

LS INDUSTRIES LIMITED

(Formerly Known as Lifestyle Fabrics Ltd.)

17th
ANNUAL REPORT
& ACCOUNTS
2010-11

Board of Directors

Mr. Yogesh Thakur, Whole Time Director
Mr. Kulbhushan Sharma, Director
Mr. Kwangsoo Kim, Director
Mr. Joel Anthony Stead, Director
Mr. Yasunobu Kuramoto, I Director

Statutory Auditors

M/s. Doogar & Associates, Chartered Accountants
New Delhi

Bankers

AXIS BANK LIMITED

Registered Office & Corporate Office

Village Bairsen, P.O. Manjholi,
Tehsil Nalagarh, Distt. Solan,
Himachal Pradesh-174101
Contact Person : Mr. Yogesh Thakur, Whole Time Director
Email : yogesht@lsilglobal.co

Registered and Transfer Agents (RTA)

Beetel Financial & Computer Services Pvt. Ltd.
99, Madangir, New Delhi - 110062
Phone : 011-29961281-283, Fax 011-29961284

Demat Connectivity

Central Depository Services (India) Limited
(CDSL)
National Securities Depository Limited (NSDL)

ISIN Details

INE345D01023

Stock Exchange Listing

Bombay Stock Exchange Limited

Stock Code

514446

CONTENTS**Page No.**

Notice	01
Directors' Report	05
Corporate Governance Report.	10
Auditors' Report	18
Balance Sheet	21
Profit & Loss Account	22
Cash Flow Statement	23
Schedules forming part of the Balance Sheet and Profit and Loss Account	24
Balance Sheet Abstract & Company's General Business Profile	40

LS INDUSTRIES LIMITED

(Formerly Known as Lifestyle Fabrics Ltd.)

Regd. Office : Village Bairsen, P.O. Manjholi, Tehsil Nalagarh,
Distt. Solan, Himachal Pradesh-174101.

Notice of annual general meeting

NOTICE is hereby given that the Seventeenth Annual General Meeting of the Shareholders of the Company will be held on Saturday, 31st December, 2011, at Village Bairsen, P.O. Manjholi, Tehsil Nalagarh, Distt. Solan, Himachal Pradesh-174101 at 10.30 am to transact the following businesses.

ORDINARY BUSINESS

1. To receive, consider and adopt the Audited Statements of Account for the financial year ended on 31st March, 2011 and Reports of the Directors and Auditors thereon.
2. To appoint M/s Doogar & Associates, Chartered Accountants as Statutory Auditor for the financial year 2011-12 and to fix their remuneration
3. To appoint a Director in placed of **Mr. Kwangsoo Kim**, who retires by rotation and being eligible, offers himself for re-appointment.

SPECIAL BUSINESS :

4. To consider and, if thought fit, to pass with or without modifications, the following resolution as an Ordinary Resolution:

“Resolved That Mr. Kulbhushan Sharma, who was appointed by the Board of Directors as an Additional Director of the Company with effect from 27th May, 2011 in respect of whom the Company has received a notice in Writing under Section 257 of the Companies Act, 1956 together with a deposit of S 500 as required under the Act, be and is hereby appointed as Director of the Company, whose period of office shall be liable to determination by retirement of Directors by rotation”

5. To consider and, if thought fit, to pass, with or without modification(s), the following resolution as an **Ordinary Resolution:**

“Resolved That Pursuant to Schedule XIII and other relevant provisions of the Companies Act, 1956 the appointment of Mr. Yogesh Thakur as Whole time Director of the Company for a period of Five (5) years with effect from 27.05.2011, without any remuneration, for the time being, be and is hereby approved.”

