

Phone: (033) 4050 5000 Fax: (033) 2288 3961

Ref: KIL: SEC: 21: 2024-25 Date: 29-05-2024

The Manager,
Listing Department,
National Stock Exchange of India Limited Exchange Plaza, 5th Floor,
Plot No. C/1, G Block, Bandra-Kurla Complex, Bandra (E), Mumbai 400051.
Maharashtra, India

NSE Symbol: KHAITANLTD

To,
The Secretary, Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400001.
Maharashtra, India
BSE Security Code: 590068

Sub: Outcome of Meeting of Board Directors of Khaitan (India) Limited held on 29th May, 2024.

Dear Sir,

To,

Audited Financial Results for the quarter and financial year ended March 31, 2024 - SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to Regulation 33 (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith Audited Financial results of the Company along with copy of Statement issued by K. C. Bhattacherjee & Paul, Chartered Accountants, the Statutory Auditors of the company for the Fourth Quarter and financial year ended on 31st March, 2024 which have been duly approved by the Board of Directors of the company in its meeting held on today i.e. 29th May, 2024.

The full format of the Audited Financial Results for the Fourth Quarter and Year ended 31st March, 2024 shall be available on the website of the Stock Exchanges www.nseindia.com, www.bseindia.com and also on the company's website at <a href="https://www.khaitansugar.in">www.khaitansugar.in</a>

The Board of Directors of the Company met and there was general discussion about the activities and affairs of the Company.

The Board meeting commenced at 02:30 p.m. and concluded at 08:10 p.m.

Thanking You,

For KHAITAN (INDIA) LIMITETING

Ankit Sugandh

Company Secretary & Compliance Office

# K. C. Bhattacherjee & Paul

CHARTERED ACCOUNTANTS

Chatterjee International Centre, Unit-1, Floor-14 33A, Jawahar Lal Nehru Road, Kolkata-700 071 Telephone (033) 35441061 E-mail: kcbpca@gmail.com

#### Independent Auditor's Report

To The Members of Khaitan (India) Limited

#### Report on the Audit of the Financial Statements

#### **Qualified Opinion**

We have audited the accompanying statement of audited financial results of Khaitan (India) Limited (the "Company") for the quarter and the year ended 31 March 2024 and the statement of Assets and Liabilities as at 31 March 2024 and the statement of Cash Flows for the year ended on that date ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, subject to non-consideration of likely effect of the matter as described in the basis of qualified section of the report, the aforesaid statement

- i) is presented in accordance with the requirement of Regulation 33 of the Listing Regulation in this regard; and
- ii) gives a true and fair view in conformity with the recognition and measurement principals laid down in the applicable Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the company for the quarter and for the year ended 31 March 2024 and the statement of assets and liabilities as at 31 March 2024 and the statement of cash flows for the year ended on that date.

#### **Basis for Qualified Opinion**

Reference is invited to Note No -4 to the financial results regarding the suspension of production activities of sugar mill of the company for a long time. In our opinion, the reported balances of asset, liabilities, amount of expenses and cash flows in so far as relating to the said Sugar mill should have been recognized and disclosed as under Discontinued Operations, instead the same has been considered as part of continuing/regular business operation by the company.

We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have 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

## Material Uncertainty related to Going Concern

Attention is drawn to Note no. 2 of the financial results which indicates that the company has incurred losses upto the half year ended 30th September 2022 and also in the immediately preceding few financial years, as such the net worth of the company has reduced. However, due to various business improvement related measures undertaken by the company, it has earned net profits for the financial year 2022-23 and 2023-24. The management is hopeful of improved results in subsequent periods/ years too, as such the accounts of the company have been prepared on going concern basis.

#### **Emphasis of Matter**

Without modifying our opinion attention is drawn to following matters:

a) Reference is invited to Note No.-8 to financial results, balances of trade receivables, trade payables, loans and advances, claims recoverable and bank accounts are subject to reconciliation and confirmation.

## Management's Responsibilities for the Financial Results

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, including total comprehensive income and cash flows of the Company in accordance with the other accounting principles generally accepted in India, including the Indian accounting Standards (Ind AS) specified under section 133 of the Act. 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 Ind AS financial statements that give a true and fair view and are 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.

That Board of Directors are also responsible for overseeing the Company's financial reporting process.

## Auditor's Responsibilities for the Audit of the Financial Statements.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 SAs 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 these financial statements.

#### K. C. Bhattacherjee & Paul Chartered Accountants

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, 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 financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing opinion on effectiveness of such control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of 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 financial statements 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial results that individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial results.

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:

a) The Statement includes the financial results for the quarter and the year ended 31 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.

#### K. C. Bhattacherjee & Paul Chartered Accountants

b) The annual financial result dealt with by this report has been prepared for the purpose of filing with the stock exchanges. These results are based on and should be read with the audited financial statements of the company for the year ended 31 March 2024 on which we have issued a modified audit opinion vide our report dated 29 May 2024.

For K. C. Bhattacherjee & Paul

**Chartered Accountants** 

FRN: 303026E

Biswajit Datta

(Partner)

Membership No.: 055582 MC

UDIN: 24055582BKCZWZ2344

Place: Kolkata

Date: 29 May 2024

#### KHAITAN INDIA LIMITED

## REG. OFFICE 46C, J.L. NEHRU ROAD KOLKATA-700071

EMAIL: kilsugar@gmail.com; Website: www.khaitansugar.com

Phone: 03340505000

CIN:L10000WB1936PLC008775 STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2024

