

Financial Statements



2004-05: Member State Contributions	(2004) amount: 100
European Working Group	(2004) amount: 100
Member State Contributions	(2004) amount: 100
Non-attached Member States	(2004) amount: 100
Other: Non-attached Member States	(2004) amount: 100

Auditors' Report to the Members

We have audited the accounts of the European Commission (the "Company") for the year 2004 and the related information provided in the accompanying reports, and have obtained independent assurance in accordance with the applicable standards. In this context, we are responsible for the financial statements and the related supplementary information, and not for the working capital, nor necessary for the preparation of the

financial statements of the company's management, and not for the preparation of the financial statements, and not for the compliance of the Company's management with the requirements of the applicable standards, nor for the responsibility of the management in these matters and in other matters.

We conducted our audit in accordance with the auditing standards applicable in France. These standards require the auditors to perform the audit in order to obtain reasonable assurance about whether the financial statements are free from material misstatements. In addition, we are required to identify and communicate to the members and the general public, in writing, the results of our audit, including any material weaknesses identified, including the possibility of fraud, and any other matters that we have identified that we considered to be significant to the members and the general public.

1. The financial statements are true and fair, including the company's compliance with the applicable standards, 100.
2. The company's financial statements are true and fair, including the company's compliance with the applicable standards, 100.
3. The company's financial statements are true and fair, including the company's compliance with the applicable standards, 100.
4. The company's financial statements are true and fair, including the company's compliance with the applicable standards, 100.
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14. **Effectiveness of a policy of flexible working** // *Journal of Business Ethics*, 2011, 100(1), 117–130. doi:10.1007/s10551-010-0610-1
15. **Effectiveness of a policy of flexible working** // *Journal of Business Ethics*, 2011, 100(1), 117–130. doi:10.1007/s10551-010-0610-1
16. **Effectiveness of a policy of flexible working** // *Journal of Business Ethics*, 2011, 100(1), 117–130. doi:10.1007/s10551-010-0610-1
17. **Effectiveness of a policy of flexible working** // *Journal of Business Ethics*, 2011, 100(1), 117–130. doi:10.1007/s10551-010-0610-1
18. **Effectiveness of a policy of flexible working** // *Journal of Business Ethics*, 2011, 100(1), 117–130. doi:10.1007/s10551-010-0610-1
19. **Effectiveness of a policy of flexible working** // *Journal of Business Ethics*, 2011, 100(1), 117–130. doi:10.1007/s10551-010-0610-1
20. **Effectiveness of a policy of flexible working** // *Journal of Business Ethics*, 2011, 100(1), 117–130. doi:10.1007/s10551-010-0610-1



	2017	2016	2015
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Umsatz

Umsatz			
Umsatz aus dem Verkauf	100	100	100
Umsatz aus dem Leasing	100	100	100
Umsatz aus dem Service	100	100	100
Umsatz aus dem Support	100	100	100
Umsatz aus dem Marketing	100	100	100

Umsatz aus dem Verkauf

Umsatz aus dem Verkauf	100	100	100
Umsatz aus dem Leasing	100	100	100
Umsatz aus dem Service	100	100	100
Umsatz aus dem Support	100	100	100
Umsatz aus dem Marketing	100	100	100

100

100



Statement of Changes in Equity for the year ended March 31, 2018

	2018						2017					
	Share Capital	Reserves (including Retained Earnings)	Accumulated Other Comprehensive Income	Total Equity	Share Capital	Reserves (including Retained Earnings)	Accumulated Other Comprehensive Income	Total Equity	Share Capital	Reserves (including Retained Earnings)	Accumulated Other Comprehensive Income	Total Equity
Balance at start	1,000,000	1,000,000	1,000,000	3,000,000	1,000,000	1,000,000	1,000,000	3,000,000	1,000,000	1,000,000	1,000,000	3,000,000
Shareholder contributions	1,000,000			1,000,000	1,000,000			1,000,000	1,000,000			1,000,000
Share repurchases	(1,000,000)			(1,000,000)	(1,000,000)			(1,000,000)	(1,000,000)			(1,000,000)
Dividends		(1,000,000)		(1,000,000)		(1,000,000)		(1,000,000)		(1,000,000)		(1,000,000)
Net income		1,000,000		1,000,000		1,000,000		1,000,000		1,000,000		1,000,000
Other comprehensive income			1,000,000	1,000,000			1,000,000	1,000,000			1,000,000	1,000,000
Balance at end	1,000,000	1,000,000	1,000,000	3,000,000	1,000,000	1,000,000	1,000,000	3,000,000	1,000,000	1,000,000	1,000,000	3,000,000

1,000,000
1,000,000

1,000,000
1,000,000

Notes to and forming part of Financial Statements

for the year ended June 30, 2020

The issued management has the primary control against its compliance to comply with the law of its country for the financial year ended June 30, 2020. The management has issued a statement of its responsibility for the law of its country, comprising the management responsibility statement.

The primary control function is set in the primary control system which is the control of all the company and its related entities and the management has issued a statement of its responsibility for the law of its country, comprising the management responsibility statement.

The primary control system is designed to ensure compliance with the law of its country, comprising the management responsibility statement.

10. Management responsibility statement

The management has issued a statement of its responsibility for the law of its country, comprising the management responsibility statement. The management has issued a statement of its responsibility for the law of its country, comprising the management responsibility statement.

11. Financial statements

The financial statements are prepared in accordance with the law of its country, comprising the management responsibility statement. The management has issued a statement of its responsibility for the law of its country, comprising the management responsibility statement.

12. Other information

The company has issued a statement of its responsibility for the law of its country, comprising the management responsibility statement. The management has issued a statement of its responsibility for the law of its country, comprising the management responsibility statement.

13. General

The company has issued a statement of its responsibility for the law of its country, comprising the management responsibility statement.

Company name	Company name
Company name	Company name
Company name	Company name

The company has issued a statement of its responsibility for the law of its country, comprising the management responsibility statement.

The company has issued a statement of its responsibility for the law of its country, comprising the management responsibility statement.

14. Appendix

14.1. Management responsibility

The management has issued a statement of its responsibility for the law of its country, comprising the management responsibility statement. The management has issued a statement of its responsibility for the law of its country, comprising the management responsibility statement.

Notes to and forming part of Financial Statements for the year ended June 30, 2017

16.1 Intangible assets

Costs - identifiable intangible

The company acquires intangible assets including patents, trade names, customer lists, know-how, trademarks, and other identifiable intangible assets through purchase, internal development, or other means. The costs of identifiable intangible assets are recognized when they are acquired or internally developed.

Costs - identifiable rights

The company acquires intangible assets that do not meet the criteria for identifiable intangible assets, such as patents, trademarks, and other rights, when they are acquired or internally developed. The costs of these intangible assets are recognized when they are acquired or internally developed. The costs of these intangible assets are recognized when they are acquired or internally developed.

The amortization of intangible assets is based on the estimated useful life of the intangible asset. The amortization of intangible assets is based on the estimated useful life of the intangible asset.

Goodwill is recorded as the excess of the purchase price over the fair value of identifiable intangible assets. Goodwill is recorded as the excess of the purchase price over the fair value of identifiable intangible assets.

Goodwill is recorded as the excess of the purchase price over the fair value of identifiable intangible assets.

16.2 Goodwill

16.2.1 Impairment

Goodwill is tested for impairment at least annually, or more frequently if events or changes in circumstances indicate that there may be an impairment.

16.2.2 Identification of impairment

The company tests for impairment of goodwill by comparing the carrying amount of the goodwill to the fair value of the cash-generating unit to which the goodwill is assigned.

16.2.3 Measurement of impairment

The fair value of the cash-generating unit is determined by discounting the expected future cash flows of the cash-generating unit. The fair value of the cash-generating unit is determined by discounting the expected future cash flows of the cash-generating unit.

16.2.4 Addition of intangible assets

Goodwill is recorded as the excess of the purchase price over the fair value of identifiable intangible assets. Goodwill is recorded as the excess of the purchase price over the fair value of identifiable intangible assets.

16.2.5 Measurement of impairment

The fair value of the cash-generating unit is determined by discounting the expected future cash flows of the cash-generating unit. The fair value of the cash-generating unit is determined by discounting the expected future cash flows of the cash-generating unit.

Notes to and forming part of Financial Statements

for the year ended June 30, 2010

01. Description

These notes are to be read in conjunction with the financial statements and together with the accompanying financial statements constitute the financial statements of the Company. These notes are prepared in accordance with the requirements of the Companies Act, 1956 and the Companies (Accounts) Regulations, 1989.

02. Accounting

These notes are prepared in accordance with the provisions of the Companies Act, 1956 and the Companies (Accounts) Regulations, 1989 and are prepared in accordance with the requirements of the Companies Act, 1956 and the Companies (Accounts) Regulations, 1989.

03. Significant accounting policies and financial instruments

Significant accounting policies and financial instruments are as follows:

01. Intangible assets

Intangible assets are recognised only if identifiable and if they are separable from the related tangible assets and their value is measurable reliably.

02. Goodwill

Goodwill is the intangible asset which is not identifiable and is not separable from the related tangible assets and their value is not measurable reliably.

03. Cash equivalents

Cash equivalents are defined as financial assets which are held by the company and are convertible into cash within three months of the reporting date and are subject to an insignificant risk of changes in value.

04. Investments

Investments are classified as current investments if they are held for sale in the ordinary course of business and are not intended to be held for a long period. Investments are classified as long-term investments if they are held for a long period and are not intended to be held for sale in the ordinary course of business. Investments are classified as current investments if they are held for sale in the ordinary course of business and are not intended to be held for a long period. Investments are classified as long-term investments if they are held for a long period and are not intended to be held for sale in the ordinary course of business.

05. Accounting estimates

Accounting estimates are defined as estimates of the value of assets or liabilities which are not readily ascertainable. Accounting estimates are defined as estimates of the value of assets or liabilities which are not readily ascertainable. Accounting estimates are defined as estimates of the value of assets or liabilities which are not readily ascertainable.

Notes to and forming part of Financial Statements for the year ended June 30, 2017

100 Qualifiers

Qualifiers are terms, including a cross reference to another qualification, placed next to a qualification to emphasize a particular aspect of the qualification.

101 Subordinate qualifiers

101.1 Unavailable

This is a subordinate qualifier which is used to indicate that information has been omitted or not included for one or more of the following reasons: (1) the information is not available to management; (2) the information is not available to management; (3) the information is not available to management; (4) the information is not available to management.

101.2 Incomplete

This is a subordinate qualifier which is used to indicate that information is incomplete.

102 Alternative qualifiers

Alternative qualifiers are terms that are used to indicate that information is not available, is incomplete, or is unavailable. Alternative qualifiers are used to indicate that information is not available, is incomplete, or is unavailable. Alternative qualifiers are used to indicate that information is not available, is incomplete, or is unavailable.

103 Subordinate qualifiers

103.1 Unavailable

This is a subordinate qualifier which is used to indicate that information is not available for one or more of the following reasons: (1) the information is not available to management; (2) the information is not available to management; (3) the information is not available to management; (4) the information is not available to management.

103.2 Incomplete

This is a subordinate qualifier which is used to indicate that information is incomplete.

104 Notes

Notes are disclosures of information that are not included in the financial statements. Notes are used to provide additional information about the financial statements. Notes are used to provide additional information about the financial statements.

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105 Alternative

Alternative qualifiers are terms that are used to indicate that information is not available, is incomplete, or is unavailable. Alternative qualifiers are used to indicate that information is not available, is incomplete, or is unavailable. Alternative qualifiers are used to indicate that information is not available, is incomplete, or is unavailable.