6. To consider and, if thought fit, to pass, with or without modification(s), the following resolution as a **Special Resolution:**

“RESOLVED THAT pursuant to provisions of Section 372A and other applicable provisions, if any, of the Companies Act, 1956,

1. The Company hereby agrees to provide a guarantee (the “Guarantee”) upto S\$ 4,800,000 (4.8 Millions Singapore Dollars) to DBS Bank Ltd., Singapore (the “Bank”) as security for payment of all monies and liabilities owing by Ezy Infotech Pte Ltd., Singapore (the “Borrower”), (chain subsidiary) to the Bank including but not limited to all monies owing or payable (whether actual or contingent) to the Bank under the terms and conditions of the Bank's facility letter dated 1st November, 2011 (the “Facility Letter”) to the Borrower (as amended, varied, supplemented and/or replaced from time to time),
2. The Company is solvent and it is in the interests of and for the commercial benefit of the Company to undertake the obligations to be undertaken by it under the Guarantee, and to execute the Guarantee.
3. The Directors of the Company be instructed to consider, resolve upon and ratify all matters in connection with the provision of the Guarantee which they consider appropriate.

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorised to take such steps as may be necessary in relation to the above and generally authorized to do all acts, deeds and things that may be necessary, proper, expedient or incidental for the purpose of giving effect to the aforesaid resolution.”

By Order of the Board,

Place : Nalagarh
Date : 14th November, 2011

Yogesh Thakur
Whole Time Director

NOTES :

- (1) **A Member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and vote instead of himself / herself and the PROXY need not be a member of the Company. The proxy form, in order to be effective, must be deposited with the Company so as to reach the registered office of the company not less than 48 hours before the time fixed for commencement of the Meeting.**
- (2) Members holding shares in physical form are requested to notify their change of address, if any, to the Company / Registrar and Transfer Agent (RTA). In case, shares are held in electronic form, the change of address, if any, may have to be communicated to their respective DPs.
Registrar and Transfer Agent (RTA) :
The contact details of Registrar and Transfer Agent is are as under :
Beetal Financial & Computer Services Pvt Ltd
99, Madangir, New Delhi 110 062
011-2996 1281-283 Fax 011-2996 1284
The shareholders may contact for matters relating to dematerialization of shares to RTA directly.
- (3) The Register of Members and Share Transfer Books of the Company will remain closed from the 24th December, 2011 to 31st December, 2011 (Both days inclusive).
- (4) Members are requested to bring their copies of the Annual Report to the Meeting.
- (5) The Members/Proxies should bring the Attendance Slip sent herewith duly filled in for attending the Meeting.
- (6) Proxies in order to be effective must be received at the Company's Registered Office not less than 48 hours before the commencement of the Meeting.
- (7) Requisition of information on accounts and operations of the Company, if any, may please be sent to the Company seven days in advance of the Meeting so that the information may be readily available at the Meeting.
- (8) Explanatory Statement pursuant to Section 173(2) of the Companies Act, 1956 is annexed to this Notice as Annexure I.
- (9) Information and Disclosures pursuant to Clause 49 IV (G) of the Listing Agreement for the Directors who are being appointed is annexed as Annexure II to the Notice.
- (10) Members holding shares in single name may avail nomination facility.

ANNEXURE I

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

Item No. 3

Mr. Kwangsoo Kim is 43 years old. He did B.A Degree from Yonsei University in Korea and MBA from Korea Advanced Institute of Science and Technology. He has experience of more than 19 years in distribution and has worked at different levels of management positions in different MNCs. He is not holding directorship in any other Bodies Corporate.

The Company has received notice in writing alongwith the necessary amounts as a deposit from a member proposing candidature of Director in accordance with the requirements of Section 257 of the Companies Act, 1956.

None of Directors of the Company except Mr. Kwangsoo Kim, is in any way concerned or interest in this resolution.

The Board commends the resolution at item No. 3 for approval of members.

Item No. 4

Mr. Yogesh Thakur (40 years) is Bachelor of Science and did post graduate diploma in Marketing Management. He is result oriented professional with over 16 years of experience in Marketing. He is keen strategist and planner with skills in conceptualizing and effecting process initiatives to enhance efficiency. He is skillful in enhancing systems to bring greater cost efficiency levels & operational excellency. He has worked with ZEE network (education wing) and Aptech Computer education.

Mr. Yogesh Thakur was appointed as a Whole time Director of the Company for a period of 5 years with effect from 27th May ,2011 at a remuneration of S Nil. He has himself indicated that he would not like to draw any remuneration

for the time being from this Company on account of negligible operations. The board thanked him for the same. He is presently Director in Miracle leasing Limited, Additional Director in Victor Leasing Limited and in other various private companies. He hold Nil Equity shares of the Company. He is also member of Audit Committee of Victor Leasing Limited and Miracle Leasing & Finance Limited.

