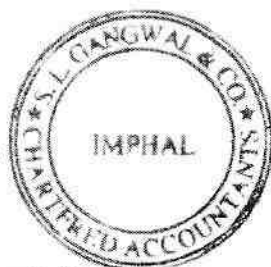


**REGIONAL INSTITUTE OF MEDICAL SCIENCES**  
IMPHAL : MANIPUR

**CONSOLIDATED BALANCE SHEET AS AT 31.3.2016**

FUNDS AND LIABILITIES		Schedule	31.3.2016	31.3.2015
<b>1</b>	<b>Corpus Fund</b>			
	a. Capital & General Funds	1	3,69,72,54,063.03	3,33,43,90,744.13
	Less : depreciation on Fixed Assets		1,27,53,58,922.56	1,09,49,92,201.60
	Net Capital Fund		2,42,18,95,140.47	2,23,93,98,542.53
<b>2</b>	<b>Other Funds</b>			
	a. Corpus Fund		47,69,45,496.50	39,84,01,928.50
	b. Funds under specific grants		83,39,416.50	79,36,016.50
<b>3</b>	<b>Loans &amp; Borrowings( from other a/cs)</b>			
	a. Loans & Borrowings( from other a/cs)	3	19,89,36,048.00	(10,63,952.00)
<b>4</b>	<b>Current Liabilities</b>			
	a. Refundables and Payables	2	3,83,39,755.34	2,57,11,896.34
	b. Deductions awaiting remittance	4	29,04,961.63	13,24,900.03
	c. Other Current Liabilities	5	(15,512.00)	(15,512.00)
	d. Stale Cheque Account	11	28,46,513.30	28,46,513.30
			<b>3,15,01,91,819.74</b>	<b>2,67,45,40,333.20</b>
<b>ASSETS</b>				
<b>1</b>	<b>Fixed Assets - Gross Block</b>	10	2,60,75,45,228.91	2,35,97,33,509.91
	Less : Depreciation		1,27,53,58,922.56	1,09,49,92,201.60
	Net Block		1,33,21,86,306.35	1,26,47,41,308.31
	Work -in-progress		2,11,44,174.00	1,79,83,608.00
<b>2</b>	<b>Loan and Advances</b>			
	a) Advance against Expenses	6	1,40,40,30,524.54	99,38,99,981.54
	b) Loan and Advances	7	20,35,58,846.00	34,06,071.00
	c) Advance Sale Tax for Construction of Dharamasala (NLCPR)		(36,031.00)	69,218.00
<b>3</b>	<b>Current Assets</b>			
	a. Receivable from Computer Networking		2,342.00	2,342.00
	b. Other Current Assets	9	(376.00)	(376.00)
	c. Cash at Bank	8	18,93,06,033.85	39,44,38,180.35
	Significant Accounting Policy and Notes on Account	12	<b>3,15,01,91,819.74</b>	<b>2,67,45,40,333.20</b>

Imphal  
Date : 5.11.2016



Per our report of even date annexed

Chief Accounts Officer  
cum Financial Advisor

Chief Accounts Officer  
Cum Financial Advisor  
Regional Institute of Medical Sciences,  
Imphal

Director  
Regional Institute of Medical Sciences  
Imphal

S.L. GANGWAL & CO.  
Chartered Accountants

Jyoti Kumar Jain  
Partner

M. No. 77090  
F.R. No. 0046-1006

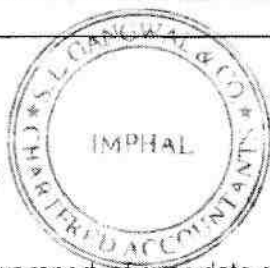
# REGIONAL INSTITUTE OF MEDICAL SCIENCES

