

JFL/NSE-BSE/2024-25/51

November 11, 2024

BSE Ltd. P.J. Towers, Dalal Street Mumbai – 400001 National Stock Exchange of India Limited Exchange Plaza, Bandra Kurla Complex Bandra(E), Mumbai – 400051

Scrip Code: 533155

Symbol: JUBLFOOD

Sub: Outcome of Board Meeting held on November 11, 2024

<u>Ref: Regulation 33 read with Regulation 30 of SEBI (Listing Obligations and Disclosure</u> <u>Requirements) Regulations, 2015 ('Listing Regulations')</u>

Dear Sir/ Madam,

In furtherance to our letter no. JFL/NSE-BSE/2024-25/47 dated October 28, 2024, it is hereby informed that the Board of Directors of Jubilant FoodWorks Limited ('the Company') in its meeting held today i.e. November 11, 2024, which commenced at 02.00 p.m. and concluded at 03.20 p.m. *inter-alia*, considered and approved the Unaudited Consolidated and Standalone Financial Results of the Company for the quarter and half year ended September 30, 2024 ('Financial Results').

Pursuant to the applicable provisions of the Listing Regulations, we enclose the following:

- 1. A copy of the aforesaid Financial Results; and
- 2. Limited Review Reports on the Financial Results issued by the Statutory Auditors of the Company

The above details will also be available on the website of the Company at www.jubilantfoodworks.com/investors-shareholder-information-stock-exchange-filings.

This is for your information and records.

Thanking you, For **Jubilant FoodWorks Limited**

Mona Aggarwal Company Secretary and Compliance Officer Investor E-mail id: <u>investor@jublfood.com</u> Encl: A/a

Jubilant FoodWorks Limited - A Jubilant Bhartia Company CIN: L74899UP1995PLC043677 Website: www.jubilantfoodworks.com Phone: +91 120 6927500/6935400

Chartered Accountants 7th Floor, Building 10, Tower B DLF Cyber City Complex DLF City Phase - II Gurugram - 122 002 Haryana, India

Tel: +91 124 679 2000 Fax: +91 124 679 2012

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF JUBILANT FOODWORKS LIMITED

- We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of JUBILANT FOODWORKS LIMITED ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net loss after tax and total comprehensive loss of its associates for the quarter and half year ended September 30, 2024 ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
- 2) This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
- 3) We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulations 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended to the extent applicable.

- 4) The Statement includes the results of the entities listed in Annexure A.
- 5) Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 6) (i). We did not review the interim financial result of JFL Employees' Welfare Trust (the "Trust") included in the standalone interim unaudited financial result of the Parent included in the Group, whose interim financial results reflect total assets of Rs. 1,021.53 million as at September 30, 2024, total revenues of Rs. 2.50 million for the quarter and half year ended September 30, 2024, total net loss after tax and total comprehensive loss of Rs. 3.02 million and Rs. 5.05 million for the quarter and half year ended September 30, 2024, as considered in the standalone unaudited financial results of Rs. 2.28 million for the half year ended September 30, 2024, as considered in the standalone unaudited financial results of the Parent included in the Group. The financial information of the trust has been reviewed by other auditor whose report have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this trust, is based solely on the report of such other auditor and the procedures performed by us as stated in paragraph 3 above.

Regd. Office: One International Centre, Tower 3, 32nd Floor, Senapati Bapat Marg, Elphinstone Road (West), Mumbai- 400013, Maharashtra, India. Deloitte Haskins & Sells LLP is registered with Limited Liability having LLP Identification No. AAB-8737)

(ii). We did not review the interim financial results of ten subsidiaries included in the consolidated unaudited financial results, whose interim financial results reflect total assets of Rs. 21,659.40 million as at September 30, 2024, reflect total revenues of Rs. 5,063.95 million and Rs. 10,134.15 million for the quarter and half year ended September 30, 2024, respectively, total net profit after tax of Rs. 171.07 million and Rs. 328.16 million for the quarter and half year ended September 30, 2024, respectively, and total comprehensive income of Rs. 127.95 million and Rs. 435.74 million for the quarter and half year ended September 30, 2024, respectively, and net cash outflows of Rs. 282.98 million for the half year ended September 30, 2024, before giving effect to consolidation adjustments, as considered in the Statement. These interim financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Nine of the above subsidiaries are located outside India whose financial information have been prepared in accordance with accounting principles generally accepted in their respective countries and which have been reviewed by other auditors under generally accepted auditing standards applicable in their respective countries. The Parent's management has converted the interim financial information of such subsidiaries located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in their respective countries to accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Parent's management. Our conclusion in so far as it relates to the balances and affairs of such subsidiaries located outside India is based on the report of other auditors and the conversion adjustments prepared by the management of the Parent and reviewed by us.

(iii). The consolidated unaudited financial results also include the Group's share of loss after tax and total comprehensive loss of Rs. 10.07 million and Rs. 23.91 million for the quarter and half year ended September 30, 2024 respectively, before giving effect to consolidation adjustments, as considered in the Statement, in respect of three associates, whose interim financial results have not been reviewed by us. These interim financial results have been furnished to us by the management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these associates, is based solely on such unaudited financial results. In our conclusion and according to the information and explanations given to us by the management, these interim financial results are not material to the Group.

Our Conclusion on the Statement is not modified in respect of above matters with respect to our reliance on the report of the other auditors and the financial statements certified by the Management.

For Deloitte Haskins & Sells LLP

Chartered Accountants (Firm's Registration No. 117366W/W-100018)



Jyoti Vaish (Partner) (Membership No. 096521) UDIN: 24096521BKEFSU8302

Place: Gurugram Date: November 11, 2024

Annexure A

List of entities

- 1 Jubilant FoodWorks Limited- Parent
- 2 Jubilant FoodWorks Lanka (Private) Limited (wholly owned subsidiary of the Parent)
- 3 Jubilant FoodWorks Bangladesh Limited (formerly known as "Jubilant Golden Harvest Limited") (wholly owned subsidiary of the Parent)
- 4 Jubilant FoodWorks Netherlands B.V. (Jubilant Netherlands) (wholly owned subsidiary of the Parent)
- 5 Jubilant FoodWorks International Investments Ltd. (wholly owned subsidiary of the Parent)
- 6 Jubilant FoodWorks International Luxembourg (wholly owned subsidiary of the Parent)
- 7 DP Eurasia N.V. (DPEU) (Subsidiary of the Jubilant Netherlands) and results of its subsidiaries:
 - (i) Fidesrus B.V. (Fidesrus) (wholly owned Subsidiary of DPEU) and results of its subsidiary:
 - a. Pizza Restaurants LLC- (wholly owned Subsidiary of Fidesrus)

(ii) Fides Food Systems B.V. (Fides Food) – (wholly owned Subsidiary of DPEU) and results of its subsidiary:

- a. Pizza Restaurantlari A.Ş. (wholly owned Subsidiary of Fides Food)
- 8 Hashtag Loyalty Private Limited- (Associate of the Parent)
- 9 Wellversed Health Private Limited- (Associate of the Parent)
- 10 Roadcast Tech Solutions Pvt Ltd (Associate of the Parent)
- 11 JFL Employees' Welfare Trust the "Trust"



JUBILANT FOODWORKS LIMITED

CIN NO. L74899UP1995PLC043677

Regd. Office : Plot No. 1A, Sector - 16A, Noida - 201301 Uttar Pradesh

Corporate Office - 15th Floor, Tower-E, Skymark One, Plot No. H-10/A, Sector -98, Noida- 201301, Uttar Pradesh

 $Contact \ No: +91-120-6927500, +91-120-6935400, E-mail: investor@jublfood.com, website: www.jubilantfoodworks.com and the second seco$ STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS PERIOD ENDED SEPTEMBER 30, 2024

					ess Otherwise Stated)	
Particulars	For the quarter ended		For the six months ended		For the year	
	30 September	30 June	30 September	30 September	30 September	31 March
	2024 Unaudited	2024 Unaudited	2023 Unaudited	2024 Unaudited	2023 Unaudited	2024 Audited
I. Income	ondutiou	ondudited	Unddated	Onddanod	Ondudited	Addited
Revenue from operations	19,547.16	19,330.64	13.686.32	38,877.80	27,031.74	56,540.88
Other income	302.14	171.31	70.61	473.45	163.98	418.83
Total Income	19,849.30	19,501.95	13,756.93	39,351.25	27,195.72	56,959.71
II. Expenses	,	,	,	,	,	,
Cost of raw materials consumed	4,083.04	4,015.71	3,118.11	8,098.75	6,122.71	12,697.55
Purchase of traded goods	1,510.32	1,168.09	189.95	2,678.41	412.66	770.90
Changes in inventories of material-in-progress and traded	(214.09)	112.79	(47.44)	(101.30)	(42.35)	(57.55)
goods						
Employee benefits expense	3,368.23	3,286.64	2,593.57	6,654.87	5,120.85	10,587.92
Finance costs	1,381.06	1,343.91	568.44	2,724.97	1,111.55	2,877.65
Depreciation and amortisation expenses	2,014.33	1,835.36	1,418.76	3,849.69	2,775.99	5,979.55
Other expenses	6,813.85	6,916.83	5,060.29	13,730.68	9,887.70	21,107.27
Total expenses	18,956.74	18,679.33	12,901.68	37,636.07	25,389.11	53,963.29
III. Profit before share of net profit/ (loss) of associates	892.56	822.62	855.25	1,715.18	1,806.61	2,996.42
and tax (I - II)						
IV. Share of net profit/ (loss) of associates (Refer Note 6)	(22.64)	(26.29)	350.06	(48.93)	(58.11)	159.09
V. Profit before exceptional items and tax (III + IV)	869.92	796.33	1,205.31	1,666.25	1,748.50	3,155.51
VI. Exceptional items (Refer Note 6)	-	-	-	-	-	1,701.65
VII. Profit before tax (V + VI)	869.92	796.33	1,205.31	1,666.25	1,748.50	4,857.16
VIII. Tax expense						
Current tax expense	183.20	219.63	295.46	402.83	497.60	899.46
Deferred tax expense/ (credit)	(28.47)	(31.37)	(62.17)	(59.84)	(10.29)	(49.82)
Total tax expense	154.73	188.26	233.29	342.99	487.31	849.64
IX. Profit from continued operations (VII - VIII)	715.19	608.07	972.02	1,323.26	1,261.19	4,007.52
X. Loss from discontinued operations	(49.89)	(27.83)	-	(77.72)	-	(6.79)
XI. Profit for the period/ year (IX+X)	665.30	580.24	972.02	1,245.54	1,261.19	4,000.73
XII. Other comprehensive income/ (loss)						
i) a) Items that will not be reclassified to profit or (loss)	296.30	218.23	311.96	514.53	382.13	(527.75)
b) Share of other comprehensive income/ (loss) of associates (Refer Note 6)	-	-	1.32	-	(7.08)	(21.91)
c) Income tax relating to items that will not be reclassified to profit or (loss)	(42.04)	(55.28)	(26.54)	(97.32)	(42.36)	64.89
ii) a) Items that will be reclassified to profit or (loss)	(469.87)	186.84	15.71	(283.03)	21.15	(28.73)
b) Share of other comprehensive income/ (loss) of associates (Refer Note 6)	-	-	(286.61)	-	(298.62)	(261.76)
Total other comprehensive income/ (loss), net of tax	(215.61)	349.79	15.84	134.18	55.22	(775.26)
XIII. Total comprehensive income/ (loss), net of tax for the period/ year (XI + XII)	449.69	930.03	987.86	1,379.72	1,316.41	3,225.47
Profit/ (Loss) for the period/ year attributable to:						
Owners of the parent	640.46	558.00	972.02	1,198.46	1,261.19	3.993.44
Non-controlling interest	24.84	22.24	972.02	47.08	1,201.19	<u> </u>
	665.30	580.24	972.02	1,245.54	1,261.19	4,000.73
Other comprehensive income/(loss) attributable to:	005.50	500.24	572.02	1,245.54	1,201.15	4,000.73
Owners of the parent	(213.70)	341.29	15.84	127.59	55.22	(772.80)
Non-controlling interest		8.50	10.04	6.59	55.22	(2.46)
	(1.91) (215.61)	349.79	15.84	134.18	- 55.22	(2.46)
Total comprehensive income/(loss) attributable to:	(215.01)	343.13	15.04	134.10	00.22	(115.20)
Owners of the parent	426.76	000.00	007.00	4 000 05	4 040 44	0.000.04
Owners of the parent Non-controlling interest	426.76	899.29 30.74	987.86	1,326.05 53.67	1,316.41	3,220.64
Non-controlling interest			-		-	
Paid-up equity share capital (par value of INR 2 each	449.69 1,319.69	930.03 1,319.69	987.86 1,319.69	1,379.72 1,319.69	1,316.41 1,319.69	3,225.47 1,319.69
fully paid)	1,519.09	1,319.09	1,519.09	1,519.09	1,519.09	1,319.09
Other equity						20,386.73
Earnings per equity share (par value of INR 2 each) (not						_0,000.70
annualised)						
From continuing operations						
i) Basic (in INR)	1.05	0.89	1.47	1.93	1.91	6.06
ii) Diluted (in INR)	1.05	0.89	1.47	1.93	1.91	6.06
From discontinuing operations	1.00	0.00	1.77	1.00	1.01	0.00
i) Basic (in INR)	(0.08)	(0.04)	_	(0.11)	_	(0.01)
	(0.00)	(0.04)	_	(0.11)	_	(0.01)

See accompanying notes to the consolidated results

Notes:

1 Consolidated Statement of Assets and Liabilities as at September 30, 2024

(Figures-INR in million, Unless Otherwise Stated)