Notes to and forming part of Financial Statements

for the year ended June 30, 2010

100 Investments

Investment gains or losses are determined by a constant dollar basis. When interest accretion, foreign exchange, and a credit adjustment are paid, these adjustments together with other adjustments attributable to the investment are applied to the gain or loss. The net gain or loss is reported in the consolidated statement of operations. The net gain or loss is reported in the consolidated statement of operations. The net gain or loss is reported in the consolidated statement of operations. The net gain or loss is reported in the consolidated statement of operations.

101 Assets

Assets are reported at their fair value. The fair value of an asset is the amount for which it could be sold in an orderly liquidation. The fair value of an asset is the amount for which it could be sold in an orderly liquidation.

Assets are reported at their fair value. The fair value of an asset is the amount for which it could be sold in an orderly liquidation. The fair value of an asset is the amount for which it could be sold in an orderly liquidation. The fair value of an asset is the amount for which it could be sold in an orderly liquidation. The fair value of an asset is the amount for which it could be sold in an orderly liquidation.

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102 Liabilities

Liabilities are reported at their fair value. The fair value of a liability is the amount for which it could be sold in an orderly liquidation. The fair value of a liability is the amount for which it could be sold in an orderly liquidation. The fair value of a liability is the amount for which it could be sold in an orderly liquidation.

Liabilities are reported at their fair value. The fair value of a liability is the amount for which it could be sold in an orderly liquidation. The fair value of a liability is the amount for which it could be sold in an orderly liquidation. The fair value of a liability is the amount for which it could be sold in an orderly liquidation. The fair value of a liability is the amount for which it could be sold in an orderly liquidation.

103 Other

Other items are reported at their fair value. The fair value of an item is the amount for which it could be sold in an orderly liquidation. The fair value of an item is the amount for which it could be sold in an orderly liquidation. The fair value of an item is the amount for which it could be sold in an orderly liquidation.

104 Appendix

104.1 Introduction

The following information is provided to assist you in understanding the financial statements of the Company. The information is provided to assist you in understanding the financial statements of the Company. The information is provided to assist you in understanding the financial statements of the Company. The information is provided to assist you in understanding the financial statements of the Company.

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Notes to and forming part of Financial Statements for the year ended June 30, 2017

1.00. Introduction

The accompanying financial reporting includes notes that are essential to understanding the financial statements. These supplementary disclosures and disclosures are essential to understanding the financial statements and are necessary to understand the financial statements and are necessary to understand the financial statements and are necessary to understand the financial statements.

The financial statements are prepared in accordance with generally accepted accounting principles and are prepared in accordance with generally accepted accounting principles and are prepared in accordance with generally accepted accounting principles and are prepared in accordance with generally accepted accounting principles.

2. Financial statements are prepared in accordance with generally accepted accounting principles

The financial statements are prepared in accordance with generally accepted accounting principles and are prepared in accordance with generally accepted accounting principles and are prepared in accordance with generally accepted accounting principles.

2.1. Financial statements are prepared in accordance with generally accepted accounting principles

The financial statements are prepared in accordance with generally accepted accounting principles and are prepared in accordance with generally accepted accounting principles and are prepared in accordance with generally accepted accounting principles.

2.2. Financial statements are prepared in accordance with generally accepted accounting principles

The financial statements are prepared in accordance with generally accepted accounting principles and are prepared in accordance with generally accepted accounting principles and are prepared in accordance with generally accepted accounting principles.

Financial statements are prepared in accordance with generally accepted accounting principles

The financial statements are prepared in accordance with generally accepted accounting principles and are prepared in accordance with generally accepted accounting principles and are prepared in accordance with generally accepted accounting principles.

2.3. Financial statements are prepared in accordance with generally accepted accounting principles

2.3.1. Financial statements are prepared in accordance with generally accepted accounting principles

2.3.2. Financial statements are prepared in accordance with generally accepted accounting principles

2.3.3. Financial statements are prepared in accordance with generally accepted accounting principles

2.3.4. Financial statements are prepared in accordance with generally accepted accounting principles

2.3.5. Financial statements are prepared in accordance with generally accepted accounting principles

2.3.6. Financial statements are prepared in accordance with generally accepted accounting principles

2.3.7. Financial statements are prepared in accordance with generally accepted accounting principles

2.3.8. Financial statements are prepared in accordance with generally accepted accounting principles

2.3.9. Financial statements are prepared in accordance with generally accepted accounting principles

Notes to and forming part of Financial Statements

For the year ended June 30, 2010

Notes forming part of the consolidated financial statements for the year ended June 30, 2010

Notes forming part of the consolidated financial statements for the year ended June 30, 2009 and 2008

Amounts are in
millions of \$

2010 - Consolidated Balance Sheet

2009/2008

2010 - Consolidated Income Statement - Operating

2009/2008

2010 - Consolidated Income Statement - Non-Operating

2009/2008

2010 - Consolidated Income Statement - Other

2009/2008

2010 - Consolidated Cash Flow Statement

2009/2008

	2010	2009	2008
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2. ACCUMULATED DEBIT BALANCE

Consolidated Balance Sheet

Consolidated Income Statement - Operating

0.0

2010	0.0
2009	0.0
2008	0.0

2010	0.0
2009	0.0
2008	0.0

Consolidated Income Statement - Non-Operating

0.0

Consolidated Cash Flow Statement

0.0

Consolidated Balance Sheet

Consolidated Income Statement - Operating

2010	0.0
2009	0.0
2008	0.0

2010	0.0
2009	0.0
2008	0.0

(1) This liability represents all utility bills that remain due to the utility company that are not being paid by the customer through automatic payments, including utility bills reported to the Bureau.

(2) This liability arises as a result of utility bills that are due to the utility company but are not being paid by the customer.

(3) This liability represents utility bills that are being paid by the utility company but are not being paid by the customer. This liability arises as a result of utility bills that are being paid by the utility company but are not being paid by the customer. This liability arises as a result of utility bills that are being paid by the utility company but are not being paid by the customer.

	2010	2009	2008
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3. DEBT INSTRUMENTS AND OTHER FINANCIAL INSTRUMENTS

Consolidated Balance Sheet

Consolidated Income Statement - Operating

2010/2009

2009/2008

Consolidated Cash Flow Statement

2010/2009

2009/2008

(1) Amounts shown are the total amount of debt instruments outstanding as of the reporting period.

Notes to and forming part of Financial Statements for the year ended June 30, 2022

	2022	2021	2020
	Rs.	Rs.	Rs.
1. Income			
Income from operations		1,00,00,000	1,00,00,000
Income from other sources	50	1,00,00,000	1,00,00,000
		1,00,00,000	1,00,00,000

10. Management's assessment of the impact of the COVID-19 pandemic on the Company's financial performance for the year ended June 30, 2022 is as follows:

	2022	2021	2020
11. Income Statement (continued) - Management's assessment			
Income from operations	1,00,00,000	1,00,00,000	-
Income from other sources	50	1,00,00,000	-
Income from operations (continued) - Management's assessment	1,00,00,000	1,00,00,000	-
Income from other sources (continued) - Management's assessment	50	1,00,00,000	-

12. The Company's management has assessed the impact of the COVID-19 pandemic on the Company's financial performance for the year ended June 30, 2022 as follows:

12.1

12.1.1. The Company's management has assessed the impact of the COVID-19 pandemic on the Company's financial performance for the year ended June 30, 2022 as follows:

12.1.2

12.1.2.1. The Company's management has assessed the impact of the COVID-19 pandemic on the Company's financial performance for the year ended June 30, 2022 as follows:

12.1.2.2

12.1.2.2.1. The Company's management has assessed the impact of the COVID-19 pandemic on the Company's financial performance for the year ended June 30, 2022 as follows:

12.1.2.2.2. The Company's management has assessed the impact of the COVID-19 pandemic on the Company's financial performance for the year ended June 30, 2022 as follows:

	2022		2021		2020
	Rs.	Rs.	Rs.	Rs.	
Income from operations	1,00,00,000	-	1,00,00,000	1,00,00,000	1,00,00,000
Income from other sources	50	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000
Income from operations (continued)	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000
Income from other sources (continued)	50	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000
	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000

Notes to and forming part of Financial Statements for the year ended June 30, 2017

1.8.1.1 (a)

The company reported a 2017 loss of \$1.2 million, which was primarily due to a decrease in sales volume, higher operating expenses, and depreciation expense.

1.8.1.1 (b)

The company reported a 2017 loss of \$1.2 million, which was primarily due to a decrease in sales volume, higher operating expenses, and depreciation expense.

Notes:

A note is given to each of the items. The first item is the company's operating loss, which is the loss before income taxes. The note then lists the company's operating loss, which is the company's loss, a number, which is the loss before income taxes, and the company's operating loss, which is the company's operating loss, a number, which is the loss before income taxes, and the company's operating loss, which is the company's operating loss, a number, which is the loss before income taxes.

Notes:

The company reported a 2017 loss of \$1.2 million, which was primarily due to a decrease in sales volume, higher operating expenses, and depreciation expense.

- 1.8.1.2 The company reported a 2017 loss of \$1.2 million, which was primarily due to a decrease in sales volume, higher operating expenses, and depreciation expense. The company's operating loss is \$1.2 million, which is the company's operating loss, a number, which is the loss before income taxes, and the company's operating loss, which is the company's operating loss, a number, which is the loss before income taxes.

1.8.1.2 (a)

The company reported a 2017 loss of \$1.2 million, which was primarily due to a decrease in sales volume, higher operating expenses, and depreciation expense.

1.8.1.2 (b)

The company reported a 2017 loss of \$1.2 million, which was primarily due to a decrease in sales volume, higher operating expenses, and depreciation expense.

1.8.1.2 (c)

The company reported a 2017 loss of \$1.2 million, which was primarily due to a decrease in sales volume, higher operating expenses, and depreciation expense.

Notes:

A note is given to each of the items. The first item is the company's operating loss, which is the loss before income taxes. The note then lists the company's operating loss, which is the company's loss, a number, which is the loss before income taxes, and the company's operating loss, which is the company's operating loss, a number, which is the loss before income taxes.

Notes:

The company reported a 2017 loss of \$1.2 million, which was primarily due to a decrease in sales volume, higher operating expenses, and depreciation expense.

- 1.8.1.3 The company reported a 2017 loss of \$1.2 million, which was primarily due to a decrease in sales volume, higher operating expenses, and depreciation expense. The company's operating loss is \$1.2 million, which is the company's operating loss, a number, which is the loss before income taxes, and the company's operating loss, which is the company's operating loss, a number, which is the loss before income taxes.

1.8.1.3 (a)

The company reported a 2017 loss of \$1.2 million, which was primarily due to a decrease in sales volume, higher operating expenses, and depreciation expense.

1.8.1.3 (b)

The company reported a 2017 loss of \$1.2 million, which was primarily due to a decrease in sales volume, higher operating expenses, and depreciation expense.

Notes to and forming part of Financial Statements

For the year ended June 30, 2020

Notes to the FS

Financial statements are a condensed set of financial statements prepared in accordance with GAAP.

Notes

For consolidated financial statements, the financial statements represent the consolidated financial statements of the consolidated corporation. The financial statements include the consolidated financial statements of the consolidated corporation and the consolidated financial statements of the consolidated corporation. For more information, refer to the consolidated financial statements of the consolidated corporation.

Notes

Financial statements are prepared in accordance with GAAP.

For more information, refer to the consolidated financial statements of the consolidated corporation.

	2020	2019
	\$	\$

Notes to the FS

Financial statements are prepared in accordance with GAAP.

\$	\$
\$	\$
\$	\$
\$	\$
\$	\$

For more information, refer to the consolidated financial statements of the consolidated corporation.

Notes to the FS

Financial statements are prepared in accordance with GAAP.

Financial statements are prepared in accordance with GAAP.

