



**WIPRO SA Broad Based Ownership Trust
(Registration number IT151/2014)**

**Financial Statements
For the year ended 28 February 2021**

BDO South Africa Incorporated
52 Corlett Drive, Illovo
Johannesburg, 2196
South Africa
Issued on 10th June 2021

Wipro SA Broad Based Ownership Trust

(Registration number IT151/2014)

Financial Statements for the year ended 28 February 2021

General Information

Country of Incorporation and Domicile	South Africa
Trustees	Bhavna Maharaj Ananthasivan Murali
Business Address	2 Maude Street The Forum 10th Floor Sandton 2196
Postal Address	2 Maude Street The Forum 10th Floor Sandton 2196
Auditors	BDO South Africa Incorporated
Trust Registration Number	IT151/2014
Preparer	Samir Saraogi Manager Finance/Controllershship team

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The reports and statements set out below comprise the financial statements presented to the trustees:

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Trustees' Responsibilities and Approval

The trustees are required to maintain adequate accounting records and are responsible for the content and integrity of the financial statements and related financial information included in this report. It is their responsibility to ensure that the financial statements fairly present the state of affairs of the trust as at the end of the financial year and the results of its operations and cash flows for the period then ended, in conformity with the International Financial Reporting Standards and the requirements of Trust deed. The external auditor's are engaged to express an independent opinion on the financial statements.

The financial statements are prepared in accordance with the International Financial Reporting Standards and are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgements and estimates.

The trustees acknowledge that they are ultimately responsible for the system of internal financial control established by the trust and place considerable importance on maintaining a strong control environment. To enable the trustees to meet these responsibilities, the board of trustees sets standards for internal control aimed at reducing the risk of error or loss in a cost effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the trust and all employees are required to maintain the highest ethical standards in ensuring the trust's business is conducted in a manner that in all reasonable circumstances is above reproach. The focus of risk management in the trust is on identifying, assessing, managing and monitoring all known forms of risk across the trust. While operating risk cannot be fully eliminated, the trust endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

The trustees are of the opinion, based on the information and explanations given by management, that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or loss.

The trustees have reviewed the trust's cash flow forecast for the year to 28 February 2022 and, in the light of this review and the current financial position, they are satisfied that the trust has or has access to adequate resources to continue in operational existence for the foreseeable future.

The external auditor's are responsible for independently auditing and reporting on the trust's financial statements. The financial statements have been examined by the trust's external auditor's and their report is presented on page 5-6.

The financial statements set out on pages 7 to 15, which have been prepared on the going concern basis, were approved by trustees on 10 June 2021 and were signed on its behalf by:

Bhavna Maharaj
Bhavna Maharaj

Murali
Ananthasivan
Digitally signed by
Murali Ananthasivan
Date: 2021.06.10
18:26:48 +05'30'
Ananthasivan Murali

Wipro SA Broad Based Ownership Trust
(Registration number IT151/2014)
Financial Statements for the year ended 28 February 2021

Trustees' Report

The trustees have pleasure in submitting their report on the financial statements of Wipro SA Broad Based Ownership Trust for the year ended 28 February 2021

1. Review of financial results and activities

The financial statements have been prepared in accordance with International Financial Reporting Standards. The accounting policies have been applied consistently compared to the prior year.

Full details of the financial position, results of operations and cash flows of the trust are set out in these financial statements.

2. Trustees

The trustees in office at the date of this report are as follows:

Ananthasivan Murali
Bhavna Maharaj

There were no changes to the trustees during the the period under review.

3. Events after the reporting period

The trustees are not aware of any significant matter or circumstance once the end of the financial year, which significantly affects the financial position of the trust or results of its operations.

4. Going concern

The trustees believe that the trust has adequate financial resources to continue in operation for the foreseeable future and accordingly the financial statements have been prepared on a going concern basis.

Impact of Covid-19 on financial reporting

The World Health Organization announced a global health emergency because of a new strain of coronavirus ("COVID-19") and classified its outbreak as a pandemic on March 11, 2020 which posed significant disruption to business operations and adversely impacting most of the industries which has resulted in global slowdown.

