

WIPRO ARABIA LIMITED

FINANCIAL STATEMENTS

**AS OF AND FOR THE YEAR ENDED
MARCH 31, 2015**

WIPRO ARABIA LIMITED

BALANCE SHEET AS AT MARCH 31,2015

(Amount in Rupees except share and per share data, unless otherwise stated)

	Notes	As on March 31,	
		2015	2014
I. EQUITY AND LIABILITIES			
1. Shareholders' funds			
Share capital	3	358,204,139	358,204,135
Reserves and surplus	4	4,820,383,892	3,988,307,822
		<u>5,178,588,031</u>	<u>4,346,511,958</u>
2. Share application money pending allotment			
		-	-
3. Non-current liabilities			
Long term provisions	5	44,712,395	9,036,925
		<u>44,712,395</u>	<u>9,036,925</u>
4. Current liabilities			
Short term borrowings	6	3,552,300,625	529,991,465
Trade payables	7	5,120,527,207	6,425,632,817
Other current liabilities	8	929,788,532	677,674,020
Short term provisions	9	103,381,437	163,731,461
		<u>9,705,997,801</u>	<u>7,797,029,763</u>
TOTAL EQUITY AND LIABILITIES		<u><u>14,929,298,227</u></u>	<u><u>12,152,578,645</u></u>
II ASSETS			
1. Non-current assets			
Fixed assets			
Tangible assets	10	24,258,453	17,208,558
Capital work-in-progress		43,658,113	2,822,877
Long term loans and advances	11	112,208,989	84,970,581
		<u>180,125,555</u>	<u>105,002,015</u>
2. Current assets			
Inventories	12	55,168,332	9,360,813
Trade receivables	13	9,495,735,412	7,675,023,916
Cash and bank balances	14	1,254,213,074	1,169,375,985
Short term loans and advances	15	941,203,727	551,103,886
Other current assets	16	3,002,852,127	2,642,712,030
		<u>14,749,172,672</u>	<u>12,047,576,629</u>
TOTAL ASSETS		<u><u>14,929,298,227</u></u>	<u><u>12,152,578,645</u></u>

The accompanying notes form an integral part of the Balance Sheet

As per our report of even date attached

For Y. S. SHETTY & CO.
Chartered Accountants
Firm Registration No. 006308S

For and on behalf of the Board of Directors

sd/-
(Shyam Prasad Shetty. Y.)
Partner
Membership No. 202597

sd/-
Srinivasan G
Director

sd/-
Soumitro Ghosh
Director

Place: Bangalore
Dated: 13/05/2015

WIPRO ARABIA LIMITED
STATEMENT OF PROFIT AND LOSS ACCOUNT
(Amount in Rupees except share and per share data, unless otherwise stated)

	Notes	Year ended March 31,	
		2015	2014
REVENUE			
Revenue from operations (gross)	17	15,063,279,115	12,511,743,255
Less: Excise duty		-	-
Revenue from operations (net)		15,063,279,115	12,511,743,255
Other income	18	15,136,380	8,000,657
Total Revenue		15,078,415,495	12,519,743,912
EXPENSES			
Purchases of stock-in-trade	19	5,139,626,609	4,643,415,586
Changes in inventories of finished goods, work in progress and	20	(46,429,603)	46,783,368
Employee benefits expense	21	3,117,216,404	2,691,575,459
Finance costs	22	88,056,592	61,019,516
Depreciation and amortisation expense		12,129,184	12,494,394
Other expenses	23	5,181,986,671	3,754,433,570
Total Expenses		13,492,585,857	11,209,721,892
Profit before tax		1,585,829,638	1,310,022,020
Net Profit		1,585,829,638	1,310,022,020
Earnings per equity share			
(Equity shares of par value NGN. 163 each)			
Basic		52,861	43,667
Diluted		52,861	43,667
*Refer Note 21			

The accompanying notes form an integral part of the Statement of profit and loss

As per our report of even date attached

For Y. S. SHETTY & CO.

Chartered Accountants

Firm Registration No. 006308S

For and on behalf of the Board of Directors

sd/-

(Shyam Prasad Shetty. Y.)