\$	\$	\$
\$	\$	\$
\$	\$	\$
\$	\$	\$
\$	\$	\$
\$	\$	\$
\$	\$	\$

For more information, refer to the consolidated financial statements of the consolidated corporation.

For more information, refer to the consolidated financial statements of the consolidated corporation.

Notes to and forming part of Financial Statements

For the year ended June 30, 2020

(a) The amounts shown are in the job or departmental ledger as follows:

(b) The amounts shown are in the job ledger as follows: (c) The amounts shown are in the job ledger as follows: (d) The amounts shown are in the job ledger as follows:

	2020	2019	2018
		(\$)	(\$)
Assets			
Current assets			
Accounts receivable	101	1,770,000	1,770,000
Inventory	101	100,000	100,000
Prepaid expenses and other receivables	101	200,000	200,000
		<u>1,970,000</u>	<u>2,070,000</u>
Non-current assets			
Property, plant and equipment at cost less accumulated depreciation			
Land			
Buildings	101	1,000,000	1,000,000
Equipment	101	500,000	500,000
Construction equipment	101	1,000,000	1,000,000
Investments	101	1,000,000	1,000,000
Goodwill	101	1,000,000	1,000,000
		<u>4,500,000</u>	<u>4,500,000</u>
Intangible assets			
Patent rights		100,000	100,000
		<u>100,000</u>	<u>100,000</u>
		<u>4,600,000</u>	<u>4,600,000</u>
Liabilities			
Accounts payable and accrued liabilities			
Accounts payable	101	1,000,000	1,000,000
Accrued liabilities	101	500,000	500,000
		<u>1,500,000</u>	<u>1,500,000</u>
Long-term debt			
Notes payable	101	1,000,000	1,000,000
		<u>1,000,000</u>	<u>1,000,000</u>
		<u>2,500,000</u>	<u>2,500,000</u>
Equity			
Shareholders' equity			
Common stock	101	1,000,000	1,000,000
Retained earnings	101	1,000,000	1,000,000
		<u>2,000,000</u>	<u>2,000,000</u>
		<u>4,600,000</u>	<u>4,600,000</u>

Notes to and forming part of Financial Statements for the year ended June 30, 2022

	2022	2021
100. Other Financial Instruments (BOP)		
Banking deposits (net)	10,00,000	10,00,000
Deposits with other banks (net)	10,00,000	10,00,000
Borrowings (net)	10,00,000	10,00,000
Miscellaneous (net)	10,00,000	10,00,000
101. Other Instruments (BOP)		
Banking deposits (net)	10,00,000	10,00,000
Deposits with other banks (net)	10,00,000	10,00,000
Borrowings (net)	10,00,000	10,00,000
Miscellaneous (net)	10,00,000	10,00,000

10. Other Financial Instruments

Financial instruments are classified as either being administered by you or being administered on your behalf (as a principal) or administered on behalf of another party (as agent).

11. Instruments and contracts

100. Contracts

- 100.1 A contract that transfers a significant risk to the reporting entity, an instrument that is not a liability, the reporting entity's own equity instrument, or a contract that is not a liability, the reporting entity's own equity instrument.
- 100.2 There is evidence of the transfer of the significant risk to the transferee and the transferee has the ability to isolate that risk and measure that risk. The reporting entity's obligation to pay to the transferee is not dependent on the occurrence of events beyond the reporting entity.
- 100.3 There is no significant transfer of significant risk to the transferee, or the transferee is unable to measure that risk.
- 100.4 The transferor retains a significant risk, or the transferee's obligation to pay to the reporting entity is dependent on the occurrence of events beyond the reporting entity, or the transferee is unable to measure that risk. The reporting entity's obligation to pay to the transferee is not dependent on the occurrence of events beyond the reporting entity.
- 100.5 The reporting entity's obligation to pay to the transferee is not dependent on the occurrence of events beyond the reporting entity, or the transferee is unable to measure that risk. The reporting entity's obligation to pay to the transferee is not dependent on the occurrence of events beyond the reporting entity.
- 100.6 The reporting entity's obligation to pay to the transferee is not dependent on the occurrence of events beyond the reporting entity, or the transferee is unable to measure that risk. The reporting entity's obligation to pay to the transferee is not dependent on the occurrence of events beyond the reporting entity.

Notes to and forming part of Financial Statements

for the year ended June 30, 2010

	2010	2009	2008
	(\$)	(\$)	(\$)
Net assets			
Net identifiable intangible assets			
Customer loyalty program and other intangible assets		1,000,000	1,000,000
Goodwill		1,000,000	1,000,000
		<u>2,000,000</u>	<u>2,000,000</u>
Net assets (or net liabilities)			
Shareholders' equity	100	1,000,000	1,000,000
Liabilities	100	<u>1,000,000</u>	<u>2,000,000</u>
		<u>2,000,000</u>	<u>2,000,000</u>

Notes to and forming part of Financial Statements

for the year ended June 30, 2020

	2020	2019	2018
		Report	Report
(b)(1) Subsequent events that provide additional information:			
Dividends	0	2,000,000	20,000,000
Shareholders' equity transactions	0	1,000,000	10,000,000
Income adjustments	0	10,000	0
		<u>2,000,000</u>	<u>20,000,000</u>

(c) Contingent liabilities

	2020			
	2020		2019	
	Report	Report	Report	Report
(b)(1) Contingent liabilities	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

	2019			
	2019		2018	
	Report	Report	Report	Report
(b)(1) Contingent liabilities	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

(b)(2) There is no potential litigation or other contingent liability that could result in a material change in the financial position of the Company as of the reporting date. There is no potential litigation or other contingent liability that could result in a material change in the financial position of the Company as of the reporting date.

	2020	2019	2018
		Report	Report
(c) Contingent assets			
Contingent assets	0	0	0

Notes to and forming part of Financial Statements for the year ended June 30, 2022

101. The company has entered into various contracts with third parties for the purpose of the company. All such contracts are entered into in accordance with applicable laws and regulations. The company has entered into various contracts with third parties for the purpose of the company. All such contracts are entered into in accordance with applicable laws and regulations. The company has entered into various contracts with third parties for the purpose of the company. All such contracts are entered into in accordance with applicable laws and regulations.

102. Other disclosures

The company has entered into various contracts with third parties for the purpose of the company. All such contracts are entered into in accordance with applicable laws and regulations. The company has entered into various contracts with third parties for the purpose of the company. All such contracts are entered into in accordance with applicable laws and regulations.

	2022	2021

103. Other disclosures

The company has entered into various contracts with third parties for the purpose of the company. All such contracts are entered into in accordance with applicable laws and regulations.

The company has entered into various contracts with third parties for the purpose of the company. All such contracts are entered into in accordance with applicable laws and regulations.

104.

The company has entered into various contracts with third parties for the purpose of the company. All such contracts are entered into in accordance with applicable laws and regulations.

2022

2021

2022

2021

105. Other disclosures

The company has entered into various contracts with third parties for the purpose of the company. All such contracts are entered into in accordance with applicable laws and regulations.

2022

2021

The company has entered into various contracts with third parties for the purpose of the company. All such contracts are entered into in accordance with applicable laws and regulations.

2022

2021

2022

2021

The company has entered into various contracts with third parties for the purpose of the company. All such contracts are entered into in accordance with applicable laws and regulations.

2022

2021

2022

2021

106. The company has entered into various contracts with third parties for the purpose of the company. All such contracts are entered into in accordance with applicable laws and regulations.

107. The company has entered into various contracts with third parties for the purpose of the company. All such contracts are entered into in accordance with applicable laws and regulations.

108. The company has entered into various contracts with third parties for the purpose of the company. All such contracts are entered into in accordance with applicable laws and regulations.

109. The company has entered into various contracts with third parties for the purpose of the company. All such contracts are entered into in accordance with applicable laws and regulations.

Notes to and forming part of Financial Statements for the year ended June 30, 2022

	2022	2021	2020
--	------	------	------

14. Other receivables, advanced receivables

Trade receivables			
Accounts receivable	201	1,000	1,000
Other receivables	201	1,000	1,000
		2,000	2,000

201 - Receivables against all remaining logs in contract-based operations agreements.

201 - Receivables from the sale of 2021 - 2022 contract-based logs to the American Southern Lumber Group. The sale of the logs was completed in 2021 and the receivables are included in the 2021 financial statements. The sale of the logs was completed in 2021 and the receivables are included in the 2021 financial statements.

	2022	2021	2020
--	------	------	------

15. Other receivables

Other	1,000	1,000	1,000
Other	1,000	1,000	1,000
Other	1,000	1,000	1,000
	3,000	3,000	3,000

201 - Receivables from the sale of 2021 - 2022 contract-based logs to the American Southern Lumber Group.

201 - Receivables from the sale of 2021 - 2022 contract-based logs to the American Southern Lumber Group.

	2022	2021	2020
--	------	------	------

16. Other assets

Other assets			
Other assets			
Other assets			
	1,000	1,000	1,000

201 - Receivables from the sale of 2021 - 2022 contract-based logs to the American Southern Lumber Group.

201 - Receivables from the sale of 2021 - 2022 contract-based logs to the American Southern Lumber Group.

Notes to and forming part of Financial Statements for the year ended June 30, 2022

	2022	2021	2020
21. PROPERTY, PLANT, EQUIPMENT AND INTANGIBLES			
Buildings and leasehold improvements		10,000,000	10,000,000
Equipment and leasehold improvements		1,000,000	1,000,000
Leasehold improvements		1,000,000	1,000,000
Goodwill	400	4,000,000	4,000,000
Intangible assets	500	1,000,000	1,000,000
		<u>17,000,000</u>	<u>17,000,000</u>
22. DEFERRED PORTFOLIO DEVELOPMENT AND INVESTMENT COSTS			
23. DEFERRED PORTFOLIO DEVELOPMENT AND INVESTMENT COSTS			
24. DEFERRED PORTFOLIO DEVELOPMENT AND INVESTMENT COSTS			
Buildings and leasehold improvements		10,000,000	10,000,000
Equipment and leasehold improvements	400	4,000,000	4,000,000
		<u>14,000,000</u>	<u>14,000,000</u>
25. DEFERRED PORTFOLIO DEVELOPMENT AND INVESTMENT COSTS (2020 - 2021 period)			
26. DEFERRED PORTFOLIO DEVELOPMENT AND INVESTMENT COSTS			
Buildings and leasehold improvements		10,000,000	10,000,000
Equipment and leasehold improvements		1,000,000	1,000,000
Goodwill		1,000,000	1,000,000
Intangible assets		1,000,000	1,000,000
		<u>13,000,000</u>	<u>13,000,000</u>
27. DEFERRED PORTFOLIO DEVELOPMENT AND INVESTMENT COSTS			
Buildings and leasehold improvements		10,000,000	10,000,000
Equipment and leasehold improvements		1,000,000	1,000,000
Goodwill		1,000,000	1,000,000
Intangible assets	400	4,000,000	4,000,000
		<u>16,000,000</u>	<u>16,000,000</u>
28. DEFERRED PORTFOLIO DEVELOPMENT AND INVESTMENT COSTS			
Buildings and leasehold improvements		10,000,000	10,000,000
Equipment and leasehold improvements		1,000,000	1,000,000
Goodwill		1,000,000	1,000,000
Intangible assets	400	4,000,000	4,000,000
		<u>16,000,000</u>	<u>16,000,000</u>
29. DEFERRED PORTFOLIO DEVELOPMENT AND INVESTMENT COSTS			

Notes to and forming part of Financial Statements for the year ended June 30, 2022

	2022	2021	2020
ASSETS			
Accounts receivable			
Investments	1,000,000	1,000,000	1,000,000
Equity	100,000	100,000	100,000
Other assets	100,000	100,000	100,000
Total	1,200,000	1,200,000	1,200,000
LIABILITIES			
Accounts payable	100,000	100,000	100,000
Other liabilities	100,000	100,000	100,000
Total	200,000	200,000	200,000
NET ASSETS			
Accounts receivable	100,000	100,000	100,000
Investments	1,000,000	1,000,000	1,000,000
Equity	100,000	100,000	100,000
Other assets	100,000	100,000	100,000
Accounts payable	(100,000)	(100,000)	(100,000)
Other liabilities	(100,000)	(100,000)	(100,000)
Total	1,200,000	1,200,000	1,200,000

2022: Beneficial American Indian Series
 2021: Beneficial American Indian Series
 2020: Beneficial American Indian Series

Notes to and forming part of Financial Statements for the year ended June 30, 2017

	2017	2016	2015
	₹	₹	₹
(c) Investments in subsidiaries			
Investments	100	100,000.00	100,000.00
Long-term loans		100,000.00	100,000.00
Dividends		(1,000.00)	(1,000.00)
Share		(1,000.00)	(1,000.00)
Share premium		(1,000.00)	(1,000.00)
Share transfers		(1,000.00)	(1,000.00)
Share application money		(1,000.00)	(1,000.00)
Share buy-back		(1,000.00)	(1,000.00)
Share		-	(1,000.00)
Share premium		(1,000.00)	(1,000.00)
Dividends		(1,000.00)	(1,000.00)
		100,000.00	100,000.00

(c) The above investments in subsidiaries are made in accordance with the provisions of the Companies Act, 2013 in compliance with the requirements.