Account - 922 : Non-recurring Expenses of College and Hospital

BALANCE SHEET AS AT 31.3.2016

SOURCES OF FUND	Schedule	2015-16	2014-15
<b>1 Corpus Fund</b>			
Capital Fund	A	79,82,00,369.58	79,63,28,765.58
Less : Depreciation on Fixed Assets		1,27,53,58,922.56	1,09,49,92,201.60
Net Capital Fund		(47,71,58,552.98)	(29,86,63,436.02)
<b>2 Loan &amp; Borrowing</b>			
1 Loan from Corpus Fund		5,36,97,250.00	5,36,97,250.00
<b>3 Current Liabilities</b>			
1 Refundable and Payables	C	2,05,46,607.00	1,32,96,612.00
2 Stale Cheque Account		28,33,379.30	28,33,379.30
		<b>(40,00,81,316.68)</b>	<b>(22,88,36,194.72)</b>
<b>APPLICATION OF FUND</b>			
<b>1 Fixed Assets :</b>	B		
a) Gross Block		2,80,75,45,228.91	2,35,97,33,509.91
b) Less : Depreciation		1,27,53,58,922.56	1,09,49,92,201.60
c) Net Block		1,33,21,86,306.35	1,26,47,41,308.31
d) Capital Work-in-progress (Construction of Dharamasala)		2,11,44,174.00	1,79,83,608.00
<b>2 Loan &amp; Advances</b>			
1 Loan to Account 923 & 924: Recurring Expenses	E	(2,96,01,29,835.53)	(2,12,70,28,417.53)
2 Advance Sale Tax for Construction of Dharamasala (NLCPR)		(36,031.00)	69,218.00
3 Advance against Expenses	D	1,26,34,40,818.54	85,84,85,143.54
<b>3 Current Assets</b>			
a Security Deposit (I.O.C. Ltd for Gas Connection)		13,026.00	13,026.00
b Cash at Bank in CD A/c 10 with U.B.I.		(5,68,73,585.04)	(24,46,83,843.04)
c Cash at Bank in CD 0652050012935 with U.B.I.		1,73,810.00	15,83,762.00
		<b>(40,00,81,316.68)</b>	<b>(22,88,36,194.72)</b>

Imphal  
Date : 5.11.2016



Per our report of even date annexed

S.L. GANGWAL & CO.  
Chartered Accountants

Jyoti Kumar Jain  
Partner  
M No. 77090  
FR No 0045106

*[Signature]*

Chief Accounts Officer  
cum Financial Advisor

Chief Accounts Officer  
Cum Financial Advisor  
Regional Institute of Medical Sciences,  
Imphal

*[Signature]*

Director

Director  
Regional Institute of Medical Sciences  
Imphal



# REGIONAL INSTITUTE OF MEDICAL SCIENCES

Account - 922 : Non-recurring Expenses of College and Hospital

## RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2016

	Schedule	2015-16	2014-15
<b>RECEIPTS</b>			
1 Grant from Manipur for construction of Dharamasala (NLCPR)		20,86,000.00	-
2 Refundable and Payables (Net)	C	72,49,995.00	3,40,328.00
3 Adjustment of Advance against Expenses	D	50,46,259.00	4,99,96,077.00
4 Loan from Corpus Fund		-	-
5 Advance Sale Tax for Construction of Dharamasala (NLCPR)		1,05,249.00	-
6 Unidentified Deposit		10,000.00	26,539.00
7 Refundable of Loan by A/c 923	E	83,31,01,418.00	70,17,49,625.00
		84,75,98,921.00	75,21,12,569.00
Opening Balance : Cash at bank			
a) in current account with U.B.I. Rims Branch		(24,46,83,843.04)	(21,53,19,400.04)
b) in current account (CD 0652050012935)		15,83,762.00	15,83,762.00
		60,44,98,839.96	53,83,76,930.96
<b>PAYMENTS</b>			
1 Fixed Assets :	B	25,09,72,285.00	54,72,27,468.00
2 Advance against Expenses	D	41,00,01,934.00	23,42,40,624.00
3 Advance Sale Tax (NLCPR)		-	-
4 Loan from Corpus Fund		-	-
5 Net Bank Charge		2,24,396.00	8,920.00
		66,11,98,615.00	78,14,77,012.00
Closing Balance : Cash at bank with UBI Rims branch			
a) in current account (CD 10) (Overdrawn a/c)		(5,68,73,585.04)	(24,46,83,843.04)
b) in current account (CD 0652050012935)		1,73,810.00	15,83,762.00
		60,44,98,839.96	53,83,76,930.96

Imphal  
Date : 5.11.2016



Per our report of even date annexed

Chief Accounts Officer  
cum Financial Advisor

Director

Chief Accounts Officer  
Cum Financial Advisor  
Regional Institute of Medical Sciences,  
Imphal

Director  
Regional Institute of Medical Sciences  
Imphal

S.L. GANGWAL & CO.  
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Jyoti Kumar Jain  
Partner