Partner

Membership No. 202597

sd/-

Srinivasan G

Director

sd/-

Soumitro Ghosh

Director

NOTES TO FINANCIAL STATEMENTS

(In Rupee except share and per share data, unless otherwise stated)

Note 1. Company overview

Wipro Arabia Ltd (“the Company”) is a Joint Venture Company between Wipro Cyprus Private Ltd and Dar Al Riyadh holding Co limited. The Company is registered in Kingdom of Saudi Arabia effective from 23rd May 2007.

Wipro Arabia Limited (WAL) is a services provider that aims to deliver technology solutions to drive business needs of its Clients in the Kingdom of Saudi Arabia in Engineering Services, Industrial Products, Systems & Integration and Information Technology

2. Significant accounting policies

i. Basis of preparation of financial statements

The financial statements are prepared in accordance with Generally Accepted Accounting Principles in India (GAAP) under the historical cost convention on the accrual basis, except for certain financial instruments which are measured on a fair value basis. GAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013 (‘Act’) read with Rule 7 of the Companies (Accounts) Rules, 2014, the provisions of Act (to the extent notified and applicable), Accounting Standards (‘AS’) issued by Institute of Chartered Accountants of India (ICAI) and other generally accepted accounting principles in India.

ii. Use of estimates

The preparation of financial statements requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities and the disclosure of contingent liabilities as at the date of financial statements and reported amounts of income and expenses during the year. Estimates and underlying assumptions are reviewed on an ongoing basis. Revision to accounting estimates is recognised in the year in which the estimates are revised and in any future year affected.

iii. Revenue recognition

Services:

The company recognizes revenue when significant terms of the arrangement are enforceable, services have been delivered and the collectability is reasonably assured. The method of recognizing the revenues and costs depend on the nature of the services rendered:

A. Time and material contracts

Revenues and costs relating to time and material contracts are recognized as the related services are rendered.

B. Fixed-price contracts

Revenues from fixed-price contracts, including systems development and integration contracts are recognized using the “percentage-of-completion” method. Percentage of completion is determined based on project costs incurred to date as a percentage of total estimated project costs required to complete the project. When total cost estimated exceed revenues in an arrangement, the estimated losses are recognized in the statement of profit and loss in the period in which such losses become probable based on the current contract estimates.

‘Unbilled revenues’ included in other current assets represent cost and earnings in excess of billings as at the balance sheet date. ‘Unearned revenues’ included in other current liabilities represent billing in excess of revenue recognized.

Revenue from customer training, support and other services is recognized as the related services are performed.

Revenue from the sale of user licenses for software applications is recognized on transfer of the title in the user license.

C. Maintenance Contracts

Revenue from maintenance contracts is recognized ratably over the period of the contract using the percentage of completion method. When services are performed through an indefinite number of repetitive acts over a specified period of time, revenue is recognized on a straight-line basis over the specified period unless some other method better represents the stage of completion.

In certain projects, a fixed quantum of services or output units is agreed at a fixed price for a fixed term. In such contracts, revenue is recognized with respect to actual output achieved till date as a percentage of total contractual output. Any residual services utilized by the customer is recognized as revenue on completion of the terms.

Products:

Revenue from sale of products is recognized when the significant risks and rewards of ownership has been transferred in accordance with the sale contract. Revenue from product sales is shown gross of excise duty and net of sales tax separately charged and applicable discounts.

Other income

Agency commission is accrued when shipment of consignment is dispatched by the principal.

Interest is recognized using the time proportion method, based on the rates implicit in the transaction.

Dividend income is recognized when the company's right to receive dividend is established.

iv. Fixed Assets and Depreciation

The Company has provided for depreciation using straight line method over the useful life of the assets as prescribed under part C of Schedule II of the Companies Act, 2013 except in the case of following assets which are depreciated based on useful lives estimated by the Management:

Class of asset	Estimated useful life
Buildings	30 – 60 years
Computer including telecom equipment and software (included under plant and machinery)	2 – 7 years
Furniture and fixtures	5 – 6 years
Electrical installations (included under plant and machinery)	5 years
Vehicles	4 years

Freehold land is not depreciated.

Assets under finance lease are amortised over their estimated useful life or the lease term, whichever is lower.

