

An ISO 9001, 14001 & 45001 company CIN: L21012PB1980PLC004329 Manufacturer of Quality Writing, Printing & Speciality Paper with ECO MARK GST IN: 03AACCS7233A1ZZ www.satiagroup.com



SIL/CS

Dated 27/05/2024

The Manager,	The Manager	
Listing Department,	Listing Department	
BSE Limited,	National Stock Exchange of India Ltd	
Phiroze Jeejeebhoy Towers	Exchange Plaza, Plot no. C/1, G Block,	
Dalal Street	Bandra-Kurla Complex, Bandra (E)	
Mumbai-400001	Mumbai - 400 051.	
Scrip Code: 539201	Symbol: SATIA	

#### SUB: OUTCOME OF BOARD MEETING HELD ON 27.05.2024

### Dear Sirs,

In terms of the Regulation 30 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board in its meeting held today i.e. 27<sup>th</sup> May, 2024 (12.00 PM to 02.40 PM), considered and approved the following: -

- Audited Financial Results of the Company for the Quarter and Year ended 31.03.2024 in terms of Regulation 33 of SEBI (LODR) Regulations, 2015 (Copy of the Audited financial results for the quarter and Year ended 31.03.2024 along with Auditor Report is enclosed)
- Audit Report declaration: Pursuant to Regulation 33(3)(d) of the SEBI (LODR) Regulations, 2015 as amended by Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016; A declaration confirming that the Statutory Auditors of the Company have issued an Audit Report with un-modified opinion on the Audited Financial Results of the Company for the Financial Year ended 31st March 2024 is also enclosed herewith.
- 3 The Board has re-appointments M/s S S Kothari Mehta & Company, Chartered Accountants, Delhi as Internal Auditor of the Company for the year 2024-25

Thanking You,

Yours faithfully,
For Satia Industries Ltd
RAKESH KUMAR RAKESH KUMAR DIQUELA DATE: 2024.05.27 14:30:59
(Rakesh Kumar Dhuria)
Company Secretary



Manufacturer of Quality Writing, Printing & Speciality Paper with ECO MARK GST IN: 03AACCS7233A1ZZ

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1. Re-appointment of M/s S S Kothari Mehta & Company, Chartered Accountants, Delhi as Internal Auditor

Sr	Particular of Material Events	Disclosure Time Frame
1	Re-appointment of M/s S S Kothari Mehta & Company,	Board and Audit Committee approved the
	Chartered Accountants, Delhi as	Re-appointment of M/s S
	Internal Auditor	S Kothari Mehta &
		Company, Chartered
		Accountants, Delhi as
		Internal Auditor at their
		respective meetings held
		on 10.02.2023
2	Reason for change	Re-
		appointment
3	Brief Profile in case of	Leading Professional
	appointment	Organization (Six
		decade of Experience- Since 1953)
		Around 450 plus persons
		including 150 CAs, 12
		plus Directors and 13
		partners in New Delhi
4	Disclosure of	NIL
	relationship between	
	Director in case of	
	appointment	



An ISO 9001, 14001 & OHSAS 18001 company CIN: L21012PB1980PLC004329

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SIL/CS

Date: 27.05.2024

The Manager	The Manager,	
Listing Department	Listing Department,	
BSE Limited	National Stock Exchange of India	
Phiroze Jeejeebhoy Towers	Ltd, Exchange Plaza, Plot No. C/1, G-	
Dalal Street	Block, Bandra Kurla Complex,	
Mumbai-400001	Bandra (East), Mumbai-400051	
Scrip Code: 539201	Symbol: SATIA	

Sub: Declaration on Auditors Report with Unmodified Opinion under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements)

Regulations,2015

Dear Sir/ Madam,

I, Rachit Nagpal Chief Financial Officer of Satia Industries Limited (CIN: L21012PB1980PLC004329) having Registered Office at Village Rupana, Malout-Muktsar Road, Distt: Muktsar, Punjab- 152032, India, hereby declare in accordance with Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements)Regulations, 2015, that M/S N KUMAR CHHABRA & CO., Chartered Accountants (Firm Registration No.000837N) Statutory Auditors of the Company, have issued an Audit Report with <u>unmodified opinion</u> on Audited Financial Results of the Company (Standalone) for the Quarter and Financial Year ended on March 31,2024.

This is for your records please,

Thanking you Yours faithfully

For Satia Industries Ltd

(Rachif Nagpal)

**Chief Financial Officer** 

# N. KUMAR CHHABRA AND CO. CHARTERED ACCOUNTANTS



# 1081, SECTOR 27 B, CHANDIGARH - 160 019 PH: + 91 172 5088800

e-mail: info@nkumarca.com

Independent Auditor's Report on the Quarterly and Year to Date Annual Financial Results of Satia Industries Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

To

The Board of Directors of Satia Industries Limited

Report on the audit of the Financial Results

# Opinion

We have audited the accompanying statement of quarterly and year to date financial results ("the statement") of **Satia Industries Limited** ("the Company") for the quarter and year ended 31<sup>st</sup> March 2024, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including relevant circulars issued by the Securities and Exchange Board of India ("SEBI") from time to time.

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the quarter and year ended 31st March 2024.

# **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the rules thereunder, and we are fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

# Management's Responsibilities for the Financial Results

This Statement has been prepared on the basis of the annual financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the Ind AS specified under Section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

# Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing, specified under Section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.

As part of an audit in accordance with the Standards on Auditing, specified under Section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3) (i) of

the Act, we are also responsible for expressing our opinion on whether the Company has in place an adequate internal financial controls with reference to financial statements and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

## Other Matters

The Statement includes the financial results for the quarter ended 31<sup>st</sup> March 2024, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year which were subject to limited review by us.