	(Figures-INR in millior	n, Unless Otherwise Stated)
Particulars	As at September 30,	As at March 31, 2024
	2024 Unaudited	Audited
I. ASSETS	Unauditeu	Addited
Non-current assets		
Property, plant and equipment	20,712.05	19,832.96
Right-of-use Asset	22,609.95	
Capital work-in-progress	1,304.10	
Investment property	0.34	0.34
Intangible assets	11,877.94	11,893.61
Goodwill	7,706.44	7,706.44
Intangible assets under development	493.18	252.67
Financial assets:	495.10	232.07
(i) Investments	2,584.19	2,101.86
(ii) Trade receivables	7.01	43.61
(iii) Others financial assets	2,227.61	2,051.58
Deferred tax assets (net)	883.70	881.55
Assets for current tax (net)	369.35	319.12
Other non-current assets	1,675.57	1,278.54
TOTAL (A)	72,451.43	69,692.43
Current assets		
Inventories	3,833.03	4,098.92
Financial assets:		
(i) Investments	315.49	978.41
(ii) Trade receivables	2,586.89	2,650.74
(iii) Cash and cash equivalents (includes fixed deposits)	830.88	1,313.90
(iv) Bank balances other than cash and cash equivalents	378.35	255.62
(v) Other financial assets	204.78	165.75
Other current assets	1,951.80	2,101.21
TOTAL (B)	10,101.22	11,564.55
TOTAL ASSETS = $(A + B)$	82,552.65	81,256.98
II. EQUITY AND LIABILITIES Equity		
Equity share capital	1,319.69	1,319.69
Other equity	20,527.90	20,386.73
Equity attributable to equity holders of parent company	21,847.59	21,706.42
Non-controlling interest	787.64	725.91
TOTAL EQUITY (A)	22,635.23	22,432.33
Liabilities Non-current liabilities Financial liabilities:		
(i) Borrowings	12,303.11	11,950.73
(ii) Lease liabilities	24,423.01	24,030.08
(iii) Other financial liabilities	1,056.14	809.81
Deferred tax liabilities (net)	2,535.30	2,494.12
Other non current liabilities	407.01	370.19
TOTAL (B)	40,724.57	39,654.93
Current liabilities Financial liabilities: (i) Short term borrowings	2,634.48	3,117.36
(ii) Trade payables	2,004.40	5,117.30
(a) total outstanding dues of micro enterprises and small enterprises	334.47	0E4 7E
(b) total outstanding dues of creditors other than micro enterprises and	9,514.91	351.75
	9,514.91	8,864.71
small enterprises		
(iii) Other payables	184.56	157.49
(iv) Lease liabilities	3,058.84	2,970.38
(v) Other financial liabilities	1,242.12	1,151.67
Short-term provisions	660.39	796.38
Current tax liabilities (net)	4.63	2.60
Other current liabilities	1,558.45	1,757.38
TOTAL (C)	19,192.85	19,169.72
TOTAL EQUITY AND LIABILITIES = (A+B+C)	82,552.65	81,256.98

2 Consolidated Statement of Cash Flows for the six months period ended September 30, 2024

Particulars	Six months period ended September 30, 2024	Six months period ended September 3 2023
	Unaudited	Unaudited
Cash flow from operating activities		
Net profit before tax (including discontinued operations)	1,588.53	1,748.50
Adjustments for:		
Share of net loss of associate	48.93	58.11
Depreciation and amortisation expenses	3,849.69	2,775.99
Gain on sale/ mark to market of current investments (net) designated at FVTPL	(33.74)	(29.96
Liability no longer required written back	(87.93)	(16.06
Loss on disposal/ discard of property, plant and equipment (net)	69.68	53.08
Finance costs	2,724.97	1,111.55
Interest income on bank deposits	(22.18)	(69.9
Unrealised foreign exchange gain (net)	-	(0.37
Exchange difference on translation of assets and liabilities	(283.35)	21.14
Hyperinflation adjustments	(71.81)	-
Share based payment expense	121.48	95.15
Provision for doubtful debts	67.44	15.79
Interest income on security deposit as per IND AS 109	(36.67)	(34.1
Sundry balances written off	-	1.3
Operating profit before working capital changes	7,935.04	5,730.1
Adjustments for :		
Decrease/ (Increase) in trade receivables	33.01	(67.5
(Increase) in other assets	(255.66)	(196.7
Decrease/ (Increase) in inventories	265.89	(834.5
Increase in trade payables	434.86	697.0
(Decrease)/ Increase in other liabilities	(71.57)	4.0
Cash generated from operating activities	8,341.57	5,332.5
Income tax paid (net of refunds)	(451.01)	(570.5
A) Net cash generated from operating activities	7,890.56	4,762.0
Cash flow from investing activities		
Purchase of property, plant and equipment and intangibles	(3,901.48)	(4,141.1
Payment for acquiring right-of-use of assets	(70.56)	(73.0
Proceeds from sale of property, plant and equipment	29.64	22.1
Interest received on bank deposit	17.98	75.6
(Investment in)/ Maturity of bank deposits not held as cash and cash equivalents	(137.04)	1,584.1
Redemption of mutual funds (net)	696.66	977.0
Cash outflow on investment in associate/ subsidiary	-	(7.7
Cash outflow on other investments	(1.34)	-
B) Net cash used in investing activities	(3,366.14)	(1,562.9
Cash flow from financing activities		
Payment for acquisition of non controlling interest	(8.45)	
Proceeds from borrowings	2,232.05	29.0
Repayment of borrowings	(2,362.55)	
Repayment of lease liabilities	(2,816.35)	
Dividend paid on equity shares	(789.36)	(790.4
Treasury share purchased during the period	-	(126.6
Proceeds from exercise of shares held by ESOP trust	0.03	0.0
Finance cost paid	(1,262.81)	· · · ·
C) Net cash used in financing activities	(5,007.44)	(3,008.3
Net (decrease)/ increase in cash and cash equivalents (A+B+C)	(483.02)	
Add: Cash and cash equivalents as at beginning of the period	1,313.90	298.7
Add: Cash and cash equivalents on acquisition of subsidiary	-	
Cash and cash equivalents as at end of the period	830.88	489.5
Components of cash and cash equivalents:		
Balances with scheduled banks in		
- Current accounts	689.96	322.1
 Unpaid dividend accounts * 	0.98	0.7
- Deposits with original maturity of less than 3 months	-	90.0
Cheques in hand	0.04	0.0
Cash in hand	120.00	76.6

 Cash and cash equivalents in cash flow statement:
 830.88
 489

 * Includes INR 0.98 million (as at 30 September, 2023 INR 0.75 million) as unpaid dividend account and is restrictive in nature.

139.90

76.63

489.58

Cash-in-hand

- 3 The above consolidated unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on November 11, 2024. The statutory auditor's report on review of these consolidated unaudited financial results for the quarter and six months period ended September 30, 2024 is being filed with the BSE Limited and National Stock Exchange of India Limited. For more details on these consolidated unaudited financial results, visit Investors section of our website at www.jubilantfoodworks.com and Financial Results at Corporates Section of www.nseindia.com and www.bseindia.com.
- 4 These consolidated unaudited financial results have been prepared in accordance with the recognition and measurement principles as laid down in the Indian Accounting Standards (referred to as "Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time, to the extent applicable.
- 5 Segment Reporting: The Group's business activity falls within a single business segment i.e. Food and Beverages in terms of Ind AS 108 on Segment Reporting.
- 6 During the period ended March 31, 2024, Jubilant Foodworks Netherlands B.V. ("JFN"), wholly owned subsidiary of the Parent Company had acquired controlling stake in DP Eurasia N.V. (DPEU) pursuant to which, the Group has accounted for its investment in DPEU in accordance with Ind AS 110 "Consolidated Financial Statements" w.e.f. February 1, 2024. Accordingly the consolidated unaudited financial results for the current periods are not comparable with that of previous periods.

For and on behalf of the Board of Directors of JUBILANT FOODWORKS LIMITED SHYAM SUNDER BHARTIA BHARTIA SUNDER BHARTIA BHARTIA CHAIRMAN & DIRECTOR DIN No. 00010484

Place: Noida Date: November 11, 2024

Footnotes:

a) "The Parent Company" stands for Jubilant FoodWorks Limited.b) "Group" or "Consolidated" stands for Jubilant FoodWorks Limited together with its subsidiaries.

-4-

Chartered Accountants 7th Floor, Building 10, Tower B DLF Cyber City Complex DLF City Phase - II Gurugram - 122 002 Haryana, India

Tel: +91 124 679 2000 Fax: +91 124 679 2012

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF JUBILANT FOODWORKS LIMITED

- 1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **JUBILANT FOODWORKS LIMITED** ("the Company"), for the quarter and half year ended September 30, 2024 ("the Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations")
- 2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

- 4. Based on our review conducted and procedures performed as stated in paragraph 3 above, and based on consideration of the review report of other auditor as referred in paragraph 5 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 5. We did not review the interim financial results of JFL Employees' Welfare Trust (the "Trust") included in the Statement whose interim financial results reflect total assets of Rs. 1,021.53 million as at September 30, 2024, total revenue of Rs. 2.50 million for quarter and half year ended September 30, 2024, total net loss after tax and total comprehensive loss of Rs 3.02 million and Rs. 5.05 million for the quarter and half year ended September 30, 2024, respectively, and net cash inflows of Rs. 2.28 million for the half year ended September 30, 2024, as considered in this Statement. The interim financial result of the trust has been reviewed by other auditor whose report have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this trust, is based solely on the report of such other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of this matter.

For **Deloitte Haskins & Sells LLP** Chartered Accountants (Firm's Registration No. 117366W/W-100018)

Jyoti Digitally signed by Jyoti Vaish Date: Vaish 2024.11.11 15:08:59 +05'30'

Jyoti Vaish (Partner) (Membership No. 096521) UDIN: 24096521BKEFST9006

Place: Gurugram Date: November 11, 2024



JUBILANT FOODWORKS LTD CIN NO. L74899UP1995PLC043677

Regd. Office : Plot No. 1A, Sector – 16A, Noida – 201301 Uttar Pradesh

Corporate Office – 15th Floor, Tower-E, Skymark One, Plot No. H-10/A, Sector -98, Noida- 201301, Uttar Pradesh

Contact No: +91-120-6927500, +91-120-6935400, E-mail : investor@jublfood.com, website : www.jubilantfoodworks.com

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS PERIOD ENDED SEPTEMBER 30, 2024

						unless otherwise stated	
		For the quarter ended		For the six m		For the year ended	
Particulars	30 September	30 June	30 September	30 September	30 September	31 March	
	2024	2024	2023	2024	2023	2024 Audited	
I. Income	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
Revenue from operations	14,668.78	14,395.57	13,448.29	29,064.35	26,544.92	53,408.50	
Other income	149.81	72.76	68.74	29,004.33	159.61	284.83	
Total income	14,818.59	14,468.33	13,517.03	29,286.92	26,704.53		
	14,010.39	14,400.33	13,517.05	29,200.92	20,704.33	33,033.30	
II. Expenses							
Cost of raw materials consumed	3,486.52	3,250.90	3,038.22	6,737.42	5,955.58	11,900.69	
Purchase of traded goods	226.19	189.23	183.65	415.42	399.53	746.09	
Changes in inventories of material-in-progress and traded goods	(200.84)	0.81	(48.27)	(200.03)	(40.87)	(55.62	
Employee benefits expense	2.688.20	2,561.84	2,535.48	5.250.04	5.008.39	9,913.52	
Finance costs	640.17	619.48	533.84	1,259.65	1,046.59	2,238.82	
Depreciation and amortisation expense	1,654.06	1,551.51	1,379.26	3,205.57	2,707.40		
Other expenses	5,626.57	5,611.16	4,932.17	11,237.73	9,651.38	,	
Total expenses	14,120.87	13,784.93	12,554.35	27,905.80	24,728.00		
				4 004 40	4 0 - 0 - 0		
III. Profit before exceptional items and tax (I - II)	697.72	683.40	962.68	1,381.12	1,976.53	3,303.46	
IV. Exceptional items (Refer Note 6)	-		-	-	-	120.00	
V. Profit before tax (III- IV)	697.72	683.40	962.68	1,381.12	1,976.53	3,183.46	
VI. Tax expense							
Current tax expense	222.73	199.87	292.98	422.60	492.87	865.84	
Deferred tax (credit)/ expense	(45.65)	(31.56)	(51.78)	(77.21)	10.36		
Total tax expense	177.08	168.31	241.20	345.39	503.23	· · · · · · · · · · · · · · · · · · ·	
	177.00	100.01	241.20	545.55	505.25	044.37	
VII. Profit for the period/ year (V - VI)	520.64	515.09	721.48	1,035.73	1,473.30	2,339.09	
VIII. Other comprehensive income/ (loss)							
a) Items that will not be reclassified to profit or loss	296.31	217.63	311.94	513.94	382.10	(530.37	
 b) Income tax relating to items that will not be reclassified to profit or loss 	(42.04)	(55.28)	(26.54)	(97.32)	(42.36)	64.97	
Total other comprehensive income/ (loss), net of tax	254.27	162.35	285.40	416.62	339.74	(465.40)	
IX.Total comprehensive income/ (loss), net of tax for the period/ year (VII + VIII)	774.91	677.44	1,006.88	1,452.35	1,813.04	1,873.69	
Paid-up equity share capital (par value of INR 2 each fully paid)	1,319.69	1,319.69	1,319.69	1,319.69	1,319.69	1,319.69	
Other equity						20,797.09	
Earnings per equity share (par value of INR 2 each) (not annualised)							
i) Basic (in INR)	0.79	0.78	1.09	1.57	2.23	3.54	
ii) Diluted (in INR)	0.79	0.78	1.09	1.57	2.23	3.54	

See accompanying notes to the standalone results

-1-

Notes:

1 Statement of Assets and Liabilities as at September 30, 2024

(Figures-INR in million	unless otherwise stated)	
(Figures-live in minion,	uniess otherwise stateu	

