ANDREW YULE & CO. LTD.



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Subsidiary Companies :

Hooghly Printing Company, Limited. Yule Electrical Limited Yule Engineering Limited

BOARD OF DIRECTORS

Kallol Datta – (Chair	man	and Managing Director)
Indrajit Sengupta	-	Director (Personnel)
Sriprakash Kar	-	Director (Finance)
S. Swaminathan	-	Director (Planning)
Harbhajan Singh	-	Non-Executive Director
R. Asokan	-	Non-Executive Director
Ashok Kumar Basu	-	Non-Executive Director
Ashoke K. Dutta	_	Non-Executive Director
Amitav Kothari	-	Non-Executive Director
A. R. Nagappan	-	Special Director (BIFR Nominee)

COMPANY SECRETARY

Debabrata Bandyopadhyay

REGISTERED OFFICE

'Yule House' 8, Dr. Rajendra Prasad Sarani, Kolkata - 700 001.

Office at :

404, Guru Angad Bhavan, 71, Nehru Place, New Delhi – 110 019.

Auditor

S. GHOSH & CO., Chartered Accountants,
2, Anthony Bagan Lane, Kolkata – 700 009.

Principal Bankers

Allahabad Bank

Bank of Baroda

State Bank of India

Union Bank of India

United Bank of India

NOTICE TO MEMBERS

NOTICE is hereby given that the Annual General Meeting of the members of Andrew Yule & Company Limited will be held at the Williamson Magor Hall of The Bengal Chamber of Commerce & Industry, Royal Exchange, 6, Netaji Subhas Road, Kolkata-700 001 on Monday, the 27th September, 2010 at 11-00 a.m. to transact the following business :

- 1. To consider and adopt the Profit & Loss Account for the year ended 31st March, 2010, Balance Sheet as at that date and the Reports of the Board of Directors and the Auditors thereon.
- 2. To fix the remuneration payable to the statutory Auditor of the Company for the financial year ending 31st March, 2011.
- 3. To appoint a Director in place of Shri Amitav Kothari who retires by rotation and being eligible offers himself for re-appointment.

SPECIAL BUSINESS:

To consider and if thought fit, to pass with or without modifications the following resolution :

As Ordinary Resolution :

4. "Resolved that Shri Harbhajan Singh be and is hereby appointed a Director of the Company."

The Registers of Members and Transfer Registers of the Company will remain closed from 21st September, 2010 to 27th September, 2010, both days inclusive.

Registered Office : "Yule House", 8, Dr. Rajendra Prasad Sarani, Kolkata-700 001. 20th August, 2010.

By Order of the Board, D. Bandyopadhyay Company Secretary.

- **Notes :** 1. A member who is entitled to attend and vote at this Meeting may appoint a proxy to attend and vote in his/her stead. Proxies, in order to be effective must be received at the Company's Registered Office not less than forty-eight hours before the commencement of the Meeting.
 - In terms of Clause (aa) to Sub-Section 8 of Section 224 of the Companies Act, 1956 (Act) the remuneration payable to the auditor(s) appointed under Section 619 of the Act by the Comptroller & Auditor General of India shall be fixed by the Company in General Meeting or in such manner as the Company in General Meeting may determine.
 - 3. The Register of Members and Share Transfer Registers of the Company will remain closed from 21st September, 2010 to 27th September, 2010, both days inclusive.
 - 4. Members holding shares in more than one account are requested to intimate the Share Department of the Company, the Ledger Folios to enable the Company to consolidate the same into one account.
 - 5. Members are requested to produce the enclosed attendance slip duly signed as per the specimen signature recorded with the Company for admission to the meeting hall.
 - 6. Members, who hold shares in de-materialised form are requested to bring their client ID and DP ID Nos. for easier identification of attendance at the meeting.
 - 7. Members holding shares in physical form are requested to notify immediately any changes in their address to the Company or its Registrar & Share Transfer Agent. In case their shares are held in dematerialized form, this information should be passed on directly to their respective Depository Participants without any delay.
 - 8. KINDLY BRING YOUR COPY OF THE ANNUAL REPORT TO THE MEETING.

EXPLANATORY STATEMENT PURSUANT TO SECTION 173(2) OF THE COMPANIES ACT, 1956.

