its intended use. Depreciation is provided on pro-rata basis on **Written down Value method** over the useful life of the assets as prescribed in Schedule II of Companies Act 2013.

Sl. No.	Class of Asset	Useful Life
1	Office Equipment	5 Years
2	Motor Vehicles	8 Years
3	Computers & data Processing Units (CDPU)	3 Years
4	Server and Networks	6 Years
5	General Furniture & Fittings	10 Years
6	Plant and Machinery	15 Years

- **Impairment of tangible and intangible assets**

The carrying amounts of assets are reviewed at each balance sheet date for any indication of impairment based on internal/external factors. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the asset's net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value at the weighted average cost of capital. After impairment, loss is provided on the revised carrying amount of the asset over its remaining useful life.

- **Revenue Recognition**

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured.

Interest income is recognized on time basis determined by amount outstanding and rate applicable. Accordingly, Interest on Fixed Deposits is recognized on accrual basis.

Interest on refund of any tax, duty or cess is recognized as income of the year in which such interest is received.

All other income and expenditure materially affecting financial are accounted on accrual basis to the extent they are ascertainable, in case of unascertainable income and



expenditure such as claim towards damages, discount, rate difference, rebate etc., are accounted as and when received and paid.

#### **Government Grants**

Government Grants received for Strengthening of KPLC Ltd; for Salary Expense; and for Outsourcing Expense are revenue in nature and are credited to Profit and Loss account to the extent of and in proportion to relevant expenses incurred by the Company.

Government Grants received towards Protection of Government Lands is grouped under Current Liabilities to the extent not disbursed to the DC's and pending receipt of Utilisation Certificate.

The Grants disbursed to DC's is shown under Other Current Assets, pending receipt of Utilisation Certificate.

The Government of Karnataka recently appointed the Managing Director of the Company as the "Competent Authority" under the Karnataka Protection of Interest of the Depositors of Financial Establishments Act (KPIDFE Act) with respect to few Financial Establishments to carry out the functionalities under the said Act.

Government Grants received towards carrying out the functions entrusted to the Competent Authority under the KPIDFE Act viz; Managing Director of the Company is revenue in nature and is credited to Profit and Loss account to the extent of and in proportion to expenses incurred under the direction of Competent Authority.

Government Grant with respect to Fixed Assets is treated as deferred income which is recognised in the profit and loss statement on a systematic and rational basis over the useful life of the asset in the proportions in which depreciation on fixed assets is charged. The deferred income is disclosed in the balance sheet pending its apportionment to profit and loss account under the head **Deferred Government Grant**.

*In the earlier years, the Company disclosed the government grants received with respect to Protection of Government Lands under Other Current Liabilities (Note No. 5) and amounts disbursed to the District Commissioners under Other Current Assets (Note No.11). This has resulted over statement of Assets as well as over statement of liabilities. The said accounting treatment is incorrect as the amount disbursed to District Commissioners is neither recoverable from them nor is payable to the Government. This has led to qualification by the Statutory Auditor in the Past as well.*



Accordingly, to rectify this error under the current reporting period, the disbursal of government grant to the extent disbursed to the District Commissioners and for which Utilisation certificate is received, (as reflecting in Note No.11) is reduced from government grants reflecting in Other Current Liabilities (Note No. 5).

#### Details of Grants received from Government of Karnataka during the year

Head of Account	Purpose	Amount
2053-00-800-0-11-034	Outsourcing Expense	1,00,000
2053-00-800-0-11-101	Salaries	79,63,750
	Strengthening of KPLCL	-
2053-00-800-0-11-102	Asset Creation	50,00,000
4059-80-201-0-01-132	Protection of Govt Lands	3,00,00,000
	KPIDFE Act	1,00,00,000
<b>Total</b>		<b>5,30,63,750</b>

#### Appropriation/Disbursal of Grants during the year

Head of Account	Purpose	Amount
2053-00-800-0-11-034	Outsourcing Expense	1,00,000
2053-00-800-0-11-101	Salaries	79,63,750
	Administrative Expenses	1,12,53,918
2053-00-800-0-11-102	Asset Creation	11,89,453
4059-80-201-0-01-132	Protection of Govt Lands	40,00,000
	KPIDFE Act	19,47,169
<b>Total</b>		<b>2,64,54,290</b>

- **Income taxes**

Tax expenses comprise current and deferred tax. Current tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income Tax Act, 1961. Deferred taxes reflects the impact of current year timing differences between taxable income and accounting income for the year and reversal of timing differences of earlier years.



Deferred tax is measured based on the tax rates and the tax laws enacted or substantively enacted at the balance sheet date. Deferred tax assets are recognized only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable profits.