He is neither Chairman nor member of any committee of the company. He is holding Nil shares in the Company. None of Directors of the company except Mr. Yogesh Thakur, is in any way concerned or interest in this resolution.

Item No. 5

Kulbhushan Sharma (47) is B.Com and did post graduate diploma in Personnel Management and Labour Welfare and MBA in Human Resource. He is having over 20 years of experience in HR and Administration. He possess good communication skills and laisoning ability and is conversant of laws applicable for establishment of Industry in Himachal Pardesh and has experience of obtaining various statutory approvals / clearances for implementation of new projects in Baddi from state government.

Mr. Kulbhushan Sharma was appointed as an Additional Director of the Company with effect from 27th May ,2011. He is member of Audit committee of the company. He is holding Nil shares in the Company.

He is presently Additional Director in Miracle Leasing & Finance Limited, Victor Leasing Limited and in other various private companies. He is also Chairman of Audit Committee of Victor Leasing Limited and Miracle Leasing & Finance Limited.

None of Directors of the company except Mr. Kulbhushan Sharma, is in any way concerned or interest in this resolution.

Item No. 6

TO PROVIDE GUARANTEE TO DBS BANK LIMITED FOR AND ON BEHALF OF EZY INFOTECH PTE LTD. , SINGAPORE

The Board of Directors of the Company decided to provide guarantee upto \$ 4,800,000 (4.8 millions Singapore Dollars) to DBS Bank Limited, Singapore as security for payment of all monies and liabilities owing by Ezy Infotech Pte Ltd., Singapore, chain subsidiary of the Company, including but not limited to all monies owing or payable (whether actual or contingent) to the Bank under the terms and conditions of the Bank's facility letter dated 1 November, 2011 (the "Facility Letter") to the Borrower (as amended, varied, supplemented and/or replaced from time to time).

It is expected that the total amount of loans, investments and guarantee/security already made together with guarantees and/or securities that is proposed to be made by the company as mentioned above in the ordinary course of business from time to time, to be funded out of internal sources of the company, is likely to exceed the limits prescribed under Section 372A of the Companies Act, 1956, therefore, consent of shareholders is required by way of special resolution.

Section 192A read with Companies (Passing of the Resolution by Postal Ballot) Rules, 2001 require that the said Special Resolution be approved by the shareholders through Postal Ballot.

Accordingly, the enclosed draft Special Resolution for issue of guarantee under Section 372A of the Companies Act, 1956, is submitted for consideration of the shareholders and the Board commends that the resolution be passed.

The Register of Inter-Corporate Loans and Investments containing the details required to be mentioned therein is open for inspection during the office hours on any working day at the Registered Office of the Company.

None of Directors of the company is interested in the passing of the resolution.

By Order of the Board,

Place : Nalagarh
Date : 14th November, 2011

Yogesh Thakur
Whole Time Director

ANNEXURE II

Brief resume and name of the Companies in which the Directors who are being appointed as a Directors, having directorship in other companies is given below :

Mr. Yogesh Thakur

Mr. Yogesh Thakur (40 years) is B.Sc and Post Graduate in Commerce and diploma in Marketing Management. He is having about 16 years versatile experience in the fields involving business management, human resources management, Plants Operations and general administration. He has worked in APTECH and ZILS in Marketing and as management consultant with MGHC group for commercial and manufacturing projects.

He is additional Director in Miracle Leasing and Finance Limited and Victor Leasing Limited. He is also director in various private limited companies.

Mr. Kwangsoo Kim

Mr. Kim Kwang Soo is 43 years old. He did B.A Degree from Yonsei University in Korea and MBA from Korea Advanced Institute of Science and Technology. He has experience of more than 19 years in distribution and has worked at different levels of management positions in different MNCs. He is not holding directorship in any other Bodies Corporate.

He is neither director nor members of any Committee in any other Company. He is holding Nil shares in the Company.

Mr. Kulbhushan Sharma

Kulbhushan Sharma (47) is B.Com and did post graduate diploma in Personnel Management and Labour Welfare and MBA in Human Resource. He is having over 20 years of experience in HR and Administration. He possess good communication skills and laisoning ability and is conversant of laws applicable for establishment of Industry in Himachal Pardesh and has experience of obtaining various statutory approvals / clearances for implementation of new projects in Baddi from state government.

