

	<b>31 December 2017</b>	<b>31 December 2016</b>	<b>1 January 2016</b>
	<b>INR in Lacs</b>	<b>INR in Lacs</b>	<b>INR in Lacs</b>
Prepaid Expenses	<b>762.40</b>	732.83	737.00
Balances with Customs, Excise, Sales Tax and GST Authorities etc	<b>765.16</b>	1,243.80	1,410.82
Capital Advances	<b>1,234.67</b>	523.46	150.87
Others	<b>27.27</b>	90.15	67.12
	<b>2,789.50</b>	2,590.24	2,365.81

**Note 12: Inventories (valued at lower of cost and net realizable value)**

	<b>31 December 2017</b>	<b>31 December 2016</b>	<b>1 January 2016</b>
	<b>INR in Lacs</b>	<b>INR in Lacs</b>	<b>INR in Lacs</b>
Raw Materials and Components [includes in transit ' 1,130.86 Lacs (31 <sup>st</sup> December 2016: ' 988.82Â Lacs and 1 <sup>st</sup> January 2016: ' 277.34 Lacs)]	<b>11,545.64</b>	9,871.03	8,251.75
Work in Process	<b>3,259.07</b>	3,269.14	2,827.45
Finished Goods	<b>1,459.81</b>	2,010.18	1,799.23
Stores & Spares	<b>1,826.51</b>	1,844.59	1,811.13
Loose Tools	<b>1,096.29</b>	1,255.11	923.57
	<b>19,187.32</b>	18,250.05	15,613.13