Trustees currently believes that it has adequate liquidity and business plans to continue to operate the business and mitigate the risks associated with COVID-19 for the next 12 months from the date of this Financial Statements.

5. Auditors

BDO South Africa were auditors for the trust for 2021.

Independent Auditor's Report

To the Trustees of
Wipro SA Broad Based Ownership Trust

Opinion

We have audited the financial statements of Wipro SA Broad Based Ownership Trust (the trust) set out on pages 7 to 16, which comprise the statement of financial position as at 28 February 2021, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Wipro SA Broad Based Ownership Trust as at 28 February 2021, and its financial performance and cash flows for the year then ended in accordance with International Financial Reporting Standards and the requirements of the Trust Deed.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the company in accordance with the Independent Regulatory Board for Auditors' *Code of Professional Conduct for Registered Auditors* (IRBA Code) and other independence requirements applicable to performing audits of financial statements in South Africa. We have fulfilled our other ethical responsibilities in accordance with the IRBA Code and in accordance with other ethical requirements applicable to performing audits in South Africa. The IRBA Code is consistent with the corresponding sections of the *International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards)*. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

The trustees are responsible for the other information. The other information comprises the information included in the document titled "Wipro SA Broad Based Ownership Trust Annual Financial Statements for the year ended 28 February 2021", which includes the Trustees' Report as required by the Trust Deed. The other information does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express an audit opinion or any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Trustees for the Financial Statements

The trustees are responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards and the requirements of the Trust Deed, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the trust or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the trust's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the trust to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

BDO South Africa Inc.

BDO South Africa Incorporated
Registered Auditors

H. Mutiwasekwa
Director
Registered Auditor

10 June 2021

Wanderers Office Park
52 Corlett Drive
Illovo, 2196

Wipro SA Broad Based Ownership Trust

(Registration number IT151/2014)

Financial Statements for the year ended 28 February 2021

Statement of Financial Position as at 28 February 2021

	Note(s)	2021 R	2020 R
Assets			
Non-Current Assets			
Investment in subsidiary	2	13,76,10,000	13,76,10,000
		13,76,10,000	13,76,10,000
Current Assets			
Current tax	3	17,060	3,469
Other receivables	4	5,118	15,631
Cash and cash equivalents	5	33,05,410	33,98,824
		33,27,588	34,17,924
Total Assets		14,09,37,588	14,10,27,924
Equity and Liabilities			
Equity			
Contribution	6	100	100
Accumulated surplus		1,96,00,658	33,62,914
		1,96,00,758	33,63,014
Liabilities			
Non-Current Liabilities			
Other financial liabilities	7	12,11,10,000	13,76,10,000
Current Liabilities			
Other payables	8	2,26,830	54,910
Total Liabilities		12,13,36,830	13,76,64,910
Total Equity and Liabilities		14,09,37,588	14,10,27,924

Wipro SA Broad Based Ownership Trust

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Financial Statements for the year ended 28 February 2021

Statement of Income and Retained Earnings

	Note(s)	2021 R	2020 R
Operating expenses	9	<u>(2,86,814)</u>	<u>(1,13,028)</u>
Operating loss		(2,86,814)	(1,13,028)
Investment revenue	10	26,971	1,08,230
Other income	11	1,65,00,000	50,000
(Loss)/profit before tax		<u>1,62,40,157</u>	<u>45,202</u>
Taxation	12	(2,413)	-
Profit/(loss) for the year		<u>1,62,37,744</u>	<u>45,202</u>
Opening retained earnings		<u>33,62,914</u>	<u>33,17,712</u>
Retained earnings at the end of the year		<u><u>1,96,00,658</u></u>	<u><u>33,62,914</u></u>

Wipro SA Broad Based Ownership Trust

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Financial Statements for the year ended 28 February 2021