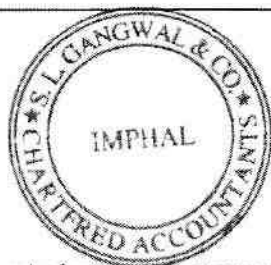
M No. 77090  
FR No. 0046496

REGIONAL INSTITUTE OF MEDICAL SCIENCES  
IMPHAL : MANIPUR  
Account 923 & 924 : RECURRING EXPENSES OF COLLEGE & HOSPITAL

BALANCE SHEET AS AT 31.3.2016

LIABILITIES		Schedule	2015-16	2014-15
1	<b>Corpus Fund</b>			
	a General Fund Account :			
	Per last Account :		2,51,63,74,566.11	1,61,49,13,294.61
	(Less) /Add : (Deficit)/Surplus of the year		35,16,09,523.90	90,14,61,271.50
	Add: Unexplained Credits		-	-
	Net (Deficit) / Fund Account		2,86,79,84,090.01	2,51,63,74,566.11
2	<b>Other Funds</b>			
	a Specific Grant ( Net)	R-8	83,39,416.50	79,36,016.50
	b Other Fund accounts	R-6	2,61,16,492.44	1,68,49,270.44
3	<b>Loans &amp; Borrowing</b>			
	Loans & Borrowings [ inter account borrowings]	R-2	(2,65,42,24,043.53)	(2,02,11,75,425.53)
4	<b>Current Liabilities</b>			
	a Deduction awaiting remittance	R-1	29,04,961.63	13,24,900.03
	b Refundable and Payables	R-5	1,77,92,148.34	1,24,14,284.34
	c Payable to Corpus Fund	R-9	18,69,778.00	18,69,633.00
	d Temporary Loan from Other Accounts	R-10	-	-
	e Stale Cheque Account		13,134.00	13,134.00
	f Overdrawn Account In UBI CD A/c 29		14,07,53,505.89	21,71,86,681.39
			<b>41,15,49,483.28</b>	<b>75,27,93,060.28</b>
<b>ASSETS</b>				
1	<b>Loan &amp; Advances</b>			
	a Advance against expenses	R-3	14,05,89,706.00	13,54,14,838.00
	b Advance to staff	R-4	15,80,875.00	14,27,350.00
2	<b>Current Assets</b>			
	a Receivable from Computer Networking Account		2,342.00	2,342.00
	b Other bank accounts	R-7	2,62,03,633.94	1,69,36,411.94
	c Cash at bank			
	i) in Saving A/c 0652010948586 with U.B.I. Rims Br		2,03,44,128.34	1,59,86,507.34
	ii) in Saving A/c 0652011010493 with U.B.I. Rims Br		6,65,61,218.00	15,25,44,377.00
	iii) in current a/c with Bank of Baroda Imphal Branch		15,62,67,580.00	43,04,81,234.00
	iv) in Term Deposit	R-11	-	-
			<b>41,15,49,483.28</b>	<b>75,27,93,060.28</b>

Imphal  
Date : 5.11.2016



Per our report of even date annexed

S.L. GANGWAL & CO.  
Chartered Accountants

Jyoti Kumar Jain  
Partner  
M No. 77090  
CR No. 0046496

*[Signature]*

Chief Accounts Officer  
cum Financial Advisor

Chief Accounts Officer  
Cum Financial Advisor

Regional Institute of Medical Sciences,  
Imphal

*[Signature]*

Director

Director  
Regional Institute of Medical Sciences  
Imphal



REGIONAL INSTITUTE OF MEDICAL SCIENCES  
IMPHAL : MANIPUR  
Account 923 & 924 : RECURRING EXPENSES OF COLLEGE & HOSPITAL

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31.3.2016

INCOME	Schedule	2015-16	2014-15
1 Grant - in - aid a) North Eastern Council b) Ministry of Health and Family Welfare		2,43,69,30,000.00	2,80,00,00,000.00
2 Bank Interest		66,20,401.00	97,79,663.00
3 College Income	R-17	8,77,710.00	3,28,800.00
		2,44,44,28,111.00	2,81,01,08,463.00
EXPENDITURE			
1 Establishment Expenses	R-12	1,83,17,80,737.60	1,69,11,22,266.00
2 Academic Support & Faculty Development	R-13	1,66,17,420.00	86,55,047.00
3 Maintenance	R-14	7,24,10,004.00	9,66,10,700.00
4 Material and Supplies	R-15	8,68,06,966.00	5,32,10,097.00
5 Other Administrative Expenses	R-16	8,52,03,459.50	5,90,49,081.50
Total		2,09,28,18,587.10	1,90,86,47,191.50
(Deficit) / Surplus of fund		35,16,09,523.90	90,14,61,271.50