Item No. 4 :

Shri Harbhajan Singh, Joint Secretary to the Government of India, Department of Heavy Industry, was appointed a Part-time Director with effect from 8th January, 2010, in place of Shri Rajiv Bansal and will hold office till the conclusion of the ensuing Annual General Meeting. Notice under Section 257 of the Act along with requisite fees have been received from one of the members of the Company proposing the appointment of Shri Singh as Director of the Company and he had agreed to act as Director, if appointed.

None of the Directors other than Shri Singh is interested in this Resolution.

The Board recommends this Resolution for approval by the Shareholders.

Details of Directors seeking appointment in forthcoming Annual General Meeting (Pursuant to Clause 49 of the Listing Agreement)

Name of Directors	Date of Birth	Date of Appointment	Expertise in specific areas.	Qualification	Other Companies in which Directorship held
Shri Amitav Kothari	10th Dec., 1952.	1st April, 2008.	Practicing Chartered Accountant and he is the member of different Committees of Institute of Chartered Accountants of India.	FCA	Maharaja Shree Umaid Mills Ltd. and Managing Partner of Kothari & Co., Chartered Accountants. Kanaria Chemicals & Industries Limited
Shri Harbhajan Singh.	23th November, 1955.	8th January, 2010.	Joint Secretary to the Government of India, Department of Heavy Industry.	IAS	Hindustan Paper Corporation Ltd. Engineering Projects (I) Ltd. Cement Corporation of India Ltd. HMT Ltd. HMT Machine Tools Limited HMT International Limited Heavy Engineering Corporation NTPC-BHEL Power Projects (P) Ltd.

REPORT OF THE DIRECTORS & MANAGEMENT DISCUSSION AND ANALYSIS

Your Directors have pleasure in presenting the Annual Report and Accounts of the Company for the financial year ended 31st March, 2010.

1.0 FINANCIAL RESULTS

	(Rs. in lakhs)
Profit before Taxation	7549.22
Less: Provision for Taxation :	
(a) Wealth Tax 3.0	0
(b) Deferred Tax 26.2	9
(c) Income Tax [in respect	
of earlier year] (-)18.0	7
	11.22
Profit for the year (PAT)	7538.00
Add : Loss brought forward	
from last Account	(-) 16857.50
Balance carried over to Balance Sheet	(-) 9319.50

2.0 DIVIDEND :

In view of the accumulated loss which is yet to be absorbed, your Directors regret their inability to recommend payment of any dividend for the year ended 31st March, 2010.

3.0 CONTRIBUTION TO NATIONAL EXCHEQUER :

Your Company contributed Rs.442.55 lakhs during the year to national exchequer by way of taxes, duties, levies, cess, etc.

4.0 **OPERATIONS**:

4.1 Tea:

The Tea Division achieved a turnover of Rs.13547.02 lakhs, production worth Rs.13557.49 lakhs and earned a profit of Rs.1358.36 lakhs as compared to a loss of Rs.199.09 lakhs in previous year.

4.2 Electrical :

During the year the Division achieved a turnover of Rs.3888.56 lakhs, production worth Rs.4038.47 lakhs and recorded a profit of Rs.19.64 lakhs as compared to a profit of Rs.3129.57 lakhs in previous year. The suspension of operation for three months at Transformer & Switchgear Unit, Chennai due to unreasonable demand of workmen, had its effect on the operating results of the Electrical Division.

4.3 Engineering :

During the period under review the Division achieved a turnover of Rs.1210.82 lakhs,

production of Rs.1281.61 lakhs and incurred a loss of Rs.378.45 lakhs as compared to a profit of Rs.245.37 lakhs in previous year. Absence of continuous flow of orders during the first half of the year affected the operations and the operating result of the Division.

4.4 General Division :

After disinvesting the Company's holding of 26% in Phoenix Yule Ltd. and 7.12% in DPSC Ltd. as per BIFR Order dated 30th October, 2007, General Division made a net profit after tax of Rs.6538.45 lakhs.

5.0 BIFR STATUS :

The Board for Industrial and Financial Reconstruction (BIFR) vide their letter dated 26th November, 2007, forwarded the sanctioned scheme as approved at the hearing held on 30th October, 2007, in terms of Section 19(3) read with Section 18(4) of SICA with the 'Cut-of-Date' of 31st March, 2006.