For these class of assets, based on internal technical assessment the management believes that the useful lives as given above best represent the period over which management expects to use these assets. Hence the useful lives for these assets are different from the useful lives as prescribed under Part C of Schedule II of the Companies Act, 2013.

v. Leases

Leases of assets, where the Company assumes substantially all the risks and rewards of ownership are classified as finance leases. Finance leases are capitalized at the lower of the fair value of the leased assets at inception and the present value of minimum lease payments. Lease payments are apportioned between the finance charge and the outstanding

liability. The finance charge is allocated to periods during the lease term at a constant periodic rate of interest on the remaining balance of the liability.

Leases where the lessor retains substantially all the risks and rewards of ownership are classified as operating leases. Lease rentals in respect of assets taken under operating leases are charged to statement of profit and loss on a straight line basis over the lease term.

In certain arrangements, the Company recognizes revenue from the sale of products given under finance leases. The Company records gross finance receivables, unearned income and the estimated residual value of the leased equipment on consummation of such leases. Unearned income represents the excess of the gross finance lease receivable plus the estimated residual value over the sales price of the equipment. The Company recognizes unearned income as financing revenue over the lease term using the effective interest method.

vi. Investments

Long term investments are stated at cost less other than temporary diminution in the value of such investments, if any. Current investments are valued at lower of cost and fair value determined by category of investment. The fair value is determined using quoted market price/market observable information adjusted for cost of disposal. On disposal of the investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

vii. Foreign currency transactions

The Company is exposed to currency fluctuations on foreign currency transactions. Foreign currency transactions are accounted in the books of account at the exchange rates prevailing on the date of transaction.

The difference between the rate at which foreign currency transactions are accounted and the rate at which they are realized is recognized in the statement of profit and loss.

The Company is a foreign subsidiary of Wipro Limited and has been treated as a non integral operating unit for translation. For the purpose of accounts during the period, all income and expenses items are converted at the average rate of exchange applicable for the period. All assets and liabilities are translated at the closing rate on the balance sheet date. The equity share capital, reserves and investment in subsidiaries are carried forward at the rate of exchange prevailing on the transaction date. All resulting exchange difference arising out of year-end conversion has been transferred to Translation Reserve in Reserve and Surplus.

viii. Income tax

The current charge for income taxes is calculated in accordance with the relevant tax regulations. Deferred tax assets and liabilities are recognized for the future tax consequences attributable to timing differences that result between the profit offered for income taxes and the profit as per the financial statements by each entity in the Company.

Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in the period that includes the enactment/ substantial enactment date.

Deferred tax assets on timing differences are recognized only if there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. However, deferred tax assets on the timing differences when unabsorbed depreciation and losses carried forward exist, are recognized only to the extent that there is virtual certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized.

Deferred tax assets are reassessed for the appropriateness of their respective carrying amounts at each balance sheet date.

ix. Earnings per share

The number of shares used in computing basic earning per share is the weighted average number of shares outstanding during the year.

The number of shares used in computing diluted earnings per share comprises the weighted average shares considered for deriving basic earnings per share, and also the weighted average number of equity shares that could have been issued on the conversion of all dilutive potential equity shares. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date. The number of shares and potentially dilutive equity shares are adjusted for any stock splits and bonus shares issued.

x. Cash flow statement

Cash flows are reported using indirect method, whereby net profits before tax is adjusted for the effects of transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated.

xi. Provisions and contingent liabilities

The Company creates a provision when there is a present obligation as a result of past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

Provisions for onerous contracts, i.e. contracts where the expected unavoidable costs of meeting the obligations under the contract exceed the economic benefits expected to be received under it, are recognized when it is probable that an outflow of resources embodying economic benefits will be required to settle a present obligation as a result of an obligating event, based on a reliable estimate of such obligation.