He is presently Additional Director in Miracle Leasing and Finance Limited and Victor Leasing Limited. He is also Chairman of Audit Committee of Victor Leasing Limited and Miracle Leasing and Finance Limited. He is also director in various private limited companies.

Mr. Joel Anthony Stead

Joel Anthony Stead (48) is Independent and Non Executive Director. He is citizen of United States of America. He is Master of Business Administration. He has worked at different level of top management. He has worked as Vice President of Seagate.

He is neither director nor member of any committee in India. He is holding Nil Equity Shares in the Company.

Mr. Yasunobu Kuramoto

Yasunobu Kuramoto (65) is foreign national and citizen of Japan. He is presently Lecturer at Hitotsubashi University, Japan. He is also member of the Board of Environments, Energy and Agricultures and Forest Net Works for developing ECO PARK business model in UK.

He was appointed the Senior Researcher at Tokyo University, Policy Alternatnatives Research Institute and he will be guest professor at Kyoto University, Office of Society-Academia collaboration for Innovation from 1st Sept., 2010.

He has more than 35 years of working experience and has held various levels of executive management positions in Fujitsu Head Quarter. He used to be a Director -Planning in Fujitsu America and CEO of FDK America Inc. and after Fujitsu engagement, he was head-hunted to take on the position of Genaeral Manager at South West of England Regional Development Agency(SWERDA), part of UK Government Body but base out of Japan, to attract and oversee investments into UK. His achievements include development of new businesses in Fujitsu and attracted many Japanese investments into UK through his wide network.

He is neither director nor member of any committee in India. He is holding Nil Equity Shares in the Company.

LS INDUSTRIES LIMITED
(Formerly Known as Lifestyle Fabrics Ltd.)

Directors' Report

TO

THE MEMBERS,

Your Directors present their Seventeenth Annual Report along with the audited Financial Statements for the year ended on 31st March, 2011.

1. FINANCIAL RESULTS (₹ in lacs)

	2010-11	2009-10
Sales & Other Income	13334.99	258.51
Profit/(Loss) before Depreciation, Interest and taxation	387.56	(46.92)
Less: Net Interest	Nil	Nil
Profit / (Loss) after Interest but before Depreciation and Taxation	387.56	(46.92)
Less: Depreciation	51.80	3.05
Profit/(Loss) before tax	335.76	(49.97)
Less : Current Tax	7.18	Nil
Less : Deferred Tax	10.33	1.57
Profit / (Loss) for the year	318.25	(51.54)
Balance as per last year's Balance Sheet	(706.60)	(655.06)
Adjustment on account of reduction of capital	440.00	Nil
Balance carried to Balance Sheet	51.65	(706.60)

2. OPERATIONS

Your directors inform you that since company was taken over by new management and immediate after takeover, the management has taken lots of steps and initiatives for long term survival and growth of the Company. The Company has taken up factory premises on rent and started manufacturing of garments in Ludhiana in Punjab. The company has made capital expenditure on installation of garment machines imported from abroad. The Company has also set up another garment manufacturing unit at Nalagarh in Himachal Pradesh in the area notified by Government for receiving various subsidies and benefits.

The year saw a increase in sales in both the Domestic and Export Markets. During the financial year under review, the Company achieved sales of ₹13334.99 Lacs against ₹258.51 lacs in the previous year. The performance in terms of net profit was

substantially below expectations mainly because of appreciation of rupee

The Company is on horizon of expansion track and wish to set international quality standards to mark its presence worldwide in garment business. The Company is also planning to get heights in wholesale distributorship business of Computer hardware, software, papers, etc. Your directors are confident that operations would bring positive results in near future.

3. SUB DIVISION OF EQUITY SHARES

In order to improve liquidity position and easy tradability of shares, shareholders in Extra Ordinary General Meeting held on 21.08.2010 has approved the sub division of Equity shares capital of the Company by sub dividing the Equity Shares of face value of ₹10 each to ₹1 each, however it is approved and all formalities is completed and the company equity shares face value of ₹10 each to ₹1 each w.e.f 15.06.2011.