As per the Scheme two 100% subsidiaries namely, Yule Engineering Ltd. and Yule Electrical Ltd. have already been incorporated and Certificate of Commencement of Business have been obtained.

The effect of most of the reliefs and concessions given by Secured Creditors and other stakeholders viz. Government of India & Government of West Bengal, Government of Assam, WBIDC, P.F. Authorities and others as per the approved Rehabilitation Scheme has been considered in the books of accounts for the year 2007-08, 2008-09 and 2009-10. Balance will be considered in the Books of Accounts for the year 2010-11.

Disinvestment of Shares in Phoenix Yule Ltd. :

As per the BIFR sanctioned Scheme, 26% holdings of AYCL in the Joint Venture Company, Phoenix Yule Ltd., where Phoenix AG of Germany was the Joint Venture Partner with 74% stake, was to be disinvested.

In accordance with the Joint Venture Agreement the stakes were to be offered to Phoenix AG, Germany. An Inter Ministerial Group (IMG) was formed by Government of India to steer this Disinvestment process. Price Waterhouse (PW) appointed by the IMG, for Valuation of Shares, valued the Shares @ Rs.49.50 per share which was accepted by IMG. AYCL by disinvesting its 26% holding, realized Rs.59.12 crores. In

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addition, your company received from Phoenix Yule Ltd. a sum of Rs.1.30 crores by granting them to use its "YULE" Trade Mark for a period of two years and Rs.2.40 crores for agreeing not to compete with them for a period of ten years, from the date of the Agreement.

Disinvestment of Shares in DPSC Ltd. :

The BIFR Scheme provided that your Company will also disinvest its stakes in DPSC Ltd. (DPSCL). Andrew Yule Group holding in DPSCL was 15.20%. To realize better value, your Company pursued with the Financial Institutions, namely Life Insurance Corporation of India (LICI) and United India Insurance Company Limited (UIICL) to join the Disinvestment Process. The combined Disinvestments of Shares were thus arrived at 57.17%. M/s. Deloitte & Touche Consulting India Private Limited was appointed as Consultant for this Disinvestment. Though, several litigations filed by M/s. Descon Ltd. in various Courts delayed this Disinvestment Process, but finally at the direction of the Hon'ble Calcutta High Court, Auction was conducted by Court Appointed Officer on November 20, 2009. Consortium of Srei Infrastructure Finance Ltd. & IPCL (SPV - Orbis Power Venture (P) Ltd.) were declared the Highest Bidder at Rs.710/- per share. The shares were sold at this price on January 28, 2010 and your company realized Rs.21.38 crores towards its stake of 7.12%.

Refund of Interest Free Loan to Government of India :

Government of India had provided an Interest Free Loan of Rs.87.06 crores to your Company as per the BIFR Scheme which was to be repaid out of the proceeds of disinvestments. On completion of disinvestment of DPSC Ltd. and Phoenix Yule Ltd. AYCL had repaid the entire sum of Rs.87.06 crores to Government of India.

6.0 FIXED DEPOSIT :

Deposits from the public and others amounted to Rs. NIL as on 31st March, 2010.

7.0 **EXPORT**:

The Company's exports during the year were Rs.133.07 lakhs on F.O.B. basis.

8.0 PROSPECTS:

The overall outlook for the year 2010-11 looks to be positive, considering the fact that, various strategic measures undertaken by the Company are already giving results as reflected through improvement in operational efficiency. The relaying of emphasis on improvement of yield and quality of tea along with the current favourable trend in both the domestic and international tea markets, it is expected to yield better results for Tea Division.

For future growth and expansion of Engineering Division, the Company is exploring various options and likely to finalise some growth option by the end of this fiscal.

In respect of the Electrical Division of the Company, enhancement and extension of rating & range of power & distribution transformer is underway, to enlarge the area of operation and faster growth.

9.0 SUBSIDIARY :

The performance of Hooghly Printing Co. Ltd. the wholly owned subsidiary continued to be profitable. The sales achieved was Rs.934.80 lakhs compared to Rs.651.11 lakhs in the previous year. The profit before tax recorded was Rs.23.89 lakhs as against Rs.6.70 lakhs in the year 2008-2009.