September 30, 2024 March 31, 2024 Unaudited Audited Non-current assets 19,278,76 18,466.0 Right-of-use asset 21,330.95 21,137.9 Capital work-in-progress 1,266.30 905.0 Intrangible assets 14,225.96 15,414 Intangible assets 14,225.96 15,414 Intangible assets 1,174.23 1,561.3 (i) Novestments 7,268.53 6,645.1 (ii) Others financial assets 1,714.23 1,556.3 Deferred tax assels (Net) 847.11 866.3 Assets for current tax (Net) 222.92.8 237.9 Other non-current assets 1,175.59 917.5 Inventories 2,684.65 2,630.0 Financial assets: (i) Cash and cash equivalents (includes fixed deposits) 538.79 58.856 (V) Dher financial assets 1,156.83 945.8 5330.79 5.850.8 Current assets 1,156.8.3 945.8 5330.79 5.850.8 IOTAL (B) TOTAL (B) 23,031.26 22.7	Particulars	As at	
I. ASSETS Non-current assets 19,278.76 18,486.0 Non-current assets 21,330.95 21,137.9 Capital work-in-progress 1,266.30 905.0 Investment property 0.34 0.3 Intangible assets 1,425.96 1,541.4 Intangible assets 1,425.96 1,541.4 Intangible assets 1,714.23 1,556.3 Deferred tax assets (Net) 847.11 866.3 Assets for current tax (Net) 229.28 237.9 Other non-current assets 1,175.59 917.55 Investments 2,684.65 2,630.0 Investments 310.67 973.7 (ii) Drastments 310.67 973.7 (iii) Cash and cash equivalents (includes fixed deposits) 288.72 488.7 (v) Other financial assets 4.19 0.1 (v) Other financial assets 4.19 0.1 (v) Other financial assets 4.19 0.1 Other ourrent assets 1,156.83 945.8 Equity 2,307.9 5,850.8			
Non-current assets 19,278,76 18,486.0 Property, plant and equipment 19,278,76 18,486.0 Right-of-use asset 21,330.95 221,137.9 Capital work-in-progress 1,266.30 905.0 Intangible assets 1,425.96 1,541.4 Intangible assets 1,425.96 1,541.4 Intangible assets under development 491.38 251.1 Financial assets: 7,268.53 6,645.1 (i) Others financial assets 1,714.23 1,566.3 Deferred tax assets (Net) 847.11 866.3 Assets for current tax (Net) 229.28 237.9 Other non-current assets 1,175.59 917.5 Inventories 2,684.65 2,630.0 Financial assets: 310.67 973.7 (ii) Trade receivables 527.17 584.0 (iii) Cash and cash equivalents (includes fixed deposits) 28.72 488.7 (iv) Bank balances other than cash and cash equivalents 1,156.83 945.5 TOTAL (B) 53.30.78 58.556.8 22.83.96.3 <		Unaudited	Audited
Property, plant and equipment 19,278,76 18,466.0 Right-of-use asset 21,330,95 21,137.9 Capital work-in-progress 1,266.30 905.0 Investment property 0,34 0.3 Intangible assets 1,425.96 1,541.4 Intangible assets 1,425.96 1,541.4 Intangible assets 1,714.23 1,563.3 Deferred tax assets (Net) 847.11 866.5 Assets for current tax (Net) 229.28 22.37.9 Other non-current tassets 1,175.59 917.5 TOTAL (A) 55.028.43 52.545.4 Current assets 1,175.59 917.5 Investments 310.67 973.7 (i) Investments 310.67 973.7 (ii) Cash and cash equivalents (includes fixed deposits) 288.72 488.7 (v) Other financial assets 4.19 0.1 Other current assets 1,156.83 9458.5 Equity 1,319.69 1,319.69 Current assets 2,070.00 1,980.0			
Right-of-use asset 21,330.95 21,137.9 Capital work-in-progress 1,266.30 905.0 Investment property 0.34 0.3 Intangible assets 1,425.96 1,541.4 Intangible assets 1,425.96 1,541.4 Intangible assets 7,268.53 6,645.1 (i) Nestments 7,268.53 6,645.1 (ii) Others financial assets 1,714.23 1,556.3 Deferred tax assets (Net) 847.11 866.3 Assets for current tax (Net) 229.28 237.9 Other non-current assets 1,175.59 917.5 Inventories 2,684.65 2,630.0 Financial assets: 110.67 973.7 (ii) Investments 310.67 973.7 (iii) Cash and cash equivalents (includes fixed deposits) 28.72 488.7 (v) Other financial assets 4.19 0.1 Other current assets 4.19 0.1 TOTAL (B) 5,330.79 5,850.8 TOTAL (B) 21,559.34 20,797.0 TOTAL CQUITY (A) 22,879.03 22,748.7 Liabili		40.070.70	10,100,00
Capital work-in-progress 1,266.30 905.0 Investment property 0.34 0.3 Intangible assets 1,425.96 1,541.4 Intangible assets 1,425.96 1,541.4 Intangible assets 1,714.23 1,556.3 Other sfinancial assets 1,714.23 1,556.3 Deferred tax assets (Net) 847.11 866.3 Assets for current tax (Net) 229.28 237.9 Other non-current tassets 1,175.59 917.5 TOTAL (A) 55.028.43 52.545.4 Current assets 1,175.59 917.5 Investments 310.67 973.7 (ii) Drestments 310.67 973.7 (iii) Cash and cash equivalents (includes fixed deposits) 288.72 488.7 (v) Other financial assets 4.19 0.1 Other current assets 1,156.83 945.8 TOTAL (B) 53.30.79 5.850.8 TOTAL (B) 53.30.79 5.850.8 Current assets 4.19 0.1 Other current assets </td <td></td> <td></td> <td></td>			
Investment property 0.34 0.3 Intangible assets 1,425.96 1,541.4 Hanagible assets under development 491.38 251.1 Financial assets 7,268.53 6,645.1 (i) Unter Sinancial assets 1,714.23 1,556.3 Deferred tax assets (Net) 847.11 866.3 Assets for current assets 1,715.59 917.5 TOTAL (A) 55,028.43 52,545.4 Current assets 1,715.59 917.5 Inventories 2,684.65 2,630.0 Financial assets: 310.67 973.7 (ii) Torestments 310.67 973.7 (iii) Cash and cash equivalents (includes fixed deposits) 288.72 488.7 (v) Other financial assets 1,156.83 945.8 TOTAL (B) 5330.79 5,850.8 TOTAL (B) 5330.79 5,850.8 TOTAL BUITY AND LIABILITIES 2,070.00 1,980.0 Equity share capital 1,319.69 1,319.69 1,219.34 Other current liabilities 16.50 12.	•		
Intangible assets 1,425,96 1,541.4 Intangible assets 441.38 251.1 Financial assets: 7,268,53 6,645.1 (i) Investments 7,268,53 6,645.1 (ii) Others financial assets 1,714.23 866.3 Deferred tax assets (Net) 847.11 866.3 Assets for current tax (Net) 229.28 237.9 Other ono-current assets 1,175.59 917.5 Inventories 2,684.65 2,630.0 Financial assets: 310.67 973.7 (ii) Investments 310.67 973.7 (ii) Cash and cash equivalents (includes fixed deposits) 28.72 488.7 (v) Other financial assets 4.19 0.1 Other current assets 4.19 0.1 TOTAL (B) 5,30.79 5,850.8 TOTAL ASSETS = (A + B) 60,359.22 58,966.3 IL EQUITY AND LIABILITIES 2,070.00 1,319.69 Equity 1,319.69 1,319.69 1,319.69 Current liabilities 1,650 12.5 16.50 12.5 Financial Liabilities 16.50			
Intangible assets under development 491.38 251.1 Financial assets: 7.268.53 6.645.1 (ii) Others financial assets 1.714.23 1.556.3 Deferred tax assets (Net) 847.11 866.3 Assets for current tax (Net) 229.28 237.9 Other non-current assets 1.175.59 917.5 TOTAL (A) 55.028.43 52,545.4 Current assets 2.684.65 2.630.0 Financial assets: 310.67 973.7 (i) Investments 310.67 973.7 (ii) Cash and cash equivalents (includes fixed deposits) 288.72 488.7 (v) Other financial assets 4.19 0.1 Other current assets 1.156.83 9454.8 TOTAL (B) 5,330.79 5,850.8 TOTAL CB) 5,330.79 5,850.8 TOTAL CB 5,330.79 5,850.8 TOTAL EQUITY (A) 22,879.03 22,116.7 Liabilities 2,070.00 1,980.0 Yon-current liabilities 2,070.00 1,980.0			
Financial assets: 7,268.53 6,645.1 (i) Unvestments 7,268.53 6,645.1 (ii) Others financial assets 1,714.23 1,566.3 Deferred tax assets (Net) 847.11 866.3 Assets for current tax (Net) 229.28 237.9 Other non-current assets 1,175.9 917.5 Inventories 55,022.43 52,545.4 Inventories 2,684.65 2,630.0 Financial assets: 310.67 973.7 (i) Investments 310.67 973.7 (ii) Cash and cash equivalents (includes fixed deposits) 288.72 488.72 (v) Other financial assets 4.19 0.1 TOTAL (B) 5330.79 5,850.8 TOTAL (B) 5,330.79 5,850.8 TOTAL ASSETS = (A + B) 60,359.22 58,396.3 II. EQUITY AND LIABILITIES 2,070.00 1,980.0 Equity 2,139.69 1,319.69 1,319.69 Cher equity 21,559.34 22,748.7 16.50 12.5 I. EQUITY AND LIABILITIES 2,070.00 1,980.0 12.5 12.5	-	· ·	
(i) Investments 7,268.53 6,645.1 (ii) Others financial assets 1,714.23 1,556.3 Deferred tax assets (Net) 847.11 866.3 Assets for current tax (Net) 229.28 237.9 Other non-current assets 1,175.59 917.5 TOTAL (A) 55,028.43 52,545.4 Current assets 1,175.59 917.5 Inventories 2,684.65 2,630.0 Financial assets: 10 10.67 973.7 (ii) Trade receivables 527.17 584.0 (iii) Cash and cash equivalents (includes fixed deposits) 288.72 488.7 (iv) Bank balances other than cash and cash equivalents 358.56 228.3 Other current assets 1,156.83 945.8 TOTAL ASSETS = (A + B) 60,359.22 58,396.3 IL EQUITY AND LIABILITIES 1,319.69 1,319.69 Equity share capital 1,319.69 1,319.69 1,319.69 Other equity 21,559.34 20,797.0 22,718.7 IL EQUITY AND LIABILITIES 2,070.00 1,980.0 23.031.26 22,748.7 (ii) Other equity<	• ·	491.38	251.16
(ii) Others financial assets 1,714.23 1,556.3 Deferred tax assets (Net) 847.11 866.3 Assets for current tax (Net) 229.28 237.9 Other non-current assets 1,775.59 917.5 TOTAL (A) 55,028.43 52,545.4 Current assets 2,684.65 2,630.0 Financial assets: 310.67 973.7 (i) Investments 310.67 973.7 (ii) Cash and cash equivalents (includes fixed deposits) 527.17 584.06 (iii) Cash and cash equivalents (includes fixed deposits) 5330.79 58.50.8 (v) Other financial assets 4.19 0.1 TOTAL (B) 5330.79 58.50.8 TOTAL ASSETS = (A + B) 60,359.22 58.396.3 II. EQUITY AND LIABILITIES 5330.79 59.50.8 Equity 1,319.69 1,319.6 TOTAL EQUITY (A) 22,879.03 22,116.7 Liabilities 2,070.00 1,980.0 (i) Derrowings 2,070.00 1,980.0 (ii) Other financial liabilities 2,070.00 1,980.0 (iii) Other financial liabilities <td< td=""><td></td><td></td><td></td></td<>			
Deferred tax assets (Net) 847.11 866.3 Assets for current tax (Net) 229.28 237.9 Other non-current assets 1,175.59 917.5 TOTAL (A) 55,028.43 52,545.43 Current assets 2,684.65 2,630.0 Inventories 5,028.43 52,545.43 Inventories 2,684.65 2,630.0 Financial assets: 310.67 973.7 (ii) Trade receivables 527.17 584.0 (iii) Cash and cash equivalents (includes fixed deposits) 288.72 488.7 (v) Other financial assets 4.19 0.1 Other current assets 1,156.83 945.8 TOTAL ASSETS = (A + B) 60,359.22 58,396.3 IL EQUITY AND LIABILITIES Equity share capital 1,319.69 1,319.6 Other equity 21,559.34 20,797.0 12,559.34 20,797.0 TOTAL EQUITY (A) 22,879.03 22,116.7 12,56 12,56 Liabilities 16.50 12.5 12,55 12,65 12,56 <t< td=""><td></td><td></td><td></td></t<>			
Assets for current tax (Net) 229.28 237.9 Other non-current assets 1,175.59 917.5 TOTAL (A) 55,028.43 52,545.4 Current assets 2,684.65 2,630.0 Financial assets: 310.67 973.7 (i) Investments 310.67 973.7 (ii) Cash and cash equivalents (includes fixed deposits) 288.72 488.7 (v) Other financial assets 4.19 0.1 Other current assets 1,156.83 945.8 (v) Other financial assets 4.19 0.1 Other current assets 1,156.83 945.8 TOTAL (B) 5,330.79 5,850.8 TOTAL ASSETS = (A + B) 60,359.22 58,396.3 II. EQUITY AND LIABILITIES 1,319.69 1,319.69 Equity 2,159.34 20,797.03 TOTAL EQUITY (A) 22,879.03 22,116.7 Liabilities 2,070.00 1,980.0 (ii) Other financial liabilities 2,070.00 1,980.0 (iii) Other financial liabilities 16.50 12.5 (iii) Other financial liabilities 16.50 12.5			
Other non-current assets 1,175.59 917.5 TOTAL (A) 55,028.43 52,545.4 Current assets 2,684.65 2,630.0 Financial assets: 310.67 973.7 (ii) Trade receivables 527.17 584.0 (iii) Cash and cash equivalents (includes fixed deposits) 288.72 488.7 (v) Other financial assets 4.19 0.1 Other current assets 4.19 0.1 TOTAL ASSETS = (A + B) 60,359.22 58,396.3 IL EQUITY AND LIABILITIES 5,330.79 5,850.8 TOTAL EQUITY (A) 22,879.03 22,116.7 Liabilities 2,070.00 1,980.0 Non-current liabilities 2,070.00 1,980.0 (ii) Other financial liabilities 2,070.00 1,980.0 (iii) Cheas liabilities 2,070.00 1,980.0 (iii) Other financial liabilities 2,070.00 1,980.0 (iii) Other financial liabilities 2,070.00 1,980.0 (iii) Other financial liabilities 2,070.00 1,980.0 (iii) Other payables <td></td> <td></td> <td>866.35</td>			866.35