Statement of Changes in Equity

Figures in Rand	Share capital	Retained income	Total Equity
Balance at 01 March 2019	100	33,17,712	33,17,812
Profit for the year	-	45,202	45,202
Other Comprehensive Income	-	-	-
Total comprehensive income/(loss) for the year	-	45,202	45,202
Balance at 29 Feb 2020	100	33,62,914	33,63,014
Balance at 01 March 2020	100	33,62,914	100
Profit for the year	-	1,62,37,744	1,62,37,744
Other comprehensive income	-	-	-
Total comprehensive income/(loss) for the year	-	1,62,37,744	1,62,37,744
Balance at 28 Feb 2021	100	1,96,00,658	1,62,37,844

Wipro SA Broad Based Ownership Trust

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Financial Statements for the year ended 28 February 2021

Statement of Cash Flows

	Note(s)	2021 R	2020 R
Cash flows from operating activities			
Cash used in operations	13	(1,06,794)	(1,02,543)
Tax paid		(13,591)	-
Interest received		26,971	1,02,848
Net cash from operating activities		(93,414)	305
Cash flows from Investing activities			
Proceeds from related party loan		-	3,00,000
Net cash from operating activities		-	3,00,000
Total cash movement for the year		(93,414)	3,00,305
Cash at the beginning of the year		33,98,824	30,98,519
Total cash at end of the year	5	33,05,410	33,98,824

Accounting Policies

1. Significant accounting policies

The principal accounting policies applied in the preparation of these financial statements are set out below.

1.1 Basis of preparation

The financial statements have been prepared on the going concern basis in accordance with, and in compliance with, the International Financial Reporting Standards and requirements of trust deed.

The financial statements have been prepared on the historic cost convention, unless otherwise stated in the accounting policies which follow and incorporate the principal accounting policies set out below. They are presented in Rands, which is the trust's functional currency.

These accounting policies are consistent with the previous period.

1.2 Investments

Investments are carried at cost less any accumulated impairment.

The cost of an investment in a subsidiary is the aggregate of:

- the fair value, at the date of exchange, of assets given, liabilities incurred or assumed, and equity instruments issued by the company; plus
- any cost directly attributable to the purchase of the subsidiary.

1.3 Financial instruments

a) Financial assets

Financial assets, which include cash and cash equivalents, other receivables and loan to related party. Financial assets are derecognized when substantial risks and rewards of ownership of the financial asset have been transferred. In cases where substantial risks and rewards of ownership of the financial assets are neither transferred nor retained, financial assets are derecognized only when the company has not retained control over the financial asset.

Financial liabilities, which include long and short-term loans and other payables.

Financial instruments are recognized initially at fair value. Subsequent to initial recognition, financial instruments are measured as described below:

i) Cash and cash equivalents

The trust's cash and cash equivalents consist of cash on hand and in bank and demand deposits with banks, which can be withdrawn at any time, without prior notice or penalty on the principal.

For the purpose of the cash flow statement, cash and cash equivalents include cash on hand, in bank and demand deposits with banks, net of outstanding bank overdrafts that are repayable on demand and are considered part of the trust's cash management system. In the statement of financial position, bank overdrafts are presented under borrowings within current liabilities.

ii) Other financial assets

Other financial assets are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are presented as current assets, except for those maturing later than 12 months after the reporting date which are presented as non-current assets. These are initially recognized at fair value and subsequently measured at amortized cost using the effective interest method, less any impairment losses. These comprise other receivables and other assets.

(iii) Other payables

Other payables are initially recognized at fair value, and subsequently carried at amortized cost using the effective interest method. For these financial instruments, the carrying amounts approximate fair value due to the short term maturity of these instruments.

(iv) Other financial liabilities

Derecognition of financial instruments

The company derecognizes a financial asset when the contractual rights to the cash flows from the financial asset expire or it transfers the financial asset and the transfer qualifies for derecognition under IFRS 9. If the company retains substantially all the risks and rewards of a transferred financial asset, the company continues to recognize the financial asset and also recognizes a borrowing for the proceeds received. A financial liability (or a part of a financial liability) is derecognized from the group's balance sheet when the obligation specified in the contract is discharged or cancelled or expires.

Accounting Policies

1.4 Tax

Current tax assets and liabilities

Current tax for current and prior periods is, to the extent unpaid, recognised as a liability. If the amount already paid in respect of current and prior periods exceeds the amount due for those periods, the excess is recognised as an asset.