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

for N Kumar Chhabra and Co. Chartered Accountants

ICAI Firm Registration Number 00837N

ASHISH Digitally signed by ASHISH CHHABRA Date: 2024.05.27 13:08:53 +05'30'

CA. Ashish Chhabra FCA., Partner

Membership Number 507083 UDIN: 24507083BKBLWR9899 Place of Signature: Chandigarh

Date: 27th May 2024

## **Satia Industries Limited**

(in Indian Rupees Lakhs, unless otherwise stated)

Sta	in Indian Rupees Lakhs, unless otherwise stated) Statement of Audited financial results for the Quarter and Year ended 31 March 2024						
		Quarter Ended			Year l	Year Ended	
Sr. No.	Particulars	31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023	
		Audited	Unaudited	Audited	Audited	Audited	
I	Revenue from operations	43,059.15	43,566.35	52,064.44	1,72,078.30	1,88,374.20	
II	Other income	844.90	(241.09)	278.13	1,535.72	1,405.53	
Ш	Total Income (I+II)	43,904.05	43,325.26	52,342.57	1,73,614.02	1,89,779.73	
IV	Expenses						
	Cost of material consumed	17,636.90	19,106.84	20,535.01	71,949.98	87,187.95	
	Purchases of traded goods	213.90	263.49	343.91	705.10	2,400.38	
	Change in inventory of finished goods, stock in process and stock in trade	1,113.83	138.96	160.21	1,093.59	(518.14)	
	Employee benefits expense	3,202.74	2,934.66	2,961.08	11,182.44	9,163.75	
	Finance costs	728.48	754.33	998.43	2,996.24	3,518.04	
	Depreciation and amortization	4,706.33	3,823.06	11,229.98	15,136.12	20,712.74	
	Other expenses	11,816.97	11,902.71	14,446.49	45,281.56	48,963.51	
	Total expenses (IV)	39,419.15	38,924.05	50,675.11	1,48,345.03	1,71,428.23	
V	Profit before tax (III-IV)	4,484.90	4,401.21	1,667.46	25,268.99	18,351.50	
VI	Tax expense:						
	Current tax	763.95	584.71	262.90	4,851.17	3,144.72	
	Deferred tax	(223.80)	(147.95)	(3,223.49)	(700.76)	(4,010.65)	
VII	Profit for the period (V-VI)	3,944.75	3,964.45	4,628.05	21,118.58	19,217.43	
VIII	Other comprehensive income						
	(i) Items that will not be reclassified to profit and loss	28.83	(14.26)	4.70	(13.96)	3.88	
	(ii) Income tax relating to items that will not be reclassified to profit and loss	(10.07)	4.98	(1.63)	4.88	(1.36)	
IX	Total Comprehensive Income for the period (VII+VIII) (Comprising profit and Other Comprehensive Income for the period)	3,963.51	3,955.17	4,631.12	21,109.50	19,219.95	
X	Paid-up equity share capital (Face value - Re. 1 per equity share)	1000	1000	1000	1000	1000	
XI	Earnings per share (of Re. 1 each) (for the period - not annualised)						
	- Basic	3.94	3.96	4.63	21.12	19.22	
	- Diluted	3.94	3.96	4.63	21.12	19.22	

Seg	egment Wise Revenue, Results, Assets And Liabilities					
Quarter Ended				Year		Ended
Sr. No.	Particulars	31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
1,01		Audited	Unaudited	Audited	Audited	Audited
1	Segment Revenue					
	a) Paper	42,950.23	43,500.85	52,030.35	1,71,867.02	1,88,273.53
	b) Co Generation Division	8,178.41	8,204.33	10,889.19	34,043.63	38,230.40
	c) Agriculture	108.92	65.50	34.09	211.28	100.67
	Total	51,237.56	51,770.68	62,953.63	2,06,121.93	2,26,604.60
	Less: Inter Segment Revenue	8,178.41	8,204.33	10,889.19	34,043.63	38,230.40
	Net Revenue from operations	43,059.15	43,566.35	52,064.44	1,72,078.30	1,88,374.20
2	Segment Results					
	Profit before Interest & Tax					
	a) Paper	2,530.92	2,108.94	(1,518.31)	15,760.82	7,310.90
	b) Co Generation Division	2,824.38	2,914.99	3,983.91	12,369.88	14,225.56
	c) Agriculture	(141.92)	131.61	200.29	134.53	333.08
	Total	5,213.38	5,155.54	2,665.89	28,265.23	21,869.54
	Less: Finance costs	728.48	754.33	998.43	2,996.24	3,518.04
	Profit before Tax	4,484.90	4,401.21	1,667.46	25,268.99	18,351.50
3	Segment Assets					
	a) Paper	1,09,934.79	1,19,923.03	1,14,828.12	1,09,934.79	1,14,828.12
	b) Co Generation Division	24,297.58	23,966.26	16,563.65	24,297.58	16,563.65
	c) Agriculture	6,214.94	6,578.81	6,058.42	6,214.94	6,058.42
	Total	1,40,447.31	1,50,468.10	1,37,450.19	1,40,447.31	1,37,450.19
4	Segment Liabilities					
	a) Paper	36,228.64	50,507.28	56,797.63	36,228.64	56,797.63
	b) Co Generation Division	9,428.54	9,031.52	5,832.54	9,428.54	5,832.54
	c) Agriculture	1,560.88	1,663.55	1,500.26	1,560.88	1,500.26
	Total	47,218.06	61,202.35	64,130.43	47,218.06	64,130.43

### Note

- 1. Pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, the Company has published quarterly results. The Results of the corresponding periods are management certified figures. These financial results have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder.
- 2. The above results were reviewed by the Audit Committee at the meeting held on 27<sup>th</sup> May, 2024 and thereafter have been adopted by the Board at its meeting held on 27<sup>th</sup> May, 2024. Audit of these results has been carried out by the auditors.
- 3. The figures of the last quarter are the balancing figures between the audited figures in respect of full year and the unaudited published figures up to the third quarter ended 31st, December 2023.
- 4. The Company has business segments namely a). Writing & Printing Paper b). Cogeneration c). Agriculture.
- 5. In the previous financial year, to improve the appropriateness of the allocation of the deprecation expense on its property, plant and equipment over the remaining useful life of the assets, the Company has changed the estimate of residual value from 10% to 5%, which is inline with Schedule II to the Companies Act 2013.
- 6. Figures for previous periods have been revised or reclassified, wherever necessary, for consistency.