TOTAL (A) 55,028.43 52,545.43 Current assets 2,684.65 2,630.0 Inventories 310.67 973.7 (ii) Trade receivables 527.17 5584.0 (iii) Cash and cash equivalents (includes fixed deposits) 288.72 488.7 (iv) Bank balances other than cash and cash equivalents 358.56 228.3 (v) Other financial assets 4.19 0.1 Other current assets 4.19 0.1 TOTAL (B) 5330.79 5.830.83 TOTAL ASSETS = (A + B) 60,359.22 58.396.3 IL EQUITY AND LIABILITIES 21,559.34 20,797.0 Equity share capital 1,319.69 1,319.69 Coher quity 21,559.34 20,797.0 TOTAL EQUITY (A) 22,879.03 22,116.7 Liabilities 2,0070.00 1,980.0 (ii) Cher financial liabilities 2,070.00 1,980.0 (iii) Cher financial liabilities 2,070.00 1,980.0 (iii) Cher financial liabilities 1.6.50 12.5 TOTAL (B) 23,031.26 <td>Assets for current tax (Net)</td> <td></td> <td>237.94</td>	Assets for current tax (Net)		237.94
Current assets 2,684.65 2,630.0 Financial assets: 310.67 973.7 (ii) Trade receivables 527.17 584.0 (iii) Cash and cash equivalents (includes fixed deposits) 288.72 488.7 (v) Bark balances other than cash and cash equivalents 310.67 973.7 (v) Cher financial assets 288.72 488.7 (v) Other financial assets 4.19 0.1 Other current assets 1,156.83 945.8 TOTAL (B) 5,330.79 5,850.8 TOTAL ASSETS = (A + B) 60,359.22 58,396.3 II. EQUITY AND LIABILITIES Equity 21,559.34 20,770.0 Equity share capital 1,319.69 1,319.69 1,319.6 Other equity TOTAL EQUITY (A) 22,879.03 22,116.7 Liabilities 23,031.26 22,748.7 16.50 Non-current liabilities 23,031.26 22,748.7 16.50 12.5 Current liabilities: 16.50 12.5 17.76 24,741.2 Gurent liabilities: 16.50 12	Other non-current assets	1,175.59	917.56
Inventories 2,684.65 2,630.0 Financial assets: 310.67 973.7 (i) Investments 310.67 973.7 (ii) Cash and cash equivalents (includes fixed deposits) 288.72 488.7 (iii) Cash and cash equivalents (includes fixed deposits) 288.72 488.7 (v) Other financial assets 4.19 0.1 Other current assets 4.19 0.1 TOTAL (B) 5,330.79 5,850.8 TOTAL ASSETS = (A + B) 60,359.22 58,396.3 II. EQUITY AND LIABILITIES 5,330.79 5,850.8 Equity 1,319.69 1,319.6 Cher equity 2,070.00 1,980.0 TOTAL EQUITY (A) 22,879.03 22,116.7 Liabilities 23,031.26 22,748.7 (ii) Drowings 2,070.00 1,980.0 (ii) Porrwings 242.47 95.0 (ii) Other financial liabilities 334.47 351.7 (iii) Other payables 334.47 351.7 (b) total outstanding dues of micro enterprises and small enterprises 2,600.38<	TOTAL (A)	55,028.43	52,545.44
Financial assets: 310.67 973.7 (i) Investments 310.67 973.7 (ii) Trade receivables 527.17 584.0 (iii) Cash and cash equivalents (includes fixed deposits) 288.72 488.7 (iv) Bank balances other than cash and cash equivalents 358.56 228.3 (iv) Other financial assets 4.19 0.1 Other current assets 1,156.83 945.8 TOTAL (B) 5,330.79 5,850.8 TOTAL ASSETS = (A + B) 60,359.22 58,396.3 II. EQUITY AND LIABILITIES 5,330.79 5,850.8 Equity 1,319.69 1,319.69 1,319.69 Current liabilities 2,070.00 1,980.0 22,879.03 22,116.7 Ii. Laguiry share capital 1,519.34 20,797.0 23,031.26 22,748.7 Non-current liabilities 23,031.26 22,748.7 16.50 12.5 Iii. Dease liabilities 26,070.00 1,980.0 12.55 12.5 Current liabilities 2,070.00 1,980.0 12.55 12.55 12.55 12.55 12.55 12.55 12.55 12.55	Current assets		
(i) Investments 310.67 973.7 (ii) Trade receivables 527.17 584.0 (iii) Cash and cash equivalents (includes fixed deposits) 288.72 488.7 (v) Bark balances other than cash and cash equivalents 310.67 973.7 (v) Other financial assets 288.72 488.7 (v) Other financial assets 4.19 0.1 Other current assets 1.156.83 945.8 TOTAL (B) 5,330.79 5,850.8 TOTAL ASSETS = (A + B) 60,359.22 58,396.3 II. EQUITY AND LIABILITIES Equity 1,319.69 1,319.69 Equity 1,319.69 1,319.69 1,319.69 1,319.69 Other equity 21,559.34 20,797.0 22,787.03 22,116.7 Iabilities 1 20,070.00 1,980.0 23,031.26 22,748.7 16.50 12.5 TOTAL (B) 25,117.76 24,741.2 20,770.00 1,980.0 12.45.2 17.4 Current liabilities 16.50 12.5 16.50 12.5 16.50 12.5 (i) Derrowings 242.47 95.00 95.05 </td <td>Inventories</td> <td>2,684.65</td> <td>2,630.03</td>	Inventories	2,684.65	2,630.03
(ii) Trade receivables 527.17 584.0 (iii) Cash and cash equivalents (includes fixed deposits) 288.72 488.7 (iv) Bank balances other than cash and cash equivalents 358.56 228.3 (v) Other financial assets 4.19 0.1 Other current assets 4.19 0.1 TOTAL (B) 5,330.79 5,850.8 TOTAL ASSETS = (A + B) 60,359.22 58,396.3 II. EQUITY AND LIABILITIES 5,330.79 5,850.8 Equity 1,319.69 1,319.69 Cher equity 21,559.34 20,797.0 TOTAL EQUITY (A) 22,879.03 22,116.7 Liabilities 1,650 12.5 Financial liabilities 2,070.00 1,980.0 (i) Borrowings 2,070.00 1,980.0 (ii) Cher financial liabilities 21,559.34 20,797.0 TOTAL (B) 25,117.76 24,741.2 Current liabilities 16.50 12.5 (ii) Borrowings 2,42.47 95.0 (iii) Other payables 334.47 351.7 (b) total outstanding dues of micro enterprises and small enterprises <td< td=""><td>Financial assets:</td><td></td><td></td></td<>	Financial assets:		
(iii) Cash and cash equivalents (includes fixed deposits) 288.72 488.7 (iv) Bank balances other than cash and cash equivalents 358.56 228.3 (v) Other financial assets 4.19 0.1 Other current assets 1,156.83 945.8 TOTAL (B) 5,330.79 5,850.8 TOTAL ASSETS = (A + B) 60,359.22 58,396.3 II. EQUITY AND LIABILITIES 5,330.79 5,850.8 Equity 1,319.69 1,319.69 1,319.69 Corrent liabilities 21,559.34 20,797.0 22,879.03 22,116.7 Ii. EQUITY AND LIABILITIES 2,070.00 1,980.0 23,031.26 22,748.7 Iii) Derowings 2,070.00 1,980.0 12.5 16.50 12.5 Iii) Corrent liabilities: 23,031.26 22,748.7 16.50 12.5 Iii) Derowings 242.47 95.0 10.150 12.5 16.50 12.5 Ii) Borrowings 242.47 95.0 10.151.7 16.50 12.5 16.50 12.5 16.50 12.5 10.51.7 16.50 12.5 16.50 12.5 16.50	(i) Investments	310.67	973.77
deposits) (iv) Bank balances other than cash and cash equivalents 358.56 228.3 (iv) Other financial assets 4.19 0.1 Other current assets 1,1,66.83 945.8 TOTAL (B) 5,330.79 5,850.8 TOTAL ASSETS = (A + B) 60,359.22 58,396.3 II. EQUITY AND LIABILITIES 60,359.22 58,396.3 Equity 1,319.69 1,319.69 1,319.69 Other equity 21,559.34 20,797.0 TOTAL EQUITY (A) 22,879.03 22,116.7 Liabilities 2,070.00 1,980.0 (ii) Borrowings 2,070.00 1,980.0 (iii) Other financial liabilities 22,070.00 1,980.0 (iii) Other financial liabilities 21,55 16.50 12.5 TOTAL (B) 25,117.76 24,741.2 17.4 Current liabilities: 10,104 custanding dues of micro enterprises and small enterprises 334.47 351.7 (i) Other payables 124.52 107.4 14.52 107.4 (iv) Lease liabilities 2,600.38 2,547	(ii) Trade receivables	527.17	584.00
(iv) Bank balances other than cash and cash equivalents 358.56 228.3 (v) Other financial assets 4.19 0.1 Other current assets 1,156.83 945.8 TOTAL (B) 5,330.79 5,680.8 TOTAL ASSETS = (A + B) 60,359.22 58,396.3 II. EQUITY AND LIABILITIES 5,330.79 5,680.8 Equity 21,559.34 20,797.0 TOTAL EQUITY (A) 22,879.03 22,116.7 Liabilities 23,031.26 22,748.7 (i) Derrowings 2,070.00 1,980.0 (ii) Lease liabilities 16.50 12.5 TOTAL (B) 25,117.76 24,741.2 Current liabilities: 10 10.1 10.1 (ii) Derrowings 242.47 95.0 10.1 (iii) Trade payables 334.47 351.7 17.76 (iii) Other payables 124.52 107.4 10.4 (iv) Lease liabilities 2,600.38 2,547.8 10.72.0 (iii) Other payables 124.52 107.4 10.45.2 107.4 (iv) Lease liabilities 2,600.38 2,547.8	(iii) Cash and cash equivalents (includes fixed	288.72	488.77
equivalents 4.19 0.1 Other current assets 1,156.83 945.8 TOTAL (B) 5,330.79 5,850.8 TOTAL ASSETS = (A + B) 60,359.22 58,396.3 II. EQUITY AND LIABILITIES 60,359.22 58,396.3 Equity 1,319.69 1,319.69 1,319.69 Correct equity 21,559.34 20,797.0 TOTAL EQUITY (A) 22,879.03 22,116.7 Liabilities 23,031.26 22,748.7 Financial liabilities 23,031.26 22,748.7 (ii) Derrowings 2,070.00 1,980.0 (iii) Cother financial liabilities 16.50 12.5 TOTAL (B) 25,117.76 24,741.2 Current liabilities 334.47 351.7 Financial Liabilities: 334.47 351.7 (ii) Trade payables 124.52 107.4 (i) Other payables 124.52 107.4 (iii) Other payables 124.52 107.4 (iv) Lease liabilities 2,600.38 2,547.8 (v) Other fi	deposits)		
(v) Other financial assets 4.19 0.1 Other current assets 1,156.83 945.8 TOTAL (B) 5,330.79 5,850.8 TOTAL ASSETS = (A + B) 60,359.22 58,396.3 II. EQUITY AND LIABILITIES 60,359.22 58,396.3 Equity 1,319.69 1,319.69 1,319.69 Other equity 21,559.34 20,797.0 22,879.03 22,116.7 TOTAL EQUITY (A) 22,879.03 22,116.7 1,800.0 Liabilities 23,031.26 22,748.7 16.50 12.5 Financial liabilities 23,031.26 22,748.7 16.50 12.5 Other equity 16.50 12.5 16.50 12.5 Current liabilities 26,070.00 1,980.0 1.55.0 12.5 Current liabilities 26,070.00 1,980.0 1.55.0 12.5 (ii) Other financial liabilities 23,031.26 22,748.7 16.50 12.5 (iii) Other gayables 334.47 351.7 351.7 343.47 351.7 (b) total outstanding dues of micro enterprises and small enterprises 12,460.38 <td< td=""><td></td><td>358.56</td><td>228.35</td></td<>		358.56	228.35
Other current assets 1,156.83 945.8 TOTAL (B) 5,330.79 5,850.8 TOTAL ASSETS = (A + B) 60,359.22 58,396.3 II. EQUITY AND LIABILITIES 60,359.22 58,396.3 Equity 1,319.69 1,319.69 1,319.69 Coher equity 1,319.69 1,319.69 1,319.69 TOTAL EQUITY (A) 22,879.03 22,116.7 Liabilities 2,070.00 1,980.0 Financial liabilities: 2,070.00 1,980.0 (i) Borrowings 2,070.00 1,980.0 (ii) Cher financial liabilities 23,031.26 22,748.7 TOTAL (B) 25,117.76 24,741.2 Current liabilities 242.47 95.0 (ii) Drade payables 334.47 351.7 (a) total outstanding dues of micro enterprises and small enterprises 344.47 351.7 (b) total outstanding dues of creditors other than micro enterprises and small enterprises 124.52 107.4 (ii) Other payables 124.52 107.4 884.76 980.7 (v) Other financial liabi	(v) Other financial assets	4.19	0.10
TOTAL (B) TOTAL ASSETS = (A + B) 5,330.79 5,850.8 II. EQUITY AND LIABILITIES Equity 60,359.22 58,396.3 Equity share capital 1,319.69 1,319.69 Other equity 21,559.34 20,797.0 TOTAL EQUITY (A) 22,879.03 22,116.7 Liabilities 23,031.26 22,748.7 Financial liabilities 16.50 12.5 Financial liabilities 16.50 12.5 TOTAL (B) 25,117.76 24,741.2 Current liabilities 242.47 95.0 (ii) Drade payables 334.47 351.7 (a) total outstanding dues of micro enterprises and small enterprises 6,758.59 6,072.0 (iii) Other payables 124.52 107.4 (iv) Other financial liabilities 124.52 107.4 (v) Other financial liabilities 884.76 980.7 Short-term provisions 533.73 485.8 Other current liabilities 883.51 897.7 TOTAL (C) 12,362.43 11,538.3		1.156.83	945.87
TOTAL ASSETS = (A + B) 60,359.22 58,396.3 II. EQUITY AND LIABILITIES 1,319.69 1,319.69 1,319.69 Equity 21,559.34 20,797.00 22,879.03 22,116.7 Liabilities 0.00 1,980.0 23,031.26 22,748.7 Non-current liabilities 23,031.26 22,748.7 16.50 12.55 Financial liabilities 16.50 12.5 16.50 12.5 Current liabilities 242.47 95.0 95.0 10.7 (i) Borrowings 242.47 95.0 10.7			
Equity1,319.69Equity share capital1,319.69Other equity21,559.34TOTAL EQUITY (A)22,879.03Liabilities2,070.00Non-current liabilities2,070.00Financial liabilities2,070.00(i) Borrowings2,070.00(ii) Cher financial liabilities23,031.26TOTAL (B)25,117.76Current liabilities16.50Financial Liabilities242.47(ii) Derrowings242.47(i) Borrowings242.47(i) Borrowings242.47(ii) Trade payables334.47(a) total outstanding dues of micro enterprises and small enterprises334.47(b) total outstanding dues of creditors other than micro enterprises and small enterprises124.52(iii) Other payables124.52(iv) Lease liabilities2,600.38(v) Cher financial liabilities884.76(v) Other financial liabilities884.76(v) Other financial liabilities883.51(v) Other financial liabilities883.51(v) Cher financial liabilities883.51(v) Other financial liabilities883.51(v) Cher financial liabilities883.51(v) Cher financial liabilities883.51(v) Cher financial liabilities883.51(v) Other financial liabilities883.51		· · · · · · · · · · · · · · · · · · ·	58,396.33