SI.				AND YEAR ENDER			Rs. In Laki
No.		Particulars	31.03.2024	Quarter Ended	-		ended
	L			31.12.2023	31.03.2023	31.03.2024	31.03.2023
1		Income:	Audited	Unaudited	Audited	Au	dited
	a	Revenue from Operations	1,596.49	1,371.55	1 200 00		
$\dashv$	b	Other Income	97.02	7.51	1,299.00 387.06	5,836.99	5,945.5
2	-	Expenses: Total Income	1,693.51	1,379.06	1,686.06	119.63	563.1
-	a	Cost of Materials Consumed			1,000.00	5,956.62	6,508.6
	b	Purchases of Trading Goods	-	- 1	100000	115,79	
		Changes in inventories of finished goods, work-in-progress and	1,104.45	949.78	1,082.60	4,034.14	4,753.5
	C	stock-in -trade	35.88	1.80			4,755.5
- 1	d	Employee benefits expense		1.60	(23.33)	19.18	(185.7
		Finance Cost	201.62	174.13	220.65	687.60	644.2
- 1	f	Depreciation / Impairment and Amortisation Expenses*	30.01	70.49	32.27	287.97	244.8
	g	Other expenses	(98.54)	49.28	62.31	49.30	197.1
		Total Expenses	222.68	176.93	217.93	744.43	786.7
3	1	Profit before Tax (1-2)	1,496.10 197.41	1,422.41	1,592.43	5,822.62	6,440.8
4	1	Tax Expenses:	197.41	(43.35)	93.63	134.00	67.8
		Current Tax		1			
		Deferred Tax		-	- 1	-	-
		Total tax expenses		- 1	- 22.55	-	-
5	1	Profit for the year (3-4)	197.41	(42.25)	22.52	-	(=)
6	19	Other Comprehensive Income	137.41	(43.35)	93.63	134.00	67.86
1	^ (	i) Items that will not be reclassified to profit or loss	27.27		45.57		
	1	ii) Income tax relating to items that will not be reclassified to profit	27.27	.	46.67	27.27	46.67
	C	DT IOSS		=	-	- 1	_
1	B (	i) Items that will be reclassified to profit or loss	- 1		. 311		
1	(	ii) Income tax relating to items that will be reclassified to profit or			2 10 1	-	
-	110	OSS	-	-		-	7.2
-	C	Other Comprehensive Income for the Year	27.27		46.67		
					46.67	27.27	46.67
	ľ	otal Comprehensive Income for the Year	224.68	(43.35)	140.30	151.27	
	1,	aidus Farit Cl		(10.05)	140.30	161.27	114.53
	1	aidup Equity Share Capital (Face Value per share Rs.10/	475.00	475.00	475.00	475.00	475.00
	10	ther Equity /Evolution Books			175.00	473.00	475.00
	0	ther Equity (Excluding Revalution Reserve) as per Balance Sheet f Year End				1	
		- Four End		-	-	1,549.47	1,388.20
	Ea	arning Per equity share of Rs.10/- each					
	В	asic and Diluted (Rs.)					
*	Ex	ccess depreciation charged during earlier periods/years.	4.16	(0.91)	1.97	2.82	1.43
es:							
Th	ie a	bove financial result including statement of business segment have be ribed under section 133 of Companies Act, 2013 and rules made ther					
pr	esc	ribed under section 133 of Companies Act, 2013 and rules made ther Listing Obligations and Disclosure Requirements) Regulations, 2015 (	een prepared in a	ccordance with th	e Indian Accounti	ng Standards ("	Ind AS") as
SE	BI (	Listing Obligations and Disclosure Requirements Regulations 2015	eon and have beer	n compiled keepir	ig in view of the p	rovisions of Reg	gulation 33 of
1	Car	results were reviewed by Audit Committee of the Board of Discontinuous		Loui Llou			
on	the	e same date. The statutory auditors have carried out an audit of these company has incurred losses up to the half year ended 30th Sontonbo	e financial results	and have all	2024 and approve	ed by the Board	of Directors
Th	e co	ompany has incurred losses upto the half year ended 30th Septembe of the company has reduced. However, due to various business imp	r 2022 and also in	the immediately	odified opinion or	the same.	
wo	orth	of the company has reduced. However, due to various business imple e financial year 2022-23 and 2023-24. The management is hopeful of	rovement related	measures underte	receding few fina	incial years, as s	uch the net
for	th	e financial year 2022-23 and 2023-24. The management is hopeful of any have been prepared on going concern basis.	improved results i	n subsequent per	ken by the compa	any, it has earne	ed net profits
cor							
The	e Co	ompany operates predominantly in three business sagments via A-	riculturo Sugar an	d Florida I			
The	e Co	ompany operates predominantly in three business sagments via A-	riculture, Sugar and	d Electrical goods	The sales of the	Company are m	ainly in India.
The Fur	e Co	ompany operates predominantly in three business segments, viz., Agi er, the company does not hold any material assets at overseas locatic					
The Fur	e Co rthe odu	ompany operates predominantly in three business segments, viz., Agi er, the company does not hold any material assets at overseas location	ms, hence there ar	e no reportable g	eographical segm	ents.	
The Fur Pro	e Corthe	ompany operates predominantly in three business segments, viz., Agi er, the company does not hold any material assets at overseas locatic ction activity of the sugar mill of the company is continued to be und ies could not be resumed during the current year because of the	er suspension for a	a long time after i	eographical segm ncurring heavy lo	ents. sses. The produ	ction
The Fur Pro act tha	e Co rthe odu ivit at in	ompany operates predominantly in three business segments, viz., Agi er, the company does not hold any material assets at overseas locatic ction activity of the sugar mill of the company is continued to be und ies could not be resumed during the current year because of un-reminant of the position many of the position many of the course of the various measures envisaged the nosition many of the position many of the course of the various measures envisaged the nosition many of the position many of the course of the various measures envisaged the nosition many of the course of the various measures envisaged the nosition many of the course of the various measures envisaged the nosition many of the course of the	er suspension for a	a long time after i	eographical segm ncurring heavy lo	ents. sses. The produ	ction
Pro act tha	e Corthe odu ivit it in suga	ompany operates predominantly in three business segments, viz., Agi er, the company does not hold any material assets at overseas location ction activity of the sugar mill of the company is continued to be und ies could not be resumed during the current year because of un-reminant of future because of the various measures envisaged the position may ar division as discontinued operation.	er suspension for a unerative selling po improve. Therefor	e no reportable g a long time after i rices and high cos e, for the time be	eographical segm ncurring heavy los t of production. H ing company has	ents. sses. The production lowever, compa not considered	ction ny is hopeful the business
The Fur Proact that of s	e Corthe odu civit int in suga	ompany operates predominantly in three business segments, viz., Agi er, the company does not hold any material assets at overseas location ction activity of the sugar mill of the company is continued to be und ies could not be resumed during the current year because of un-remain future because of the various measures envisaged the position may are division as discontinued operation.	er suspension for a unerative selling pr improve. Therefor	e no reportable g a long time after i rices and high cos re, for the time be	eographical segm ncurring heavy loo t of production. H ing company has	ents. sses. The production lowever, compa not considered	ction ny is hopeful the business