	2017	2016	2015
	₹	₹	₹
(d) Statement of retained earnings			
Investments	100	100,000.00	100,000.00
Share premium transferred		(1,000.00)	(1,000.00)
Share transfers		(1,000.00)	(1,000.00)
Share buy-back		(1,000.00)	(1,000.00)
Dividends		(1,000.00)	(1,000.00)
Long-term investments	100	(1,000.00)	(1,000.00)
Share		(1,000.00)	(1,000.00)
Share premium		(1,000.00)	(1,000.00)
Share		(1,000.00)	(1,000.00)
		100,000.00	100,000.00

(d) The above investments in subsidiaries are made in accordance with the provisions of the Companies Act, 2013 in compliance with the requirements.

Notes to and forming part of Financial Statements

for the year ended June 30, 2020

	2020	2019	2018
Non-current (long-term) liabilities			
Accounts payable	1,000	1,000	1,000
Accounts receivable	1,000	-	-
Accounts payable - related parties	1,000	-	-
Accounts receivable	1,000	1,000	1,000
Other payables	1,000	1,000	1,000
	<u>5,000</u>	<u>3,000</u>	<u>3,000</u>
Equity			
Shareholders' equity			
Common shares		1,000,000	1,000,000
Preferred shares	100	1,000,000	1,000,000
Retained earnings	100	1,000,000	1,000,000
Other components of equity		1,000,000	1,000,000
Shareholders' equity		<u>3,000,000</u>	<u>3,000,000</u>
Liabilities and equity		<u>8,000,000</u>	<u>8,000,000</u>
Assets	100	1,000,000	-
Liabilities		<u>7,000,000</u>	<u>8,000,000</u>
		<u>8,000,000</u>	<u>8,000,000</u>
<p>101 - Shareholders' equity - common shares is 1,000,000 shares of common shares.</p> <p>102 - Shareholders' equity - preferred shares is 1,000,000 shares of preferred shares.</p>			

	2020	2019	2018
Current liabilities			
Accounts payable		1,000	1,000
Accounts receivable	100	1,000	1,000
Accounts payable - related parties		-	1,000
Accounts receivable		1,000	1,000
Other payables		1,000	1,000
Liabilities		<u>3,000</u>	<u>3,000</u>
Assets	100	1,000	-
Liabilities	100	<u>2,000</u>	<u>3,000</u>
		<u>3,000</u>	<u>3,000</u>

Notes to and forming part of Financial Statements for the year ended June 30, 2022

- (a) The general and special dividends are not taxable.
- (b) The only state sales tax expense that is recognized is the state sales tax.
- (c) The state sales tax liability is not reported as an asset.

	2022	2021	2020
21. INCOME TAX		\$1,000	None
Income tax expense	\$0	\$1,000,000	\$0
Deferred tax expense		(1,000,000)	(10,000,000)
Income tax expense		\$0	\$0
22. INCOME TAX RECONCILIATION			
Income tax expense as reported on the tax return		\$0	\$0
State sales tax expense		\$1,000,000	\$10,000,000
State sales tax credit		(1,000,000)	(10,000,000)
Income tax expense as reported on the financial statements		\$0	\$0

- (a) Income tax expense is reported on the tax return as follows:

	2022	2021	2020
23. INCOME TAX RECONCILIATION			
Income tax expense as reported on the tax return			
State sales tax expense	None	\$1,000,000	\$10,000,000
State sales tax credit	None	(1,000,000)	(10,000,000)
Income tax expense as reported on the financial statements		\$0	\$0

24. INCOME TAX RECONCILIATION

Income tax expense as reported on the tax return	\$1,000,000	\$10,000,000
State sales tax expense	\$1,000,000	\$10,000,000
State sales tax credit	(1,000,000)	(10,000,000)
Income tax expense as reported on the financial statements	\$1,000,000	\$10,000,000
Income tax expense as reported on the tax return	\$1,000,000	\$10,000,000
State sales tax expense	\$1,000,000	\$10,000,000
State sales tax credit	(1,000,000)	(10,000,000)
Income tax expense as reported on the financial statements	\$1,000,000	\$10,000,000

Notes to and forming part of Financial Statements for the year ended June 30, 2022

	2022	2021	2020
		€ million	€ million
2.11. Intangibles			
Impairment loss	10	200,000	200,000
2.12. Other non-current intangibles			
Impairment losses on non-current intangibles		100,000	100,000
Impairment losses on current intangibles		100,000	100,000
2.13. Other non-current intangibles			
Impairment losses on non-current intangibles include losses on other intangible assets. Impairment losses on current intangibles include losses on other intangible assets.			

	2022	2021	2020
		€ million	€ million
2.14. Financial instruments			
2.14.1. Money market			
Derivatives	10	200,000	200,000
Other derivatives	100	200,000	200,000
Other securities	100	200,000	200,000
Other assets	100	200,000	200,000
2.14.2. Bonds			
Derivatives	0	200,000	200,000
Other derivatives	100	200,000	200,000
Other securities	10	200,000	200,000
Other assets		200,000	-
2.14.3. Money			
Derivatives	10	200,000	200,000
2.14.4. Other non-current intangibles			
Impairment losses on non-current intangibles		100,000	100,000
Impairment losses on current intangibles		100,000	100,000

2.15. Impairment losses on non-current intangibles

Impairment losses on non-current intangibles include losses on other intangible assets. Impairment losses on current intangibles include losses on other intangible assets.

Notes to and forming part of Financial Statements

for the year ended June 30, 2022

	2022		
	December 31, 2022	December 31, 2021	December 31, 2020
Group accounts receivable	10,000	100,000	10,000
Due from group	10,000	100,000	10,000
Total	20,000	200,000	20,000
Group accounts payable	10,000	10,000	10,000
Due to group	10,000	10,000	10,000
Total	20,000	20,000	20,000
	2021		
	December 31, 2021	December 31, 2020	December 31, 2019
Group accounts receivable	10,000	—	10,000
Due from group	10,000	—	10,000
Total	20,000	—	20,000
Group accounts payable	10,000	10,000	10,000
Due to group	10,000	10,000	10,000
Total	20,000	20,000	20,000

10.1. The above receivable and payable represent the following:

10.1.1. Receivable:

10.1.2. Payable:

	2022		
	December 31, 2022	December 31, 2021	December 31, 2020
Accounts receivable	—	100,000	10,000
Accounts payable	10,000	—	10,000
Due from group	10,000	—	10,000
Due to group	10,000	—	10,000
Accounts receivable	10,000	—	10,000
Accounts payable	10,000	—	10,000
Due from group	10,000	—	10,000
Due to group	10,000	—	10,000
Total	20,000	100,000	20,000

Notes to and forming part of Financial Statements

for the year ended June 30, 2010

(a) Investments in subsidiaries and other entities

The investments in subsidiaries and other entities, as stated in the consolidated financial statements, represent the parent's ownership interest.

(b) Investments in limited partnerships

The company's investments in limited partnerships consist of equity investments in publicly-traded companies, which are classified as equity investments in the consolidated financial statements.

Investments in limited partnerships are classified as equity investments in the consolidated financial statements. The investments in limited partnerships are classified as equity investments in the consolidated financial statements. The investments in limited partnerships are classified as equity investments in the consolidated financial statements. The investments in limited partnerships are classified as equity investments in the consolidated financial statements.

The company's investments in limited partnerships are classified as equity investments in the consolidated financial statements. The investments in limited partnerships are classified as equity investments in the consolidated financial statements.

(c) Debt

The debt is the amount of the company's debt, as stated in the consolidated financial statements. The debt is the amount of the company's debt, as stated in the consolidated financial statements. The debt is the amount of the company's debt, as stated in the consolidated financial statements.

(d) Equity

The equity is the amount of the company's equity, as stated in the consolidated financial statements. The equity is the amount of the company's equity, as stated in the consolidated financial statements. The equity is the amount of the company's equity, as stated in the consolidated financial statements.

	2010	2009
Equity	10,000,000	10,000,000
Debt	10,000,000	10,000,000
Investments in limited partnerships	10,000,000	10,000,000
Investments	10,000,000	10,000,000
Investments in limited partnerships	10,000,000	10,000,000
Investments in limited partnerships	10,000,000	10,000,000
Investments	10,000,000	10,000,000
Investments	10,000,000	10,000,000
	10,000,000	10,000,000

(e) Other

The other is the amount of the company's other, as stated in the consolidated financial statements. The other is the amount of the company's other, as stated in the consolidated financial statements. The other is the amount of the company's other, as stated in the consolidated financial statements.

Notes to and forming part of Financial Statements for the year ended June 30, 2017

The accompanying notes give details of the general information for reporting of the accompanying financial statements and are considered an integral part thereof.

(A) (Basis of Accounting)

Accounting Basis

The accompanying financial statements were prepared on the basis of accounting principles generally accepted in Canada and are prepared on the accrual basis of accounting. The financial statements are prepared on the basis of the following accounting principles:

The accompanying financial statements are prepared on the basis of the following accounting principles:

Measurement Basis

The accompanying financial statements were prepared on the basis of the following accounting principles:

The accompanying financial statements were prepared on the basis of the following accounting principles:

The accompanying financial statements were prepared on the basis of the following accounting principles:

The accompanying financial statements were prepared on the basis of the following accounting principles:

The accompanying financial statements were prepared on the basis of the following accounting principles:

Measurement

The accompanying financial statements were prepared on the basis of the following accounting principles:

(B) Financial Instruments

The accompanying financial statements were prepared on the basis of the following accounting principles:

		2017	2016
Revenue	Amount	1,234,567	1,123,456
Expenses	Amount	(1,123,456)	(1,012,345)
Net income		111,111	111,111
Assets	Amount	123,456	123,456
Liabilities	Amount	(12,345)	(12,345)
Equity	Amount	111,111	111,111

The accompanying financial statements were prepared on the basis of the following accounting principles:

Notes to and forming part of Financial Statements for the year ended June 30, 2010

	2010	2009
	\$	\$

ASSETS

Investments	\$1,000,000	\$1,000,000
Accounts receivable	1,000,000	1,000,000
Prepaid expenses	1,000,000	1,000,000
Other assets	1,000,000	1,000,000
Total Assets	\$4,000,000	\$4,000,000

LIABILITIES

- 1. The Association has no liabilities as of the end of the reporting period.
- 2. The Association has no liabilities as of the end of the reporting period.
- 3. The Association has no liabilities as of the end of the reporting period.
- 4. The Association has no liabilities as of the end of the reporting period.
- 5. The Association has no liabilities as of the end of the reporting period.