Equity1,319.69Equity share capital1,319.69Other equity21,559.34TOTAL EQUITY (A)22,879.03Liabilities2,070.00Non-current liabilities2,070.00Financial liabilities2,070.00(i) Borrowings2,070.00(ii) Cher financial liabilities23,031.26TOTAL (B)25,117.76Current liabilities16.50Financial Liabilities242.47(ii) Derrowings242.47(i) Borrowings242.47(i) Borrowings242.47(ii) Trade payables334.47(a) total outstanding dues of micro enterprises and small enterprises334.47(b) total outstanding dues of creditors other than micro enterprises and small enterprises124.52(iii) Other payables124.52(iv) Lease liabilities2,600.38(v) Cher financial liabilities884.76(v) Other financial liabilities884.76(v) Other financial liabilities883.51(v) Other financial liabilities883.51(v) Cher financial liabilities883.51(v) Other financial liabilities883.51(v) Cher financial liabilities883.51(v) Cher financial liabilities883.51(v) Cher financial liabilities883.51(v) Other financial liabilities883.51			
Equity share capital 1,319.69 1,319.69 Other equity 21,559.34 20,797.0 TOTAL EQUITY (A) 22,879.03 22,116.7 Liabilities 2,070.00 1,980.0 (i) Borrowings 2,070.00 1,980.0 (ii) Lease liabilities 23,031.26 22,748.7 (iii) Other financial liabilities 16.50 12.5 TOTAL (B) 25,117.76 24,741.2 Current liabilities 242.47 95.0 (i) Borrowings 242.47 95.0 (ii) Trade payables 334.47 351.7 (a) total outstanding dues of micro enterprises and small enterprises 334.47 351.7 (iii) Other payables 124.52 107.4 (iv) Lease liabilities 2,600.38 2,547.8 (v) Other financial liabilities 884.76 980.7 Short-term provisions 533.73 485.8 Other current liabilities 883.51 897.7 TOTAL (C) 12,362.43 11,538.3	-		
Other equity 21,559.34 20,797.0 Liabilities 22,879.03 22,116.7 Liabilities 20,070.00 1,980.0 (i) Borrowings 2,070.00 1,980.0 (ii) Lease liabilities 23,031.26 22,748.7 (iii) Other financial liabilities 16.50 12.5 TOTAL (B) 25,117.76 24,741.2 Current liabilities 242.47 95.0 (ii) Dorrowings 242.47 95.0 (ii) Trade payables 334.47 351.7 (a) total outstanding dues of micro enterprises and small enterprises 334.47 351.7 (b) total outstanding dues of creditors other than micro enterprises and small enterprises 124.52 107.4 (iv) Lease liabilities 2,600.38 2,547.8 (v) Other financial liabilities 884.76 980.7 Short-term provisions 533.73 485.8 Other current liabilities 883.51 897.7 TOTAL (C) 12,362.43 11,538.3			
TOTAL EQUITY (A)22,879.0322,116.7LiabilitiesNon-current liabilities2,070.001,980.0(i) Borrowings2,070.001,980.023,031.2622,748.7(ii) Lease liabilities23,031.2622,748.716.5012.5TOTAL (B)25,117.7624,741.2Current liabilities242.4795.095.0(ii) Trade payables334.47351.7(a) total outstanding dues of micro enterprises and small enterprises334.47351.7(b) total outstanding dues of creditors other than micro enterprises and small enterprises124.52107.4(iii) Other payables124.52107.4980.7(iii) Other pinancial liabilities884.76980.7980.7Short-term provisions533.73485.8883.51897.7TOTAL (C)12,362.4311,538.311,538.3			
Liabilities Non-current liabilities Financial liabilities: (i) Borrowings (ii) Lease liabilities TOTAL (B) Current liabilities Financial Liabilities: (i) Borrowings (i) Borrowings (a) total outstanding dues of micro enterprises and small enterprises (b) total outstanding dues of creditors other than micro enterprises and small enterprises (ii) Other payables (iii) Other payables (iii) Other payables (iv) Lease liabilities TOTAL (C) Liabilities Financial Liabilities TOTAL (C) Liabilities 2,070.00 2,070.00 1,980.0 23,031.26 22,748.7 10.50 12,55 242.47 95.0 12,55 242.47 95.0 12,55 242.47 95.0 12,55 242.47 95.0 12,55 242.47 95.0 12,52 107.4 12,362.43 11,538.3			
Non-current liabilitiesFinancial liabilities:(i) Borrowings2,070.00(ii) Lease liabilities23,031.2622,748.7(iii) Other financial liabilities16.50TOTAL (B)25,117.76Current liabilities:242.47(i) Borrowings242.47(ii) Trade payables334.47(a) total outstanding dues of micro enterprises and small enterprises334.47(b) total outstanding dues of creditors other than micro enterprises and small enterprises124.52(iii) Other payables124.52(iii) Other payables2,600.38(v) Other financial liabilities884.76(v) Other financial liabilities884.76(v) Other financial liabilities884.76(v) Other financial liabilities883.51(v) Other financial liabilities883.51(v) Other financial liabilities883.51(v) Other financial liabilities883.51(v) Other financial liabilities11,538.3(v) Other functial liabilities883.51(v) Other financial liabilities883.51(v) Other financial liabilities883.51(v) Other functial liabilities883.51(v) Other financial liabilities883.51(v) Other financial liabilities883.51(v) Other financial liabilities11,538.3(v) Other financial liabilities11,538.3(v) Other financial liabilities12,362.43(v) Other financial liabilities10,00000000000000000000000000000000000		22,879.03	22,116.78
Financial liabilities: (i) Borrowings2,070.001,980.0(ii) Lease liabilities23,031.2622,748.7(iii) Other financial liabilities16.5012.5TOTAL (B)Current liabilitiesFinancial Liabilities: (i) Borrowings242.4795.0(ii) Trade payables (a) total outstanding dues of micro enterprises and small enterprises334.47351.7(b) total outstanding dues of creditors other than micro enterprises and small enterprises6,758.596,072.0(iii) Other payables (iv) Lease liabilities124.52107.4(v) Other financial liabilities Short-term provisions884.76980.7Short-term provisions533.73485.8Other current liabilities883.51897.7TOTAL (C)			
(i) Borrowings 2,070.00 1,980.0 (ii) Lease liabilities 23,031.26 22,748.7 (iii) Other financial liabilities 16.50 12.5 TOTAL (B) 25,117.76 24,741.2 Current liabilities 242.47 95.0 Financial Liabilities: 242.47 95.0 (i) Borrowings 242.47 95.0 (ii) Trade payables 334.47 351.7 (a) total outstanding dues of micro enterprises and small enterprises 334.47 351.7 (b) total outstanding dues of creditors other than micro enterprises and small enterprises 6,758.59 6,072.0 (iii) Other payables 124.52 107.4 (iv) Lease liabilities 2,600.38 2,547.8 (v) Other financial liabilities 883.73 485.8 Other current liabilities 883.51 897.7 TOTAL (C) 12,362.43 11,538.3			
(ii) Lease liabilities23,031.2622,748.7(iii) Other financial liabilities16.5012.5TOTAL (B)Current liabilitiesFinancial Liabilities:242.4795.0(i) Borrowings242.4795.0(ii) Trade payables334.47351.7(a) total outstanding dues of micro enterprises and small enterprises334.47351.7(b) total outstanding dues of creditors other than micro enterprises and small enterprises6,758.596,072.0(iii) Other payables124.52107.4(iv) Lease liabilities2,600.382,547.8(v) Other financial liabilities884.76980.7Short-term provisions533.73485.8Other current liabilities883.51897.7TOTAL (C)			
Total liabilities16.5012.5Total (B)25,117.7624,741.2Current liabilities242.4795.0Financial Liabilities: (i) Borrowings242.4795.0(ii) Trade payables (a) total outstanding dues of micro enterprises and small enterprises334.47351.7(b) total outstanding dues of creditors other than micro enterprises and small enterprises6,758.596,072.0(iii) Other payables (iv) Lease liabilities124.52107.4(v) Other financial liabilities884.76980.7Short-term provisions533.73485.8Other current liabilities883.51897.7TOTAL (C)12,362.4311,538.3			
TOTAL (B)25,117.7624,741.2Current liabilities224,741.2Financial Liabilities:2242.4795.0(i) Borrowings242.4795.0334.47351.7(a) total outstanding dues of micro enterprises and small enterprises334.47351.7351.7(b) total outstanding dues of creditors other than micro enterprises and small enterprises6,758.596,072.0(iii) Other payables124.52107.4(iv) Lease liabilities2,600.382,547.8(v) Other financial liabilities884.76980.7Short-term provisions533.73485.8Other current liabilities883.51897.7TOTAL (C)12,362.4311,538.3			
Current liabilitiesFinancial Liabilities: (i) Borrowings242.47(ii) Trade payables242.47(a) total outstanding dues of micro enterprises and small enterprises334.47(b) total outstanding dues of creditors other than micro enterprises and small enterprises6,758.59(iii) Other payables124.52(iii) Other payables124.52(iv) Lease liabilities2,600.38(v) Other financial liabilities884.76Short-term provisions533.73Other current liabilities883.51TOTAL (C)12,362.43	(iii) Other financial liabilities		12.50
Financial Liabilities: (i) Borrowings242.4795.0(ii) Trade payables (a) total outstanding dues of micro enterprises and small enterprises334.47351.7(b) total outstanding dues of creditors other than micro enterprises and small enterprises6,758.596,072.0(iii) Other payables124.52107.4(iv) Lease liabilities2,600.382,547.8(v) Other financial liabilities884.76980.7Short-term provisions533.73485.8Other current liabilities883.51897.7TOTAL (C)12,362.4311,538.3	TOTAL (B)	25,117.76	24,741.23
(i) Borrowings242.4795.0(ii) Trade payables334.47351.7(a) total outstanding dues of micro enterprises and small enterprises334.47351.7(b) total outstanding dues of creditors other than micro enterprises and small enterprises6,758.596,072.0(iii) Other payables124.52107.4(iv) Lease liabilities2,600.382,547.8(v) Other financial liabilities884.76980.7Short-term provisions533.73485.8Other current liabilities883.51897.7TOTAL (C)12,362.4311,538.3			
(ii) Trade payables334.47(a) total outstanding dues of micro enterprises and small enterprises334.47(b) total outstanding dues of creditors other than micro enterprises and small enterprises6,758.59(iii) Other payables124.52(iii) Other payables124.52(iv) Lease liabilities2,600.38(v) Other financial liabilities884.76Short-term provisions533.73Other current liabilities883.51TOTAL (C)12,362.43			
(a) total outstanding dues of micro enterprises and small enterprises334.47351.7(b) total outstanding dues of creditors other than micro enterprises and small enterprises6,758.596,072.0(iii) Other payables124.52107.4(iv) Lease liabilities2,600.382,547.8(v) Other financial liabilities884.76980.7Short-term provisions533.73485.8Other current liabilities883.51897.7TOTAL (C)12,362.4311,538.3	(i) Borrowings	242.47	95.00
small enterprises6,758.59(b) total outstanding dues of creditors other than micro enterprises and small enterprises6,758.59(iii) Other payables124.52(iv) Lease liabilities2,600.38(v) Other financial liabilities884.76Short-term provisions533.73Other current liabilities883.51TOTAL (C)12,362.43	(ii) Trade payables		
micro enterprises and small enterprises(iii) Other payables124.52(iv) Lease liabilities2,600.38(v) Other financial liabilities884.76980.7533.73Short-term provisions533.73Other current liabilities883.51883.51897.7TOTAL (C)		334.47	351.75
(iv) Lease liabilities 2,600.38 2,547.8 (v) Other financial liabilities 884.76 980.7 Short-term provisions 533.73 485.8 Other current liabilities 883.51 897.7 TOTAL (C) 12,362.43 11,538.3		6,758.59	6,072.07
(iv) Lease liabilities 2,600.38 2,547.8 (v) Other financial liabilities 884.76 980.7 Short-term provisions 533.73 485.8 Other current liabilities 883.51 897.7 TOTAL (C) 12,362.43 11,538.3	(iii) Other pavables	124.52	107.40
(v) Other financial liabilities 884.76 980.7 Short-term provisions 533.73 485.8 Other current liabilities 883.51 897.7 TOTAL (C) 12,362.43 11,538.3			
Short-term provisions 533.73 485.8 Other current liabilities 883.51 897.7 TOTAL (C) 12,362.43 11,538.3			
Other current liabilities 883.51 897.7 TOTAL (C) 12,362.43 11,538.3			
TOTAL (C) 12,362.43 11,538.3			
TOTAL EQUITY AND LIABILITIES = (A+B+C) 60,359.22 58,396.3		12,002.40	
	TOTAL EQUITY AND LIABILITIES = (A+B+C)	60,359.22	58,396.33