10.0 CONSERVATION OF ENERGY, TECHNOLOGY ADOPTION AND FOREIGN EXCHANGE EARNINGS :

As required under Section 217(1)(e) of the Companies Act, 1956 (Act) read with Rule 2 of the Companies (Disclosure of Particulars in the Report of Board of Directors) Rule 1988, the information is annexed.

11.0 AUDITORS' REPORT :

In respect of the comments made by the Statutory Auditors in their report, your Directors have to state as under :

- 11.1 (a) An enterprise is normally viewed as a going concern, if it has neither the intention nor the necessity of liquidation or of curtailing materially the scale of the operations. As AYCL has neither the intention nor the necessity of liquidation or has plan of curtailing materially the scale of its operation, on the contrary has an growth plan to reach a turnover of Rs.1000 crores over the next five years, the Accounts for the year has been prepared on the assumption of a going concern.
 - (b) The investment in YFLC is a long term investment which is usually carried at cost. Decline in value of such investment is considered only when the same is of a permanent nature. However, considering the fact that the investee is a company managed by AYCL and is incurring profit

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continuously over the last couple of years, the decline in the value of investment in the said company has not been considered to be of a permanent nature. No provision against diminution in value of the investment in YFLC has therefore been made in the Accounts. A suitable disclosure in this regard has been made in the Note No.12 of the Schedule 20.

- (c) In view of huge accumulated loss of Rs.197.94 crores as at 31.3.2008, even after financial restructuring of the company, the accumulated loss at the end of the year under report, remained more than 50% of its net worth. However, the accumulated loss could be brought down to Rs.93.20 crores as at 31.03.2010.
- (d) (i) The SBI has not accorded sanction to the restructured cash credit proposal as per BIFR Scheme, till the close of the year. In absence of such sanctioned and stipulation of due dates for repayment by the Bank no payment could be made against WCTL.
 - (ii) As per the banking procedure, interest on Working Capital Term Loan is realized by the Bank through the Cash Credit Account and no separate payment for the same is made. Thus no payment towards interest was made separately by the Company.

12.0 COMPTROLLER & AUDITOR GENERAL OF INDIA'S REVIEW AND COMMENTS :

The Comptroller and Auditor General of India has no comments upon or supplement to the Auditors' Report under Section 619(4) of the Companies Act, 1956, on the Accounts of the Company for the year ended 31st March, 2010, Review of the Accounts by the Comptroller & Auditor General of India is annexed to this report.

13.0 HUMAN RESOURCES DEVELOPMENT :

The Company considers its human resources as valuable assets and endeavours to provide an environment where each employee is motivated to contribute his best to achieve the Company's objective. Training and development of its personnel is a priority and is ensured though succession planning, job rotation, on the job training & training programme workshops. Total number of training mandays during 2009-10 were 502 (2008-09 : 488) imparted in house, at some professional institutes in India and at Chambers of Commerce & Industry.

The total number of employees of the Company and its subsidiaries as on 31st March, 2010 stood at 15,283.

14.0 MAJOR ACCOUNTING POLICIES :

The major accounting policies of the Company are annexed to the Accounts.

15.0 CORPORATE GOVERNANCE REPORT :

As per Clause 49 of the Listing Agreement with the Stock Exchanges a Report on Corporate Governance together with a certificate from the Auditors regarding compliance of conditions of Corporate Governance is annexed and forms part of this Annual Report.

16.0 DIRECTORS' RESPONSIBILITY STATEMENT:

In terms of Section 217(2AA) of the Companies Act, 1956, your Directors confirm that :

- In the preparation of annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures wherever applicable.
- (ii) The Directors have selected such accounting policies and applied them consistently and made judgement and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at the end of the Accounting year and of the profit/loss of the Company for that period.
- (iii) The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.
- (iv) The Directors have prepared annual accounts on a going concern basis.

17.0 AUDITORS:

The Comptroller and Auditor General of India had appointed M/s. S. Ghosh & Co., Chartered Accountants as Auditor for the year ended 31st March, 2010.

M/s. S. Ghosh & Co., Chartered Accountants has also been appointed as Auditor for the year ended 31st March, 2011 by the Comptroller & Auditor General of India.

18.0 DIRECTORS':

Shri R.K. Sikdar, Director (Planning) retired from the services of the Company on expiry of his term of office on 30th September, 2009. The Central Government has appointed Shri S. Swaminathan, as Director (Planning) of the Company for a period of five years with effect from 5th October, 2009 or till the date of his superannuation or until further order, whichever would be the earliest.