Particulars	2020-21	2019-20
Deferred Tax Liabilities/(Asset) on account of timing differences in		
- Depreciation on Fixed Assets	18,764	(25,473)
- Disallowance of TDS	-	-
<b>Net Deferred tax</b>	<b>18,764</b>	<b>(25,473)</b>

- **Earnings per share**

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

- **Provisions**

A provision is recognized when the Company has a present obligation as a result of past event i.e., 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 not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

- **Contingent liabilities and assets**





A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably.

Contingent liabilities are not recognized but are disclosed in the notes to the financial statement.

(i) There are certain cases at High Court of Karnataka in which the Company has been made a party. No liability is expected on this account.

(ii) Estimated amount of contracts remaining to be executed against Capital and not provided for is Rs. Nil (Previous Year Rs. Nil/- )

(ii) Liability on account of late payment of Income Tax, TDS and Late filing of Income Tax Returns and TDS Returns is not determined

Contingent asset is neither recognized nor disclosed

- **Leases**

Lease of assets where all the risk and rewards of ownership are effectively retained by the lesser are classified as operating leases. Lease payments under operating leases are recognized as expense on accrual basis in accordance with the respective lease agreements. Currently, Company has not entered into any lease contracts.

- **Employee Benefits**

Provisions for State Insurance, retirement schemes like National Pension Scheme, Provident Fund, Gratuity are made on accrual basis in accordance with the respective statutory laws and schemes.

- **Prior Period Items**

Income/expenditure arising on account of errors of omission or commission of earlier years are considered as prior period items.



**Break up of Prior period expenses:**

Particulars	2020-21	2019-20
Otis Elevator Company India Ltd - Tds Refundable	-	6,770
TDS Receivables	-	3,071
<b>Total</b>	-	<b>9,841</b>

- Company has incurred Revenue expenses of Rs. 1,72,626/- towards Revenue Minister office and Chairman office expenses for which Government had instructed the company to incur the expenses.
- Remuneration to Managing Director

Particulars	2020-21	2019-20
Salary	7,45,321	22,61,001
Perquisites	1,00,518	3,76,776

- Based on the information available with the company, no creditors have been identified as Micro, Small or Medium enterprise within the meaning of The Micro, Small and Medium Enterprises Development Act, 2006. Necessary disclosures required under the said Act can only be considered once relevant information to identify the suppliers who are covered under the said Act are received from such parties/suppliers.
- There are no amounts to be remitted to Investors' Education and Protection Fund.
- There are no capital commitments as on the date of the balance sheet.
- **Previous year figures**

Previous year figures have been regrouped, rearranged and/or reclassified, wherever considered necessary to make them comparable with those of the current year.



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Particulars	31.03.2021
<b>3 SHARE CAPITAL</b>	
AUTHORISED SHARE CAPITAL	10,00,00,000
10,00,000 Equity Shares of Rs.100/- each	
Issued, Subscribed and Fully paid up:	
5,000 Equity Share of Re.100/- each	5,00,000
[Pr.Year 5,000/- equity shares of Re.100/- each	
	<b>5,00,000</b>
<b>Reconciliation of Nos. of Shares</b>	
Equity Shares of Rs 100/- each fully paid up	
Number of Equity Shares at the beginning	5,000
Add: Number of Shares Issued	-
Number of Equity Shares at the end	<b>5,000</b>

**Below are the name of the shareholders holding more than 5% of Shares**

Particulars	31.03.2021	
Name	Class of Share	No. of Share Holding
His Excellency Governor of Karnataka	Equity	4,990
Principal Secretary, Revenue Department, Govt of Karnataka	Equity	1
Managing Director, KPLCL	Equity	1
Regional Commissioner, Bangalore Division	Equity	1
Deputy Commissioner, Bangalore Urban	Equity	1
Deputy Commissioner, Bangalore Rural	Equity	1
Commissioner of Survey Settlement	Equity	1
Commissioner, Hindu Religious & Charitable Endowment Department	Equity	1
Chief Executive Officer, Lake Development Authority	Equity	1
Chief Executive Officer, Karnataka Wakf Board	Equity	1
Additional Secretary to Government Finance Department, Govt. of Karnataka	Equity	1

The Company has only one class of Ordinary Shares having a par value of Re.100/- per share.  
Each share holder of equity shares is entitled to one vote per share.