Current tax liabilities (assets) for the current and prior periods are measured at the amount expected to be paid to (recovered from) the tax authorities, using the tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax assets and liabilities

A deferred tax liability is recognised for all taxable temporary differences, except to the extent that the deferred tax liability arises from the initial recognition of an asset or liability in a transaction which at the time of the transaction, affects neither accounting profit nor taxable profit (tax loss).

A deferred tax asset is recognised for all deductible temporary differences to the extent that it is probable that taxable profit will be available against which the deductible temporary difference can be utilised. A deferred tax asset is not recognised when it arises from the initial recognition of an asset or liability in a transaction at the time of the transaction, affects neither accounting surplus nor taxable profit (tax loss).

A deferred tax asset is recognised for the carry forward of unused tax losses to the extent that it is probable that future taxable surplus will be available against which the unused tax losses can be utilised.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Tax expenses

Current and deferred taxes are recognised as income or an expense and included in surplus or deficit for the period, except to the extent that the tax arises from:

- a transaction or event which is recognised, in the same or a different period, to other comprehensive income.

Current tax and deferred taxes are charged or credited to other comprehensive income if the tax relates to items that are credited or charged, in the same or a different period, to other comprehensive income.

Current tax and deferred taxes are charged or credited directly to equity if the tax relates to items that are credited or charged, in the same or a different period, directly in equity.

Accounting Policies

1.5 Other income

Interest is recognised, in profit or loss, using the effective interest method.

Dividends are recognised, in profit or loss, when the trust's right to receive payment has been established.

1.6 Translation of foreign currencies

Foreign currency transactions

A foreign currency transaction is recorded, on initial recognition in Rands, by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.

At the end of the reporting period:

- foreign currency monetary items are translated using the closing rate;
- non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rate at the date of the transaction; and
- non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined.

1.7 Application of Consolidation exemption

The financial statement presented are not consolidated financial statement as the The Trust qualifies for the consolidation exemption in IFRS 10 paragraph 4 (a). The Trust is controlled by Wipro Limited and prepares consolidation financial statement in accordance with the International Financial Reporting Standards.

Notes to Financial Statements

			2021 R	2020 R
2. Investment in subsidiary				
Name of the Company	% holding 2021	% holding 2020	Carrying Amount 2021	Carrying Amount 2020
Wipro SA Broad Based Ownership Scheme SPV (RF) Proprietary Limited	100	100	13,76,10,000	13,76,10,000
The investment consists of 1 no par value share at a share premium cost of R 137,610,000.				
The carrying amount of the investment is shown net of accumulated impairment losses.				
3. Current tax				
Advance income tax			17,060	3,469
4. Other receivables				
Balance with income tax authorities			5,118	7,531
Interest Accrued			-	8,100
			5,118	15,631
5. Cash and cash equivalents				
Cash and cash equivalents consist of:				
Bank balances			33,05,410	33,98,824
6. Contribution				
Capital account				
Contribution by Founder			100	100
7. Other financial liabilities				
At amortised cost				
Wipro Holdings Hungary KFT			12,11,10,000	13,76,10,000
The loan is unsecured, bears interest at the ruling prime rate, chargeable only if the available cash balance of the trust exceeds the interest amount. Capital is repayable within two business days after the end of the interest period and subject to there being available cash left over after the payment of interest. Final repayment of the loan will not be repayable in next 12 months.				
Non-current liabilities				
At amortised cost			12,11,10,000	13,76,10,000
8. Other payables				
Other payables			2,21,323	49,403
Amounts due to related parties			5,507	5,507
			2,26,830	54,910

