

Calculation of loan and Interest

$$\text{Loan in USD} = ₹ 75,00,000 / 72.5 = \$ 103,448.2$$

$$\text{Repaid} = ₹ 500,000 / 72.5 = 7,092.20$$

$$\text{Outstanding} = 103,448.2 - 7,092.20 = \$ 96,356.08$$

value of outstanding loan at cl. Rate

$$96,356.08 \times ₹ 73.5 = 70,82,172$$

Exchange difference

$$70,82,172 - 70,00,000 = ₹ 82,172 \text{ (loss)}$$

Exchange loss ₹ 82,172 charge to the \$/L A/c
31/3/20