Particulars	31.03.2021	31.03.2020
<b>4 RESERVE &amp; SURPLUS</b>		
1. Surplus ( Profit/Loss )	6,57,68,201	5,96,13,830
Add: Additions During The Year	86,52,580	61,54,371
<b>TOTAL</b>	<b>7,44,20,781</b>	<b>6,57,68,201</b>

Particulars	31.03.2021	31.03.2020
<b>5 Other Current Liabilities</b>		
Duties & Taxes	60,81,768	96,51,699
Other Payables	4,16,082	13,03,552
Grants from Govt. of Karnataka	25,50,87,472	37,52,28,705
<b>TOTAL</b>	<b>26,15,85,322</b>	<b>38,61,83,956</b>



Particulars	31.03.2021	31.03.2020
<b>6 Short Term Provisions</b>		
For Income Tax	38,50,000	40,40,000
Outstanding expenses	19,98,035	8,41,350
<b>TOTAL</b>	<b>58,48,035</b>	<b>48,81,350</b>

Particulars	31.03.2021	31.03.2020
<b>8 Long Term Loans &amp; Advances</b>		
Deposits	50,000	50,000
<b>TOTAL</b>	<b>50,000</b>	<b>50,000</b>

Particulars	31.03.2021	31.03.2020
<b>9 Cash and cash equivalents</b>		
<b>Cash-in-Hand</b>		
Cash Balance	935	6,143
<b>Sub Total</b>	<b>935</b>	<b>6,143</b>
<b>Bank Balance</b>		
Savings Bank Accounts	4,18,33,849	4,37,73,505
Fixed Deposits	22,90,00,000	19,76,87,647
<b>Sub Total</b>	<b>27,08,33,849</b>	<b>24,14,61,152</b>
<b>TOTAL</b>	<b>27,08,34,784</b>	<b>24,14,67,295</b>

Particulars	31.03.2021	31.03.2020
<b>10 Short-term loans and advances</b>		
TDS Receivable	29,27,280	46,63,320
Prepaid Insurance	47,794	30,241
Other Advances	18,72,348	-
<b>TOTAL</b>	<b>48,47,422</b>	<b>46,93,561</b>

Particulars	31.03.2021	31.03.2020
<b>11 Other Current Assets</b>		
Grants to District Commissioner	8,56,59,854	22,86,00,000
Advance Income Tax	20,00,000	-
Interest accrued on Fixed Deposits	79,31,146	85,66,495
TDS Refundable	29,108	29,108
<b>TOTAL</b>	<b>9,56,20,108</b>	<b>23,71,95,603</b>

Particulars	31.03.2021	31.03.2020
<b>12 Deffered Income</b>		
Grant Appropriation (Towards depreciation of Fixed Assets)	11,89,453	13,73,823
<b>TOTAL</b>	<b>11,89,453</b>	<b>13,73,823</b>



Particulars		31.03.2021	31.03.2020
13	<b>Other Income</b>		
	Grant Utilised towards		
	- Administrative & salary expenses	1,93,17,668	1,60,03,601
	- carrying out functions under KPIDFE Act,2004	19,47,169	-
	Interest on Fixed Deposits	1,30,56,937	1,36,90,071
	Credit Balance Written back	-	555
	Interest On Saving Bank Account	8,63,610	5,97,737
	Income From RTI	-	60
	<b>TOTAL</b>	<b>3,51,85,384</b>	<b>3,02,92,024</b>

Particulars		31.03.2021	31.03.2020
14	<b>Employee benefit expense</b>		
	Salaries & Wages	1,31,26,113	88,33,497
	Director's Remuneration	7,45,321	22,61,001
	Contributions to provident and other funds	8,93,933	4,69,832
	Staff Welfare	84,510	88,011
	<b>TOTAL</b>	<b>1,48,49,877</b>	<b>1,16,52,341</b>

Particulars		31.03.2021	31.03.2020
15	<b>Financial Costs</b>		
	Bank Charges	2,926	1,331
	<b>TOTAL</b>	<b>2,926</b>	<b>1,331</b>

Particulars		31.03.2021	31.03.2020
16	<b>Depreciation and amortization expense</b>		
	On Tangible Assets	11,89,453	13,73,823
	On Intangible assets [Refer Note-7]	-	-
	<b>TOTAL</b>	<b>11,89,453</b>	<b>13,73,823</b>

Particulars		31.03.2021	31.03.2020
17	<b>Other Expenses</b>		
	Statutory Audit Fees	76,700	76,700
	Legal and Professional Charges	3,71,576	3,19,250
	Repairs & Maintenance	12,57,561	15,07,571
	Travelling & Conveyance	7,14,182	11,72,259
	Miscellaneous Expenses	20,44,846	12,64,863
	KPID Expense	19,47,169	-
	Interest on Income Tax	12,41,411	33,27,978
	<b>TOTAL</b>	<b>76,53,445</b>	<b>76,68,621</b>



FOR AND ON BEHALF OF THE BOARD

  
 [DR H N GOPALAKRISHNA, IAS]  
 Managing Director  
 (DIN : 08184281 )

  
 [J MANJUNATH, IAS]  
 Director