2 Statement of Cash Flows for the six months period ended 30 September, 2024

Unauditied Unauditied ASH FLOW FROM OPERATING ACTIVITIES 1,381.12 1,976.5 Vel profit before tax 1,381.12 1,976.5 Adjustments for: 2,205.57 2,707.4 Depreciation and anomisation expense 3,205.57 2,707.4 Sain on sale/ mark to market of current investments (net) designated at FVTPL. (33.57) (16.00) Loss on disposal discard of property, plant and equipment (net) 608.89 52.9 Interest income on bank deposits (19.09) (67.6 Share based payment expense 99.07 95.1 Trovision for doublid debts 71.89 15.7 Increase in theome on security deposits (35.26) 1.046.5 Decrasule (increase) in thrade roceivables 668.83 (80.5 Increases in intrade roceivables 668.25 703.0 Creases (increase) in other assets (43.37.2) (198.1 Increases in tade roceivables 64.44 (44.52) Creases (increase) in other insubities 6.34.5 (44.452) Creases (increase) in other insubities (24.14.52) (55.5	Particulars	(Figures-INR in million, Six months period ended September 30, 2024	unless otherwise stated) Six months period ended September 30, 2023
Net profit before tax Adjustments for: 1,381.12 1,976.5 Adjustments for: 2005.57 2,205.57 Depreciation and amoritation expense 3,205.57 2,207.4 Sain on sale/ mark to market of current investments (net) designated at FVTPL (33.57) (25.57) Lability no longer required writin back (19.09) (67.6 Share based payment expense 99.07 93.1 Provision for doubtful debts 71.89 15.7 Finance costs 1.259.65 1.046.5 Decrease/ (norseas) in trade receivables 56.83 (80.5 Increase) in other assets (64.62) (794.1) Increase (in trade payables 68.34 (44.42) Cash generated from operating activities 5,743.3 6,374.3 Cash generated from operating activities 6,212.53 6,374.3 Cash generated from operating activities 5,788.01 4,680.0 Cash generated from operating activities 5,788.01 4,680.0 Cash generated from operating activities 5,788.01 4,680.0 Cash generated from operating activities 5,000 6,75.5 Proceads from sale of property, plant and equ		-	
Adjustments for: Depreciation and amortisation expense Sain on saie/mark to market of current investments (net) designated at FVTPL Lability no longer required written back Lability no longer required written back Provision for doubtful debts Therease in the costs Depretating profit before working capital changes Spit1.34 S	CASH FLOW FROM OPERATING ACTIVITIES		
Depreciation and amortisation expense 3.205 57 2,707.4 (295 3) ability no longer required written back (et all equipment (net) 69,89 (29.3) ability no longer required written back (67.8) ability no longer required written back (67.8) (19.09) (67.6 (1	Net profit before tax	1,381.12	1,976.53
Sain on sale/ mark to market of current investments (net) designated at FVTPL (33.57) (28.5) Lability no longer required within back (67.93) (16.0) Lability no longer required within back (67.93) (16.0) Share based payment expense (19.09) (67.6) Provision for doubtful debts 71.89 (5.7) Provision for doubtful debts 71.89 (5.7) Sindro based payment expense (99.07) (35.12) Provision for doubtful debts 71.89 (5.7) Sindro balances written off - 1.3 Finance costs (129.65) (1045.5) Operating profit before working capital changes 5,911.34 5,743.5 Adjustments for : - (33.57) (199.1) Increase in trade receivables (63.45) (73.0) Increase in trade payables 66.92.5 703.0.0 Increase in trade quayables (62.25) 5,743.3 Increase in trade quayables (62.12.53) 5,743.4 Increase in trade quayables (414.52) (56.53) Cash generated from operating activities (70.56) (47.61)	Adjustments for:	2 205 57	2 707 40
Lability no longer required written back (87.33) (16.0) oses on disposel discard of property, plant and equipment (net) 68.89 52.9 Interest income on bank deposits (90.07) 65.1 Share based payment expense 99.07 65.1 Provision for doubful debts 71.89 15.7 Interest income on security deposits (32.56) (32.82) Sundy balances written off - 1.3 Finance costs 5.911.34 5.743.55 Operating profit before working capital changes 5.813.3 (60.5 Adjustments for : - - - Decrease/ (Increase) in trade receivables (64.62) (74.1) Increase in intrade receivables 66.25 7030.0 Increase (In the payables 66.24.53 5.374.33 Cash generated from operating activities 5.798.01 4.809.0 CASH ELOW FROM INVESTING ACTIVITIES - - Purchase of property, plant and equipment and intangibles (70.56) (67.55.4) Proceeds from sele of property, plant and equipment 15.00 72.6 Proceds from borowing from bank (20.00)		· ·	
c.es on disposal/ discard of property, plant and equipment (net) 68 8 52.9 52.9 Interest income on bank deposits (19.09) (67.6 Share based payment expense 99.07 95.1 Provision for doubtful debts 71.89 15.7 Trenest income on security deposits (32.26) (32.86) Sundry balances written off - 1.3 incrace costs 1,259.65 1,046.5 Operasely (Increase) in trade receivables 56.83 (80.5 Adjustments for : - 669.25 (744.50) Active assets (433.72) (199.1) (174.82) Increase in trade receivables 669.25 (73.0) Increase in trade payables 669.25 (74.53) Increase in trade form operating activities 6,212.63 6,574.3 Cash generated from operating activities 6,34.50 (4.4 Cash generated form opery plant and equipment (27.19) (22.1) Parchase of property, plant and equipment (27.19) (22.10) Payment for acquiring right-of-use assets (70.56)		(,	· · · ·
Interest income on bank deposits (19.09) (67.6 Share based payment expense 99.07 95.1 Provision for doubful debts 71.89 15.7 Interest Income on security deposits (33.26) (32.8) Sundry balances written off - 1.3 Finance costs 1.259.65 1.046.5 Operating profit before working capital changes 5,911.34 5,749.67 Adjustments for : - - - Decrease/ (Increase) in trade receivables 66.3.2 (70.4.2) Increase) in other assets (43.7.2) (199.1) Increase in trade payables 66.3.45 (4.4.2) Cash generated from operating activities 6,212.63 5,374.3 Oncrease / (Increase) in other uses assets (70.66) (70.65) Increase of property, plant and equipment and intangibles 2(3.4.31.09) (4.010.5 Payment or acquiring right-orize assets (70.66) (70.65) (70.65) Proceeds from sale of property, plant and equipment 27.19 22.1 Interest received on bank deposit (14.4.52) (13.4.9) Cash outflow on investment in bank deposit (14.4.52) (13.4.9) Cash outflow on investment in bank (2.00.2.9) (70.4.6) Cash ou		(/	(,
Share based payment expense 99.0 95.1 Provision for doubtil debits 71.89 15.7 Interest Income on security deposits (35.26) (32.8) Sundry balances written off - 1.3 inance costs 1.258.65 1.046.55 Operating profit before working capital changes 5,911.34 5,749.56 Adjustments for : - 1.3 Decrease/ (increase) in trade receivables (64.62) (794.1) Increase in trade receivables 664.25 703.0 Increase in trade receivables 664.25 574.33 Increase (in trade payables 664.24 (44.4) Sch generated from operating activities 62.212.83 65.743.3 Increase (in trade opproperty, plant and equipment and intangibles (3.431.09) (4.010.5) Payment for acquiring right-of-use assets (70.66) (77.56) (75.52) Payment for acquiring right-of-use assets (70.66) (75.52) (74.65) (75.66) (75.66) (75.66) (75.72) (72.9) 22.11 niterestreceived on bank deposit (14.45.2)<			
Provision for dioubtid debits 7.1.89 15.7. Interest Income on security deposits (35.26) (32.82) Sundry balances written off - 1.2.99.65 1.0.46.5 Depretating profit before working capital changes 5.911.34 5.749.55 Adjustments for : - - 1.3 Decrease? (Increase) in trade receivables 6.6.3 (60.5.3) Increase (Increase) in other labilities 6.3.45 (749.4.1) Increase (Increase) in other labilities 6.3.45 (743.72) Increase (Increase) in other labilities 6.3.45 (4.4.25) Cash generated from operating activities 6.212.53 5.374.3 AN te cash generated from operating activities 5.798.01 4.809.0 Cash effort on property, plant and equipment and intangibles (70.56) (6.75.5) Proceeds from sale of property, plant and equipment and cash equivalents (144.52) 1.500.72.6 Cash outflow on investiment in ubsolidaries and associates (151.54) (3.46.010.5) Cash outflow on investiment in ubsolidaries and associates (151.54) (13.40) Cash outflow on investim	•	(,	(,
Interest Income on security deposits (35.26) (32.8) Sundry balances written off - 1.3 Innance costs 1.259.65 1.046.53 Operating profit before working capital changes 5,911.34 5,749.56 Adjustments for : 66.83 (80.5) Decrease((Increase) in trade receivables (64.62) (794.1) Increase in trade payables 66.82,5 703.00 Increase(decrease) in inventories 6.212.53 5.374.33 noresase((decrease) in other labilities 6.3.45 (4.4.22) Cash generated from operating activities 6.212.53 5.374.33 noresase((decrease) in other labilities 5.798.01 4.809.0 Cash generated from operating activities 5.798.01 4.809.0 Cash generated from operating activities (3.431.09) (4.010.5) Parchase of property, plant and equipment and intangibles (3.441.52) 1.500.72.6 Proceeds from sale of property, plant and equipment (70.56) (57.5) Proceeds from sale of property, plant and equipment (1.34.9) (47.00.5) Cash outflow on investi			15.79
Sundry balances written off - 1.3 Finance costs 1.259.65 1.046.55 Operating profit before working capital changes 5,911.34 5,744.55 Adjustments for : - 6.8.3 (80.5 Increase) in trade receivables 6.6.3 (80.5 Increase) in inventories (54.62) (794.1) Increase in trade payables 66.9.25 703.0 Increase (increase) in other liabilities 63.45 (44.62) Cash generated from operating activities 62.21.23 5.374.3 nome tax paid (net of refunds) (41.52) (56.53 Purchase of property, plant and equipment and intangibles (3.431.09) (4.010.5 CaSH FLOW FROM INVESTING ACTIVITIES 77.19 22.1 Purchase of property, plant and equipment 27.19 1.500 72.6 Adurity of (investment in bank deposit such teld as cash and cash equivalents (144.52) 1.502.5 Redemption of mutual funds (net) 6696.66 966.00 2.5 1.502.5 1.502.5 1.502.5 1.502.5 1.502.5 1.502.5 1.502.5			
Finance costs 1.259.65 1.046.5 Operating profit before working capital changes 5,911.34 5,911.34 Adjustments for : - - Decrease/ (Increase) in trade receivables (63.62) (794.51) Increase in trade payables (64.62) (794.51) Increase in trade payables 66.92 (703.01) Increase in trade payables 62.12.53 5,374.33 Increase in trade payables 62.12.53 5,374.33 Increase in trade payables 62.12.53 5,374.33 Increase in trade payables 6.212.63 5,374.33 Increase in trade payables 6.212.63 5,374.33 Increase in trade payables 6.212.63 5,374.34 Increase in trade payables 6.212.63 6.212.63 Increase in trade payables 6.212.63 7.92 Increase in trade payables 6.212.63 7.92 Increase in trade payables 6.212.63 7		(00:20)	1.31
Deperating profit before working capital changes 5,911.34 5,749.5 Adjustments for : 56.83 (80.5 Decreases/ (Increase) in other assets (433,72) (199.1) Increase in ther assets (54.62) (794.1) Increase in ther assets (63.45) (44.4) Cash generated from operating activities 63.45 (44.4) Cash generated from operating activities 63.45 (44.4) Cash generated from operating activities 5.798.01 4.809.0 Cash generated from operating activities 5.798.01 4.809.0 Cash of property, plant and equipment and inangibles (3.431.09) (4.010.5) Payment for acquiring right-of-use assets (70.66) (67.5) Cash outflow on investment in back deposits 15.00 72.6 Vaturity of (Investment in back deposits not held as cash and cash equivalents (14.4.52) 1.502.5 Redemption or mutual funds (met) 15.00 15.00 15.00 Cash outflow on investiments (13.4) (77.04.7) 1.50.2.5 Redemption or mutual funds (met) (14.4.52) 1.50.2.5		1.259.65	1,046.59
Decrease/ (Increase) in take receivables 56.83 (403.72) (199.1) Increases in inventories (433.72) (199.1) Increase/ in three payables 669.25 703.00 ncrease/ (decrease) in other liabilities 63.45 (4.4 Cash generated from operating activities 6,212.53 5,374.3 ncome tax paid (net of refunds) (414.52) (556.53 A) Net cash generated from operating activities 5,798.01 4,809.00 CASH FLOW FROM INVESTING ACTIVITIES 27.19 22.11 Proceeds from sale of property, plant and equipment 27.19 22.11 netrest received on bark deposit 15.00 72.6 Vaturity of/ (investment in) bark deposits not held as cash and cash equivalents 696.66 966.0 Cash outflow on investment in subsidiaries and associates (151.54) (134.9) Cash outflow on other investments (2.000.0) (2.054.1) Proceeds from borrowing from bank (2.02.9) (2.054.1) Proceeds from borrowing from bank (2.02.9) (2.054.1) Proceeds from borrowing from bank (2.30.0.0) (2.054.1)	Operating profit before working capital changes	,	5,749.59
Decrease/ (Increase) in take receivables 56.83 (403.72) (199.1) Increases in inventories (433.72) (199.1) Increase/ in three payables 669.25 703.00 ncrease/ (decrease) in other liabilities 63.45 (4.4 Cash generated from operating activities 6,212.53 5,374.3 ncome tax paid (net of refunds) (414.52) (556.53 A) Net cash generated from operating activities 5,798.01 4,809.00 CASH FLOW FROM INVESTING ACTIVITIES 27.19 22.11 Proceeds from sale of property, plant and equipment 27.19 22.11 netrest received on bark deposit 15.00 72.6 Vaturity of/ (investment in) bark deposits not held as cash and cash equivalents 696.66 966.0 Cash outflow on investment in subsidiaries and associates (151.54) (134.9) Cash outflow on other investments (2.000.0) (2.054.1) Proceeds from borrowing from bank (2.02.9) (2.054.1) Proceeds from borrowing from bank (2.02.9) (2.054.1) Proceeds from borrowing from bank (2.30.0.0) (2.054.1)	Adjustments for '		
Increase) in other assets (433.72) (199.1) Increase) in inventories (54.62) (774.1) Increase) in threade payables 668.25 733.0 ncrease/ (decrease) in other liabilities 63.45 (4.4 Cash generated from operating activities 6,212.53 5,374.33 ncrease/ (decrease) in other liabilities 6,212.53 5,374.33 A) Net cash generated from operating activities 5,798.01 4,809.0 CASH FLOW FROM INVESTING ACTIVITIES 24,416.22 (57.5 Purchase of property, plant and equipment and intangibles (3,431.09) (4,010.5) Payment for acquiring right-of-use assets (70.66) (75.5 Proceeds from sale of property, plant and equipment 27.19 22.1 Interest received on bank deposit 116.00 72.6 Redemption of mutual funds (net) (44.52) (15.45.2) Cash outflow on investments (11.45.2) (13.44.2) B) Net cash used in investing activities (3,060.20) (1,686.6) CASH FLOW FROM FINANCING ACTIVITIES 250.00 Repayment of borrowing from bank (12.53)	•	56 83	(80.54)
increase) in inventories (54 62) (744.1) ncrease in trade payables 669.25 703.0 ncrease/ (cerease) in other liabilities 63.45 (4.4) Cash generated from operating activities 6,212.53 5,374.3. ncome tax paid (net of refunds) (414.52) (565.3 A) Not cash generated from operating activities 5,798.01 4,809.01 CASH FLOW FROM INVESTING ACTIVITIES (70.56) (67.7.19 Purchase of property, plant and equipment and intangibles (3,431.09) (4,010.5) Payment for acquiring right-of-use assets (70.56) (67.7.19 Proceeds from sale of property, plant and equipment 27.19 22.1 nterest received on bank deposit (144.52) (154.9) Aldurity of/ (investment in subsidiaries and associates (151.54) (134.9) Cash outflow on other investments (15.00) 7.6 Sh et cash used in investing activities (3,060.20) (1,686.6 CASH FLOW FROM FINANCING ACTIVITIES (2,302.95) (2,054.11) Proceeds from borrowing from bank (12.53) (2,000.0) Proceads from borrowing from bank (12.65) (2,302.95)			(199.10)
Increase in trade payables 669.25 703.0 ncrease/ (decrease) in other liabilities 63.45 (4.4 Cash generated from operating activities 6,212.53 5,374.31 ncrease/ (decrease) in other liabilities 6,212.53 5,374.31 ncrease/ (decrease) in other liabilities 6,212.53 5,374.31 ncrease/ (decrease) in other liabilities 6,34.5 (4.44.52) Cash generated from operating activities (414.52) (565.3 A) Net cash generated from operating activities 5,798.01 4,809.0 Cash proceeds from sale of property, plant and equipment 27.19 22.1 nterest received on bank deposit (144.52) 1,502.72.6 Redemption of mutual funds (net) 286.6 966.6 966.0 Cash outflow on other investments (151.54) (134.9) (4,719.9 Cash outflow on other investments (151.54) (134.9) (4,70.9) Cash outflow on other investing activities (2,306.00) (1,686.6) CASH FLOW FROM FINANCING ACTIVITIES 7 700.4 Proceeds from borrowing from bank (20.20.95)		(/	· · · · · ·
ncrease/ (decrease) in other liabilities 63.45 (4.4 Cash generated from operating activities 6,212.53 5,374.3 A) Net cash generated from operating activities (414.52) (565.3) CASH FLOW FROM INVESTING ACTIVITIES (3.431.09) (4.010.5) Purchase of property, plant and equipment and intangibles (3.431.09) (4.010.5) Proceeds from sale of property, plant and equipment 27.19 22.11 Interest received on bank deposit 15.00 72.6 Vaturity off (investment in) bank deposits not held as cash and cash equivalents 606.66 9966.0 Cash outflow on investment in subsidiaries and associates (151.54) (134.9) CASH FLOW FROM FINANCING ACTIVITIES (1.34) (47.0) Proceeds from borrowing from bank (250.00) (1.686.6) CASH FLOW FROM FINANCING ACTIVITIES (2.302.95) (2.054.1) Proceeds from borrowing from bank (2.302.95) (2.054.1) Oridend paid on equity shares (789.36) (790.4) Repayment of lease liabilities (2.302.95) (2.054.1) Freaeward for mexercise of shares held by ESOP trust 0.03 0.03 Freaeward in financing a		. ,	703.02
Cash generated from operating activities 6,212.53 5,374.3 ncome tax paid (net of refunds) (414.52) (565.3 A) Net cash generated from operating activities 5,798.01 4,809.0 CASH FLOW FROM INVESTING ACTIVITIES (4.010.5) Purchase of property, plant and equipment and intangibles (70.56) (70.56) Payment for acquiring right-of-use assets (70.56) (70.56) Proceeds from sale of property, plant and equipment 15.00 72.6 Maturity of (investment in) bank deposits not held as cash and cash equivalents (806.66 966.60 Cash outflow on investments (11.34) (47.0 B) Net cash used in investing activities (3.060.20) (1.686.6 CASH FLOW FROM FINANCING ACTIVITIES 250.00 Repayment of lease liabilities Proceeds from borrowing from bank (12.53) (789.36) (790.4 Repayment of lease liabilities (2.302.95) (2.054.1) (2.02.95) (2.054.1) Dividend paid on equity shares (789.36) (790.4 (2.302.95) (0.14.52) (1.52.5) Proceeds from exercise of shares held by ESOP trust 0.03 0.00 (3.0.55) (0.11.53) <			(4.44)
ncome tax paid (net of refunds) (414.52) (565.3 A) Net cash generated from operating activities 5,798.01 4,809.01 CASH FLOW FROM INVESTING ACTIVITIES (3,431.09) (4,010.5) Purchase of property, plant and equipment and intangibles (3,431.09) (4,010.5) Payment for acquiring right-of-use assets (70.56) (57.5) Proceeds from sale of property, plant and equipment 27.19 22.11 Interest received on bank deposits not held as cash and cash equivalents (144.52) 1,502.51 Redemption of mutual funds (net) 696.66 966.60 966.60 Cash outflow on investment in subsidiaries and associates (151.54) (13.49) (47.0) Cash outflow on other investments (1.34) (47.0) (47.0) B) Net cash used in investing activities (3,060.20) (1,686.6) CASH FLOW FROM FINANCING ACTIVITIES (789.36) (790.4) Proceeds from borrowing from bank (12.53) (790.4) Proceeds from borrowing from bank (12.33) (20.00) (1.686.6) Cash and cash and cash equivalents (A+B+C) (20.00.5) (1.51.4) (1.24.1) Proceeds from exercise of share			5,374.38
A) Net cash generated from operating activities 5,798.01 4,809.0 CASH FLOW FROM INVESTING ACTIVITIES (3,431.09) (4,010.5) Purchase of property, plant and equipment and intangibles (70.56) (57.5.5) Proceeds from sale of property, plant and equipment 27.19 22.11 Interest received on bank deposit 15.00 72.66 Waturity off (investment in) bank deposits not held as cash and cash equivalents (144.52) 1,502.56 Redemption of mutual funds (net) 28.40 (151.54) (134.9) Cash outflow on investment in subsidiaries and associates (151.54) (134.9) (47.00 Cash outflow on other investming activities (3,060.20) (1,686.6) CASH FLOW FROM FINANCING ACTIVITIES 700ceds from borrowing from bank (12.53) Proceeds from exercise of shares held by ESOP trust 0.03 0.0 Proceeds from exercise of shares held by ESOP trust 0.03 0.0 Finance cost paid (2.937.86) (2.971.3) Components of cash and cash equivalents (A+B+C) (200.05) (151.54) Addic Cash and cash equivalents as at beginning of the period 28.72 304.3 Components of cash and cash equivalent			(565.31)