**Date:** 27<sup>th</sup> May, 2024 **Place:** Chandigarh

for Satia Industries Limited

AJAY KUMAR Digitally signed by AJAY KUMAR SATIA SATIA 14:31:47-405:30' Ajay Kumar Satia

Chairman cum Managing Director DIN:00850792

## Satia Industries Limited

### Statement of Assets and Liabilities

(in Indian Rupees Lakhs, unless otherwise stated)

Name	Particulars	As at March 31, 2024	As at March 31, 2023
A) Property, plant and equipment   83,652,40   68,952,518	ASSETS		
(b) Right of use assers         1,671,36         1,270,46           (c) Capital work-in-progress         1,607,20         13,401,60           (d) Other intangible assets under development         175,18         20,20           (e) Intangible assets under development         175,18         20,20           (f) Financial sasets         37,72         27,52           (g) Other financial assets         37,72         27,52           (g) Other financial assets         37,72         27,52           (g) Other converrent assets         30,72,86         3,448,24           (h) Other converrent assets         50,17         8,40           Other of the same sets (not)         10,480         9,3472,52           (b) Other converrent assets         50,17         8,40           (c) Current assets         7,20         9,3472,52           (d) Current assets         17,480,02         15,96,07           (b) Biological assets other than bearer plants         1,73,03         4,35,36           (c) Financial assets         17,33         4,103           (d) Financial assets         1,73,33         4,103           (e) Other current assets         1,22,13         1,200,00           (e) Other current assets         1,24,23         1,24,23	(1) Non-current assets		
(c) Capital work-in-progress         1,007.02         13,740.01           (d) Other inangible assets under development         6.48         17.81           (f) Financial assets         7.52.22         25.24           (i) Other financial assets         3,72.2         27.52           (ii) Other financial assets         3,672.86         3,482.24           (b) Other on-current assets         3,52.86         3,183.20           Advance against capital items         5,356.89         5,103.70           Other         50.17         8.50           Alvance against capital items         5,017         8.50           Other         50.17         8.50           (b) Microarceastes         17,480.02         150.02           (c) Financial assets         17,480.02         150.02           (c) Financial assets         16,131.66         19,151.2           (d) Carrent assets         2,23.3         4,103.3           (e) Dire crecivables         16,131.66         19,151.2           (f) Toda and cach equivalents         3,25.6         19,202.2           (g) Other financial assets         3,25.2         3,203.2           (g) Other financial assets         1,000.00         1,000.00           (h) Other financial financial assets	(a) Property, plant and equipment	83,652.40	68,925.38
(a) Oher intangible assets under development         175.18         202.08           (c) Intangible assets under development         7.78         7.78           (d) Oher intancial assets         7.37         27.52           (d) Oher financial assets         7.37.2         27.52           (e) Oberfered tax assets (net)         3.52.68         3.48.42           (h) Oher non-current assets         5.55.69         50.75           7 Advance against capital items         5.01         8.45           7 Other         50.17         8.45           7 Courrent assets         96.66.26         93.472.52           (a) Inventions         17.48.02         15.965.07           (b) Blook gical assets other than bearer plants         4.70.30         4.455.05           (c) Financial assets         17.38         4.00.00           (d) Trader eceivables         15.31.66         19.15.26           (e) Financial assets other than above         19.88.15         18.00.00           (f) Other ceivrishes         30.25.4         30.25.4           (g) Other cur	(b) Right of use assets	1,671.36	1,270.64
(c) Inlangable asects under development         6.48         17.81           (f) Fiancatia aseasts         -         652.49           (ii) Other financial aseasts         3.672.80         3.482.84           (ii) Other financial aseasts         -         5.256.89         3.482.84           (ii) Other non-current assets         -         5.356.89         5.103.70           Other On-current assets         -         5.01.70         84.50           Total non-current assets         -         4.780.00         3.472.25           (i) Funder against capital items         5.356.89         5.103.70           (ii) Funder against capital items         5.356.89         5.103.70           (iii) Gash age step stoffer than bearer plants         4.780.00         4.485.60           (i) Financial assets         1.788.15         1.800.50           (ii) Gash and cash equivalents         1.988.15         1.800.50           (iii) Cash and cash equivalents         1.988.15         1.800.50           (iii) Other financial assets         3.02.40         3.982.40           (ii) Other financial assets         3.03.00         1.988.15           (ii) Other financial assets         3.33.90         1.278.60           (iii) Other financial assets         3.33.90         1.278.60<	(c) Capital work-in-progress	1,607.20	13,740.16
O   Investments	(d) Other intangible assets	175.18	202.08
O   Investments		6.48	17.81
(ii) Other financial assets         73,72 (20,00)         27,52 (20,00)         20,52 (20,00)			
(g) Defered tax assets (net)         3,672.86         3,482.82           (h) Other non-current assets         5,356.89         5,103.70           Other         5,056.90         3,472.52           Total non-current assets         96,66.6         3,472.52           (b) Biological assets other than bearer plants         47,900.0         15,965.07           (c) Financial assets         16,133.66         19,151.22           (i) Cash and cash equivalents         16,313.66         19,151.22           (ii) Sah balances other than above         1,981.5         1,981.5           (ii) Other financial assets         3,330.5         1,788.0           (iii) Bank balances other than above         1,981.5         1,981.5           (i) Other current assets         3,330.5         1,788.0           (i) Other financial assets         3,330.5         1,788.0           (i) Other current assets         1,047.1         3,748.0           Total assets         1,047.1         3,748.0           Total assets         1,000.0         1,000.0           (i) Other current assets         1,000.0         1,000.0           (i) Deferent assets         1,000.0         1,000.0           (ii) East asset (Net)         2,152.2         73,319.5 <td< td=""><td>(i) Investments</td><td>-</td><td>652.49</td></td<>	(i) Investments	-	652.49
(g) Defered tax assets (net)         3,672.86         3,482.82           (h) Other non-current assets         5,356.89         5,103.70           Other         5,056.90         3,472.52           Total non-current assets         96,66.6         3,472.52           (b) Biological assets other than bearer plants         47,900.0         15,965.07           (c) Financial assets         16,133.66         19,151.22           (i) Cash and cash equivalents         16,313.66         19,151.22           (ii) Sah balances other than above         1,981.5         1,981.5           (ii) Other financial assets         3,330.5         1,788.0           (iii) Bank balances other than above         1,981.5         1,981.5           (i) Other current assets         3,330.5         1,788.0           (i) Other financial assets         3,330.5         1,788.0           (i) Other current assets         1,047.1         3,748.0           Total assets         1,047.1         3,748.0           Total assets         1,000.0         1,000.0           (i) Other current assets         1,000.0         1,000.0           (i) Deferent assets         1,000.0         1,000.0           (ii) East asset (Net)         2,152.2         73,319.5 <td< td=""><td>(ii) Other financial assets</td><td>73.72</td><td>27.52</td></td<>	(ii) Other financial assets	73.72	27.52
Diter non-current assets	(g) Deferred tax assets (net)	3,672.86	3,448.24
Advance against apital tiems         5,356,89         5,107,0           Other         5,017         84,30           Total non-current assets         9,266,20         9,347,25           COLUME ASSET         17,480,02         15,505,00           (a) Inventories         17,480,02         15,505,00           (b) Biological assets other than bearer plants         4,730,30         4,305,00           (c) Financial assets         16,131,60         19,151,22           (d) Card abd activativations         1,813,50         1,802,00           (d) Card and casts quivalents         1,922,33         4,103,00           (d) Card and casts (with than above         3,925,4         3,932,4		,	,