4. SUBSIDIARIES

As required under section 212 of the Companies Act, 1956, the audited statements of accounts, alongwith the Reports of the Board of Directors and Auditors thereon of M/s EZY Infosoft Pvt. Ltd. is annexed.

5. DIVIDEND

In view of the loss for the year and carried forward losses of the Company, your Directors do not recommend any dividend for the year under review.

6. DIRECTORS

During the year, Mr. Yogesh Thakur was appointed as Whole Time Director of the Company on 27.5.2011 and Mr. Kulbhushan Sharma was appointed as Additional Director of the Company on 27.05.2011 and 28.05.2011 and Mr. Vikash Shekhar, Mr. Birendra Kumar, Mr. Akash Deep Sharma and Ms. Chay Suet Meng resigned from directorship of the Company w.e.f 20.01.2011, 27.05.2011, 14.11.2011 and 14.11.2011 respectively.

In accordance with the provisions of the Companies Act, 1956 and the Company's Articles of Association, Mr Kwangsoo Kim, director of the Company is liable to retire by

rotation and being eligible offers himself for re-appointment. The board recommends the appointment of Mr Kwangsoo Kim.

7. FIXED DEPOSITS

The Company have not accepted any Fixed Deposits from the Public in the Financial Year 2010-2011.

8. INTERNAL CONTROL SYSTEM

The Company has a proper and adequate system of internal control. An extensive programme of internal audits and management reviews supplement the process of internal control. Properly documented policies, guidelines and procedures are laid down for this purpose. The Company has an Audit Committee comprising of majority of Independent, Non Executive and professionally qualified Directors, who interact with the statutory auditors and internal auditors in dealing with matters within its terms of reference. During the year under review, the Committee met five times.

9. MANAGEMENT DISCUSSION AND ANALYSIS REPORT

A detailed Report on Management Discussion and Analysis, pursuant to Clause 49 of the Listing Agreement is annexed to this report.

10. CORPORATE GOVERNANCE

The Company has been practicing the principles of good Corporate Governance over years. The Board of Directors supports the broad principles of Corporate Governance. In addition to the basic governance issues, the Board lays strong emphasis on transparency, accountability and integrity.

The Company has been in compliance with all the conditions of Corporate Governance as stipulated in Clause 49 of the Listing Agreement with Stock Exchange and a Certificate from the Auditors to this effect is enclosed as a part of the Corporate Governance Report.

In terms of sub-clause (v) of Clause 49 of the Listing Agreement, Whole Time Director have confirmed the correctness of the financial statements, adequacy of the internal control measures and reporting of matters to the Audit Committee in terms of the said Clause.

11. DEPOSITORY SYSTEM

As members are aware, your Company's shares are tradable compulsorily in electronic form and the Company has established connectivity with both the depositories, i.e., National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL). In view of the numerous advantages offered by the Depository System, members are requested to avail the facility of dematerialization of the Company's shares on either of the Depositories as aforesaid.

12. AUDITORS

M/s. Doogar & Associates, Chartered Accountants, Statutory Auditors of the Company, retires at the ensuing Annual General Meeting and are eligible for re-appointment. The Company has received the letter from them to the effect that their appointment, if made, would be within the prescribed limits under section 224(1B) of the Companies Act, 1956.

The Notes on Accounts referred to in the Auditors' Report are self-explanatory and therefore do not call for any further comments.

13. TRANSFER OF UNPAID AND UNCLAIMED AMOUNTS TO INVESTOR EDUCATION AND PROTECTION FUND

Pursuant to the provisions of Section 205A(5) of the Companies Act, 1956, the declared dividends and interest on fixed deposits which remained unpaid or unclaimed for a period of seven years, if any, have been transferred by the Company to the Investor Education and Protection Fund (IEPF) established by the Central Government pursuant to Section 205C of the said Act.

14. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

The information required under section 217(1)(e) of the Companies Act, 1956 read with Companies (Disclosure of Particulars in the Report of the Board of Directors) Rules, 1988 relating to "Conservation of Energy, Technology Absorption and Foreign Exchange Earnings and Outgo" is annexed and forms an integral part of this Report.