Imphal  
Date : 5.11.2016



Per our report of even date annexed

*[Signature]*

Chief Accounts Officer  
cum Financial Advisor

Chief Accounts Officer  
Cum Financial Advisor

Regional Institute of Medical Sciences,  
Imphal

*[Signature]*

Director

Director  
Regional Institute of Medical Sciences  
Imphal

*[Signature]*  
S.L. GANGWAL & Co.  
Chartered Accountants

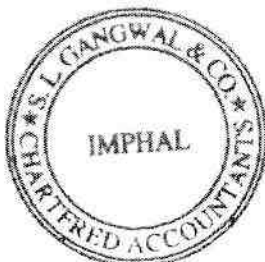
Jyoti Kumar Jain  
Partner  
M No. 7090  
CR No. 0046496

REGIONAL INSTITUTE OF MEDICAL SCIENCES  
Account 923 & 924 : RECURRING EXPENSES OF COLLEGE & HOSPITAL

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING ON 31.3.2016

RECEIPTS	Schedule	2015-16	2014-15
1 Contribution from North Eastern Council			
a) North Eastern Council		-	-
b) Ministry of Health and Family Welfare		2,43,69,30,000.00	2,80,00,00,000.00
2 Bank Interest		66,20,401.00	97,79,663.00
3 College Income	R-17	8,77,710.00	3,28,800.00
4 Refundables and Payables	R-5	94,19,747.00	30,35,416.00
5 Other Fund Accounts (Adjustment amount)	R-6	-	-
6 Loan & Borrowing - Inter Account	R-2	76,70,01,382.00	32,01,94,880.00
7 Adjustment of Advance	R-3	3,93,10,485.00	5,81,34,348.00
8 Deduction awaiting remittance	R-1	25,17,89,428.30	22,37,14,643.20
9 Advance to staff ( net recovery)	R-4	23,93,475.00	25,03,950.00
10 Specific Grants	R-8	3,79,97,606.00	2,13,76,768.00
11 Payable to Corpus Fund : Deduction to be credited to Corpus Fund	R-9	145.00	(6,478.00)
12 Receivable from Computer Networking Account		-	-
13 Unidentified Deposit		-	-
		3,55,23,40,379.30	3,43,90,61,990.20
Opening balance : Cash at Bank			
i) in current 29 a/c with U.B.I. Rims Br ( O/D)		(21,71,86,681.39)	(19,46,93,968.39)
ii) in Saving A/c 0652010948586 with U.B.I. Rims Br		1,59,86,507.34	2,33,64,415.84
iii) in Saving A/c 0652011010493 with U.B.I. Rims Br		15,25,44,377.00	8,25,74,725.00
iv) in current a/c with Bank of Baroda Br ( O/D)		43,04,81,234.00	26,14,68,822.00
v) in Term Deposit		-	-
TOTAL		3,93,41,65,816.25	3,61,17,75,984.65

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REGIONAL INSTITUTE OF MEDICAL SCIENCES  
Account 923 & 924 : RECURRING EXPENSES OF COLLEGE & HOSPITAL

Continuation Receipts and Payments Account

PAYMENTS		Schedule	2015-16	2014-15
1	Establishment Expenses	R-12	1,83,17,80,737.60	1,69,11,22,266.00
2	Academic Support	R-13	1,66,17,420.00	86,55,047.00
3	Maintenance	R-14	7,24,10,004.00	9,66,10,700.00
4	Material and Supplies	R-15	8,68,06,966.00	5,32,10,097.00
5	Other Administrative Expenses	R-16	8,52,03,459.50	5,90,49,081.50
6	Refundable and Payables	R-5	40,41,883.00	18,26,651.00
7	Deduction awaiting remittance	R-1	25,02,09,366.70	22,29,27,586.20
8	Loan & Borrowing - Inter Account	R-2	1,40,00,50,000.00	1,02,25,00,000.00
9	Advance against expenses	R-3	4,44,85,353.00	4,05,82,178.00
10	Advance to staff	R-4	25,47,000.00	25,16,250.00
11	Fund released from Specific Grants	R-8	3,75,94,206.00	3,09,50,691.00
12	Temporary Loan From Others	R-10	-	-
Total Payment			3,83,17,46,395.80	3,22,99,50,547.70
Closing Balance :				
Cash at bank				
i) in current 29 a/c with U.B.I. Rims Br ( O/D)			(14,07,53,505.89)	(21,71,86,681.39)
ii) in Saving A/c 0652010948586 with U.B.I. Rims Br			2,03,44,128.34	1,59,86,507.34
iii) in Saving A/c 0652011010493 with U.B.I. Rims Br			6,65,61,218.00	15,25,44,377.00
iv) in current a/c with Bank of Baroda Br ( O/D)			15,62,67,580.00	43,04,81,234.00
v) in Term Deposit		R-11	-	-
			3,93,41,65,816.25	3,61,17,75,984.65