Notes to Financial Statements

	2021 R	2020 R
9. Operating expenses		
Auditors remuneration	46,456	52,376
Bank charges	12,830	35,287
Trustee's Fees(note 14)	1,50,000	-
Consulting and professional fees	62,182	25,125.00
Miscellaneous expense	15,346	240
	2,86,814	1,13,028
10. Investment revenue		
Interest income on bank balances	26,971	1,02,848
Interest income on related party loans	-	5,382
	26,971	1,08,230
11. Other Income		
Accrual no longer required reversed	-	50,000
Partial loan waiver benefit	1,65,00,000	-
	1,65,00,000	50,000
12. Taxation		
Major components of the tax expense		
South African normal Trust tax		
Prior Year	2,413	-
Reconciliation of the tax expense		
Reconciliation between accounting profit and tax expense.		
Accounting profit/(loss)	1,62,40,157	45,202
Tax at the applicable tax rate of 45% (2020: 45%)	73,08,071	20,341
Tax effect of adjustments on taxable income		
Non-deductible expenses in the production of non taxable income	1,16,929	-
Non-taxable partial loan waiver benefit	(74,25,000)	-
Tax loss (utilised) /carried forward	-	(20,341)
Prior year under provision	2,413	-
	2,413	-
13. Cash used in operations		
Profit/(loss) before taxation	1,62,37,744	45,202
Adjustments for:		
Interest received	(26,971)	(1,02,848)
Partial loan waiver benefit	(1,65,00,000)	-
Changes in working capital:		
Other receivables	10,513	20,450
Other payables	1,71,920	(65,347)
	(1,06,794)	(1,02,543)
14. Related parties		
Relationships		
Subsidiary		Refer to Note 2
Trustees with significant influence		Wipro Technologies South Africa Proprietary Limited
Related party		Wipro Holdings Hungary KFT
Related party balances and transactions with other related parties		
Partial loan waiver benefit		
Wipro Holdings Hungary KFT	1,65,00,000	-
Related party balances		
Loan accounts - Owing (to) / by related parties		
Wipro Holdings Hungary KFT	(12,11,10,000)	(13,76,10,000)
Amounts included in other receivable / (other payable) regarding related parties		
Wipro Holdings Hungary KFT	(5,507)	(5,507)
Interest received from related party		
Wipro SA Broad Based Ownership Scheme SPV (RF) Proprietary Limited	-	5,382
Trustees Fees		
Bhavna Maharaj	1,50,000	-

Notes to Financial Statements

	2021 R	2020 R
Related party transactions		
Interest paid to / (received from) related parties		
Wipro SA Broad Based Ownership Scheme SPV (RF) Proprietary Limited	-	(5,382)

15. Subsequent events

The trustees are not aware of any significant matter or circumstance arising since the end of the year, not otherwise dealt with in the financial statements, which significantly affect the financial position of the trust or the results to the date of this audit report.

16. Going concern

The trustees believe that the trust has adequate financial resources to continue in operation for the foreseeable future and accordingly the financial statements have been prepared on a going concern basis.

Impact of Covid-19 on Going concern assumptions

The World Health Organization announced a global health emergency because of a new strain of coronavirus ("COVID-19") and classified its outbreak as a pandemic on which posed significant disruption to business operations and adversely impacting most of the industries which has resulted in global slowdown. Trustees currently believes that it has adequate liquidity and business plans to continue to operate the business and mitigate the risks associated with COVID-19 for the next 12 months from the date of this Financial Statements.

Wipro SA Broad Based Ownership Trust

(Registration number IT151/2014)

Financial Statements for the year ended 28 February 2021

Detailed Income Statement

	Note(s)	2021 R	2020 R
Other income			
Interest income on bank balances	10	26,971	1,02,848
Interest income on related party loans	10	-	5,382
Partial loan waiver benefit	11	1,65,00,000	-
Accrual no longer required reversed	11	-	50,000
		<u>1,65,26,971</u>	<u>1,58,230</u>
Total income		<u>1,65,26,971</u>	<u>1,58,230</u>
Operating expenses	9		
Auditors remuneration		(46,456)	(52,376)
Bank charges		(12,830)	(35,287)
Trustee's Fees		(1,50,000)	-
Consulting and professional fees		(62,182)	(25,125)
Miscellaneous expense		(15,346)	(240)
		<u>(2,86,814)</u>	<u>(1,13,028)</u>
Taxation		(2,413)	-
Profit/(loss) for the year		<u>1,62,37,744</u>	<u>45,202</u>