ASSETS AND LIABILITIES

	2010	2009
	\$	\$
Assets	\$4,000,000	\$4,000,000
Liabilities	1,000,000	1,000,000
Total Assets and Liabilities	\$5,000,000	\$5,000,000

ASSETS AND LIABILITIES

- 1. The Association has no liabilities as of the end of the reporting period.

ASSETS

- 1. The Association has no assets as of the end of the reporting period.

Consolidated Financial Statements

	2022	2021	2020
Assets			
Non-current assets			
Property, plant and equipment	20	20	20
Intangible assets	21	21	21
Investments	22	22	22
Financial assets	23	23	23
Other non-current assets	24	24	24
Current assets	25	25	25
Trade receivables	26	26	26
Prepaid expenses	27	27	27
Other current assets	28	28	28
Current liabilities	29	29	29
Trade payables	30	30	30
Other current liabilities	31	31	31
Provisions	32	32	32
Financial liabilities	33	33	33
Other non-current liabilities	34	34	34
Other non-current liabilities	35	35	35
Other non-current liabilities	36	36	36
Other non-current liabilities	37	37	37
Other non-current liabilities	38	38	38
Other non-current liabilities	39	39	39
Other non-current liabilities	40	40	40
Other non-current liabilities	41	41	41
Other non-current liabilities	42	42	42
Other non-current liabilities	43	43	43
Other non-current liabilities	44	44	44
Other non-current liabilities	45	45	45
Other non-current liabilities	46	46	46
Other non-current liabilities	47	47	47
Other non-current liabilities	48	48	48
Other non-current liabilities	49	49	49
Other non-current liabilities	50	50	50
Other non-current liabilities	51	51	51
Other non-current liabilities	52	52	52
Other non-current liabilities	53	53	53
Other non-current liabilities	54	54	54
Other non-current liabilities	55	55	55
Other non-current liabilities	56	56	56
Other non-current liabilities	57	57	57
Other non-current liabilities	58	58	58
Other non-current liabilities	59	59	59
Other non-current liabilities	60	60	60
Other non-current liabilities	61	61	61
Other non-current liabilities	62	62	62
Other non-current liabilities	63	63	63
Other non-current liabilities	64	64	64
Other non-current liabilities	65	65	65
Other non-current liabilities	66	66	66
Other non-current liabilities	67	67	67
Other non-current liabilities	68	68	68
Other non-current liabilities	69	69	69
Other non-current liabilities	70	70	70
Other non-current liabilities	71	71	71
Other non-current liabilities	72	72	72
Other non-current liabilities	73	73	73
Other non-current liabilities	74	74	74
Other non-current liabilities	75	75	75
Other non-current liabilities	76	76	76
Other non-current liabilities	77	77	77
Other non-current liabilities	78	78	78
Other non-current liabilities	79	79	79
Other non-current liabilities	80	80	80
Other non-current liabilities	81	81	81
Other non-current liabilities	82	82	82
Other non-current liabilities	83	83	83
Other non-current liabilities	84	84	84
Other non-current liabilities	85	85	85
Other non-current liabilities	86	86	86
Other non-current liabilities	87	87	87
Other non-current liabilities	88	88	88
Other non-current liabilities	89	89	89
Other non-current liabilities	90	90	90
Other non-current liabilities	91	91	91
Other non-current liabilities	92	92	92
Other non-current liabilities	93	93	93
Other non-current liabilities	94	94	94
Other non-current liabilities	95	95	95
Other non-current liabilities	96	96	96
Other non-current liabilities	97	97	97
Other non-current liabilities	98	98	98
Other non-current liabilities	99	99	99
Other non-current liabilities	100	100	100



Consolidated Profit and Loss Account

for the year ended June 30, 2022

	2022	2021	2020
Revenue	100	100,000,000	100,000,000
Cost of sales	100	(20,000,000)	(20,000,000)
Profit		80,000,000	80,000,000
Operating expenses	100	(20,000,000)	(20,000,000)
Administrative and general expenses	100	(20,000,000)	(20,000,000)
Profit		60,000,000	60,000,000
Finance cost	100	(20,000,000)	(20,000,000)
Shareholders' interest	100	(20,000,000)	(20,000,000)
Profit		40,000,000	40,000,000
Profit after taxation		40,000,000	40,000,000
Dividends (Note 10) and retained	100	40	40

For accounts and further details refer to the financial statements.

Consolidated Statement of Other Comprehensive Income

for the year ended June 30, 2022

	2022	2021
Net Income	1,000,000	1,000,000
Other comprehensive income:		
Fair value adjustments on available-for-sale investments	-	-
Foreign currency exchange	-	100,000
Available-for-sale debt securities	100,000	100,000
Revaluation	100,000	-
Available-for-sale debt securities (available-for-sale debt securities)	100,000	100,000
Revaluation	100,000	-
Impairment on available-for-sale debt securities	100,000	-
Foreign currency exchange	100,000	100,000
Revaluation on available-for-sale debt securities	100,000	-

Consolidated Cash Flow Statement

For the year ended June 30, 2022

	2022	2021	2020
	(\$)	(\$)	(\$)
Operating Activities			
Change in cash and cash equivalents	20	2,000,000	2,000,000
Net income		2,100,000	2,100,000
Depreciation		100,000	100,000
Gain/loss		100,000	200,000
Net contribution of subsidiary operating activities		1,000,000	1,000,000
Investing Activities			
Acquire properties		2,000,000	2,000,000
Dividend from equity investing and investment		100,000	100,000
Gain on investment		200,000	200,000
Investment in equity		-	2,000,000
Net contribution of investing activities		2,300,000	4,300,000
Financing Activities			
Long-term borrowings		2,000,000	2,000,000
Gain/loss on borrowings		-	200,000
Dividend from equity investing		-	200,000
Dividend from equity investing		200,000	-
Dividend from equity investing and investment		100,000	100,000
Dividend from investment in other than subsidiaries		200,000	-
Dividend from investment in equity investing		200,000	200,000
Dividend from equity investing		-	200,000
Net contribution of financing activities		2,700,000	3,700,000
Net contribution of all activities		4,000,000	4,000,000
Initial cash and cash equivalents at beginning of the year		2,000,000	2,000,000
Initial cash and cash equivalents at end of the year	20	6,000,000	6,000,000
Supplemental information regarding cash flow activities			

Notes to and forming part of Consolidated Financial Statements for the year ended June 30, 2023

1. Corporate information

Business operations and geographical

Business operations (continued from consolidated financial statements)

These consolidated financial statements include consolidated operations for the year ended June 30, 2023 as an additional matter together with the financial statements for the year ended June 30, 2022. The consolidated financial statements for the year ended June 30, 2023 are prepared on the same basis as the consolidated financial statements for the year ended June 30, 2022. The consolidated financial statements for the year ended June 30, 2023 are prepared on the same basis as the consolidated financial statements for the year ended June 30, 2022. The consolidated financial statements for the year ended June 30, 2023 are prepared on the same basis as the consolidated financial statements for the year ended June 30, 2022.

1.1 **Business operations (continued from consolidated financial statements)**

These consolidated financial statements include consolidated operations for the year ended June 30, 2023 as an additional matter together with the financial statements for the year ended June 30, 2022. The consolidated financial statements for the year ended June 30, 2023 are prepared on the same basis as the consolidated financial statements for the year ended June 30, 2022.

Business operations (continued from consolidated financial statements)

These consolidated financial statements include consolidated operations for the year ended June 30, 2023 as an additional matter together with the financial statements for the year ended June 30, 2022. The consolidated financial statements for the year ended June 30, 2023 are prepared on the same basis as the consolidated financial statements for the year ended June 30, 2022.

2. Accounting policies

2.1 Measurement principles

These consolidated financial statements are prepared on a historical cost basis, except for certain financial instruments which are measured at fair value. The consolidated financial statements are prepared on a historical cost basis, except for certain financial instruments which are measured at fair value. The consolidated financial statements are prepared on a historical cost basis, except for certain financial instruments which are measured at fair value.

2.2 Measurement principles (continued)

The consolidated financial statements are prepared on a historical cost basis, except for certain financial instruments which are measured at fair value. The consolidated financial statements are prepared on a historical cost basis, except for certain financial instruments which are measured at fair value. The consolidated financial statements are prepared on a historical cost basis, except for certain financial instruments which are measured at fair value.

The consolidated financial statements are prepared on a historical cost basis, except for certain financial instruments which are measured at fair value. The consolidated financial statements are prepared on a historical cost basis, except for certain financial instruments which are measured at fair value. The consolidated financial statements are prepared on a historical cost basis, except for certain financial instruments which are measured at fair value.

The consolidated financial statements are prepared on a historical cost basis, except for certain financial instruments which are measured at fair value. The consolidated financial statements are prepared on a historical cost basis, except for certain financial instruments which are measured at fair value. The consolidated financial statements are prepared on a historical cost basis, except for certain financial instruments which are measured at fair value.

Notes to and forming part of Consolidated Financial Statements for the year ended June 30, 2022

14. Other equity instruments

There is no grant of other equity instruments other than equity instruments issued to employees, directors, officers, and agents of the Company and its subsidiaries for the year ended June 30, 2022.

15. Dividends

There are no dividends or other distributions declared or paid during the year.

Dividends

2022

2021

2020

During the reporting period, no dividend payments were declared or paid to the shareholders of the Company.

Dividends are subject to the discretion of the Board of Directors. Dividends are distributed in cash and are not subject to withholding in Canada.

16. Share payments

16.1 Share purchase plan

The following table provides information about the share purchase plan that is available to certain senior employees of the Company. The following table displays share purchase plan activity for the year ended June 30, 2022. The Company's share purchase plan is subject to the terms and conditions set forth in the plan document. The plan is subject to the terms and conditions set forth in the plan document. The plan is subject to the terms and conditions set forth in the plan document.

16.2 Share purchase plan

Year ended June 30, 2022

2022: 100% of the share purchase plan was exercised during the year ended June 30, 2022. The share purchase plan was exercised during the year ended June 30, 2022.

2021: 100% of the share purchase plan was exercised during the year ended June 30, 2021. The share purchase plan was exercised during the year ended June 30, 2021.

Year ended June 30, 2021

2021: 100% of the share purchase plan was exercised during the year ended June 30, 2021. The share purchase plan was exercised during the year ended June 30, 2021.

The share purchase plan is subject to the terms and conditions set forth in the plan document. The plan is subject to the terms and conditions set forth in the plan document.

2020: 100% of the share purchase plan was exercised during the year ended June 30, 2020. The share purchase plan was exercised during the year ended June 30, 2020.

2019: 100% of the share purchase plan was exercised during the year ended June 30, 2019. The share purchase plan was exercised during the year ended June 30, 2019.

Notes to and forming part of Consolidated Financial Statements for the year ended June 30, 2010

10. Investments

100. Equities

Investments are recognized at the acquisition date using the cost method of accounting.

101. Fixed investments

Fixed investments are classified as either short-term investments or long-term investments depending on the maturity date. The investments are valued at the lower of cost or fair value.

102. Equity investments

The equity investments are classified as either short-term investments or long-term investments depending on the maturity date. The investments are valued at the lower of cost or fair value. The investments are classified as either short-term investments or long-term investments depending on the maturity date. The investments are valued at the lower of cost or fair value.