Pro act tha of s	e Co rthe odu rivit int in suga the	ompany operates predominantly in three business segments, viz., Agi er, the company does not hold any material assets at overseas location ction activity of the sugar mill of the company is continued to be und ies could not be resumed during the current year because of un-reminant infuture because of the various measures envisaged the position may ar division as discontinued operation.  Opinion of the management the realisable value of Property, Plant are ovision on account of impairment is not considered necessary, apart	er suspension for a unerative selling pi improve. Therefor and Equipment of su from a provision o	a long time after i rices and high cos re, for the time be ugar division could f Rs 14.07 Jakhs ca	eographical segm ncurring heavy lost t of production. H ing company has	ents. sses. The production lowever, compa not considered	ction ny is hopeful the business
Pro act tha of s In t any	e Co rthe odu ivit int in suga the / pro	company operates predominantly in three business segments, viz., Agi er, the company does not hold any material assets at overseas location ction activity of the sugar mill of the company is continued to be und ies could not be resumed during the current year because of un-reminant infuture because of the various measures envisaged the position may are division as discontinued operation.  Opinion of the management the realisable value of Property, Plant are ovision on account of impairment is not considered necessary, apart	er suspension for a unerative selling pr improve. Therefor and Equipment of su from a provision o	a long time after i rices and high cos e, for the time be ugar division could f Rs 14.07 lakhs co	eographical segm ncurring heavy lost t of production. H ing company has d not be less than arried since previo	ents. sses. The production lowever, compa not considered it's carrying values ous year.	ction ny is hopeful the business ue. As such,
The Fur Product that of so In the any As the Investment of the Inv	e Corther coductivition in the coductivities and coductivities and code coductivities and coductivitie	company operates predominantly in three business segments, viz., Agi er, the company does not hold any material assets at overseas location ction activity of the sugar mill of the company is continued to be und ies could not be resumed during the current year because of un-reminant infuture because of the various measures envisaged the position may ar division as discontinued operation.  Opinion of the management the realisable value of Property, Plant are ovision on account of impairment is not considered necessary, apart are is no certainty in utilising the deferred tax assets, the same has not ment of the company in unquoted shares of a group company having	er suspension for a unerative selling pr improve. Therefor and Equipment of su from a provision o	e no reportable g a long time after i rices and high cos e, for the time be ugar division could f Rs 14.07 lakhs co in the books of ac	eographical segm ncurring heavy lost t of production. H ing company has d not be less than arried since previo counts.	ents. sses. The production of considered it's carrying values.	ction ny is hopeful the business ue. As such,
Product that of s In the Investment of the Inves	e Corthe odu civit int in the the the ind	company operates predominantly in three business segments, viz., Agi er, the company does not hold any material assets at overseas location ction activity of the sugar mill of the company is continued to be und ies could not be resumed during the current year because of un-reminant future because of the various measures envisaged the position may are division as discontinued operation.  Opinion of the management the realisable value of Property, Plant are ovision on account of impairment is not considered necessary, apart are is no certainty in utilising the deferred tax assets, the same has not ment of the company in unquoted shares of a group company having dependent valuer, the realisable value of the assets of the said company	er suspension for a unerative selling pr improve. Therefor and Equipment of su from a provision o t been recognised negative net wort	e no reportable g a long time after i rices and high cos e, for the time be ugar division could f Rs 14.07 lakhs co in the books of ac h has been carried	eographical segm ncurring heavy lost t of production. H ing company has d not be less than arried since previo counts.	ents. sses. The production of considered it's carrying values.	ction ny is hopeful the business ue. As such,
The Fur Product that of s In the any Investment of the opin	e Courtheer the court in the co	company operates predominantly in three business segments, viz., Agistr, the company does not hold any material assets at overseas location activity of the sugar mill of the company is continued to be und its could not be resumed during the current year because of un-remains future because of the various measures envisaged the position may arrive at division as discontinued operation.  Opinion of the management the realisable value of Property, Plant arrowision on account of impairment is not considered necessary, apart are is no certainty in utilising the deferred tax assets, the same has not nent of the company in unquoted shares of a group company having lependent valuer, the realisable value of the assets of the said company in of the management any provision against diminution in value of inv	er suspension for a unerative selling p improve. Therefor and Equipment of su from a provision o t been recognised negative net wort iny may adequatel restments is not re	a long time after i rices and high cos e, for the time be ugar division could f Rs 14.07 lakhs ca in the books of ac h has been carrie y cover the losses guired.	eographical segm neurring heavy lost t of production. H ing company has d not be less than arried since previous counts. d at cost. Since as incurred by the s	ents. sses. The production of considered it's carrying values.	ction ny is hopeful the business ue. As such,
Product that of state opin The opin The	e Courtheer the court in the co	company operates predominantly in three business segments, viz., Agi er, the company does not hold any material assets at overseas location ction activity of the sugar mill of the company is continued to be und ies could not be resumed during the current year because of un-reminant future because of the various measures envisaged the position may are division as discontinued operation.  Opinion of the management the realisable value of Property, Plant are ovision on account of impairment is not considered necessary, apart are is no certainty in utilising the deferred tax assets, the same has not ment of the company in unquoted shares of a group company having dependent valuer, the realisable value of the assets of the said company	er suspension for a unerative selling primprove. Therefor and Equipment of su from a provision o t been recognised negative net wort interpretation of re-	a long time after i rices and high cos e, for the time be gar division could f Rs 14.07 lakhs co in the books of ac h has been carrier y cover the losses quired.	eographical segm neurring heavy lost t of production. He ing company has d not be less than arried since previous counts. d at cost. Since as incurred by the s	ents.  sses. The production of considered it's carrying valuus year.  per the valuation aid company. A	ction ny is hopeful the business ue. As such, on report of s such in the