Other         50.17         84.50           Total non-current assets         96,266.26         93,725.25           (2) Current assets         17,480.02         15,965.07           (8) Biological sasets other than bearer plants         47,303.0         43,563.25           (8) Financial assets         47,303.0         15,965.07           (9) Trade receivables         16,313.66         19,151.22           (ii) Ganh and eash equivalents         1,988.15         18,020.35           (ii) When financial sasets         302.54         385.24           (b) Other current assets         41,818.5         18,020.35           (c) Other current assets         41,818.5         18,020.35           (a) Current assets         41,818.5         18,020.35           (b) Other current assets         41,818.5         18,020.35           (c) Other current assets         41,818.5         18,020.35           Total capacity         41,818.5         18,020.35           Total capacity         2,020.25         72,319.75           Total capacity         3,020.25         72,319.75           Total capacity         3,220.25         72,319.75           Total capacity         1,000.0         1,000.0           (i) Other financial liabilities		5,356.89	5,103.70
Total non-current assets         96,266.26         93,472.52           (2) Current assets         17,480.02         15,965.07           (a) Inventores         17,480.02         15,965.07           (b) Biological assets other than bearer plants         4,730.30         4,435.63           (c) Financial assets         10,131.66         19,151.22           (ii) Cash and cash equivalents         16,313.66         19,151.22           (iii) Bank balances other than above         1,988.15         1,802.05           (iv) Other financial assets         302.54         3,832.4           (c) Other current assets         3,339.05         1,738.00           (c) Other current assets         44,181.05         43,977.66           Total asset         44,181.05         43,977.66           Total assets         1,000.00         1,000.00           (b) Other current assets         1,000.00         1,000.00           (b) Other equity         92,229.5         72,319.75           Total asset capital         1,000.00         1,000.00           (b) Other equity         92,229.5         73,319.75           Total current assets         1,555.43         25,784.27           (i) Other financial liabilities         1,555.43         25,784.27			· · · · · · · · · · · · · · · · · · ·
COPE CURTOR ASSETS         17,480.02         15,96.50           (a) Inventories         17,480.02         15,96.50           (b) Biological assets other than bearer plants         4,730.30         4435.63           (c) Financial assets         16,313.66         19,151.22           (ii) Cash and cash equivalents         27.33         41.03           (iii) Bank balances other than above         1,988.15         1,802.05           (i) Other financial assets         30.25         455.78           (d) Current tax assets (Net)         3,30.55         1,728.04           (d) Current assets         44,181.05         3,374.50           Total current assets         44,181.05         3,374.50           Total current assets         1,000.00         1,000.00           Total current assets         1,000.00         1,000.00           EQUITY AND LIABILITIES         1,000.00         1,000.00           (a) Equily share capital         1,000.00         1,000.00           (b) Other equity         9,229.25         73,319.55           Total current liabilities         1,555.43         25,784.27           (i) Other equity         2,555.43         25,784.27           Total current liabilities         1,242.11         1,000.00			
(a) Inventories         17,480.02         15,965.07           (b) Biological assets other than bearer plants         4,730.30         435.36           (c) Financial assets         47,303.0         15,955.07           (i) Tade receivables         16,313.66         19,151.22           (ii) Cash and cash equivalents         1,988.15         1,802.05           (iv) Other financial assets         302.54         388.24           (d) Current tax assets (Net)         3,339.05         1,728.64           Other current assets         44,181.05         43,745.00           (e) Other transtage         44,181.05         43,745.00           Total assets         44,181.05         43,745.00           Total assets         44,181.05         43,745.00           Four current assets         1,000.00         1,000.00           Obther current assets         1,000.00         1,000.00           (b) Other equity         92,229.25         72,319.75           Total cequity         92,229.25         73,319.75           Total cequity         1,000.00         1,000.00           (b) Other equity         1,050.00         1,000.00           (c) North financial liabilities         1,364.97         1,241.19           (d) Other financial liabilities<		,	,,,,,,,,,
(b) Biological assets other than bearer plants         4,730.0         4,435.63           (c) Financial assets         16,313.66         19,151.22           (ii) Cash and cash equivalents         27.33         41.03           (iii) Bank balances other than above         1,988.15         1,802.05           (iv) Other financial assets         302.4         388.24           (d) Current tax assets (Net)         -         455.78           (e) Other current assets         44,181.05         439.74.66           Total current assets         44,181.05         439.74.60           Total current assets         1,404.73         1,34.40.00           Total current assets         44,181.05         439.74.60           Total current assets         44,181.05         439.74.60           Total current assets         1,404.73         1,34.90.00           EQUITY AND         1         1,000.00         1,000.00           EQUITY AND LIABILITIES         1         1,000.00         1,000.00           (a) Equity share capital         1,000.00         1,000.00         1,000.00           (b) Other chavily         2,222.25         73,319.75         1,000.00         1,000.00         1,000.00         1,000.00         1,000.00         1,000.00         1,000.00		17.480.02	15.965.07
(c) Financial assets         16,313.66         19,151.22           (i) Trade receivables         16,313.66         19,151.22           (ii) Cash and cash equivalents         27.33         41,03           (iii) Bank balances other than above         1,988.15         1,802.05           (iv) Other financial assets         302.54         388.24           (d) Current assets (ket)         3,339.05         1,728.46           Cot other current assets         44,181.05         43,745.01           Total asset         44,181.05         43,745.01           Total asset         44,181.05         43,745.01           Total asset         44,181.05         43,745.00           EQUITY AND LIABILITIES         1,000.00         1,000.00           (b) Other equity         92,229.25         72,319.75           Total cuts         3,229.25         73,319.75           Total cuts         1,000.00         1,000.00           (b) Other equity         92,229.25         72,319.75           Total cuts         1,000.00         1,000.00           (b) Other equity         1,555.43         25,784.27           Total cuts         1,241.19         1,241.19           Obstancial liabilities         1,241.19         1,241.19 <td></td> <td></td> <td></td>			
(i) Trade receivables         16,313.66         19,151.22           (ii) Gash and each equivalents         27.33         41.03           (iii) Gash ballances other than above         19,88.15         1,80.20           (iv) Other financial assets         302.54         398.24           (d) Current tax assets (Net)         - 45.78         45.78           (e) Other current assets         3,39.0         1,724.60           Total assets         44,181.05         43,977.66           Total assets         1,00.00         1,00.00           (b) Other equity         92,292.5         72,319.75           Total captily share capital         1,000.00         1,000.00           (b) Other equity         92,292.5         73,319.75           Total captily         92,292.5         73,319.75           Total captil         1,000.00         1,000.00           (b) Other equity         92,292.5         73,319.75           Total captil         1,554.34         25,784.27           (ii) Gher financial liabilities         1,554.34         25,784.27           (i) Forevision         1,346.97         1,241.19           (b) Provisions         1,346.91         1,305.90           (c) Deferit financial liabilities         10.80	( )	1,750.50	1,155.05