Shri Rajiv Bansal ceased to be Director with effect from 8th January, 2010 and Shri Harbhajan Singh, Joint Secretary to the Government of India, Department of Heavy Industry was appointed a Director in the casual vacancy caused by the vacation of the office by Shri Rajiv Bansal. Shri Singh will hold office until the forthcoming Annual General Meeting. A notice in writing under Section 257 of the Companies Act, 1956 has been received from a member signifying his intention to propose the appointment of Shri Harbhajan Singh as Director of the Company at the Annual General Meeting.

Shri Sumanta Chowdhury ceased to be Director with effect from 27th July, 2010 and Shri R. Asokan, Director (Finance), Department of Heavy Industry was appointed a Director in the casual vacancy caused by the vacation of the office by Shri Sumanta Chowdhury.

The Board places on record its appreciation of the contribution made by Sarbashri R.K. Sikdar, Rajiv Bansal and Sumanta Chowdhury during their association with the Company.

Shri Amitav Kothari, Director of the Company, retires from the Board by rotation and being eligible offers himself for re-appointment.

19.0 ROLE OF VIGILANCE :

The Vigilance Department of your Company contributed to various spheres of the Company's functions in a meaningful manner. Though the main stream activities are on prevention of corruption for which the orthodox methods of carrying out periodic and surprise inspection are in place, the Vigilance Department focused on revision of extant rules, procedures and

Kolkata, 20th August, 2010. systems to bring adequate transparency and reduce human interface in various operation of the Company.

CVC guidelines which was received by the Company from time to time were followed as preventive measures.

On the Punitive side, confidential enquiries and investigations were initiated on verifiable complaints brought to the notice of Vigilance Department and appropriate disciplinary action set-in motion as and when mis-conduct were prima facie established.

20.0 RAJBHASA:

Your Company is committed to the implementation of the Official Language Policy of Government of India and has complied with the requirements under the Official Language Act, 1963, and the rules thereunder.

21.0 PARTICULARS OF EMPLOYEES :

No employee of the Company received remuneration in excess of the limit prescribed in Section 217(2A) of the Companies Act, 1956 read with the Companies (Particulars of Employees) Rules, 1975 as amended.

22.0 ACKNOWLEDGEMENT:

Your Directors place on record their appreciation of the endeavour of the employees at all levels and the services rendered by them.

The Board also gratefully acknowledges the valuable guidance, support and cooperation received from Department of Heavy Industry, Ministry of Heavy Industries & Public Enterprises, Government of India as well as other Ministries in both Central and State Governments.

The Board is also thankful to the Company's valued shareholders, esteemed customers for their valued patronage and for the support received from the bankers, financial institutions, bondholders and suppliers in India and abroad.

On behalf of the Board, KALLOL DATTA Chairman & Managing Director.

ANNEXURE TO DIRECTORS' REPORT

Management Discussion & Analysis.

Business Scenario:

The overall outlook for the year 2010-11 looks to be positive, considering the fact that, various strategic measures undertaken by the Company are already giving results as reflected through improvement in operational efficiency.

The relaying of emphasis on improvement of yield and quality of tea along with the current favourable trend in both the domestic and international tea markets is expected to yield better results for Tea Division.

For future growth and expansion of Engineering Division, the Company is exploring various options and likely to finalise some growth option by the end of this fiscal.

In respect of the Electrical Division of the Company, enhancement of the rating and extension of range of power & distribution transformer is underway, to enlarge the area of operation and faster growth.

Opportunities & Threats :

Your Tea Gardens have the potential to achieve higher yield & best quality of tea. Investment in planting, replanting, infilling, replacement & modernization of equipment & manufacturing facilities are therefore being made to achieve the desired level.

Your Engineering Division which had established its credibility in supply and installation of Industrial Fans as well as Effluent Treatment Plant for Water Pollution Projects in the past, is on its way to re-establish its credential in the market. As stated various options for future growth of the Division is being explored.

Your Electrical Division has pioneered in specialized energy efficient products for the Rural Electrification Programme for the country. This Division enjoys sizable market share in supplying Automotive Voltage Regulator, Special Voltage Regulator, Transformer, Flame Proof and Non-Flame Proof Electrical Switchgears etc.