The figures of the last quarter of the year are the balancing figures between audited figures in respect of the full financial year up to 31st March 2024 and subjected to limited review.

The figures of the last quarter of the year are the balancing figures between audited figures in respect of the financial year which were the unaudited published year to date figures up to 31st March 2024 and subjected to limited review.

By Order of the Board of Directors and the unaudited figures in respect of the full financial year up to 31st March 2024 and subjected to limited review.

By Order of the Board of Directors and the property of the graph of the graph of the Board of Directors and the unaudited figures up to 31st March 2024 and subjected to limited review.

By Order of the Board of Directors and the graph of the graph of the Board of Directors and the unaudited figures in respect of the full financial year up to 31st March 2024 and subjected to limited review.

By Order of the Board of Directors and the graph of the

#### KHAITAN INDIA LIMITED

## REG. OFFICE 46C, J.L. NEHRU ROAD KOLKATA-700071

EMAIL: kilsugar@gmail.com; Website: www.khaitansugar.com

#### Phone: 03340505000 CIN:L10000WB1936PLC008775

### STATEMENT OF ASSETS AND LIABILITIES

(Rs.in lakhs)

Audited Audited (a) Property, Plant and Equipment (b) Capital work-in-progress (c) Investment property (d) Intanglible Assets (e) Biological Assets (e) Biological Assets (f) Financial Assets (ii) Investments (iii) Capital Assets (iii) Investments (iii) Charles (iii) Investments (iii) Charles (iii) Investments (iii) Charles (iii) Investments (iii) Charles (iiii) Investments (iii) Charles (iiii) Investments (iiii) Charles (iiii) Investments (iiii) Charles (iiii) Investments (iiii) Charles (iiiii) Charles (iiiii) Charles (iiiii) Charles (iiiiii) Charles (iiiiiii) Charles (iiiiiiiii) Charles (iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii			YEAR EN	NDED
ASSETS (a) Property, Plant and Equipment (b) Capital work-in-progress (c) Investment property (d) Intangible Assets (e) Biological Assets other than bearer plants (f) Financial Assets (f) Financial Assets (f) Financial Assets (f) Investments (g) Loans and Advances (g) Other financial assets (g) Deferred Tax Assets (net) (h) Other Non-Current Assets (g) Deferred Tax Assets (net) (h) Other Non-Current Assets (g) Investments (g) Loans and Advances (g) Other financial assets (g) Financial Fina		Particulars		
1 Non-current assets   4,585.09   4,631.00	-	ASSETS		
(a) Property, Plant and Equipment (b) Capital work-in-progress (c) Investment property (d) Intangible Assets (e) Biological Assets other than bearer plants (f) Financial Assets (g) Biological Assets other than bearer plants (f) Loans and Advances (g) Others and Advances (g) Other financial assets (g) Under financial assets (g) Other from Assets (g) Other from Assets (g) Other for Assets (g) Other Assets		The state of the s		
(b) Capital work-in-progress (c) Investment property (d) Intangible Assets (e) Biological Assets other than bearer plants (f) Financial Assets (g) Investments (ii) Loans and Advances (iii) Other financial assets (g) Deferred Tax Assets (net) (h) Other Non-Current Assets Sub-Total- Non Current Assets (g) Total- Non Current Assets (g) Total- Non Current Assets (iii) Cash and Cash equivalents (iii) Cash and Equivalents (iii) Cash and Equivalents (iii) Cash and Cash equivalents (iii) Cash and Cash equivalents (iii) Cash and Equivalents (iii) Cash and Cash equivalents (iii			4,585.09	4,631.08
(c) Investment property (d) Intangible Assets (e) Biological Assets other than bearer plants (f) Financial Assets (f) Investments (g) Loans and Advances (iii) Other financial assets (g) Deferred Tax Assets (net) (h) Other Non-Current Assets Sub-Total-Non Current Assets (a) Inventiones (b) Financial Assets (c) Financial Assets (d) Inventiones (e) Financial Assets (f) Trade receivables (ii) Loans and Advances (g) Other Assets (g) Inventiones (g) Financial Assets (h) Trade receivables (iii) Loans and Advances (g) Current Tax Assets (g) Financial Assets (g) Financial Liabilities (g) Forovisions (g) Current Liabilities (g) Financial Liabilities (g) Forovisions (g) Current Liabilities (g) Financial Liabilities (g) Forovisions (g) Current Liabilities (g) Current Liabilities (g) Current Liabilities (g) Forovisions (g) Current Liabilities (g) Forovisions (g) Current Liabilities (g)				-
(c) Intangible Assets (e) Biological Assets other than bearer plants (f) Financial Assets (f) Financial Assets (g) Investments (ii) Loans and Advances (iii) Other financial assets (g) Deferred Tax Assets (net) (h) Other Non-Current Assets  2 Current assets (a) Inventories (b) Financial Assets (c) Financial Assets (d) Investment Assets (e) Inventories (f) Financial Assets (ii) Cash and Cash equivalents (iii) Loans and Advances (d) Current Tax Assets (d) Current Tax Assets (e) Trade receivables (ii) Cash and Cash equivalents (iii) Loans and Advances (d) Current Tax Assets (d) Current Tax Assets (e) Total - Current Assets (f) Current Tax Assets (h) Total - Current Assets (h) Current Assets (h) Total - Current Liabilities (h) Total - Current Liabilities (h) Current Liabi			50.65	50.65
(e) Biological Assets other than bearer plants (f) Financial Assets (ii) Loans and Advances (iii) Other financial assets (g) Deferred Tax Assets (net) (ii) Other Non-Current Assets  2 Current Assets (iii) Consumption (iii) Current Assets  2 Current Assets (iii) Consumption (iii) Current Assets  2 Current Assets (iii) Consumption (iii) Current Assets  2 Current Assets (iii) Loans and Advances (iii) Consumption (iii) Current Assets (iiii) Loans and Advances (iii) Cash and Cash equivalents (iiii) Loans and Advances (iii) Cash and Cash equivalents (iiii) Loans and Advances (iii) Cash and Cash equivalents (iiii) Loans and Advances (iii) Cash and Cash equivalents (iiii) Loans and Advances (iii) Cash and Cash equivalents (iiii) Loans and Advances (iii) Cash and Cash equivalents (iiii) Loans and Advances (iii) Cash and Cash equivalents (iiii) Loans and Advances (iii) Cash and Cash equivalents (iiii) Loans and Advances (iii				- 1
(f) Financial Assets		(e) Biological Assets other than bearer plants	114.68	120.71
(i) Investments (ii) Coher financial assets (g) Deferred Tax Assets (net) (h) Other Non-Current Assets  2 Current assets (a) Inventories (c) Financial Assets (d) Inventories (d) Inventories (e) Financial Assets (iii) Cotash and Cash equivalents (iii) Cash and Cash equivalents (iii) Cash and Cash equivalents (iii) Loans and Advances (d) Current Tax Assets Sub-Total - Current Assets  TOTAL ASSETS (1+2)  8. EQUITY AND LIABILITES 1 Equity 2 Ashare Capital 3 D. Other Equity Sub-Total - Equity Sub-Total - Equity Sub-Total - Equity  2 (a) Financial Liabilities (b) Borrowings (c) Other Non-Current Liabilities (c) Financial Liabilities (d) Financial Liabilities (e) Forvisions (f) Other Non-Current Liabilities (g) Financial Liabilities (h) Borrowings (c) Other Non-Current Liabilities (g) Financial Liabilities (h) Borrowings (g) Financial Liabilities (h) Borrowings (h) Provisions (c) Other Non-Current Liabilities (g) Financial Liabilities (h) Borrowings (h) Frovisions (h) Frovisions (h) Forvisions (h) Forvi				1