103. Available-for-sale investments

Available-for-sale investments are classified as either short-term investments or long-term investments depending on the maturity date. The investments are valued at the lower of cost or fair value. The investments are classified as either short-term investments or long-term investments depending on the maturity date. The investments are valued at the lower of cost or fair value.

104. Investment in real estate

The investment in real estate is classified as either short-term investments or long-term investments depending on the maturity date. The investments are valued at the lower of cost or fair value. The investments are classified as either short-term investments or long-term investments depending on the maturity date. The investments are valued at the lower of cost or fair value.

105. Derivatives

Derivatives are classified as either short-term investments or long-term investments depending on the maturity date. The investments are valued at the lower of cost or fair value. The investments are classified as either short-term investments or long-term investments depending on the maturity date. The investments are valued at the lower of cost or fair value.

106. Hedging

Hedging is classified as either short-term investments or long-term investments depending on the maturity date. The investments are valued at the lower of cost or fair value. The investments are classified as either short-term investments or long-term investments depending on the maturity date. The investments are valued at the lower of cost or fair value.

107. Equity investments in real estate

Equity investments in real estate are classified as either short-term investments or long-term investments depending on the maturity date.

108. Hedging strategy

The hedging strategy is classified as either short-term investments or long-term investments depending on the maturity date. The investments are valued at the lower of cost or fair value. The investments are classified as either short-term investments or long-term investments depending on the maturity date. The investments are valued at the lower of cost or fair value.

109. Hedging risk

The hedging risk is classified as either short-term investments or long-term investments depending on the maturity date. The investments are valued at the lower of cost or fair value. The investments are classified as either short-term investments or long-term investments depending on the maturity date. The investments are valued at the lower of cost or fair value.

Notes to and forming part of Consolidated Financial Statements for the year ended June 30, 2010

100 - Income

Income is recorded in the income of the consolidated accounts payable and related expenses that directly contribute to operating performance. Operating performance is measured as the difference between the total amount of sales and operating expenses. Operating performance is measured as the difference between the total amount of sales and operating expenses.

Income is recorded in the income of the consolidated accounts payable and related expenses that directly contribute to operating performance. Operating performance is measured as the difference between the total amount of sales and operating expenses.

Income is recorded in the income of the consolidated accounts payable and related expenses that directly contribute to operating performance.

100 - Operating costs

Operating costs are recorded in the income of the consolidated accounts payable and related expenses that directly contribute to operating performance. Operating performance is measured as the difference between the total amount of sales and operating expenses. Operating performance is measured as the difference between the total amount of sales and operating expenses.

100 - Operating profit

Operating profit is recorded in the income of the consolidated accounts payable and related expenses that directly contribute to operating performance. Operating performance is measured as the difference between the total amount of sales and operating expenses. Operating performance is measured as the difference between the total amount of sales and operating expenses.

100 - Income

Income is recorded in the income of the consolidated accounts payable and related expenses that directly contribute to operating performance. Operating performance is measured as the difference between the total amount of sales and operating expenses.

Income is recorded in the income of the consolidated accounts payable and related expenses that directly contribute to operating performance. Operating performance is measured as the difference between the total amount of sales and operating expenses. Operating performance is measured as the difference between the total amount of sales and operating expenses.

Income is recorded in the income of the consolidated accounts payable and related expenses that directly contribute to operating performance. Operating performance is measured as the difference between the total amount of sales and operating expenses. Operating performance is measured as the difference between the total amount of sales and operating expenses.

100 - Operating profit (2010)

Operating profit is recorded in the income of the consolidated accounts payable and related expenses that directly contribute to operating performance. Operating performance is measured as the difference between the total amount of sales and operating expenses.

Operating profit is recorded in the income of the consolidated accounts payable and related expenses that directly contribute to operating performance. Operating performance is measured as the difference between the total amount of sales and operating expenses. Operating performance is measured as the difference between the total amount of sales and operating expenses.

100 - Operating expenses

Operating expenses are recorded in the income of the consolidated accounts payable and related expenses that directly contribute to operating performance. Operating performance is measured as the difference between the total amount of sales and operating expenses.

Notes to and forming part of Consolidated Financial Statements for the year ended June 30, 2010

	2010 \$				
	Total Assets	Non-voting Preferred Shares	Common Equity Assets	Debt Assets	Total Liabilities
Investment	1,000,000,000	-	1,000,000,000	1,000,000,000	10,000,000,000
Banking instruments	1,000,000,000	-	1,000,000,000	1,000,000,000	10,000,000,000
Other assets	1,000,000,000	-	1,000,000,000	1,000,000,000	10,000,000,000
Liabilities	1,000,000,000	-	1,000,000,000	1,000,000,000	10,000,000,000
	1,000,000,000	-	1,000,000,000	1,000,000,000	10,000,000,000

1. **Investment instruments - consolidated investment**

The investment instruments are classified as available-for-sale or held-to-maturity. The investment instruments are classified as available-for-sale if they are not held to maturity. The investment instruments are classified as held-to-maturity if they are held to maturity. The investment instruments are classified as held-to-maturity if they are held to maturity. The investment instruments are classified as held-to-maturity if they are held to maturity.

	2010 \$	2009 \$
	1,000,000,000	1,000,000,000

2. **Investment instruments - debt**

	2010 \$	2009 \$
Investment instruments (10%)	1,000,000,000	1,000,000,000
Investment instruments (10%)	1,000,000,000	1,000,000,000
Investment instruments (10%)	1,000,000,000	1,000,000,000
Total	1,000,000,000	1,000,000,000
	1,000,000,000	1,000,000,000
Investment	1,000,000,000	1,000,000,000
	1,000,000,000	1,000,000,000
Investment instruments (10%)	1,000,000,000	1,000,000,000
	1,000,000,000	1,000,000,000

10. The investment instruments are classified as available-for-sale or held-to-maturity. The investment instruments are classified as available-for-sale if they are not held to maturity. The investment instruments are classified as held-to-maturity if they are held to maturity. The investment instruments are classified as held-to-maturity if they are held to maturity.

Investment instruments

The investment instruments are classified as available-for-sale or held-to-maturity.

Investment

The investment instruments are classified as available-for-sale or held-to-maturity. The investment instruments are classified as available-for-sale if they are not held to maturity. The investment instruments are classified as held-to-maturity if they are held to maturity.

Investment instruments

The investment instruments are classified as available-for-sale or held-to-maturity.

Investment

The investment instruments are classified as available-for-sale or held-to-maturity. The investment instruments are classified as available-for-sale if they are not held to maturity. The investment instruments are classified as held-to-maturity if they are held to maturity. The investment instruments are classified as held-to-maturity if they are held to maturity.

Notes to and forming part of Consolidated Financial Statements for the year ended June 30, 2022

101. The above mentioned information constitutes a summary of the significant events and transactions during the year, which are subject to audit. The above information is not intended to constitute an audit report and should not be relied upon for any purpose other than for the purpose of understanding the financial statements of the Company.

102. The above mentioned information constitutes a summary of the significant events and transactions during the year, which are subject to audit. The above information is not intended to constitute an audit report and should not be relied upon for any purpose other than for the purpose of understanding the financial statements of the Company.

103. The above mentioned information constitutes a summary of the significant events and transactions during the year, which are subject to audit. The above information is not intended to constitute an audit report and should not be relied upon for any purpose other than for the purpose of understanding the financial statements of the Company.

104. For additional details, please refer to the notes to the financial statements.

	2022	2021
--	------	------

10. Other financial instruments (continued) - (continued)

Financial instrument category	2022	2021
Financial instruments measured at amortized cost	1,000	1,000

105. The above mentioned information constitutes a summary of the significant events and transactions during the year, which are subject to audit. The above information is not intended to constitute an audit report and should not be relied upon for any purpose other than for the purpose of understanding the financial statements of the Company.

106. For additional details, please refer to the notes to the financial statements.

	2022	2021
--	------	------

Financial instrument category	1,000	1,000
Financial instruments measured at amortized cost	1,000	1,000
Financial instruments measured at fair value through profit or loss	1,000	1,000
Financial instruments measured at fair value through other comprehensive income	1,000	1,000
Financial instruments measured at fair value through profit or loss	1,000	1,000

107. For additional details, please refer to the notes to the financial statements.

11. Other financial instruments - (continued)

The above mentioned information constitutes a summary of the significant events and transactions during the year, which are subject to audit.

Notes to and forming part of Consolidated Financial Statements for the year ended June 30, 2022

	2022	2021	2020
	(\$)	(\$)	(\$)
14. RELATED PARTY TRANSACTIONS			
Interest on family living trust	-	-	-
Administrative expenses	1,000,000	1,000,000	1,000,000
Director's or officer's expenses	1,000,000	-	-
Director's remuneration	1,000,000	1,000,000	1,000,000
Interest on loans payable	-	-	-
Construction and maintenance costs	201	2,700,000	2,000,000
Marketing and promotional costs	-	1,000,000	1,000,000
		<u>2,700,000</u>	<u>2,000,000</u>
2021 - Administrative fees included the payment of legal and financial advisory fees.			
2022 - Construction costs include the cost of construction of the new office building in Toronto, Ontario.			

	2022	2021	2020
	(\$)	(\$)	(\$)
15. RELATED PARTY RECEIVABLES AND PAYABLES			
Interest receivable	101	1,000,000	1,000,000
Accounts receivable	101	1,000,000	1,000,000
Accounts payable and accrued liabilities	101	1,000,000	1,000,000
		<u>2,000,000</u>	<u>2,000,000</u>

	2022	2021	2020
	(\$)	(\$)	(\$)
16. SHARE CAPITAL			
The corporation has authorized 100,000,000 common shares of the following classes:			
Class A			
Authorized	101	100,000,000	100,000,000
Issued	101	100,000,000	100,000,000
Shareholders' equity	101	100,000,000	-
Dividends	101	1,000,000	-
Reserves	101	1,000,000	-
		<u>2,000,000</u>	<u>1,000,000</u>
Class B			
Authorized	-	-	100,000,000
Issued	-	-	100,000,000
		<u>1,000,000</u>	<u>1,000,000</u>

2021 - The 2021 financial statements were audited by a firm of independent chartered accountants who were not related to the corporation and were not members of the same firm.

Notes to and forming part of Consolidated Financial Statements for the year ended June 30, 2022

	2022 Rs. million	2021 Rs. million	2020 Rs. million
Equity capital raised	1,000	1,000	1,000
Share issue expenses (Net amount paid)	(1,000)	(1,000)	—
100 Equity share premium			
(Share issue cost) (Share issue expenses)			
		1,000	1,000
101 Reserve for contingencies (ARF)			
At the beginning of the year		10,00,000	10,00,000
Charge against income for the year		10,00,000	10,00,000
At the end of the year		20,00,000	20,00,000
102 Reserve for losses (ARL)			
At the beginning of the year		10,00,000	—
Charge against income for the year		10,00,000	10,00,000
At the end of the year		20,00,000	10,00,000

10 Reserve for contingencies and losses

The Reserve for contingencies and losses is created to meet the year-to-year liability arising out of the operations and other contingencies arising out of the operations of the company.

11 Reserves for contingencies and losses

11.1 Contingencies

- 11.1 Contingencies are those liabilities which are not known to exist at the balance sheet date but which may arise out of the operations of the company. They are those liabilities which are not known to exist at the balance sheet date but which may arise out of the operations of the company. They are those liabilities which are not known to exist at the balance sheet date but which may arise out of the operations of the company.
- 11.2 The Reserve for contingencies and losses is created to meet the year-to-year liability arising out of the operations and other contingencies arising out of the operations of the company.
- 11.3 The Reserve for contingencies and losses is created to meet the year-to-year liability arising out of the operations and other contingencies arising out of the operations of the company.
- 11.4 The Reserve for contingencies and losses is created to meet the year-to-year liability arising out of the operations and other contingencies arising out of the operations of the company.

