

Notes to standalone financial statements for the year ended March 31, 2018

49. Details of dues to micro and small enterprises as defined under the MSMED Act, 2006

INR Crores

| | March 31, 2018 | March 31, 2017 |
|---|----------------|----------------|
| The principal amount and interest due thereon remaining unpaid to any supplier as at the end of each accounting year: | | |
| Principal amount due to micro and small enterprises | 17 | 1 |
| Interest due on above, current year ₹0 (March 31, 2017: ₹Nil) | 0 | - |
| Total | 17 | 1 |
| The amount of interest paid by the buyer in terms of section 16 of the MSMED Act 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year | - | - |
| The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act, 2006. | - | - |
| The amount of interest accrued and remaining unpaid at the end of each accounting year, current year ₹0 (March 31, 2017: ₹Nil) | - | - |
| The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure u/s 23 of MSMED Act, 2006. | - | - |

Note: The information has been given in respect of such vendors to the extent they could be identified as Micro, and Small enterprises on the basis of information available with the Company.

As per our report of even date attached.

For **B S R & Co. LLP**
Chartered Accountants
Firm registration number: 101248W/W-100022

Bhavesh Dhupelia
Partner
Membership no.: 042070

Place: Mumbai
Date: April 27, 2018

For and on behalf of the Board of Directors of UPL Limited
CIN No.-L24219GJ1985PLC025132

R.D. Shroff
Chairman & Managing Director
Din No.-00180810
Place: Mumbai

Anand Vora
Chief Financial Officer

Place: Mumbai
Date: April 27, 2018

A.C. Ashar
Whole-time Director
Din No.- 00192088
Place: Mumbai

M.B. Trivedi
Company Secretary
Membership no.: ACS4250
Place: San Francisco
Date: April 27, 2018