FINANCIAL STATEMENTS OF WIPRO ARABIA LTD - STANDALONE

NOTES TO BALANCE SHEET

	As at March31, 2015	As at March 31, 2014
Note 3 Share Capital		
Authorised capital		
30,000 equity shares (2014 : 30000) of SAR 1,000 each	358,204,135	358,204,135
	<u>358,204,135</u>	<u>358,204,135</u>
Issued, subscribed and fully paid-up capital		
30,000 equity shares (2014 : 30000) of SAR 1,000 each	358,204,139	358,204,135
Refer note (i) below	<u>358,204,139</u>	<u>358,204,135</u>
(ii) The following is the reconciliation of number of shares as at March 31, 2015.		
Number of common stock outstanding as at beginning of the year	30,000	30,000
Number of common stock issued during the year	-	-
Number of common stock outstanding as at the end of the year	<u>30,000</u>	<u>30,000</u>
Note 4 Reserves and Surplus		
Translation reserve		
Balance brought forward from previous year	806,068,145	419,927,994
Movement during the period	202,817,266	386,140,151
	<u>1,008,885,411</u>	<u>806,068,145</u>
Surplus from statement of profit and loss		
Balance brought forward from previous year	1,310,022,018	
Add: Profit for the year	1,585,829,638	1,310,022,018
Less: Appropriations		
- Proposed dividend	-	-
Closing balance	<u>2,895,851,656</u>	<u>1,310,022,018</u>
Summary of reserves and surplus		
Balance brought forward from previous year	3,988,307,822	3,393,302,901
Movement during the year	1,788,646,904	1,696,162,171
Deduction during the year	956,570,834	1,101,157,249
	<u>4,820,383,892</u>	<u>3,988,307,822</u>
Note 5 Long term Provisions		
Employee benefit obligation	44,712,395	9,036,925
	<u>44,712,395</u>	<u>9,036,925</u>
Note 6 Short term borrowings		
Unsecured:		
Cash Credit	3,552,300,625	529,991,465
	<u>3,552,300,625</u>	<u>529,991,465</u>

FINANCIAL STATEMENTS OF WIPRO ARABIA LTD - STANDALONE

NOTES TO BALANCE SHEET

	As at March 31, 2015	As at March 31, 2014
Note 7 Trade payables		
Trade Payables	1,380,879,688	2,705,825,937
Accrued expenses	2,164,755,652	59,796,361
Payable to Group companies	1,559,913,495	3,624,835,983
Payable to Holding company	14,978,372	35,174,535
	5,120,527,207	6,425,632,817
Note 8 Other current liabilities		
Salary Payable	67,033,587	-
Unearned revenue	709,729,195	560,173,993
Statutory liabilities	735,621	-
Advances from customers	152,290,129	117,500,026
	929,788,532	677,674,020
Note 9 Short term provisions		
Employee benefit obligations	86,112,337	102,427,700
Warranty provision	17,269,099	61,303,761
	103,381,437	163,731,461
Note 11 Long term loans and advances (Unsecured, considered good unless otherwise stated)		
Prepaid expenses	112,208,989	84,970,581
	112,208,989	84,970,581
Note 12 Inventory		
Raw materials	1,060,194	622,083
Work in Progress	975	-
Finished goods	16,359,785	8,738,729
Traded goods	37,747,379	-
	55,168,332	9,360,813
Note 13 Trade Receivable		
Unsecured:		
Over six months from the date they were due for payment		
Considered good	3,874,634,833	3,379,444,698
Considered doubtful	227,189,134	103,727,141
	4,101,823,967	3,483,171,839
Less: Provision for doubtful receivables	(227,189,134)	(103,727,141)
	3,874,634,833	3,379,444,698
Other receivables		
Considered good	5,621,100,579	4,295,579,219
	5,621,100,579	4,295,579,219
Less: Provision for doubtful receivables	-	-
	5,621,100,579	4,295,579,218
	9,495,735,412	7,675,023,916