(ii) Loans and Advances (iii) Other financial assets (g) Deferred Tax Assets (g) Deferred Tax Assets Sub-Total- Non Current Assets  2 Current assets (a) Inventories (b) Trade receivables (i) Cash and Cash equivalents (iii) Loans and Advances (d) Current Tax Assets (i) Current Tax Assets (d) Current Tax Assets (d) Current Assets (e) Total- Current Assets  TOTAL ASSETS (1+2)  B. EQUITY AND LIABILITES  1 Equity 1 Sub-Total - Equity 2 Liabilities (a) Financial Liabilities (b) Borrowings (c) Other Non-Current Liabilities (a) Financial Liabilities (b) Borrowings (c) Cipher Non-Current Liabilities (d) Financial Liabilities (e) Financial Liabilities (ii) Borrowings (iii) Trade Payables (A) total outstanding dues of micro enterprises and small enterprises (a) Expert Anno Liabilities (b) Other Current Liabilities (c) Financial Liabilities (d) Financial Liabilities (e) Financial Liabilities (iii) Borrowings (iii) Trade Payables (A) total outstanding dues of micro enterprises and small enterprises (b) Other Current Liabilities (c) Other Non-Current Liabilities (d) Other Current Liabilities (e) Financial Liabilities (f) Borrowings (iii) Trade Payables (f) Other Current Liabilities (g) Corrent Liabilities (g) Financial Liabilities (h) Other Current Liabilities		C Control Action Control Contr	245.80	245.80
(iii) Other financial assets (g) Deferred Tax Assets (net) (h) Other Non-Current Assets Sub-Total- Non Current Assets  2 Current assets (a) Inventories (c) Financial Assets (i) Trade receivables (ii) Cash and Cash equivalents (iii) Loans and Advances (d) Current Tax Assets (d) Current Tax Assets (d) Current Assets (e) Total - Current Assets (iii) Loans and Advances (d) Current Tax Assets (d) Current Tax Assets (d) Current Tax Assets (e) Total - Current Assets (f) Current Tax Assets (h) Total - Capital (iv) Cother Figuity (iv) Cother Figuity (iv) Current Tax Assets (iv) Current Tax Assets (iv) Total - Equity (iv) Cother Figuity (iv) Cother Figuity (iv) Current Tax Assets (iv) Financial Liabilities (iv) Forovisions (iv) Provisions (iv) Provisions (iv) Provisions (iv) Trade Payables (iv) Borrowings (iv) Provisions (iv) Trade Payables (iv) Borrowings (iv) Trade Payables (iv) Borrowings (iv) Trade Payables (iv) Borrowings (iv) Trade Payables (iv) Current Liabilities (iv) Other Current Liabilities (i		V Commence of the Commence of		
(g) Deferred Tax Assets (net) (h) Other Non-Current Assets Sub - Total-Non Current Assets Sub - Total-Non Current Assets  2 Current assets (a) Inventories (b) Financial Assets (i) Trade recolvables (ii) Cash and Cash equivalents (iii) Loans and Advances (d) Current Tax Assets (d) Current Assets (d) Current Assets (d) Current Assets Sub - Total - Current Assets  TOTAL ASSETS (1+2)  8. EQUITY AND LIABILITES Equity 2 Liabilities Non Current Liabilities (a) Financial Liabilities (b) Frovisions (c) Other Non-Current Liabilities (a) Financial Liabilities (b) Provisions (c) Other Non-Current Liabilities (a) Financial Liabilities (b) Borrowings (c) Other Non-Current Liabilities (d) Financial Liabilities (e) Financial Liabilities (f) Borrowings (g) Trade Payables (h) Bortowings (h) Provisions (c) Other Non-Current Liabilities (f) Borrowings (g) Trade Payables (h) Bortowings (h) Provisions (h) Bortowings (h) Provisions (h) Bortowings (h) Courrent Liabilities (h) Bortowings (h) Courrent Liabilities (h) Bortowings (h) Drade Payables (h) Lotal outstanding dues of micro enterprises and small enterprises (h) Botal outstanding dues of micro enterprises and small enterprises (h) Other Current Liabilities (h) Other Current Liabilities (b) Other Current Liabilities (c) Provisions Sub-Total-Current Liabilities (b) Other Current Liabilities (c) Provisions Sub-Total-Current Liabilities (d) Other Current Liabilities (e) Provisions Sub-Total-Current Liabilities (f) Other Current Liabilities (g) Financial Liabilities (h) Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-Sub-			447.61	146.21
(ii) Other Non-Current Assets Sub-Total- Non Current Assets  2 Current assets (a) Inventories (b) Financial Assets (i) Trade receivables (ii) Cash and Cash equivalents (iii) Loans and Advances (d) Current Tax Assets Sub-Total- Current Assets  TOTAL ASSETS (1+2)  EQUITY AND LIABILITES Equity 2. Share Capital 3. Other Equity 3. Share Capital 4. Other Equity 3. Share Capital 4. Other Equity 3. Share Capital 4. Other Equity 5. Other Foundations (iii) Dorrowings (iii) Francial Liabilities (i) Borrowings (iii) Provisions (c) Other Non-Current Liabilities (a) Financial Liabilities (a) Financial Liabilities (a) Financial Liabilities (b) Other Current Liabilities (a) Financial Liabilities (a) Financial Liabilities (b) Other Current Liabilities (c) Financial Liabilities (d) Financial Liabilities (e) Financial Liabilities (f) Borrowings (g) Trade Payables (h) Lotal outstanding dues of creditors other than micro enterprises and small enterprises (h) Other Current Liabilities (h) Other Current				1
Sub -Total- Non Current Assets   5,574.65   5,312.			130.82	118.53
2   Current assets   549.80   568   (a) Inventories   (c) Financial Assets   (ii) Trade receivables   (iii) Loans and Advances   5.19   31   (iii) Loans and Advances   95.55   19   (d) Current Tax Assets   95.55   19   (d) Current Tax Assets   1,408.35   1,827   (d) Current Tax Assets   1,408.35   (d) Current Tax Assets   1,408.35   (d) Current Tax Assets   1,549.47   1,386   (d) Current Tax Assets   1,549.47   1,386   (d) Current Tax Assets   (e) Provisions   766.43   60   60   60   60   60   60   60   6			5,574.65	5,312.98
(a) Inventories (c) Financial Assets (c) Financial Liabilities (a) Inventories (c) Financial Liabilities (b) Borrowings (ii) Cash and Cash equivalents (iii) Loans and Advances (d) Current Tax Assets Sub - Total - Current Assets  1,408.35 1,827  TOTAL ASSETS (1+2)  8. EQUITY AND LIABILITES Equity a.Share Capital b. Other Equity  2 Liabilities Non Current Liabilities (a) Financial Liabilities (b) Provisions (c) Other Non-Current Liabilities (ii) Borrowings (iii) Trade Payables (A) total outstanding dues of micro enterprises and small enterprises (iii) Other Current Liabilities (b) Other Current Liabilities (c) Provisions (d) Dother Current Liabilities (e) Dother Current Liabilities (iii) Cash and Cash equivalent and small enterprises (A) total outstanding dues of creditors other than micro enterprises and small enterprises (A) total outstanding dues of creditors other than micro enterprises and small enterprises (a) Financial Liabilities (b) Other Current Liabilities (c) Provisions (d) Provisions (e) Provisions (iii) Cutter financial liabilities (iii) Other financial liabilities (b) Other Current Liabilities (c) Provisions Sub-Total - Equity and Liabilities (d) Equity and Liabilities (e) Provisions (financial Liabilities (f		Sub -Total- Non Current Assets		
(a) Inventories (c) Financial Assets (i) Trade receivables (ii) Cash and Cash equivalents (iii) Loans and Advances (d) Current Tax Assets sub - Total - Current Assets  TOTAL ASSETS (1+2)  EQUITY AND LIABILITES Equity a. Share Capital b. Other Equity Sub-Total - Equity  2 Liabilities Non current Liabilities (a) Financial Liabilities (b) Provisions (c) Other Non-Current Liabilities (a) Financial Liabilities (b) Borrowings (c) Other Ron-Current Liabilities (a) Financial Liabilities (a) Financial Liabilities (b) Other Current Liabilities (c) Other Non-Current Liabilities (d) Borrowings (ii) Trade Payables (A) total outstanding dues of micro enterprises and small enterprises (b) Other Current Liabilities (c) Other financial Liabilities (d) Borrowings (ii) Trade Payables (e) Other financial Liabilities (f) Borrowings (iii) Trade Payables (g) Total outstanding dues of creditors other than micro enterprises and small enterprises (g) Total outstanding dues of creditors other than micro enterprises and small enterprises (g) Other Current Liabilities (h) Other Curren			549.80	568.99