(ii) Cash and cash equivalents         27.33         41.03           (iii) Bank balances other than above         1,988.15         1,802.05           (iv) Other financial assets         302.54         308.24           (d) Current tax assets (Net)         -         45.78           (e) Other current assets         3,305.5         1,728.64           Total assets         44,181.05         43,771.66           Total assets         44,181.05         43,745.00           Total assets         44,181.05         43,745.00           EQUITY AND LIABILITIES         8         22,292.5         73,319.75           Total equity         92,292.5         73,319.75           Total equity         1,554.34         25,784.27           (i) Florational liabilities         1,554.34         25,784.27           (ii) Other financial liabilities         1,242.31         1,099.00           (c) Poferred tax liabilities (net)         1,242.31 </td <td></td> <td>16 313 66</td> <td>19 151 22</td>		16 313 66	19 151 22
(iii) Bank balances duer than above (iv) Other financial assets (vo) (the financial assets)         1,882.15 (a) 388.24 (b) 288.24 (d) Current tassets (Net) (c) Other current assets (Net) (c) Other current (Net) (C) (C) Other Current (Net) (C) (C) Other Current (Net) (C) (C) (C) (C) (C) (C) (C) (C) (C) (C	No.		· · · · · · · · · · · · · · · · · · ·
(iy) Other financial assets         308.24         398.24           (d) Current tax assets (Net)         -         455.78           (e) Other current assets         3,339.05         1,728.64           Total current assets         44,181.05         43,977.66           Total current assets         1,044.73         1,374.50.19           EQUITY AND LIABILITIES           Equity         1,000.00         1,000.00           (b) Other capital         1,000.00         1,000.00           (b) Other priving         92,229.25         72,319.75           Total quity         92,229.25         72,319.75           (b) Other capital         1,000.00         1,000.00           (b) Other capital         1,000.00         1,000.00           (c) Other capital         1,000.00         2,239.25         73,319.75           (d) Other capital         1,554.34         25,784.27         2,784.27           (ii) Other financial liabilities         1,564.97         1,241.19           (b) Other financial liabilities         1,242.31         1,059.00           (c) Porvision         1,242.31         1,059.00           (c) Other financial liabilities         1,089.00         1,242.31         1,059.00           (e) Ot			
(d) Current tax assets (Net)         -         455.78           (e) Other current assets         3,339.05         1,728.64           Total current assets         44,181.05         3,379.60           Total tax sets         1,404.473         1,374.501           EQUITY AND LIABILITIES           Equity share capital         1,000.00         1,000.00           (b) Other equity         92,229.25         72,319.75           Total equity         3,239.25         73,319.75           Colspan="2">Equity share capital         1,000.00         1,000.00           (b) Other equity         93,229.25         72,319.75           Total equity         3,239.25         73,319.75           Equity share capital         1,000.00         1,000.00           (a) Financial liabilities         1,255.43         25,784.27           Colspan="2">Capital capital liabilities         1,264.75         1,241.19           (b) Other financial liabilities         1,349.00         1,101.90           Capital liabilities (net)         1,242.31         1,059.90           Capital liabilities (net)         1,243.13         1,059.90           Capital liabilities         1,100.00         <			· · · · · · · · · · · · · · · · · · ·
(e) Other current assets         3,339.05         1,728.04           Total current assets         44,181.05         43,775.06           EQUITY AND LIABILITIES         1,004.03         1,37,450.10           Equity         1,000.00         1,000.00         1,000.00         1,000.00         1,000.00         6,000.00         7,23,197.55         <		302.34	
Total current assets         44,181.05         43,977.66           Total pasets         1,04,473         13,745.07           Equity           (a) Equity share capital         1,000.00         1,000.00           (b) Other equity         92,222.5         73,319.75           Total equity         93,225.5         73,319.75           (a) Financial liabilities         3,255.54.3         25,784.27           (a) Financial liabilities         15,554.3         25,784.27           (b) Other financial liabilities         3,476.09         61,114.3           (b) Provisions         13,649.79         12,411.9           (c) Porterion tax liabilities (net)         3,476.09         13,649.7         1,519.1           (c) Porterion tax liabilities (net)         1,020.2         1,020.2         1,020.2           (d) Other non current liabilities         1,020.2         1,020.2         1,020.2           (e) Provisions         1,249.20         1,020.2         1,020.2           (d) Other non current liabilities         1,259.20         1,020.2         1,020.2           (e) Provisioning         1,259.20         1,259.20         1,259.20         1,259.20         1,259.20         1,259.20         1,259.20         1,259.20         1,259.20		2 220 05	
Total assets         1,40,447.31         1,37,450.19           EQUITY AND LIABILITIES           Equity         1,000.00         1,000.00         1,000.00         1,000.00         1,000.00         1,000.00         1,000.00         2,229.25         72,319.75			
EQUITY AND LIABILITIES           Equity         3.000.00         1,000.00         1,000.00         1,000.00         1,000.00         1,000.00         1,000.00         1,000.00         1,000.00         1,000.00         1,000.00         1,000.00         2,029.25         72,319.75         72,319.75         75			
Equity         1,000.00         1,000.00           (a) Equity share capital         1,000.00         1,000.00           Total equity         3,229.25         72,319.75           (I) Non-current liabilities           (a) Financial liabilities           (i) Borrowings         15,554.34         25,784.27           (ii) Other financial liabilities         1,364.97         1,241.19           Case liability         1,364.97         1,241.19           Other financial liabilities         3,476.09         6,111.43           (b) Provisions         1,242.31         1,059.00           (c) Deferred tax liabilities (net)         1         2           (d) Other non current liabilities         1         3,476.09         6,111.43           Total one current liabilities         1         3,420.93           (a) Financial liabilities         1         4,507.00         16,261.97           (b) Other nourrent liabilities         4         4,507.00         16,261.97           (ii) Borrowings         14,507.90         16,261.97         16,261.97           (iii) Trade payables         2,753.44         1,020.71           Total outstanding dues of necreditors other prises and small enterprises         3,659.72 <th< td=""><td></td><td>1,40,447.31</td><td>1,57,450.17</td></th<>		1,40,447.31	1,57,450.17
(a) Equity share capital       1,000.00       1,000.00         (b) Other equity       92,292.52       72,319.75         Total equity       33,292.55       73,319.75         (1) Non-current labilities       3,229.25       73,319.75         (a) Financial liabilities       15,554.34       25,784.27         (ii) Other financial liabilities       1,364.97       1,241.19         Lease liability       1,364.97       1,241.19         Other financial liabilities       3,476.09       6,111.43         (b) Provisions       1,242.31       1,059.90         (c) Deferred tax liabilities (net)       2.       -         (c) Deferred tax liabilities       10.80       13.08         Total on-current liabilities       10.80       13.08         Total on-current liabilities       10.80       13.08         (i) Deferred tax liabilities       14,507.90       16,261.97         (a) Financial liabilities       486.65       29.08         (i) Deferred tax liabilities       486.65       290.48         (ii) Jease liability       486.65       290.48         (iii) Irade payables       2,753.44       1,020.71         Total outstanding dues of recitiors other than micro enterprises and small enterprises       3,659.72			