FINANCIAL STATEMENTS OF WIPRO ARABIA LTD - STANDALONE

NOTES TO BALANCE SHEET

	As at March 31, 2015	As at March 31, 2014
Note 14 Cash and bank balances		
Cash and cash equivalents		
Balances with banks		
In current accounts	78,675,737	131,540,485
In deposit accounts	1,149,477,900	1,037,835,500
Cash in Hand	26,059,437	-
	<u>1,254,213,074</u>	<u>1,169,375,985</u>
Note 15 Short-term loans and advances		
<i>(Unsecured, considered good unless otherwise stated)</i>		
Employee travel & other advances	123,903,050	72,233,620
Advance to suppliers	8,628,642	158,672,294
Prepaid expenses	373,032,352	320,197,972
Security deposits	2,498,865	-
Others	433,140,818	-
Considered doubtful	14,012,385	-
	<u>955,216,112</u>	<u>551,103,886</u>
Less: Provision for doubtful loans and advances	(14,012,385)	-
	<u>941,203,727</u>	<u>551,103,886</u>
Note 16 Other current assets		
Unsecured and considered good:		
Unbilled revenue	2,432,007,405	2,115,564,715
	<u>2,432,007,405</u>	<u>2,115,564,715</u>
	<u>2,432,007,405</u>	<u>2,115,564,715</u>
Balances receivable from Holding company	563,918,765	520,384,220
Balances receivable from Group company	6,925,957	6,763,094
	<u>570,844,722</u>	<u>527,147,314</u>
	<u>3,002,852,127</u>	<u>2,642,712,030</u>

Year ended March 31,

	2015	2014
Note 17 Revenue from Operations		
Sale of products	5,355,521,103	4,986,434,307
Sale of services	9,707,758,013	7,525,308,948
Revenue from operations (gross)	<u>15,063,279,115</u>	<u>12,511,743,255</u>
Note 18 Other Income		
Income from current investments		
Interest on Fixed Deposits	1,663,703	-
Other exchange differences, net	13,472,677	8,000,657
	<u>15,136,380</u>	<u>8,000,657</u>
Note 19 Cost of Materials Consumed		
Opening stocks	8,738,729	55,522,097
Add: Purchases	5,139,626,609	4,643,415,586
Less: Closing stocks	55,168,332	8,738,729
	<u>5,093,197,006</u>	<u>4,690,198,953</u>
Note 20 Changes in inventories of finished goods, work in progress and Stock-in-trade		
Opening stock		
In process	8,738,729	55,522,097
Finished products	-	-
Traded goods	-	-
	<u>8,738,729</u>	<u>55,522,097</u>
Less: Closing stock		
In process	55,168,332	8,738,729
Finished products	-	-
Traded goods	-	-
	<u>55,168,332</u>	<u>8,738,729</u>
	<u>(46,429,603)</u>	<u>46,783,368</u>

Year ended March 31,

	2015	2014
Note 21 Employee benefits expense		
Salaries and wages	3,009,476,183	2,584,625,649
Contribution to provident and other funds	69,230,638	69,155,415
Staff welfare expenses	38,509,583	37,794,395.04
	<u>3,117,216,404</u>	<u>2,691,575,458</u>
Note 22 Finance costs		
Interest Cost	74,260,645	44,427,436
Exchange difference on borrowings	13,795,948	16,592,080
	<u>88,056,592</u>	<u>61,019,516</u>
Note 23 Other expenses		
Sub contracting / third party application	3,519,691,834	2,506,763,166
Travel	354,558,703	343,464,735
Repairs and Maintenance	23,120,868	1,021,832
Rent	47,168,019	34,981,289
Provision/write off of bad debts	116,315,076	29,620,793
Communication	65,736,120	53,079,143
Advertisement and sales promotion	5,958,880	7,658,667
Legal and professional charges	10,003,513	6,726,768
Staff recruitment	6,685,903	368,780
Carriage and freight	175,504,167	126,274,501
Stores and spares	4,685,516	-
Insurance	88,283,600	69,642,940
Other exchange differences, net	2,572,142	
Rates and taxes	107,883	1,125,106
Technical Service charges	761,594,449	573,705,849
	<u>5,181,986,673</u>	<u>3,754,433,570</u>

FINANCIAL STATEMENTS OF WIPRO ARABIA LIMITED

Note 24.

The Company is a Joint Venture between Wipro Cyprus Pvt Limited and Dar Al Riyadh Holding Co which is registered in Kingdom of Saudi Arabia. The accounts have been prepared and audited for the purpose of attachment to the accounts of the Holding Company to comply with the provisions of the Indian Companies Act.

Note 25. Related Party Transaction:

The following are the entities with which the Company has related party transactions:

Name of the party	Relationship with The Company
Wipro Limited	Ultimate Holding Company
Dar Al Riyadh	Holding Company
Wipro Cyprus Ltd	Holding Company
Wipro Information Technology Egypt SAE	Fellow Subsidiary
Wipro Bahrain Limited WLL	Fellow Subsidiary
Wipro Travel Service	Fellow Subsidiary

The Company had the following transactions with related parties during the year ended March 31, 2015.