(ii) Cash and Cash equivalents (iii) Cash and Cash equivalents (iii) Loans and Advances (d) Current Tax Assets Sub - Total - Current Assets  TOTAL ASSETS (1+2)  B. EQUITY AND LIABILITES Equity a.Share Capital b. Other Equity Sub-Total - Equity  2 Liabilities (a) Financial Liabilities (b) Provisions (c) Other Non-Current Liabilities (i) Borrowings (ii) Trade Payables (A) total outstanding dues of micro enterprises and small enterprises (b) Ptore Financial Liabilities (c) Provisions (d) Other Current Liabilities (ii) Other Current Liabilities (iii) Trade Payables (A) total outstanding dues of micro enterprises and small enterprises (b) Other Current Liabilities (c) Provisions (d) Other Current Liabilities (iii) Other Current Liabilities (iv) Other Current Liabilities (v) Other Current Liabilities (v) Provisions (v) Other Current Liabilities (v)	- 1		345.00	
(i) Trade receivables (ii) Cash and Cash equivalents (iii) Loans and Advances (d) Current Tax Assets Sub - Total - Current Assets  TOTAL ASSETS (1+2)  EQUITY AND LIABILITES  Equity a.Share Capital b. Other Equity Sub-Total - Equity  2 Liabilities (a) Financial Liabilities (b) Provisions (c) Other Non-Current Liabilities (a) Financial Liabilities (a) Financial Liabilities (b) Borrowings (c) Other Non-Current Liabilities (a) Financial Liabilities (b) Borrowings (c) Other Non-Current Liabilities (d) Financial Liabilities (i) Borrowings (b) Provisions (c) Other Non-Current Liabilities (a) Financial Liabilities (b) Other Current Liabilities (c) Financial Liabilities (d) Financial Liabilities (i) Borrowings (ii) Trade Payables (A) total outstanding dues of micro enterprises and small enterprises (B) total outstanding dues of creditors other than micro enterprises and small enterprises (b) Other Current Liabilities (c) Provisions (b) Other Current Liabilities (c) Provisions Sub-Total - Equity and Liabilities (d) Financial Liabilities (e) Provisions Sub-Total - Equity and Liabilities (f) Financial Liabilities (g) Financial Liabilities (h) Other Current Liabilities (		(c) Financial Assets	574.03	889.01
(ii) Cash and Cash equivalents (iii) Loans and Advances (d) Current Tax Assets Sub - Total - Current Assets  TOTAL ASSETS (1+2)  B. EQUITY AND LIABILITES Equity a.Share Capital b. Other Equity Sub-Total - Equity  2 Liabilities (a) Financial Liabilities (i) Borrowings (b) Provisions (c) Other Non-Current Liabilities (a) Financial Liabilities (a) Financial Liabilities (b) Borrowings (c) Other Non-Current Liabilities (a) Financial Liabilities (b) Borrowings (c) Other Non-Current Liabilities (a) Financial Liabilities (b) Other Current Liabilities (c) Financial Liabilities (d) Financial Liabilities (e) Financial Liabilities (f) Borrowings (g) Financial Liabilities (g) Financial Liabilities (h) Other Current Liabilities (h		(i) Trade receivables		-
(iii) Loans and Advances (d) Current Tax Assets Sub - Total - Current Assets  TOTAL ASSETS (1+2)  EQUITY AND LIABILITES  Equity a. Share Capital b. Other Equity Sub-Total - Equity  2 Liabilities Non Current Liabilities (i) Borrowings (b) Provisions (c) Other Non-Current Liabilities Sub-Total Non-Current Liabilities (a) Financial Liabilities (b) Grinancial Liabilities (c) Tinancial Liabilities (d) Financial Liabilities (ii) Borrowings (iii) Tarde Payables (iii) Trade Payables (A) total outstanding dues of micro enterprises and small enterprises (B) total outstanding dues of creditors other than micro enterprises and small enterprises (b) Other Current Liabilities (c) Provisions (b) Provisions (c) Other financial liabilities (d) total outstanding dues of creditors other than micro enterprises and small enterprises (B) total outstanding dues of creditors other than micro enterprises and small enterprises (b) Other Current Liabilities (c) Provisions Sub-Total - Current Liabilities (c) Provisions Sub-Total - Equity and Liabilities (d) 5,983.00 (7,140)	- 1	(ii) Cash and Cash equivalents		31.56
(d) Current Tax Assets Sub - Total - Current Assets  1,408.35				318.85
Sub - Total - Current Assets   1,408.35   1,827			95.65	19.09
TOTAL ASSETS (1+2)   6,983.00   7,140			1,408.35	1,827.50
EQUITY AND LIABILITES  1 Equity a.Share Capital b. Other Equity Sub-Total - Equity  2 Liabilities Non Current Liabilities (a) Financial Liabilities (i) Borrowings (b) Provisions (c) Other Non-Current Liabilities (a) Financial Liabilities (b) Borrowings (c) Other Non-Current Liabilities (a) Financial Liabilities (b) Borrowings (c) Other Non-Current Liabilities (a) Financial Liabilities (a) Financial Liabilities (b) Borrowings (c) Other Non-Current Liabilities (a) Financial Liabilities (b) Other Current Liabilities (c) Frovisions (d) total outstanding dues of micro enterprises and small enterprises (d) Italiabilities (e) Other Current Liabilities (f) Other Current Liabilities (g) Forvisions (h) Other Current Liabilities (h) Other Current Liabilitie		Sub - Total - Current Assets	5 000 00	7 140 49
1 Equity a.Share Capital b. Other Equity Sub-Total - Equity  2 Liabilities Non Current Liabilities (a) Financial Liabilities (i) Borrowings (b) Provisions (c) Other Non-Current Liabilities (a) Financial Liabilities (i) Borrowings (c) Other Non-Current Liabilities (ii) Borrowings (c) Other Non-Current Liabilities (ii) Borrowings (iii) Trade Payables (iii) Trade Payables (iii) Trade Payables (iii) Other financial liabilities (i) Borrowings (iii) Other financial liabilities (iv) Other Current Liabilities (iv) Other Current Liabilities (iv) Other Current Liabilities (c) Provisions Sub-Total- Current Liabilities (c) Provisions Sub-Total- Equity and Liabilities Total - Equity AND LIABILITIES (1+2+3)		TOTAL ASSETS (1+2)	6,983.00	7,140.46
a.Share Capital b. Other Equity  Sub-Total - Equity  2 Liabilities  Non Current Liabilities (a) Financial Liabilities (b) Provisions (c) Other Non-Current Liabilities (a) Financial Liabilities (b) Provisions (c) Other Non-Current Liabilities (a) Financial Liabilities (b) Frovisions (c) Other Non-Current Liabilities (a) Financial Liabilities (a) Financial Liabilities (b) Other	В.	\$1.50 \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \		
a.Share Capital b. Other Equity Sub-Total - Equity  2 Liabilities Non Current Liabilities (a) Financial Liabilities (i) Borrowings (b) Provisions (c) Other Non-Current Liabilities 3 Current Liabilities (a) Financial Liabilities (b) Borrowings (c) Other Non-Current Liabilities 3 Current Liabilities (a) Financial Liabilities (b) Borrowings (ii) Trade Payables (c) Hotal outstanding dues of micro enterprises and small enterprises (b) Iotal outstanding dues of creditors other than micro enterprises and small enterprises (b) Other Current Liabilities (c) Provisions (b) Other Current Liabilities (c) Provisions Sub-Total- Current Liabilities (d) Financial Liabilities (e) Provisions Sub-Total- Current Liabilities Total - Equity and Liabilities	- 1	1 Equity	475.00	475.00
b. Other Equity  Sub-Total - Equity  2 Liabilities  Non Current Liabilities (a) Financial Liabilities (b) Provisions (c) Other Non-Current Liabilities (a) Financial Liabilities  Sub-Total Non-Current Liabilities  3 Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade Payables (ii) Trade Payables (A) total outstanding dues of micro enterprises and small enterprises (B) total outstanding dues of creditors other than micro enterprises and small enterprises (iii) Other Current Liabilities (b) Other Current Liabilities (c) Provisions Sub-Total- Current Liabilities Total - Equity and Liabilities Total - Equity and Liabilities Total - Equity AND LIABILITIES (1+2+3)	- 1	a.Share Capital		1,388.20
Liabilities  Non Current Liabilities  (a) Financial Liabilities  (i) Borrowings  (b) Provisions  (c) Other Non-Current Liabilities  Sub-Total Non-Current Liabilities  3 Current Liabilities  (a) Financial Liabilities  (b) Borrowings  (ii) Trade Payables  (A) total outstanding dues of micro enterprises and small enterprises  (B) total outstanding dues of creditors other than micro enterprises and small enterprises  (b) Other Current Liabilities  (c) Provisions  Sub-Total - Equity and Liabilities  Total - Equity AND LIABILITIES (1+2+3)  766.43  600  7766.43  600  717  766.43  600  71.79  77  766.43  600  71.79  77  77  78  863.26  71  71  72  73  74  74  75  75  76  75  76  76  76  76  76  76	1	b. Other Equity	and the second s	THE RESERVE AND ADDRESS OF THE PARTY OF THE