(b) Other equity         92,229.25         72,319.75           Total equity         93,229.25         73,319.75           (I) Non-current liabilities         8         73,319.75           (a) Financial liabilities         15,554.34         25,784.27           (ii) Other financial liabilities         15,554.34         25,784.27           (iii) Other financial liabilities         1,364.97         1,241.19           Other financial liabilities         3,476.09         6,111.80           (b) Provisions         1,242.31         1,059.09           (c) Deferred tax liabilities (net)         1,242.31         3,209.78           (d) Other non current liabilities         10.80         13.88           Total one-current liabilities         1,264.81         3,409.87           (i) Other similarial liabilities         1,261.09         1,261.09           (ii) Fancial liabilities         1,257.09         1,261.07           (ii) I Face payables         2,753.44         1,020.71           Total outstanding dues of nicro enterprises and small enterprises         2,753.44         1,020.71           (iii) Trade payables         2,753.44         1,020.71           Total outstanding dues of reditions other than micro enterprises and small enterprises         3,659.72         8,699.34 <t< td=""><td></td><td>1 000 00</td><td>1 000 00</td></t<>		1 000 00	1 000 00
Total equity         93,229.25         73,319.75           (1) Non-current liabilities         3           (a) Financial liabilities         15,554.34         25,784.27           (ii) Other financial liabilities         1,364.97         1,241.19           Other financial liabilities         3,476.09         6,111.43           (b) Provisions         1,242.31         1,059.90           (c) Deferred tax liabilities (net)         -         -           (d) Other non current liabilities         10.80         13.08           Total on-current liabilities         21,648.51         34,209.87           (2) Current liabilities         21,648.51         34,209.87           (a) Financial liabilities         486.65         290.48           (ii) Borrowings         14,507.90         16,261.97           (ii) Lease liability         486.65         290.48           (iii) Trade payables         2,753.44         1,020.71           Total outstanding dues of micro enterprises and small enterprises         2,753.44         1,020.71           Total outstanding dues of creditors other than micro enterprises and small enterprises         2,266.17         2,334.96           (b) Other current liabilities         1,275.03         1,193.28           (c) Provisions         12,20		· · · · · · · · · · · · · · · · · · ·	*
(1) Non-current liabilities         (a) Financial liabilities       15,554.34       25,784.27         (ii) Other financial liabilities       1,364.97       1,241.19         Chease liability       1,364.97       1,241.19         Other financial liabilities       3,476.09       6,111.43         (b) Provisions       1,242.31       1,059.90         (c) Deferred tax liabilities (net)       -       -         (d) Other non current liabilities       10.80       13.08         Total non-current liabilities       21,648.51       34,209.87         (2) Current liabilities       21,648.51       34,209.87         (a) Financial liabilities       14,507.90       16,261.97         (i) Borrowings       14,507.90       16,261.97         (ii) Lease liability       48.65       290.48         (iii) Trade payables       2,753.44       1,020.71         Total outstanding dues of micro enterprises and small enterprises       2,753.44       1,020.71         Total outstanding dues of creditors other than micro enterprises and small enterprises       2,266.17       2,334.96         (b) Other current liabilities       1,275.03       1,193.28         (c) Provisions       1,275.03       1,193.28         (c) Provisions       1,275.03<			
(a) Financial liabilities       3,554,34       25,784,27         (ii) Other financial liabilities       1,364,97       1,241,19         Lease liability       3,476,09       6,111,43         (b) Provisions       1,242,31       1,059,90         (c) Deferred tax liabilities (net)       -       -       -         (d) Other non current liabilities       10,80       13,08         Total non-current liabilities       21,648,51       34,209,87         (2) Current liabilities       34,209,87         (2) Current liabilities       14,507,90       16,261,97         (i) Borrowings       14,507,90       16,261,97         (ii) Lease liability       486,65       290,48         (iii) Trade payables       2,753,44       1,020,71         Total outstanding dues of micro enterprises and small enterprises       2,753,44       1,020,71         Total outstanding dues of creditors other than micro enterprises and small enterprises       3,659,72       8,699,34         (iv) Other financial liabilities       2,266,17       2,334,96         (b) Other current liabilities       1,275,03       1,193,28         (c) Provisions       4,275,00       1,193,28         (d) Current tax liabilities (Net)       493,44       -         Total curren		93,229.25	/3,319./5
(i) Borrowings       15,554.34       25,784.27         (ii) Other financial liabilities       1,364.97       1,241.19         Other financial liabilities       3,476.09       6,111.43         (b) Provisions       1,242.31       1,059.90         (c) Deferred tax liabilities (net)       -       -         (d) Other on current liabilities       10.80       13.08         Total one-current liabilities         (a) Financial liabilities       21,648.51       34,209.87         (i) Borrowings       14,507.90       16,261.97         (ii) Lease liability       486.65       290.48         (iii) Trade payables       2,753.44       1,020.71         Total outstanding dues of micro enterprises and small enterprises       3,659.72       8,699.34         (iv) Other financial liabilities       2,266.17       2,334.96         (b) Other current liabilities       1,275.03       1,193.28         (c) Provisions       127.20       11,928.2         (d) Current tax liabilities (Net)       493.44       -         Total current liabilities       25,569.55       29,920.57         Total liabilities       47,218.06       64,130.43			
(ii) Other financial liabilities         Lease liability       1,364.97       1,241.19         Other financial liabilities       3,476.09       6,111.43         (b) Provisions       1,242.31       1,059.90         (c) Deferred tax liabilities (net)       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -        -       -       -       -       -       -       -       -       -       -       -       -       -       -       -        -       -       -       -       -       -       -       -       -       -       -       -       -       -       -        -       -       -       -       -       -       -       -       -       -       -       -       -       -       -        -       -       -       -       -       -       -       -       -       -       -       -       -       -       -        -       -       -       -       -       -       -       -       -       -       -       -       -       -       -		15.554.04	25.504.25
Lease liability       1,364.97       1,241.19         Other financial liabilities       3,476.09       6,111.43         (b) Provisions       1,242.31       1,059.90         (c) Deferred tax liabilities (net)       -       -         (d) Other non current liabilities       10.80       13.08         Total non-current liabilities       21,648.51       34,209.87         (2) Current liabilities       -       -         (i) Borrowings       14,507.90       16,261.97         (ii) Lease liability       486.65       290.48         (iii) Trade payables       -       -         Total outstanding dues of micro enterprises and small enterprises       3,659.72       8,699.34         (iv) Other financial liabilities       2,266.17       2,334.96         (b) Other current liabilities       1,275.03       1,193.28         (c) Provisions       127.20       119.82         (d) Current tax liabilities (Net)       493.44       -         Total current liabilities       25,569.55       29,920.57         Total liabilities       47,218.06       64,130.43		15,554.34	25,784.27
Other financial liabilities       3,476.09       6,111.43         (b) Provisions       1,242.31       1,059.90         (c) Deferred tax liabilities (net)       -       -         (d) Other non current liabilities       10.80       13.08         Total non-current liabilities         (2) Current liabilities         (a) Financial liabilities         (i) Borrowings       14,507.90       16,261.97         (ii) Lease liability       486.65       290.48         (iii) Trade payables       2,753.44       1,020.71         Total outstanding dues of nicro enterprises and small enterprises       3,659.72       8,699.34         (iv) Other financial liabilities       2,266.17       2,334.96         (b) Other current liabilities       1,275.03       1,193.28         (c) Provisions       127.20       119.82         (d) Current tax liabilities (Net)       493.44       -         Total current liabilities       25,569.55       29,920.57         Total liabilities       47,218.06       64,130.43			
(b) Provisions       1,242.31       1,059.90         (c) Deferred tax liabilities (net)       -       -         (d) Other non current liabilities       10.80       13.08         Total non-current liabilities       21,648.51       34,209.87         (2) Current liabilities       - <td>·</td> <td></td> <td>*</td>	·		*