(In Rs)

Particulars	For the year ended	For the year ended
	March 31, 2015	March 31, 2014
<i>Wipro Limited</i>		
Technical Support Charges	1,143,912,915	880,772,847
Wipro Cyprus Ltd – Dividend	956,570,834	1,101,157,249
<i>Dar Al Riyadh</i>		
Software development services received/Paid	59,037,978	111,969,294
Sale of Products	57,418,158	49,975,370

The following is the listing of receivables and payables to related parties as at March 31, 2015:

(In Rs)

Name of the party	For the year ended	For the year ended
	March 31, 2015	March 31, 2014
<i>Payables:</i>		
Wipro Limited	1,535,204,434	3,627,464,996
Wipro Information Technology Egypt SAE	3,148	3,018
Wipro Bahrain Limited WLL	19,943,150	-
Wipro Travel Service	4,762,762	-
Dar Al Riyadh	14,978,372	35,174,535
<i>Receivables:</i>		
Wipro Limited	6,925,957	2,632,030
Wipro Cyprus Ltd	490,639,348	389,063,915
Wipro Bahrain Limited WLL	-	4,131,064
Dar Al Riyadh	73,279,417	131,320,304

Note 26. Earnings per share

	<i>(In Rs)</i>	
	For the year ended	For the year ended
Computation of EPS	March 31, 2015	March 31, 2014
Profit for the year as per profit and loss account	1,585,829,638	1,310,022,020
Weighted average number of equity shares used for computing basic and diluted EPS	30,000	30,000
Earnings per share basic and diluted (face value: SAR 1,000each)	52,861	43,667

Note 27. Segment reporting:

The Company neither has more than one business segment nor more than one geographic segment; hence segment reporting is not required to be disclosed.

Note 28.

The Company is a foreign company and is not governed by the provisions of Micro, Small and Medium Enterprises Development Act, 2006 (the Act). Hence, the disclosures under the Act are not applicable to the Company.

Note 29.

The figures of the previous period have been regrouped / reclassified, where necessary, to conform to the current year classification

As per our report attached
For, **Y. S. SHETTY & CO.**
Chartered Accountants
Firm Registration number : 006308S

For and on behalf of Board of Directors

sd/-
(Shyam Prasad Shetty.Y)
Partner
Membership no. 202597

sd/-
Srinivasan G
Director

sd/-
Soumitro Ghosh
Director

Place : Bangalore
Date : 13/05/2015

SI No.	Name of Shareholders	As at March 31 2015		As at March 31 2014	
		No. of Share	% of holdings	No. of Share	% of holdings
1	Wipro Limited	20,000	66.67	20,000	66.67
2	DAL Riyadh	10,000	33.33	10,000	33.33

Note 21 Tangible assets

Particular	GROSS BLOCK			ACCUMULATED DEPRECIATION			NET BLOCK*					
	As of April 1, 2014	Additions	Effect of Translation *	Disposals	As of March 31, 2015	As of April 1, 2014	Depreciation for the year	Effect of Translation *	Disposals / adjustments	As of March 31, 2015	As of March 31, 2014	
Tangible fixed assets												
Plant & machinery ***	57,695,272.88	18,152,642.00	2,915,247.69	-	78,763,262.57	55,205,121.04	8,730,999.84	2,592,809.10	-	66,528,929.98	12,234,332.59	2,490,151.84
Furniture & fixture	18,799,471.52	-	815,243.86	-	19,614,715.37	11,563,972.85	2,660,609.14	562,062.83	-	14,786,644.81	4,828,070.56	7,235,498.67
Office equipments	9,211,419.95	139,831.10	402,639.84	-	9,753,890.89	1,728,512.47	737,574.75	91,753.66	-	2,557,840.88	7,196,050.01	7,482,507.48
	85,706,164.35	18,292,473.10	4,133,231.39	-	108,131,868.83	68,497,606.35	12,129,183.73	3,246,625.59	-	83,873,415.67	24,258,453.16	17,208,557.99