

**Notes to consolidated financial statements** for the year ended March 31, 2018**26. Other expense** (Contd.)

INR Crores

	March 31, 2018	March 31, 2017
Plant and machinery	81	78
Buildings	12	11
Others	108	93
Effluent disposal charges	99	104
Consumption of stores and spares	83	84
Rates and taxes	76	77
Warehousing costs	119	90
Insurance	69	66
Registration charges	70	66
Allowances for doubtful debts and advances (net)	17	(4)
Communication costs	42	37
Royalty charges	43	22
Bad debts / advances written off	2	16
Charity and donations [(includes ₹22 Crores (31 March 2017: ₹25 Crores) paid to Satya Electoral Trust for political purpose)]	53	53
Assets written off	10	5
Sundry credit balances written off (net)	15	-
Research and development expenses	19	23
Other expenses	168	151
<b>Total</b>	<b>4,048</b>	<b>3,884</b>

**27. Exceptional items**

INR Crores

	March 31, 2018	March 31, 2017
Restructuring/reorganisation cost (Refer note a below)	29	37
Product contamination and counterfeiting (Refer note b below)	13	7
Inventory provision (Refer note c below)	-	18
Amount payable as stamp duty on merger with Advanta	-	32
Amount payable on settlement of a contract in respect of earlier years	-	14
Profit on sale of subsidiary	-	(27)
Towards Competition Commission of India (Refer note d below)	7	-
Others	14	-
<b>Total</b>	<b>63</b>	<b>81</b>

- a) Restructuring/reorganisation costs incurred by the Group are for Latin American regions.
- b) During the year, the Group incurred an amount of ₹13 Crores (March 31, 2017: ₹7 Crores) towards legal expenses for pursuing legal actions against companies and individuals alleged to be counterfeiting its products and agricultural pesticide's financial fines.
- c) During the previous year, one of the subsidiaries of Group has recognised provision for inventory for an amount of ₹Nil (March 31, 2017: ₹18 Crores) due to uncertainty and unfavourable market conditions.
- d) The Competition Commission of India (CCI) had levied a penalty of ₹252 Crores on the Company for alleged violation of section 3(3) (b) and 3(3) (d) of the Competition Act 2002. The order of the CCI was challenged before the Competition Appellate Tribunal (COMPAT) which by its order dated 29th October, 2013 has reduced the penalty to ₹7 Crores and the same has been confirmed by the Hon'ble Supreme Court in its order.