Purchase of property, plant and equipment and intangibles (3,431.09) (4,010.5) Payment for acquiring right-of-use assets (70.56) (57.5) Proceeds from sale of property, plant and equipment 27.19 22.11 Interest received on bank deposit 15.00 72.6 Maturity of/ (investment in) bank deposits not held as cash and cash equivalents (144.52) 1,502.50 Redemption of mutual funds (net) 696.66 996.00 Cash outflow on investment in subsidiaries and associates (151.54) (134.9) Cash outflow on other investments (1.34) (47.0) B) Net cash used in investing activities (3,060.20) (1,686.6) CASH FLOW FROM FINANCING ACTIVITIES 250.00 700.4 Proceeds from borrowing from bank (12.53) 0) Dividend paid on equity shares (789.36) (790.4) Repayment of lease liabilities . . (12.63) Dividend paid on equity shares (789.36) (0.91.4) (2.00.05) Fracese in cash and cash equivalents (A+B+C) 0.03 0.00 (0.1.6) Charlences with scheduled banks in (2.937.86) (2.971.3) 151.4 <	A) Net cash generated from operating activities	. ,	4,809.07
Purchase of property, plant and equipment and intangibles (3,431.09) (4,010.5) Payment for acquiring right-of-use assets (70.56) (57.5) Proceeds from sale of property, plant and equipment 27.19 22.11 Interest received on bank deposit 15.00 72.6 Maturity of/ (investment in) bank deposits not held as cash and cash equivalents (144.52) 1,502.50 Redemption of mutual funds (net) 696.66 996.00 Cash outflow on investment in subsidiaries and associates (151.54) (134.9) Cash outflow on other investments (1.34) (47.0) B) Net cash used in investing activities (3,060.20) (1,686.6) CASH FLOW FROM FINANCING ACTIVITIES 250.00 700.4 Proceeds from borrowing from bank (12.53) 0) Dividend paid on equity shares (789.36) (790.4) Repayment of lease liabilities . . (12.63) Dividend paid on equity shares (789.36) (0.91.4) (2.00.05) Fracese in cash and cash equivalents (A+B+C) 0.03 0.00 (0.1.6) Charlences with scheduled banks in (2.937.86) (2.971.3) 151.4 <	CASH FLOW FROM INVESTING ACTIVITIES		
Payment for acquiring right-of-use assets(70.56)(57.5Proceeds from sale of property, plant and equipment27.1922.1Interest received on bank deposit15.0072.66Maturity of/ (investment in) bank deposits not held as cash and cash equivalents(144.52)1,502.57Redemption of mutual funds (net)696.66996.60Cash outflow on investment in subsidiaries and associates(151.54)(134.9)Cash outflow on other investments(1.34)(47.0)B) Net cash used in investing activities(3,060.20)(1,686.6)CASH FLOW FROM FINANCING ACTIVITIES(789.36)(790.4)Proceeds from borrowing from bank(250.00)(2,054.1)Repayment of bease liabilities(2,302.95)(2,054.1)Proceeds from exercise of shares held by ESOP trust0.030.0)Finance cost paid(2,305.9)(0,11.32)C) Net cash used in financing activities(2,937.86)(2,971.3)Net increase in cash and cash equivalents (A+B+C)(200.05)151.4Add: Cash and cash equivalents as at beginning of the period288.72304.3Components of cash and cash equivalents:154.48142.4Balances with scheduled banks in0.980.7Current accounts0.980.70.98Dipasits with original maturity of less than 3 months-90.0Chapten in hand0.040.0271.0		(3.431.09)	(4,010.58)
Proceeds from sale of property, plant and equipment27.1922.11Interest received on bank deposit15.0072.6Maturity off (investment in) bank deposits not held as cash and cash equivalents686.66696.00Cash outflow on investment in subsidiaries and associates(1144.52)1,502.5Cash outflow on other investments(11.34)(47.0Cash outflow on other investments(1.34)(47.0B) Net cash used in investing activities(3,060.20)(1,686.6CASH FLOW FROM FINANCING ACTIVITIES250.00Repayment of borrowing from bankProceeds from borrowing from bank(12.53)(12.53)Dividend paid on equity shares(789.36)(790.4Repayment of lease liabilities(2,302.95)(2,054.1)Treasury share purchased during the period-(126.6)Proceeds from exercise of shares held by ESOP trust0.030.0Finance cost paid(2,337.86)(2,971.3)C) Net cash used in financing activities(2,337.86)(2,971.3)Net increase in cash and cash equivalents (A+B+C)(200.05)151.4Add: Cash and cash equivalents as at beginning of the period488.77153.4Components of cash and cash equivalents:154.48142.4Unpaid dividend accounts *0.980.7Deposits with original maturity of less than 3 months-90.00Cheques in hand0.040.0271.0Cash-in-hand0.040.0271.0		· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·
Interest received on bank deposit 15.00 72.6 Maturity of/ (investment in) bank deposits not held as cash and cash equivalents (144.52) 1,502.5 Redemption of mutual funds (net) 696.66 966.00 966.01 Cash outflow on investment in subsidiaries and associates (151.54) (134.9) Cash outflow on other investments (1.34) (47.0) Cash outflow on other investing activities (3,060.20) (1,686.6) CASH FLOW FROM FINANCING ACTIVITIES (1.34) (47.0) Proceeds from borrowing from bank (250.00) (789.36) Repayment of lease liabilities (2.302.95) (2.054.1) Dividend paid on equity shares (2.302.95) (2.054.1) Repayment of lease liabilities (2.302.95) (2.054.1) Treasury share purchased during the period - (126.6) Proceeds from exercise of shares held by ESOP trust 0.03 0.01 C) Net cash used in financing activities (2.937.86) (2.971.3) Net increase in cash and cash equivalents (A+B+C) (200.05) 151.7 Cash and cash equivalents as at beginning of the period 288.72 304.3 Cash and cash equivalen		(/	22.16
Maturity of/ (investment in) bank deposits not held as cash and cash equivalents (144.52) 1,502.50 Redemption of mutual funds (net) 606.66 966.00 Cash outflow on investment in subsidiaries and associates (1151.54) (134.90 Cash outflow on other investments (1.34) (47.00 B) Net cash used in investing activities (3,060.20) (1,686.6 CASH FLOW FROM FINANCING ACTIVITIES 250.00 (12.53) Proceeds from borrowing from bank (21.32) (2,002.95) Repayment of borrowing from bank (23.02.95) (2,054.11) Treasury share purchased during the period - (12.66) Proceeds from exercise of shares held by ESOP trust 0.03 0.00 Finance cost paid (2,937.86) (2,971.3) Net increase in cash and cash equivalents (A+B+C) (200.05) 151.1 Add: Cash and cash equivalents as at beginning of the period 288.72 304.3 Cash and cash equivalents as at end of the period 288.72 304.3 Cash and cash equivalents in 154.48 142.4 Current accounts 154.48 142.4 Salances with scheduled banks in 0.98 0.7 </td <td>Interest received on bank deposit</td> <td>15.00</td> <td>72.64</td>	Interest received on bank deposit	15.00	72.64
Cash outflow on investment in subsidiaries and associates(151.54)(134.90Cash outflow on other investments(1.34)(47.00Cash outflow on other investing activities(3,060.20)(1,686.6)CASH FLOW FROM FINANCING ACTIVITIES(3,060.20)(1,686.6)Proceeds from borrowing from bank(12.53)Dividend paid on equity shares(789.36)(790.4)Repayment of borrowing from bank(2,302.95)(2,054.10)Treasury share purchased during the period-(126.6)Proceeds from exercise of shares held by ESOP trust0.030.00Finance cost paid(83.05)(0.11)C) Net cash used in financing activities(2,937.86)(2,971.3)Net increase in cash and cash equivalents (A+B+C)(200.05)151.1Add: Cash and cash equivalents as at beginning of the period288.72304.3Components of cash and cash equivalents:154.48142.4Oungid dividend accounts *0.980.7Current accounts154.48142.4Unpaid dividend accounts *0.080.7Deposits with original maturity of less than 3 months-90.00Cheques in hand0.040.0Cash-in-hand133.2271.0	Maturity of/ (investment in) bank deposits not held as cash and cash equivalents	(144.52)	1,502.56
Cash outflow on other investments (1.34) (47.0. B) Net cash used in investing activities (3,060.20) (1,686.6 CASH FLOW FROM FINANCING ACTIVITIES (1.2.53) (1.2.53) Proceeds from borrowing from bank (12.53) (1.34) Repayment of borrowing from bank (12.53) (1.34) (1.34) Dividend paid on equity shares (789.36) (790.4 Repayment of lease liabilities (2,302.95) (2,054.11) Treasury share purchased during the period - (12.63) Proceeds from exercise of shares held by ESOP trust 0.03 0.03 Finance cost paid (23.05) (2.971.3) C) Net cash used in financing activities (2.937.86) (2.971.3) Net increase in cash and cash equivalents (A+B+C) (200.05) 151.1 Add: Cash and cash equivalents as at beginning of the period 288.77 153.4 Cash and cash equivalents as at end of the period 288.72 304.3 Components of cash and cash equivalents: 384.72 304.3 Balances with scheduled banks in 154.48 142.4 · Unpaid dividend accounts * 0.98 0.7	Redemption of mutual funds (net)	696.66	966.09
B) Net cash used in investing activities (3,060.20) (1,686.6) CASH FLOW FROM FINANCING ACTIVITIES 250.00 Proceeds from borrowing from bank (12.53) Dividend paid on equity shares (789.36) (790.4) Repayment of lease liabilities (2,302.95) (2,054.1) Treasury share purchased during the period - (126.6) Proceeds from exercise of shares held by ESOP trust 0.03 0.00 Proceeds from exercise of shares held by ESOP trust 0.03 0.01 Proceeds from exercise of shares held by ESOP trust 0.03 0.01 Proceeds from exercise of shares held by ESOP trust 0.03 0.01 C) Net cash used in financing activities (2,937.86) (2,971.3) Net increase in cash and cash equivalents (A+B+C) (200.05) 151.1 Add: Cash and cash equivalents as at beginning of the period 488.77 153.1 Cash and cash equivalents as at end of the period 288.72 304.3 Components of cash and cash equivalents: 3alances with scheduled banks in 0.98 0.7 · Current accounts 154.48 142.4 0.98 0.7 · Deposits with original maturity of less than 3 months <td>Cash outflow on investment in subsidiaries and associates</td> <td>(151.54)</td> <td>(134.90)</td>	Cash outflow on investment in subsidiaries and associates	(151.54)	(134.90)
CASH FLOW FROM FINANCING ACTIVITIES Proceeds from borrowing from bank 250.00 Repayment of borrowing from bank (12.53) Dividend paid on equity shares (789.36) (790.4 Repayment of lease liabilities (2,302.95) (2,054.11) Treasury share purchased during the period - (126.6) Proceeds from exercise of shares held by ESOP trust 0.03 0.01 Finance cost paid (83.05) (0.11) C) Net cash used in financing activities (2,097.86) (2,971.3) Net increase in cash and cash equivalents (A+B+C) (200.05) 151.4 Add: Cash and cash equivalents as at beginning of the period 288.72 304.3 Components of cash and cash equivalents: 304.3 30.4 Balances with scheduled banks in 154.48 142.4 • Unpaid dividend accounts * 0.98 0.7 • Deposits with original maturity of less than 3 months - 90.0 Cheques in hand 0.04 0.04	Cash outflow on other investments	(1.34)	(47.04)
Proceeds from borrowing from bank250.00Repayment of borrowing from bank(12.53)Dividend paid on equity shares(789.36)Capayment of lease liabilities(2,302.95)Capayment of lease liabilities(2,302.95)Capayment of lease liabilities(2,302.95)Capayment of lease liabilities(2,054.11)Treasury share purchased during the period-Capayment of lease liabilities(2,002.95)Capayment of lease liabilities(2,071.3)Proceeds from exercise of shares held by ESOP trust0.03Conceeds from exercise of shares held by ESOP trust0.03Conceeds from exercise of shares held by ESOP trust(2,937.86)Cash and cash equivalents (A+B+C)(200.05)Net increase in cash and cash equivalents (A+B+C)(200.05)Add: Cash and cash equivalents as at beginning of the period488.77Cash and cash equivalents as at end of the period288.72Components of cash and cash equivalents:304.3Balances with scheduled banks in154.48• Current accounts154.48• Unpaid dividend accounts *0.98• Deposits with original maturity of less than 3 months-• Deposits with original maturity of less than 3 months-• Deposits with original maturity of less than 3 months-• Deposits with original maturity of less than 3 months-• Deposits with original maturity of less than 3 months-• Deposits with original maturity of less than 3 months-• Deposits with original maturity of l	B) Net cash used in investing activities	(3,060.20)	(1,686.61)
Repayment of borrowing from bank(12.53)Dividend paid on equity shares(789.36)(790.4Repayment of lease liabilities(2,302.95)(2,054.10)Treasury share purchased during the period-(126.60)Proceeds from exercise of shares held by ESOP trust0.030.00Finance cost paid(83.05)(0.11)C) Net cash used in financing activities(2,937.86)(2,971.3)Net increase in cash and cash equivalents (A+B+C)(200.05)151.1Add: Cash and cash equivalents as at beginning of the period488.77153.1Cash and cash equivalents as at end of the period288.72304.3Components of cash and cash equivalents:154.48142.4Balances with scheduled banks in0.980.7• Current accounts154.48142.4• Unpaid dividend accounts *0.980.7• Deposits with original maturity of less than 3 months-90.00Cash-in-hand0.040.040.04	CASH FLOW FROM FINANCING ACTIVITIES		
Dividend paid on equity shares(789.36)(790.4Repayment of lease liabilities(2,302.95)(2,054.10)Treasury share purchased during the period-(126.60)Proceeds from exercise of shares held by ESOP trust0.030.00Finance cost paid(83.05)(0.11)C) Net cash used in financing activities(2,937.86)(2,971.3)Net increase in cash and cash equivalents (A+B+C)(200.05)151.7Add: Cash and cash equivalents as at beginning of the period488.77153.7Cash and cash equivalents as at end of the period288.72304.3Components of cash and cash equivalents:154.48142.4Balances with scheduled banks in0.980.7• Current accounts154.48142.4• Unpaid dividend accounts *0.980.7• Deposits with original maturity of less than 3 months-90.00Cheques in hand0.040.040.04Cash-in-hand133.2271.0	Proceeds from borrowing from bank	250.00	
Repayment of lease liabilities(2,302.95)(2,054.10Treasury share purchased during the period-(126.6)Proceeds from exercise of shares held by ESOP trust0.030.00Finance cost paid(83.05)(0.1)C) Net cash used in financing activities(2,971.3)Net increase in cash and cash equivalents (A+B+C)(200.05)151.1Add: Cash and cash equivalents as at beginning of the period488.77153.1Cash and cash equivalents as at beginning of the period288.72304.3Components of cash and cash equivalents:304.330.0Balances with scheduled banks in154.48142.4Unpaid dividend accounts *0.980.7Deposits with original maturity of less than 3 months-90.0Cheques in hand0.040.040.0Cash-in-hand133.2271.0	Repayment of borrowing from bank	(12.53)	
Treasury share purchased during the period-(126.6)Proceeds from exercise of shares held by ESOP trust0.030.00Finance cost paid(83.05)(0.11)C) Net cash used in financing activities(2,937.86)(2,971.3)Net increase in cash and cash equivalents (A+B+C)(200.05)151.1Add: Cash and cash equivalents as at beginning of the period488.77153.1Cash and cash equivalents as at end of the period288.72304.3Components of cash and cash equivalents:304.330.0Balances with scheduled banks in154.48142.4Unpaid dividend accounts *0.980.7Deposits with original maturity of less than 3 months-90.0Cheques in hand0.040.040.0Cash-in-hand133.2271.0	Dividend paid on equity shares	(789.36)	(790.41)
Proceeds from exercise of shares held by ESOP trust0.030.00Finance cost paid(83.05)(0.11)C) Net cash used in financing activities(2,937.86)(2,971.3)Net increase in cash and cash equivalents (A+B+C)(200.05)151.1Add: Cash and cash equivalents as at beginning of the period488.77153.1Cash and cash equivalents as at end of the period288.72304.3Components of cash and cash equivalents:304.330.00Balances with scheduled banks in154.48142.4Unpaid dividend accounts *0.980.7Deposits with original maturity of less than 3 months-90.00Cheques in hand0.040.040.00Cash-in-hand133.2271.0	Repayment of lease liabilities	(2,302.95)	(2,054.10)
Finance cost paid(83.05)(0.11)C) Net cash used in financing activities(2,937.86)(2,971.3)Net increase in cash and cash equivalents (A+B+C)(200.05)151.1Add: Cash and cash equivalents as at beginning of the period488.77153.1Cash and cash equivalents as at end of the period288.72304.3Components of cash and cash equivalents:304.3304.3Balances with scheduled banks in154.48142.4Unpaid dividend accounts *0.980.7Deposits with original maturity of less than 3 months-90.0Cheques in hand0.040.040.04Cash-in-hand133.2271.0	Treasury share purchased during the period	-	(126.68)
C) Net cash used in financing activities (2,937.86) (2,971.3) Net increase in cash and cash equivalents (A+B+C) (200.05) 151.1 Add: Cash and cash equivalents as at beginning of the period 488.77 153.1 Cash and cash equivalents as at end of the period 288.72 304.3 Components of cash and cash equivalents: 304.3 304.3 Balances with scheduled banks in 154.48 142.4 • Unpaid dividend accounts * 0.98 0.7 • Deposits with original maturity of less than 3 months - 90.0 Cheques in hand 0.04 0.0 Cash-in-hand 133.22 71.0	Proceeds from exercise of shares held by ESOP trust	0.03	0.03
Net increase in cash and cash equivalents (A+B+C) (200.05) 151.4 Add: Cash and cash equivalents as at beginning of the period 488.77 153.4 Cash and cash equivalents as at end of the period 288.72 304.3 Components of cash and cash equivalents: 304.3 304.3 Balances with scheduled banks in 154.48 142.4 • Current accounts 154.48 142.4 • Unpaid dividend accounts * 0.98 0.7 • Deposits with original maturity of less than 3 months - 90.0 Cheques in hand 0.04 0.0 Cash-in-hand 133.22 71.0	Finance cost paid	(83.05)	(0.15)
Add: Cash and cash equivalents as at beginning of the period488.77153.4Cash and cash equivalents as at end of the period288.72304.3Components of cash and cash equivalents:304.3Balances with scheduled banks in • Current accounts154.48142.4Unpaid dividend accounts *0.980.7• Deposits with original maturity of less than 3 months-90.0Cheques in hand0.040.040.0Cash-in-hand133.2271.0	C) Net cash used in financing activities	(2,937.86)	(2,971.31)
Cash and cash equivalents as at end of the period288.72304.3Components of cash and cash equivalents: Balances with scheduled banks in • Current accounts154.48142.4Unpaid dividend accounts *0.980.7• Deposits with original maturity of less than 3 months-90.0Cheques in hand0.040.04Cash-in-hand133.2271.0	Net increase in cash and cash equivalents (A+B+C)	,	
Components of cash and cash equivalents: Balances with scheduled banks in • Current accounts • Unpaid dividend accounts * • Deposits with original maturity of less than 3 months • Deposits in hand 0.04 0.04 0.04 0.04 0.04 0.04 0.04 0.04 0.04 0.04 0.04 0.04 0.04 0.04 0.04 0.04 0.05 0.06 0.07	Add: Cash and cash equivalents as at beginning of the period	488.77	153.19
Balances with scheduled banks in154.48• Current accounts154.48• Unpaid dividend accounts *0.98• Deposits with original maturity of less than 3 months-• Deposits with original maturity of less than 3 months-• Deposits in hand0.04• Cash-in-hand133.22	Cash and cash equivalents as at end of the period	288.72	304.34
Current accounts 154.48 142.4 Unpaid dividend accounts * 0.98 0.7 Deposits with original maturity of less than 3 months - 90.0 Cheques in hand 0.04 0.04 Cash-in-hand 133.22 71.0	Components of cash and cash equivalents:	1	Γ
Unpaid dividend accounts *0.980.7Deposits with original maturity of less than 3 months-90.0Cheques in hand0.040.04Cash-in-hand133.2271.0		454.40	440.45
Deposits with original maturity of less than 3 months - 90.0 Cheques in hand 0.04 0.0 Cash-in-hand 133.22 71.0			
Cheques in hand 0.04 0.0 Cash-in-hand 133.22 71.0		0.98	
Cash-in-hand 133.22 71.0		- 0.04	
	Cash and cash equivalents in cash flow statement:	288.72	304.34