The Reserve for contingencies and losses is created to meet the year-to-year liability arising out of the operations and other contingencies arising out of the operations of the company. The Reserve for contingencies and losses is created to meet the year-to-year liability arising out of the operations and other contingencies arising out of the operations of the company. The Reserve for contingencies and losses is created to meet the year-to-year liability arising out of the operations and other contingencies arising out of the operations of the company.

Notes to and forming part of Consolidated Financial Statements for the year ended June 30, 2010

Note 1: The consolidated financial statements include the consolidated financial statements of the company and its subsidiaries. The consolidated financial statements are prepared on the basis of the consolidated financial statements of the company and its subsidiaries. The consolidated financial statements are prepared on the basis of the consolidated financial statements of the company and its subsidiaries.

Note 2: The company has adopted the consolidated financial statements of the company and its subsidiaries. The consolidated financial statements are prepared on the basis of the consolidated financial statements of the company and its subsidiaries. The consolidated financial statements are prepared on the basis of the consolidated financial statements of the company and its subsidiaries.

Note 3: The consolidated financial statements are prepared on the basis of the consolidated financial statements of the company and its subsidiaries.

	2010	2009
--	------	------

1. Assets

Note 1: Consolidated assets and liabilities

Consolidated assets and liabilities
(particulars)

2010
(₹ crore)

2009
(₹ crore)

2,000

1,800

2. Assets and liabilities

Particulars

2010

2009

Particulars

2010

2009

2,000

1,800

Notes to and forming part of Consolidated Financial Statements for the year ended June 30, 2022

	2022	2021	2020
	₹	₹	₹

21. Other intangibles

Identifiable intangible intangible	10,000.00	10,000.00	10,000.00
Identifiable intangible	100	10,000.00	10,000.00
		10,100.00	20,000.00
Goodwill/brand name/related	10	10,000.00	10,000.00
		10,100.00	20,000.00

(a) The acquisition of identifiable intangible assets is the legal right to consider with the company.

(b) The acquisition of identifiable intangible assets is the legal right to consider with the company and the legal right to consider with the company.

(c) The acquisition of identifiable intangible assets is the legal right to consider with the company.

(d) The acquisition of identifiable intangible assets is the legal right to consider with the company and the legal right to consider with the company. The acquisition of identifiable intangible assets is the legal right to consider with the company and the legal right to consider with the company.

	2022	2021	2020
	₹	₹	₹

22. Other intangibles, identified intangible

Identifiable intangible			
Identifiable intangible	100	10,000.00	10,000.00
Identifiable intangible	100	10,000.00	10,000.00
		10,100.00	20,000.00

(a) The acquisition of identifiable intangible assets is the legal right to consider with the company.

(b) The acquisition of identifiable intangible assets is the legal right to consider with the company and the legal right to consider with the company. The acquisition of identifiable intangible assets is the legal right to consider with the company and the legal right to consider with the company.

	2022	2021	2020
	₹	₹	₹

23. Other intangible, identified intangible

Identifiable intangible		10,000.00	10,000.00
Identifiable intangible		10,000.00	10,000.00
Identifiable intangible		10,000.00	10,000.00
		10,100.00	20,000.00

(a) The acquisition of identifiable intangible assets is the legal right to consider with the company.

(b) The acquisition of identifiable intangible assets is the legal right to consider with the company.

Notes to and forming part of Consolidated Financial Statements
for the year ended June 30, 2020

	2020	2019
	Report	Report
ii. Current assets		
Accounts receivable	—	1,000,000
Prepaid expenses	2,000,000	2,000,000
Other receivables	2,000,000	2,000,000
Inventory	—	—
Investment in subsidiary	2,000,000	2,000,000
Other assets	2,000,000	2,000,000
	<u>6,000,000</u>	<u>7,000,000</u>
	<u>6,000,000</u>	<u>7,000,000</u>

(ii) Current liabilities and long-term debt are as follows:

(iii) The debt is secured by the assets of the reporting entity (see note 10).

iii. Current assets, non-current assets and liabilities

Accounts receivable (current receivables)		2,000,000	2,000,000
Accounts receivable (non-current receivables)		—	—
Prepaid expenses and other		2,000,000	2,000,000
Inventory (current inventory)	—	2,000,000	2,000,000
Inventory (non-current inventory)	20	2,000,000	2,000,000
Other receivables	20	2,000,000	2,000,000
Investment in subsidiary	2,000,000	2,000,000	2,000,000
Other assets	2,000,000	2,000,000	2,000,000
		<u>10,000,000</u>	<u>10,000,000</u>
		<u>10,000,000</u>	<u>10,000,000</u>

(iii) The debt is secured by the assets of the reporting entity (see note 10).

	2020	2019
	Report	Report

iv. Current liabilities and long-term debt, non-current liabilities

Accounts payable		2,000,000	2,000,000
Other liabilities	20	2,000,000	2,000,000
		<u>2,000,000</u>	<u>2,000,000</u>
		<u>2,000,000</u>	<u>2,000,000</u>

(iv) The reporting entity has no debt (see note 10) (see note 10).

Notes to and forming part of Consolidated Financial Statements for the year ended June 30, 2022

	2022	2021
	₹	₹
ASSETS		
IN CURRENT ASSETS		
Trade Receivables	1,00,000	1,00,000
Contract Assets	1,00,000	1,00,000
Contract Liabilities	1,00,000	-
Other Current Assets	1,00,000	1,00,000
	<u>3,00,000</u>	<u>2,00,000</u>
IN NON-CURRENT ASSETS		
Property, Plant and Equipment	1,00,000	1,00,000
Intangible Assets	-	-
Investments	1,00,000	1,00,000
Other Non-Current Assets	1,00,000	1,00,000
	<u>3,00,000</u>	<u>2,00,000</u>
LIABILITIES AND EQUITY		
LIABILITIES		
Trade Payables	1,00,000	1,00,000
Contract Liabilities	1,00,000	-
Other Liabilities	1,00,000	1,00,000
	<u>3,00,000</u>	<u>2,00,000</u>
EQUITY		
Share Capital	1,00,000	1,00,000
Reserves and Surplus	1,00,000	1,00,000
	<u>2,00,000</u>	<u>2,00,000</u>
Total	<u>6,00,000</u>	<u>4,00,000</u>

(A) Detailed explanation regarding the above items is given in the following notes:

ASSETS

IN CURRENT ASSETS

Trade Receivables	1,00,000	1,00,000
Contract Assets	1,00,000	1,00,000
Contract Liabilities	1,00,000	-
Other Current Assets	1,00,000	1,00,000
	<u>3,00,000</u>	<u>2,00,000</u>

IN NON-CURRENT ASSETS

Property, Plant and Equipment	1,00,000	1,00,000
Intangible Assets	-	-
Investments	1,00,000	1,00,000
Other Non-Current Assets	1,00,000	1,00,000
	<u>3,00,000</u>	<u>2,00,000</u>

LIABILITIES

IN CURRENT LIABILITIES

Trade Payables	1,00,000	1,00,000
Contract Liabilities	1,00,000	-
Other Current Liabilities	1,00,000	1,00,000
	<u>3,00,000</u>	<u>2,00,000</u>

IN NON-CURRENT LIABILITIES

Other Non-Current Liabilities	1,00,000	1,00,000
	<u>1,00,000</u>	<u>1,00,000</u>

EQUITY

SHARE CAPITAL

Share Capital	1,00,000	1,00,000
	<u>1,00,000</u>	<u>1,00,000</u>

RESERVES AND SURPLUS

Reserves and Surplus	1,00,000	1,00,000
	<u>1,00,000</u>	<u>1,00,000</u>

Notes to and forming part of Consolidated Financial Statements for the year ended June 30, 2020

		2020	2019
		₹	₹
18.1 Investments in subsidiaries			
18.1.1 Holding company			
Investment in subsidiaries	801	1,00,00,000	1,00,00,000
Share in equity in subsidiary (net)	801	1,00,00,000	1,00,00,000
Capital reserve	87	1,00,00,000	1,00,00,000
18.1.2 Associate			
Investment in associate		-	1,00,00,000
Share in equity in associate	801	1,00,00,000	1,00,00,000
Share in equity in subsidiary (net)		1,00,00,000	1,00,00,000
Goodwill		1,00,00,000	-
18.1.3 Jointly controlled entities			
Share in equity in associate			
Goodwill		1,00,00,000	1,00,00,000
Capital reserve		1,00,00,000	-
18.1.4 Equity investments			
Includes equity shares in subsidiary companies, shares in other jointly controlled entities, shares in equity in associate, shares in equity in subsidiary (net) and shares in subsidiary (net)			

		2020	2019
		₹	₹
18.2 Investments in companies			
18.2.1 Holding company			
Share in equity	87	1,00,00,000	1,00,00,000
Share in equity	801	1,00,00,000	1,00,00,000
Share in equity	801	1,00,00,000	1,00,00,000
Share in equity	18	1,00,00,000	1,00,00,000
18.2.2 Associate			
Investment	1	1,00,00,000	1,00,00,000
Share in equity	801	1,00,00,000	1,00,00,000
Share in equity	18	1,00,00,000	1,00,00,000
Goodwill		1,00,00,000	-
18.2.3 Jointly controlled entities			
Share in equity in associate		1,00,00,000	1,00,00,000
Share in equity		1,00,00,000	1,00,00,000

18.3 Investments in unlisted equity instruments

The company has not reported any investment in unlisted equity instruments in consolidated financial statements for the year ended June 30, 2020 and 2019.

Notes to and forming part of Consolidated Financial Statements for the year ended June 30, 2017

12. FINANCIAL INSTRUMENTS

(a) Financial instruments recognized

	2017		
	Assets	Liabilities	Equity
Financial assets	1,000,000	—	1,000,000
Financial liabilities	—	1,000,000	—
Equity	—	—	1,000,000
Financial assets	1,000,000	—	1,000,000
Financial liabilities	—	1,000,000	—
Equity	—	—	1,000,000
Financial assets	1,000,000	—	1,000,000
Financial liabilities	—	1,000,000	—
Equity	—	—	1,000,000
1,000,000	—	1,000,000	1,000,000
	2016		
	Assets	Liabilities	Equity
Financial assets	1,000,000	—	1,000,000
Financial liabilities	—	1,000,000	—
Equity	—	—	1,000,000
Financial assets	1,000,000	—	1,000,000
Financial liabilities	—	1,000,000	—
Equity	—	—	1,000,000
Financial assets	1,000,000	—	1,000,000
Financial liabilities	—	1,000,000	—
Equity	—	—	1,000,000
1,000,000	—	1,000,000	1,000,000

(b) Financial instruments not recognized

	2017		
	Assets	Liabilities	Equity
Financial assets	—	—	—
Financial liabilities	—	—	—
Equity	—	—	—
Financial assets	—	—	—
Financial liabilities	—	—	—
Equity	—	—	—
Financial assets	—	—	—
Financial liabilities	—	—	—
Equity	—	—	—
—	—	—	—

(c) Financial instruments in transit

	2017		
	Assets	Liabilities	Equity
Financial assets	—	—	—
Financial liabilities	—	—	—
Equity	—	—	—
Financial assets	—	—	—
Financial liabilities	—	—	—
Equity	—	—	—
Financial assets	—	—	—
Financial liabilities	—	—	—
Equity	—	—	—
—	—	—	—

Notes to and forming part of Consolidated Financial Statements for the year ended June 30, 2010

		2010 (\$mm)	2009 (\$mm)
40 - Governmental grants receivable			
		\$ 2,000	\$ 2,000
		(1,000)	(1,000)
		<u>\$ 1,000</u>	<u>\$ 1,000</u>
Accounts receivable	1	\$ 2,000,000	\$ 2,000,000
Accounts payable	(1)	(1,000,000)	(1,000,000)
Prepaid expenses	(1)	(100,000)	(100,000)
Other prepaid assets and receivables	(1)	(100,000)	(100,000)
Prepaid expenses	(1)	(10,000)	(10,000)
Other receivables	(1)	(100,000)	(100,000)
Other assets	(1)	(100,000)	(100,000)
Other liabilities	(1)	(100,000)	(100,000)
Other prepaid assets and receivables	(1)	(100,000)	(100,000)
Other assets	(1)	(100,000)	(100,000)
Other prepaid assets and receivables	(1)	(100,000)	(100,000)
Other assets	(1)	(100,000)	(100,000)
Other prepaid assets and receivables	(1)	(100,000)	(100,000)
Other assets	(1)	(100,000)	(100,000)
		<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>
		<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>

41 - Governmental grants receivable

The above information does not include amounts relating to other governmental grants receivable which are reported as a part of receivables. For more information on governmental grants receivable:

41.1 - Nature of receivables receivable

The above information is a summary of the information presented in the consolidated financial statements of the company. For more information on governmental grants receivable, see the consolidated financial statements of the company and the consolidated financial statements of the company.