15. PARTICULARS OF EMPLOYEES

Particulars of employees as required under section 217(2A) of the Companies Act, 1956,

read with the Companies (Particulars of Employees) Rules, 1975, as amended is annexed and forms an integral part of this Report.

16. PERSONNEL

Your Directors place on record their appreciation for the significant contribution made by all the employees, who through their competence, hard work, solidarity and co-operation, have enabled the Company to cross new milestones.

17. TRADE RELATIONS

The Board desires to place on record its appreciation for the support and co-operation that the Company received from its suppliers, distributors, retailers and other associates. The Company has always looked upon them as partners in its progress and has happily shared with them rewards of growth. It will be Company's endeavor to build and nurture strong links based on mutuality, respect and co-operation with each other and consistent with customer interest.

18. LISTING WITH STOCK EXCHANGE

The shares of the Company are presently listed at Bombay Stock Exchange Limited. The Listing fee for the year 2011-12 has been paid to the Bombay Stock Exchange Limited.

19. AUDITORS' REMARKS

Comments made by the Statutory Auditors in the Auditors' Report are self-explanatory and do not require any further clarification.

20. CEO/CFO CERTIFICATION

The Certificate addressed to the Board of Directors of the Company required under

Corporate Governance concerning the annual financial statement is annexed to the Corporate Governance Report.

21. DIRECTORS' RESPONSIBILITY STATEMENT

In compliance of Section 217 (2AA) of the Companies Act, 1956, the Directors state that :

1. In the preparation of the annual accounts for the year ended 31st March, 2011, the applicable accounting standards have been followed. There are no material departures from the applicable accounting standards.
2. Such accounting policies have been selected and applied consistently and such judgments and estimates have been made as are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year ended on and loss of the Company for the year.
3. Proper and sufficient care have been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 1956 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities; and
4. The Annual Accounts has been prepared on a going concern basis.

22. ACKNOWLEDGEMENT

Your Directors record their appreciation of support and co-operation extended by all shareholders, banks, government authorities and business associates towards growth of the Company.

For and on behalf of the Board
for LS Industries Limited

Place : Nalagar
Date : 14th November, 2011

Yogesh Thakur
Whole Time Director

Kulbhushan Sharma
Additional Director

ANNEXURE TO THE DIRECTORS' REPORT

Conservation of Energy, Technology Absorption, Foreign Exchange earning and Outgo in accordance with Companies (Disclosure of Particulars in the Report of Board of Directors) Rules, 1988.

I. Conservation of energy :-

- (a) Energy conservation measures taken :

The Company's operations involve low energy consumption in the absence of any heavy machinery involved in the manufacturing process. However, the company has taken special care to see that the plant gets adequate sunlight. Wherever feasible, CFLs have been used.

- (b) Additional investments and proposals, if any, being implemented for reduction of consumption of energy : - N.A.-

- (c) Impact of the measures at (a) and (b) above for reduction of energy consumption and consequent impact on the cost of production of goods

Above efforts will reduce the energy consumption and consequent impact on cost of production of goods.

- (d) Total energy consumption and energy consumption per unit of production as per prescribed Form A.

FORM A (See rule 2)

A. Power and fuel consumption			
1. Electricity :			
(a)	Purchased	2010-11	2009-10
	Unit (Kwh)	92250	26075
	Total amount	473931	146233
	Rate/unit	5.14	5.61
(b)	Own generation		
(i)	Through diesel generator		
	Unit (Kwh)	125812	10116
	Units per ltr. of diesel oil	2.68	2.99
	Cost/unit	14.20	11.16
(ii)	Through steam turbine/generator		
	Units	-	-
	Units per ltr. of fuel oil/gas	-	-
	Cost/units	-	-
2.	Coal		
	Quantity (tonnes)	-	-
	Total cost	-	-
	Average rate	-	-
3.	Furnace oil		
	Quantity (LTRS)	-	-
	Total cost (₹)	-	-
	Average rate (₹.)	-	-
4.	Others/internal generation		
	Quantity (LTRS)	-	-
	Total cost (₹)	-	-
	Rate/unit (₹)	-	-
B. Consumption per unit of production			
	Electricity (Units/Pcs.)	0.63	0.34