* Includes INR 0.98 million (as at March 31, 2024 INR 0.75 million) as unpaid dividend account and is restrictive in nature.

- 3 The above standalone unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on November 11, 2024. The statutory auditor's report on review of these standalone unaudited financial results for the quarter and six months period ended September 30, 2024 is being filed with the BSE Limited and National Stock Exchange of India Limited. For more details on standalone financial results, visit Investors section of our website at www.jubilantfoodworks.com and Financial Results at Corporates Section of www.nseindia.com and www.bseindia.com.
- 4 These standalone unaudited financial results have been prepared in accordance with the recognition and measurement principles as laid down in the Indian Accounting Standards (referred to as "Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time, to the extent applicable.
- 5 Segment Reporting: The Company's business activity falls within a single business segment i.e. Food and Beverages in terms of Ind AS 108 on Segment Reporting.
- 6 The Company has investment in its wholly owned subsidiary viz Jubilant FoodWorks Lanka (Private) Limited (JFLPL) having operations in Sri Lanka. During the year ended March 31, 2024, the management had recorded an impairment charge of INR 120 million which is shown under exceptional items.

For and on behalf of the Board of Directors of JUBILANT FOODWORKS LIMITED SHYAM Digitally signed by SHYAM SUNDER SUNDER BHARTIA Date: 2024.11.11 14:5704-40530' SHYAM S. BHARTIA CHAIRMAN & DIRECTOR DIN No. 00010484

Place: Noida Date: November 11, 2024

Footnotes:

a) "The Company" stands for Jubilant FoodWorks Limited.

-4-