PGCL

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| **Particulars** | **Benchmark** | **Amount (USD)** |
| A. Materiality | 1.5% of revenue | 3,13,000 |
| B. Performance Materiality | 75 % Materiality | 2,34,750 |
| C. Clearly Trivial Threshold | 5% of materiality | 15,000 |

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| **Accounts head** | **Positive amount as per ledger** | **Negative amount as per ledger** | **PM** | **Population Size-Multiples of PM** | **Population Size-Multiples of PM** | **Sample size for Positive as per MUS Analytics** | **Sample size for Negative as per MUS Analytics** | **Sample size after consultation for positive** | **Sample size after consultation for Negative** | **Risk** |
| Inventory | 70,502,324 | 67,484,001 | 2,34,750 | 300 | 287 | 167 | 73 |  |  | Higher risk and not relying on control |
| Inventory | 70,502,324 | 67,484,001 | 3,13,000 | 225 | 215 | 139 | 65 |  |  | Higher risk and not relying on control |

CIPL

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| **Particulars** | **Benchmark** | **Amount (USD)** |
| A. Materiality | 1.5% of revenue | 922,808.88 |
| B. Performance Materiality | 75 % of Materiality | 692,106.66 |
| C. Clearly Trivial Threshold | 5% of materiality | 46,140.44 |

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| **Accounts head** | **Positive amount as per ledger** | **Negative amount as per ledger** | **PM** | **Population Size-Multiples of PM** | **Population Size-Multiples of PM** | **Sample size for Positive as per MUS Analytics** | **Sample size for Negative as per MUS Analytics** | **Sample size after consultation for positive** | **Sample size after consultation for Negative** | **Risk** |
| Export sales | 1,302,516 | 62,823,108 | 692,106 | 2 | 91 | 2 | 91 |  |  | Significant risk and relying on control |
| Inventory | 218,604,524 | 212,640,170 | 692,106 | 316 | 307 | 208 | 98 |  |  | Higher risk and not relying on control |

EGMCL

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| **Particulars** | **Benchmark** | **Amount (USD)** |
| A. Materiality | 1.5% of revenue | 1,768,476 |
| B. Performance Materiality | 75 % Materiality | 1,326,357 |
| C. Clearly Trivial Threshold | 5% of materiality | 88,424 |

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| **Accounts head** | **Positive amount as per ledger** | **Negative amount as per ledger** | **PM** | **Positive Population Size-Multiples of PM** | **Negative Population Size-Multiples of PM** | **Sample size for Positive as per MUS Analytics** | **Sample size for Negative as per MUS Analytics** | **Sample size after consultation for positive** | **Sample size after consultation for Negative** | **Risk** |
| Export sales | 10,179,566 | 128,077,983 | 1,326,357 | 7.67 | 96.56 | 8 | 95 |  |  | Significant risk  and relying on control |
| Inventory | 424,695,365 | 420,405,208 | 1,326,357 | 320.20 | 316.96 | 212 | 126 |  |  | Higher risk  and not relying  on control |

GTL

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| **Particulars** | **Benchmark** | **Amount (USD)** |
| A. Materiality | 1.5% of revenue | 849,871 |
| B. Performance Materiality | 75 % Materiality | 637,403 |
| C. Clearly Trivial Threshold | 5% of materiality | 42,494 |

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| **Accounts head** | **Positive amount as per ledger** | **Negative amount as per ledger** | **PM** | **Population Size-Multiples of PM (Positive amount)** | **Population Size-Multiples of PM (Negative amount)** | **Sample size for Positive as per MUS Analytics** | **Sample size for Negative as per MUS Analytics** | **Sample size after consultation for positive** | **Sample size after consultation for Negative** | **Risk** |
| Export sales | 10,617,475 | 67275508.62 | 637,403 | 17 | 106 | 6 | 94 | 6 | 94 | Significant risk and relying on control |
| Inventory | 166,508,292 | 167,095,305 | 637,403 | 261 | 262 | 155 | 64 |  | 64 | Higher risk and not relying on control |