Imphal  
Date : 5.11.2016



Per our report of even date annexed

*S.L. GANGWAL & CO.*  
Chartered Accountants

*Jyoti Kumar Jain*  
Partner

M No. 77090  
C.R. No. 0036496

*[Signature]*

Chief Accounts Officer  
cum Financial Advisor  
Chief Accounts Officer  
Cum Financial Advisor  
Regional Institute of Medical Sciences,  
Imphal

*[Signature]*

Director  
Director  
Regional Institute of Medical Sciences  
Imphal

REGIONAL INSTITUTE OF MEDICAL SCIENCES  
IMPHAL : MANIPUR  
CORPUS FUND

BALANCE SHEET AS AT 31.3.2016

LIABILITIES	2015-16	2014-15
<b>Fund Account :</b>		
1 Brought forward (Per item 4)	39,65,32,295.50	33,17,10,549.50
2 Addition to the fund during the year :		
a) Hospital Income deposited	6,21,21,550.00	5,51,89,622.00
b) College income deposited	96,58,156.00	40,52,888.00
c) Bank Interest	67,65,613.00	56,17,616.00
d) Unexplained Credits (balancing figure)	-	(37,300.00)
	7,85,45,319.00	6,48,22,826.00
3 Less :		
a) Bank Charges	1,896.00	1,080.00
4 Balance [ 1+ 2 - 3 ]	47,50,75,718.50	39,65,32,295.50
5 Funds to be deposited from College & Hospital		
a) College Account	9,89,037.00	9,88,892.00
b) Hospital Account	8,80,741.00	8,80,741.00
	18,69,778.00	18,69,633.00
4 Total Balance of Fund ( 4+5 )	47,69,45,496.50	39,84,01,928.50
<b>ASSETS</b>		
1 Cash at bank with U.B.I. Rims Branch in S.B. Account No. 63177	11,44,08,724.50	23,59,18,101.50
2 Receivable Account :		
a) Loan to		
Account CD 10	5,36,97,250.00	5,36,97,250.00
Account CD 29	10,50,19,744.00	10,49,16,944.00
Account - S.B. 10431	20,00,000.00	20,00,000.00
Account - S.B. 0652011010493	20,00,00,000.00	-
Account - S.B. 948586	(50,000.00)	
b) 923- College : House Rent from Staff	9,89,037.00	9,88,892.00
c) 924- Hospital account: House Rent from Staff	8,80,741.00	8,80,741.00
	47,69,45,496.50	39,84,01,928.50

Imphal  
Date : 5.11.2016



Chief Accounts Officer  
cum Financial Advisor

Director

Chief Accounts Officer  
Cum Financial Advisor

Director  
Regional Institute of Medical Sciences  
Imphal

Per our report of even date annexed Regional Institute of Medical Sciences,  
Imphal

S.L. GANGWAL & CO.  
Chartered Accountants

Jyoti Kumar Jain  
Partner  
M No. 77090  
FR No 0046496



**REGIONAL INSTITUTE OF MEDICAL SCIENCES  
IMPHAL : MANIPUR  
CORPUS FUND**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2016**

RECEIPTS		2015-16	2014-15
1	Hospital I& College income deposited into Bank Account - Per statement attached	7,17,79,706.00	5,92,42,510.00
2	Interest on the Savings Bank Account	67,65,613.00	56,17,616.00
3	Unexplained Credit into Bank Account [Balancing Figure]	-	(37,300.00)
	Opening Balance	7,85,45,319.00	6,48,22,826.00
	S.B. Account with U.B.I. Lamphelpat RIMS Br.	23,59,18,101.50	17,10,36,509.50
		<b>31,44,63,420.50</b>	<b>23,58,59,335.50</b>
PAYMENTS			
1	Bank Charges	1,896.00	1,080.00
2	Loan to Account - CD 10 and CD 29	1,02,800.00	(16,846.00)
3	Account - S.B. 0652011010493	20,00,00,000.00	-
4	Loan to Account - S.B. 114456		(43,000.00)
5	Loan to Account - S.B.948585	(50,000.00)	
		20,00,54,696.00	(58,766.00)
	Closing Balance		
	S.B. Account with U.B.I. Lamphelpat RIMS Br.	11,44,08,724.50	23,59,18,101.50
		<b>31,44,63,420.50</b>	<b>23,58,59,335.50</b>