(c) Deferred tax liabilities (net)       -       -         (d) Other non current liabilities       10.80       13.08         Total non-current liabilities       21,648.51       34,209.87         (2) Current liabilities       -        -       -       -       -       -       -       -       -       -       -       -       -       -       -       -        -       -       -       -       -       -       -       -       -       -       -       -       -       -       -        -       -       -       -       -       -       -       -       -       -       -       -       -       -       -        -			
(d) Other non current liabilities         10.80         13.08           Total non-current liabilities         21,648.51         34,209.87           (2) Current liabilities         34,507.90         16,261.97           (i) Borrowings         14,507.90         16,261.97           (ii) Lease liability         486.65         290.48           (iii) Trade payables         2,753.44         1,020.71           Total outstanding dues of micro enterprises and small enterprises         3,659.72         8,699.34           (iv) Other financial liabilities         2,266.17         2,334.96           (b) Other current liabilities         1,275.03         1,193.28           (c) Provisions         127.20         119.82           (d) Current tax liabilities (Net)         493.44         -           Total current liabilities         25,569.55         29,920.57           Total liabilities         47,218.06         64,130.43		1,242.31	1,059.90
Total non-current liabilities         21,648.51         34,209.87           (2) Current liabilities         34,209.87           (a) Financial liabilities         45,07.90         16,261.97           (ii) Borrowings         14,507.90         16,261.97           (iii) Trade payables         2,753.44         1,020.71           Total outstanding dues of micro enterprises and small enterprises         2,753.44         1,020.71           Total outstanding dues of creditors other than micro enterprises and small enterprises         3,659.72         8,699.34           (iv) Other financial liabilities         2,266.17         2,334.96           (b) Other current liabilities         1,275.03         1,193.28           (c) Provisions         127.20         119.82           (d) Current tax liabilities (Net)         493.44         -           Total current liabilities         25,569.55         29,920.57           Total liabilities         47,218.06         64,130.43		=	=
(2) Current liabilities         (a) Financial liabilities       14,507.90       16,261.97         (ii) Borrowings       14,507.90       16,261.97         (iii) Lease liability       486.65       290.48         (iii) Trade payables       2,753.44       1,020.71         Total outstanding dues of micro enterprises and small enterprises       3,659.72       8,699.34         (iv) Other financial liabilities       2,266.17       2,334.96         (b) Other current liabilities       1,275.03       1,193.28         (c) Provisions       127.20       119.82         (d) Current tax liabilities (Net)       493.44       -         Total current liabilities       25,569.55       29,920.57         Total liabilities       47,218.06       64,130.43			
(a) Financial liabilities       14,507.90       16,261.97         (i) Borrowings       14,507.90       16,261.97         (ii) Lease liability       486.65       290.48         (iii) Trade payables       2,753.44       1,020.71         Total outstanding dues of micro enterprises and small enterprises       3,659.72       8,699.34         (iv) Other financial liabilities       2,266.17       2,334.96         (b) Other current liabilities       1,275.03       1,193.28         (c) Provisions       127.20       119.82         (d) Current tax liabilities (Net)       493.44       -         Total current liabilities       25,569.55       29,920.57         Total liabilities       47,218.06       64,130.43		21,648.51	34,209.87
(i) Borrowings       14,507.90       16,261.97         (ii) Lease liability       486.65       290.48         (iii) Trade payables       2,753.44       1,020.71         Total outstanding dues of micro enterprises and small enterprises       3,659.72       8,699.34         (iv) Other financial liabilities       2,266.17       2,334.96         (b) Other current liabilities       1,275.03       1,193.28         (c) Provisions       127.20       119.82         (d) Current tax liabilities (Net)       493.44       -         Total current liabilities       25,569.55       29,920.57         Total liabilities       47,218.06       64,130.43			
(ii) Lease liability       486.65       290.48         (iii) Trade payables       2753.44       1,020.71         Total outstanding dues of micro enterprises and small enterprises       3,659.72       8,699.34         (iv) Other financial liabilities       2,266.17       2,334.96         (b) Other current liabilities       1,275.03       1,193.28         (c) Provisions       127.20       119.82         (d) Current tax liabilities (Net)       493.44       -         Total current liabilities       25,569.55       29,920.57         Total liabilities       47,218.06       64,130.43	(a) Financial liabilities		
(iii) Trade payables         Total outstanding dues of micro enterprises and small enterprises       2,753.44       1,020.71         Total outstanding dues of creditors other than micro enterprises and small enterprises       3,659.72       8,699.34         (iv) Other financial liabilities       2,266.17       2,334.96         (b) Other current liabilities       1,275.03       1,193.28         (c) Provisions       127.20       119.82         (d) Current tax liabilities (Net)       493.44       -         Total current liabilities       25,569.55       29,920.57         Total liabilities       47,218.06       64,130.43	(i) Borrowings	14,507.90	16,261.97
Total outstanding dues of micro enterprises and small enterprises       2,753.44       1,020.71         Total outstanding dues of creditors other than micro enterprises and small enterprises       3,659.72       8,699.34         (iv) Other financial liabilities       2,266.17       2,334.96         (b) Other current liabilities       1,275.03       1,193.28         (c) Provisions       127.20       119.82         (d) Current tax liabilities (Net)       493.44       -         Total current liabilities       25,569.55       29,920.57         Total liabilities       47,218.06       64,130.43	(ii) Lease liability	486.65	290.48
Total outstanding dues of creditors other than micro enterprises and small enterprises       3,659.72       8,699.34         (iv) Other financial liabilities       2,266.17       2,334.96         (b) Other current liabilities       1,275.03       1,193.28         (c) Provisions       127.20       119.82         (d) Current tax liabilities (Net)       493.44       -         Total current liabilities       25,569.55       29,920.57         Total liabilities       47,218.06       64,130.43	(iii) Trade payables		
(iv) Other financial liabilities       2,266.17       2,334.96         (b) Other current liabilities       1,275.03       1,193.28         (c) Provisions       127.20       119.82         (d) Current tax liabilities (Net)       493.44       -         Total current liabilities       25,569.55       29,920.57         Total liabilities       47,218.06       64,130.43	Total outstanding dues of micro enterprises and small enterprises	2,753.44	1,020.71
(b) Other current liabilities       1,275.03       1,193.28         (c) Provisions       127.20       119.82         (d) Current tax liabilities (Net)       493.44       -         Total current liabilities       25,569.55       29,920.57         Total liabilities       47,218.06       64,130.43	Total outstanding dues of creditors other than micro enterprises and small enterprises	3,659.72	8,699.34
(b) Other current liabilities       1,275.03       1,193.28         (c) Provisions       127.20       119.82         (d) Current tax liabilities (Net)       493.44       -         Total current liabilities       25,569.55       29,920.57         Total liabilities       47,218.06       64,130.43	(iv) Other financial liabilities	2,266.17	2,334.96
(c) Provisions       127.20       119.82         (d) Current tax liabilities (Net)       493.44       -         Total current liabilities       25,569.55       29,920.57         Total liabilities       47,218.06       64,130.43	(b) Other current liabilities		1,193.28
(d) Current tax liabilities (Net)         493.44         -           Total current liabilities         25,569.55         29,920.57           Total liabilities         47,218.06         64,130.43			
Total current liabilities         25,569.55         29,920.57           Total liabilities         47,218.06         64,130.43			-
Total liabilities 47,218.06 64,130.43	Total current liabilities		29,920,57
	Total equity and liabilities	1,40,447.31	1,37,450.19