Segmentwise Performance :

The Company is a multi-segment Company as reported in Note No.16 in Schedule 20 of the Accounts.

Outlook :

Considering the present market scenario, improvement in operational efficiency and various strategic measures undertaken, the overall outlook for the year 2009-10 looks to be positive.

Risk & Concerns :

Apart from normal risk applicable to an industrial undertaking, the Company does not foresee any serious area of concern.

Financial Performance :

The detail financial performance of the Company are appearing in the Balance Sheet and Profit & Loss Account for the year. During the year compared to the increase in turnover by 3.26%, the profit surged before tax to Rs.75.49 crores from Rs.31.76 crores in the previous year, primarily on account of profit on disinvestment of AYCL's stake in Phoenix Yule Ltd. and DPSC Ltd.

Human Resource :

During the year, employer and employee relationship remained cordial.

INFORMATION PURSUANT TO SECTION 217(1)(e) OF THE COMPANIES ACT, 1956.

1. CONSERVATION OF ENERGY :

A. Energy Conservation Measures taken :

- i) Installation of energy efficient VFBD Driers and coal stove in Tea Gardens has been made for reduction of fuel consumption and energy cost. Through upgradation of Panel Board and installation of Capacitor Banks in Tea Estates, the Division has aimed to obtain benefit in future. The Division has also plans to install energy efficient machinery in future in all the Tea Estates in a phased manner, in order to increase power factor efficiency.
- ii) Steps taken by the Engineering Division for Energy Conservation by replacement of 5 HP Man Coolers by Low Duty Pedestal Fans.
- iii) With the Installation of Translucent roofing sheets and wind powered ventilation device at the factory shed of Electrical Division at Mayurbhanj Road, Kolkata, greater utilization of natural lighting and ventilation has been made.

B. Proposal under Implementation for Reduction in Energy Consumption :

Modern energy saving equipments are being installed on consolidation of all the factories of Electrical Division, Kolkata at Mayurbhanj Road, which is nearing completion.

C. Impact of Measures at "A" and "B" above :

Electrical energy consumed on light and fan have been significantly reduced. Further reduction in energy consumption will be achieved on completion of the consolidation activities.

FORM - A

ANDREW YULE & COMPANY LIMITED : TEA DIVISION

		2009-10	2008-09
CROP	KGS	10893565.00	9325416.00
1. ELECTRICITY			
A. PURCHASED			
UNIT	KWH	9954525.00	8434055.00
TOTAL AMOUNT	Rs.	55428775.00	46522044.00
RATE/UNIT	Rs.	5.57	5.52
B. [i] OWN GENERATION [THROUGH GENERATOR(DIESEL)]			
UNIT	KWH	1444950.00	1566152.00
TOTAL FUEL COST	Rs.	17423553.86	20817437.26
TOTAL FUEL	LTRS.	519802.00	550392.00
UNIT/LITRE OF DIESEL	KWH	2.78	2.85
RATE/UNIT	Rs.	12.06	13.29
[ii] THROUGH GENERATOR (NATURAL GAS)		220220.00	057410
	KWH KWH	220230.00	357410
UNIT/SCM OF GAS RATE/UNIT	Rs.	5.28 4.96	6.32
2. COAL	KS.	4.96	
QUANTITY	MT	5977.17	5507.709
TOTAL COST	Rs.	26561717.32	20418383.57
RATE	Rs./MT	4443.86	3707.24
3. FURNACE OIL	10.7 1011	1110.00	57 67.21
OUANTITY	LTRS.	77037.00	97759
TOTAL COST	Rs.	2560308.69	3148062.96
RATE	Rs./LTR	33.23	32.20
4. USE OF GAS FOR PROCESSING			
QUANTITY	SCM	3032798.00	2607984
TOTAL COST	Rs.	16795631.00	14109842.03
RATE/UNIT	Rs.	5.54	5.41
B. CONSUMPTION PER UNIT OF PRODUCTION			
PRODUCTS BLACK TEA			
ELECTRICITY	KWH/KG	1.07	1.07
FURNACE OIL	LTR/KG	0.02	0.01
COAL	KG/KG	1.20	1.06
NATURAL GAS	SCM/KG	0.51	

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