Imphal  
Date : 5.11.2016



Per our report of even date annexed to the Regional Institute of Medical Sciences,  
Imphal

*[Signature]*  
Chief Accounts Officer  
cum Financial Advisor  
Chief Accounts Officer  
Cum Financial Advisor

*[Signature]*  
Director  
Regional Institute of Medical Sciences  
Imphal

*[Signature]*  
S.L. GANGWAL & Co.  
Chartered Accountants

*[Signature]*  
Jyoti Kumar Jain  
Partner  
M No. 77090  
FR No. 0046406

**REGIONAL INSTITUTE OF MEDICAL SCIENCES**  
**IMPHAL : MANIPUR**  
**SERVICE LOAN FUND**

**BALANCE SHEET AS AT 31.3.2016**

FUNDS AND LIABILITIES	2015-16	2014-15
1 Fund Account :		
a) Contribution from North Eastern Council	20,00,100.00	20,00,100.00
b) Add : Interest realised on Loan Account	17,78,865.00	17,78,865.00
c) Add : Bank Interest less Charges	11,74,146.00	10,59,177.00
	49,53,111.00	48,38,142.00
2 Payable and Refundable		
a) Excess Remittance from A/c 923	1,000.00	1,000.00
3 Interest Suspense Account :		
Interest debited to the Loan Account yet to be realised	(15,512.00)	(15,512.00)
	49,38,599.00	48,23,630.00
ASSETS		
1 Housing Loan to Staff [ Outstanding Balance ]	(22,029.00)	(21,279.00)
2 Interest Receivable on loans	(13,402.00)	(13,402.00)
3 Loan to CD 29	20,00,000.00	20,00,000.00
4 Cash at bank : in S.B. A/c 63169 with UBI Lamphelpat RIMS Branch	29,74,030.00	28,58,311.00
	49,38,599.00	48,23,630.00

Imphal  
Date : 5.11.2016



Per our report of even date annexed

Chief Accounts Officer  
cum Financial Advisor

Chief Accounts Officer  
Cum Financial Advisor  
Regional Institute of Medical Sciences,  
Imphal

Director

Director  
Regional Institute of Medical Sciences  
Imphal

S.L. GANGWAL & CO.  
Chartered Accountants

Jyoti Kumar Jain  
Partner  
M No. 77090  
FR No 0000496

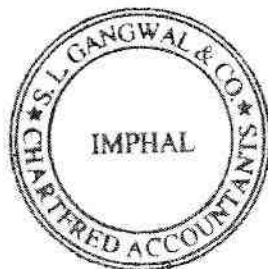


**REGIONAL INSTITUTE OF MEDICAL SCIENCES**  
**IMPHAL : MANIPUR**  
**SERVICE LOAN FUND**

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2016

RECEIPTS	2015-16	2014-15
1 Interest on loan realised		
2 Bank Interest	1,14,969.00	1,10,046.00
3 Recovery of Loan Account	750.00	14,374.00
	1,15,719.00	1,24,420.00
Opening Balance : Cash at bank ( UBI - S.B. 6316)	28,58,311.00	27,33,891.00
	29,74,030.00	28,58,311.00
PAYMENTS		
1 Refunded for excess recovery of Interest on loan		
2 Closing Balance :		
Cash at Bank ( S.B. 63169 with UBI Rims Branch)	29,74,030.00	28,58,311.00
	29,74,030.00	28,58,311.00

Imphal  
Date : 5.11.2016



*[Signature]*  
Chief Accounts Officer

*[Signature]*  
Director

Cum Financial Advisor  
Regional Institute of Medical Sciences  
Imphal

Director  
Regional Institute of Medical Sciences  
Imphal

Per our report of even date annexed.

*[Signature]*  
S.L. GANGWAL & CO.  
Chartered Accountants

*[Signature]*  
Jyoti Kumar Jain  
Partner

M No. 77090  
C.R. No. 0046406