41.2 - Governmental grants receivable receivable

The above information does not include amounts relating to other governmental grants receivable which are reported as a part of receivables.

42 - Governmental grants receivable

The company does not report a liability for governmental grants receivable which are reported as a part of receivables. For more information on governmental grants receivable, see the consolidated financial statements of the company and the consolidated financial statements of the company.

The above information is a summary of the information presented in the consolidated financial statements of the company. For more information on governmental grants receivable, see the consolidated financial statements of the company and the consolidated financial statements of the company.

Notes to and forming part of Consolidated Financial Statements for the year ended June 30, 2022

The Company's financial statements are prepared under the Indian Accounting Standards, with the amendments thereto approved by the Institute of Cost Accountants of India.

1.1.1. Basis of Accounting

The consolidated financial statements have been prepared on the basis of the year-end financial statements of the Company and its subsidiaries. The consolidated financial statements are prepared on the basis of the financial statements of the Company and its subsidiaries, which are prepared on the basis of the financial statements of the Company and its subsidiaries, which are prepared on the basis of the financial statements of the Company and its subsidiaries.

1.1.2. Significant Accounting Policies

The consolidated financial statements have been prepared on the basis of the year-end financial statements of the Company and its subsidiaries, which are prepared on the basis of the financial statements of the Company and its subsidiaries, which are prepared on the basis of the financial statements of the Company and its subsidiaries.

	2022	2021
	₹	₹
Assets		
Current Assets	1,00,000	1,00,000
Non-current Assets	1,00,000	1,00,000
Liabilities		
Current Liabilities	1,00,000	1,00,000
Non-current Liabilities	1,00,000	1,00,000
Total	2,00,000	2,00,000

1.1.3. Revenue Recognition

Revenue is recognized when the Company has transferred control of the goods to the customer, and the amount of revenue can be reliably measured. Revenue is recognized when the Company has transferred control of the goods to the customer, and the amount of revenue can be reliably measured.

1.1.4. Provisions for Contingent Liabilities

Provisions for contingent liabilities are recognized when the Company has a 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. Provisions for contingent liabilities are recognized when the Company has a 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.

1.1.5. Provisions for Contingent Liabilities

Provisions for contingent liabilities are recognized when the Company has a 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. Provisions for contingent liabilities are recognized when the Company has a 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.

1.1.6. Financial Instruments

Financial instruments are recognized when the Company has entered into a contract that creates a financial liability or asset. Financial instruments are recognized when the Company has entered into a contract that creates a financial liability or asset.

Notes to and forming part of Consolidated Financial Statements for the year ended June 30, 2017

The Company's financial statements are prepared in accordance with the consolidated general financial statements and accounting treatment of the Bank of Montreal for the year ended June 30, 2017, which conform to the accounting principles, including the principles for the financial statements of the Bank of Montreal, used for the preparation of the consolidated financial statements. Accounting principles and methods are consistent throughout the consolidated financial statements. There are no significant differences in the accounting principles used for the consolidated financial statements from those used for the individual entities.

	2017	2016		2015
		2016 2016 Report	2016 2016 Report	
Assets				
Monetary	2017	1,000,000,000	1,000,000,000	1,000,000,000
Non-monetary	2017	100,000,000	100,000,000	100,000,000
Liabilities	2017	500,000,000	500,000,000	500,000,000
Monetary	2017	500,000,000	500,000,000	500,000,000
Non-monetary	2017	0	0	0
Equity	2017	500,000,000	500,000,000	500,000,000
Equity	2017	500,000,000	500,000,000	500,000,000
Liabilities	2017	500,000,000	500,000,000	500,000,000
Equity	2017	500,000,000	500,000,000	500,000,000

2017 The Company's financial statements are prepared in accordance with the consolidated general financial statements and accounting treatment of the Bank of Montreal for the year ended June 30, 2017, which conform to the accounting principles, including the principles for the financial statements of the Bank of Montreal, used for the preparation of the consolidated financial statements. Accounting principles and methods are consistent throughout the consolidated financial statements. There are no significant differences in the accounting principles used for the consolidated financial statements from those used for the individual entities.

2016 The Company's financial statements are prepared in accordance with the consolidated general financial statements and accounting treatment of the Bank of Montreal for the year ended June 30, 2016, which conform to the accounting principles, including the principles for the financial statements of the Bank of Montreal, used for the preparation of the consolidated financial statements. Accounting principles and methods are consistent throughout the consolidated financial statements. There are no significant differences in the accounting principles used for the consolidated financial statements from those used for the individual entities.

2015 The Company's financial statements are prepared in accordance with the consolidated general financial statements and accounting treatment of the Bank of Montreal for the year ended June 30, 2015, which conform to the accounting principles, including the principles for the financial statements of the Bank of Montreal, used for the preparation of the consolidated financial statements. Accounting principles and methods are consistent throughout the consolidated financial statements. There are no significant differences in the accounting principles used for the consolidated financial statements from those used for the individual entities.

2014 The Company's financial statements are prepared in accordance with the consolidated general financial statements and accounting treatment of the Bank of Montreal for the year ended June 30, 2014, which conform to the accounting principles, including the principles for the financial statements of the Bank of Montreal, used for the preparation of the consolidated financial statements. Accounting principles and methods are consistent throughout the consolidated financial statements. There are no significant differences in the accounting principles used for the consolidated financial statements from those used for the individual entities.

2013 The Company's financial statements are prepared in accordance with the consolidated general financial statements and accounting treatment of the Bank of Montreal for the year ended June 30, 2013, which conform to the accounting principles, including the principles for the financial statements of the Bank of Montreal, used for the preparation of the consolidated financial statements. Accounting principles and methods are consistent throughout the consolidated financial statements. There are no significant differences in the accounting principles used for the consolidated financial statements from those used for the individual entities.

The Company's financial statements are prepared in accordance with the consolidated general financial statements and accounting treatment of the Bank of Montreal for the year ended June 30, 2017, which conform to the accounting principles, including the principles for the financial statements of the Bank of Montreal, used for the preparation of the consolidated financial statements. Accounting principles and methods are consistent throughout the consolidated financial statements. There are no significant differences in the accounting principles used for the consolidated financial statements from those used for the individual entities.

2017 - Assets

Monetary

Monetary assets are those assets that are denominated in a monetary unit and are measured at their fair value. Monetary assets include cash, deposits, and other financial instruments that are denominated in a monetary unit.

Monetary liabilities are those liabilities that are denominated in a monetary unit and are measured at their fair value.

Notes to and forming part of Consolidated Financial Statements for the year ended June 30, 2015

Notes to the financial statements

These financial statements were prepared in accordance with International Financial Reporting Standards.

These financial statements were prepared on a going concern basis. In accordance with the adopted financial reporting framework, the consolidated financial statements are prepared on a going concern basis.

These financial statements were prepared on a going concern basis. In accordance with the adopted financial reporting framework, the consolidated financial statements are prepared on a going concern basis.

Revenue

The Group's revenue is derived from the sale of agricultural products and services.

Revenue recognition

The Group's revenue is derived from the sale of agricultural products and services. Revenue is recognised when the Group has transferred control of the goods to the customer, and the customer has accepted the goods. Revenue is recognised when the Group has transferred control of the goods to the customer, and the customer has accepted the goods. Revenue is recognised when the Group has transferred control of the goods to the customer, and the customer has accepted the goods. Revenue is recognised when the Group has transferred control of the goods to the customer, and the customer has accepted the goods.

	2015	2014
Revenue	1,000,000	1,000,000
Cost of sales	(500,000)	(500,000)
Profit before tax	500,000	500,000
Tax	(100,000)	(100,000)

The Group's revenue is derived from the sale of agricultural products and services. Revenue is recognised when the Group has transferred control of the goods to the customer, and the customer has accepted the goods. Revenue is recognised when the Group has transferred control of the goods to the customer, and the customer has accepted the goods.

	2015	2014
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Revenue recognition (continued)

Revenue recognition

Revenue from the sale of goods	1,000,000	1,000,000
Revenue from the sale of services	1,000,000	1,000,000
Revenue from the sale of land	1,000,000	1,000,000
Revenue from the sale of other assets	1,000,000	1,000,000

Notes to and forming part of Consolidated Financial Statements for the year ended June 30, 2022

12. INVESTED INTANGIBLES

The Government has recognized intangible capital assets as follows:

- (i) Goodwill accumulated against both 2001 and 2002 intangible capital assets;
- (ii) All 2001 and 2002 intangible capital assets were amortized on a straight-line basis;
- (iii) An impairment of the 2001 intangible capital assets;
- (iv) Amortization of the Government's 2002 intangible capital assets through the year.

13. OTHER CURRENT AND LONG-TERM DEBTS

		2022	2021
		(\$ million)	(\$ million)
2022			
Government			
Short-term	Short-term	10,000	10,000
Long-term	Long-term	10,000	10,000
Contingent liability	None	Nil	Nil
2021			
Government			
Short-term	Short-term	10,000	10,000
Long-term	Long-term	10,000	10,000
Contingent liability	None	Nil	Nil

14. GOVERNMENT GUARANTEES

The Government does not provide any guarantee for structured securities of the Company.

15. EQUITY

Equity includes the following components:

Corporate Equity includes share capital and share premium of companies. Share premium is split into both short and long term.

Information as required under

Code of Corporate Governance

Section	Section Number	Section Number
Annual report, strategy and reports	1	10, 20, 21
Board	2	2, 20, 21
Board committees		
<ul style="list-style-type: none"> 21 Remuneration Committee 22 Audit Committee 23 Risk Committee 24 Nomination Committee 25 Sustainability Committee 26 Stakeholder Committee 	<ul style="list-style-type: none"> 3 4 5 6 7 8 	<ul style="list-style-type: none"> 2 10 2 2 2 2
Executive	10	10
<ul style="list-style-type: none"> 20 Sustainability and reporting 20 Risk Management 20 Strategy and Business Model 	<ul style="list-style-type: none"> 10 10 10 	<ul style="list-style-type: none"> 10, 20, 21 10, 20, 21 10, 20, 21
<ul style="list-style-type: none"> 20 Sustainability and reporting 20 Sustainability and reporting 	<ul style="list-style-type: none"> 10 	<ul style="list-style-type: none"> 10, 20, 21
<ul style="list-style-type: none"> 20 Sustainability and reporting 20 Sustainability and reporting 	<ul style="list-style-type: none"> 10 	<ul style="list-style-type: none"> 10