Non Current Liabilities (a) Financial Liabilities (i) Borrowings (b) Provisions (c) Other Non-Current Liabilities Sub-Total Non-Current Liabilities  Current Liabilities (a) Financial Liabilities (b) Borrowings (ii) Trade Payables (A) total outstanding dues of micro enterprises and small enterprises (B) total outstanding dues of creditors other than micro enterprises and small enterprises (b) Other Current Liabilities (c) Provisions Sub-Total- Current Liabilities Total - Equity and Liabilities Total - Equity AND LIABILITIES (1+2+3)  766.43 60 766.43 60 766.43 60 766.43 60 766.43 60 766.43 60 766.43 60 766.43 60 766.43 60 766.43 60 766.43 60 766.43 60 71 71 863.26 71 86		Sub-Total - Equity	2,024.47	1,863.20
(a) Financial Liabilities (i) Borrowings (b) Provisions (c) Other Non-Current Liabilities Sub-Total Non-Current Liabilities  3 Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade Payables (ii) Trade Payables (A) total outstanding dues of micro enterprises and small enterprises (B) total outstanding dues of creditors other than micro enterprises and small enterprises (b) Other Current Liabilities (c) Provisions Sub-Total- Current Liabilities Total - Equity and Liabilities TOTAL - EQUITY AND LIABILITIES (1+2+3)  766.43 60 766.43 60 766.43 60 766.43 60 766.43 60 766.43 60 71 863.26 863.26 71 863.26 863.26 71 863.26 863.26		2 Liabilities		
(a) Financial Liabilities (i) Borrowings (b) Provisions (c) Other Non-Current Liabilities Sub-Total Non-Current Liabilities  3 Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade Payables (ii) Trade Payables (A) total outstanding dues of micro enterprises and small enterprises (B) total outstanding dues of creditors other than micro enterprises and small enterprises (b) Other Current Liabilities (c) Provisions Sub-Total- Current Liabilities Total - Equity and Liabilities TOTAL - EQUITY AND LIABILITIES (1+2+3)  766.43 60 766.43 60 766.43 60 766.43 60 766.43 60 766.43 60 71 863.26 863.26 71 863.26 863.26 71 863.26 863.26		Non Current Liabilities		
(i) Borrowings (b) Provisions (c) Other Non-Current Liabilities Sub-Total Non-Current Liabilities  3 Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade Payables (A) total outstanding dues of micro enterprises and small enterprises (B) total outstanding dues of creditors other than micro enterprises and small enterprises (b) Other Current Liabilities (c) Provisions Sub-Total- Current Liabilities Total - Equity and Liabilities (b) Gesalund Current Liabilities Total - Equity and Liabilities (c) Provisions TOTAL - EQUITY AND LIABILITIES (1+2+3)	- 1			500.70
(b) Provisions (c) Other Non-Current Liabilities  Sub-Total Non-Current Liabilities  (a) Financial Liabilities (i) Borrowings (ii) Trade Payables (A) total outstanding dues of micro enterprises and small enterprises (B) total outstanding dues of creditors other than micro enterprises and small enterprises (b) Other Current Liabilities (c) Provisions  Sub-Total- Current Liabilities  Total - Equity and Liabilities (c) Provisions  Sub-Total - Equity AND LIABILITIES (1+2+3)  25.04 71.79 77 863.26 71 405.95 405.9	- 1		l .	
(c) Other Non-Current Liabilities  Sub-Total Non-Current Liabilities  3 Current Liabilities (a) Financial Liabilities (ii) Borrowings (iii) Trade Payables (A) total outstanding dues of micro enterprises and small enterprises (B) total outstanding dues of creditors other than micro enterprises and small enterprises (b) Other Current Liabilities (c) Provisions Sub-Total- Current Liabilities Total - Equity and Liabilities (11.79  863.26 71  405.95 4.75 4.75 1,60 433.84 4.77 44.04 7.79 926.88 1,2 926.88 1,2 9.39 4,095.27 4,5 5,2 6,983.00 7,1	- 1	2.1. (a) (b) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c	1	
Sub-Total Non-Current Liabilities  3 Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade Payables (A) total outstanding dues of micro enterprises and small enterprises (B) total outstanding dues of creditors other than micro enterprises and small enterprises (b) Other financial liabilities (c) Provisions Sub-Total- Current Liabilities Total - Equity and Liabilities (1) Sub-Total - Equity AND LIABILITIES (1+2+3)  Sub-Total - Equity AND LIABILITIES (1+2+3)		(c) Other Non-Current Liabilities		
(a) Financial Liabilities (i) Borrowings (ii) Trade Payables (A) total outstanding dues of micro enterprises and small enterprises (B) total outstanding dues of creditors other than micro enterprises and small enterprises (b) Other financial liabilities (c) Provisions Sub-Total- Current Liabilities Total - Equity and Liabilities (1) Borrowings (1) 405.95 (1) 475.17 (1) 60.963.84 (2) 433.84 (3) 744.04 (4) 7 (4) 926.88 (5) 926.88 (6) 93.99 (7) 4,55 (7			863.26	711.33
(i) Borrowings (ii) Trade Payables (A) total outstanding dues of micro enterprises and small enterprises (B) total outstanding dues of creditors other than micro enterprises and small enterprises an		3 Current Liabilities		
(i) Borrowings (ii) Trade Payables (A) total outstanding dues of micro enterprises and small enterprises (B) total outstanding dues of creditors other than micro enterprises and small enterprises an		(a) Financial Liabilities	105.05	415.53
(A) total outstanding dues of micro enterprises and small enterprises  (B) total outstanding dues of creditors other than micro enterprises and small enterprises  (b) Other Current Liabilities  (c) Provisions  Sub-Total- Current Liabilities  Total - Equity and Liabilities  TOTAL - EQUITY AND LIABILITIES (1+2+3)		(i) Borrowings	403.93	, 415.55
(A) total outstanding dues of micro enterprises and small enterption (B) total outstanding dues of creditors other than micro enterprises and small enterption (iii) Other financial liabilities (b) Other Current Liabilities (c) Provisions Sub-Total- Current Liabilities Total - Equity and Liabilities TOTAL - EQUITY AND LIABILITIES (1+2+3)  433.84 744.04 7 926.88 1,2 926.88 4,095.27 4,5 6,983.00 7,1		(ii) Trade Payables	1 575 17	1,657.24
(B) total outstanding dues of creditors other than micro enterprises and small cities 744.04 7  (iii) Other financial liabilities 926.88 1,2  (c) Provisions 9.39 4,095.27 4,5  Sub-Total- Current Liabilities 4,958.53 5,2  Total - Equity and Liabilities 6,983.00 7,1		(A) total outstanding dues of micro enterprises and small enterprises		1
(iii) Other financial liabilities       926.88       1,2         (b) Other Current Liabilities       9.39       9.39         (c) Provisions       4,095.27       4,5         Sub-Total- Current Liabilities       4,958.53       5,2         TOTAL - EQUITY AND LIABILITIES (1+2+3)       6,983.00       7,1		(B) total outstanding dues of creditors other than micro enterprises and small enterprises	744.04	4
(b) Other Current Liabilities (c) Provisions Sub-Total- Current Liabilities Total - Equity and Liabilities TOTAL - EQUITY AND LIABILITIES (1+2+3)  (b) Other Current Liabilities  9.39 4,095.27 4,5 4,958.53 5,2 6,983.00 7,1				
(c) Provisions Sub-Total- Current Liabilities Total - Equity and Liabilities TOTAL - EQUITY AND LIABILITIES (1+2+3)  (c) Provisions 4,095.27 4,5 4,958.53 5,2 6,983.00 7,1				
Total - Equity and Liabilities  TOTAL - EQUITY AND LIABILITIES (1+2+3)  4,958.53 5,2  6,983.00 7,1			THE RESERVE THE PARTY OF THE PA	
Total - Equity and Liabilities  TOTAL - EQUITY AND LIABILITIES (1+2+3)  6,983.00  7,1			Control of the Contro	Name and Address of the Owner, where the Owner, which is
TOTAL - EQUITY AND CIABILITIES (1+2+3)			THE RESERVE AND PERSONS NAMED IN	NAME OF TAXABLE PARTY.
		TOTAL - EQUITY AND LIABILITIES (1+2+3)	0,555.0	Indi