Particulars	For the Year ended March 31, 2024	For the Year ended March 31, 2023
. Cash Flow from Operating Activities		
Net profit before tax	25,268.99	18,351.50
Adjustments for;		
Depreciation and amortisation	15,136.12	20,712.74
Finance costs	2,996.24	3,518.04
Interest income	(143.51)	(86.24
Net loss (gain) on sale / discarding of fixed assets	(10.17)	(11.71
Gain on government grant	(2.77)	(3.35
Gain on fair valuation of biological assets	(368.70)	(637.66
Exchange rate (gain)/ loss	(176.52)	321.21
Net loss arising on financial assets measured at FVTPL	141.29	-
Impact on fair valuation of financial assets	-	93.01
Modification of lease	(115.05)	_
MTM gain/(loss) on derivative Instrument	(38.03)	(150.94
Allowances for credit Impaired	53.11	87.09
Operating Profit before Working Capital changes	42,741.00	42,193.69
Adjustments for changes in Working Capital	12,7 11.00	12,170.07
- Increase/ (decrease) in trade payables and other payables	(2,879.11)	(316.43
- (Increase)/ decrease in trade receivables and Other receivables	1,521.21	(8,661.26
	178.60	85.39
- Increase/ (decrease) in other financial liabilities and provisions - (Increase)/ decrease in inventories		
	(1,440.92)	(1,354.43
Cash generated from Operating Activities	40,120.78	31,946.96
- Taxes paid	(3,891.21)	(3,736.64
Net Cash from Operating Activities	36,229.57	28,210.32
5. Cash Flow from Investing Activities  Purchase of property, plant and equipment, intangible assets and capital work-in-progress and intangible assets under development (including capital advances)	(18,013.35)	(20,295.63)
Proceeds from sale of property, plant and equipment	245.27	758.78
Proceeds from sale of investment measured at FVTPL	511.20	-
Interest received	146.99	95.77
Net Cash from Investing Activities	(17,109.89)	(19,441.08
C. Cash Flow from Financing Activities		
Proceeds from/ (repayment of) short-term borrowings	(1,603.21)	397.13
Proceeds from long-term borrowings	7,186.93	10,123.88
Repayment of long-term borrowings	(17,602.08)	(11,168.57
Payment of lease liabilities	(511.66)	(337.13
Other financial liabilities	(2,601.31)	(3,949.42
Finance costs paid	(2,836.40)	(3,492.84
Dividend paid	(1,200.00)	(400.00
Net Cash from Financing Activities	(1,200.00)	(8,826.95
Net Increase/(Decrease) in cash & cash equivalents (A+B+C)	(48.05)	(57.70
The fine case (Decrease) in cash & cash equivalents (A+B+C)	(40.03)	(57.70
Cash and cash equivalents at the beginning of the year	41.03	98.73
Cash and cash equivalents at the end of the period	(7.02)	41.03
Cash and cash equivalents comprise	4.52	4.51
Cash in hand	4.32	
• •		
Cash in hand	22.81 (34.35)	36.52

The above statement of cash flows has been prepared under the 'Indirect Method' as set out in Ind AS 7, 'Statement of Cash Flows'. Figures in brackets indicates cash outflow.

Previous year's figures have been regrouped wherever necessary, to confirm to this year's classification.