#### KHAITAN INDIA LIMITED

#### REG. OFFICE 46C, J.L. NEHRU ROAD KOLKATA-700071

EMAIL: kilsugar@gmail.com; Website: www.khaitansugar.com

Phone: 03340505000

## CIN:L10000WB1936PLC008775 REPORTING OF BUSINESS SEGMENT INFORMATION

Rs. In Lakh

CNC	DADTICHIADC		Quarter ended		Year Ended	Previous Year ended
S.NO.	PARTICULARS	31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I	Segment Revenue					
	(a) Electrical Goods	1,580.02	1,364.58	1,299.21	5,696.66	5,920.51
	(b) Sugar	-	-	(1.20)	-	-
	(c) Agriculture	16.47	6.98	0.99	140.33	25.05
	Total	1,596.49	1,371.56	1,299.00	5,836.99	5,945.56
	Less: Inter Segement Revenue	-			-	_
	Revenue from Operations	1,596.49	1,371.56	1,299.00	5,836.99	5,945.56
11	Segment Results(Profit before Finance Cost and Taxes)					
	(a) Electrical Goods	154.34	66.27	189.22	363.81	520.84
	(b) Sugar	74.53	(44.11)	(50.91)	(57.48)	(205.93)
	(c) Agriculture	(1.46)	5.00	(12.40)	115.64	(2.21)
	Total	227.41	27.16	125.91	421.97	312.70
	Less: (a) Finance Cost (b)Other Unallocable (Income)	30.00	70.50	32.27	287.97 -	244.83
	Profit Before Tax	197.41	(43.34)	93.64	134.00	67.87
111	Segment Assets (a) Electrical Goods (b) Sugar (c) Agriculture	2,368.25 191.81 4,415.56	1,848.65 84.93 4,419.49	2,495.93 216.70 4,427.86	2,368.25 191.81 4,415.56	2,495.93 216.70 4,427.86
	Total Segment Assets	6,975.62	6,353.07	7,140.49	6,975.62	7,140.49
IV	Segment Liabilites (a) Electrical Goods (b) Sugar (c) Agriculture (d) Unallocated	3,958.55 (1,869.83) 2,862.43	3,590.55 (1,902.19) 2,864.91	4,189.35 (1,902.42) 2,990.36	3,958.55 (1,869.83) 2,862.43	4,189.35 (1,902.42 2,990.36
	Total Segment Liabilities	4,951.15	4,553.27	5,277.29	4,951.15	5,277.29





	Khaitan (India) Limited	Notice that the second second second second second	
_	Cash Flow Statement for the year ended March 31, 2024	Year ended	Year ended
	11,111/2/07/11	March 31,2024	March 31,2023
		Amount in	Amount in
		Lakhs	Lakhs
	A. Cash Flow from Operating Activities		
	Profit / (Loss) before tax for the period	134.00	67.87
	Adjustments for:		
	Depreciation and Amortization Expense Finance Costs	49.30	197.12
	interest Income	287.97	244.83
	Rent received	(9.33)	(24.07)
	(Gain)/Loss on sale of Property, Plant and Equipment	(26.46)	(18.43)
	Operating Profit/ (Loss) before changes in operating assets and liabilities	2.11	(0.15)
	epotating assets and habilities	437.59	467.17
	Adjustments for changes in operating assets and liabilities:		
	(Increase) in trade and other receivables	65.93	537.47
	(Increase) / Decrease in Inventories	19.19	(185.72)
	Tranfer of Bearer Plant from Biological Assets to PPE	10.10	(100.72)
	Change in Fair Value of Biological Assets		-
	Increase/(Decrease) in trade and other payables	(439.55)	(70.46)
	Cash from / (used in) Operations	83.16	748.46
	(v) Other Financial Assets		-
	Direct Taxes (paid)/ refund	-	
	Net Cash from / (used in) Operating Activities	83.16	748.46
	B. Cash Flow from Investing Activities		
	(Purchase)/ Sale of property, plant and equipment	(13.43)	(41.34)
	Transfer of Bearer Plant from Biological Assets		- 1
	Sale of property, plant and equipment	8.00	0.29
	Interest Income	9.33	24.07
	Rent income	26.46	18.43
	Not Cook from Many 11 No.		
	Net Cash from I (used in) Investing Activities	30.37	1.45
	C. Cash Flow from Financing Activities		
	C. Cash Flow from Financing Activities Repayment of non-current borrowings		2000
	Repayment of current borrowings (net)	157.65	(520.67)
	Finance Costs	(9.58)	6.34
	Net Cash from / (used in) Financing Activities	(287.97)	(244.83)
	Net increase / (decrease) in cash and cash equivalent (A + B	(139.90)	(759.16)
	+ C)	(00.07)	(0.05)
	• • •	(26.37)	(9.25)
	D. Cash and cash equivalents		
	Net increase / (decrease) in cash and cash equivalent	(26.27)	(0.05)
	Cash and cash equivalents at the beginning of the year	(26.37)	(9.25)
	Cash and cash equivalents at the beginning of the year	31.56 5.19	40.81
	east and sast equivalence at the order of the year	5.19	31.56
	Cash and cash equivalents consist of cash on hand and		
	balance with banks and deposits with banks.		
	In Current Accounts	5.04	13.26
	In fixed Deposit	5.04	16.00
	Cash on Hand	0.15	2.30
	Cash and cash equivalents as at March 31, 2024	5.19	31.56
		0.10	31.30
	(i) The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Indian		
	Accounting Standard on 'Statement of Cash Flows (Ind AS-7)' issued by The Institute of Chartered		
	Accountants of India.		
	, too santante et muid.		1
		1	





Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results

(Amount in Rs. Lakhs)

ı	[See Regulation 33 / 52 of the SEBI (LOD	Audited Figures (as reported	Adjusted Figures (audited				
i		before adjusting for	figures after adjusting for				
CI	Dorticulars	qualifications)	qualifications)				
SI. N	lo. Particulars  1 Turnover / Total income	5,956.62	5,956.62				
		5,822.62	5,822.62				
-	2 Total Expenditure 3 Net Profit/(Loss) After Tax	134.00	134.00				
_		2.82	2.82				
	4 Earnings Per Share (in Rs.)	6,983.00	6,983.00				
-	5 Total Assets 6 Total Liabilities	4,958.53	4,958.53				
-	7 Net Worth	2,024.47	2,024.47				
-	Any other financial item(s) (as felt appropriate by	, NIII	NIL				
	8 the management)	NIL	1372				
Δ	dit Qualification (each audit qualification separately):						
. Aud	are Qualification (coor again grammasses)						
+	a. Details of Audit Qualification:						
Ref	results	s regarding Production activity of th	ne sugar mill of the company is				
hen	ntinued to be under suspension for a long time after incu	urring heavy losses. The production	activities could not be resumed				
con	ntinued to be under suspension for a long time after med	a prices and high cost of production	. However, company is hopeful				
dur	ring the current year because of un-remunerative selling	g prices and high cost of production	for the time being company has				
tha	at in future because of the various measures envisaged th	ne position may improve. Therefore,	Tot the time being company has				
not	t considered the business of sugar division as discontinue	ed operation.					
1,700	b. Type of Audit Qualification : Modified Opinion						
-		onearing since Year 2020-21					
-	c. Frequency of qualification: The above Point is a	ppearing since real 2020 22	1.10				
+	d. For Audit Qualification(s) where the impact is qu	uantified by the auditor, Manageme	nt's Views:				
d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:  Nil							
+	e. For Audit Qualification(s) where the impact is no	ot quantified by the auditor:					
	e. For Audit Qualification(s) where the impact is no						
re	(i) Management's estimation on the impact of a ugar division is one of the core business divisions of the equirement of working capital needed for running the contract of the core of t	he Company. The management is operations is arranged the operations arranged the operations management is a continuous management.	osition is expected to improve.				
re M Th	(i) Management's estimation on the impact of a ugar division is one of the core business divisions of the equirement of working capital needed for running the company is hopeful that in future because of the herefore, for the time being company has not consider	he Company. The management is operations is arranged the operations arranged the operations management is a continuous management.	osition is expected to improve. as discontinued operation and is				
re M Th	(i) Management's estimation on the impact of a ugar division is one of the core business divisions of the equirement of working capital needed for running the or danagement is hopeful that in future because of the herefore, for the time being company has not consider considered as a going concern.	nudit qualification:  the Company. The management is operations is arranged the operation  various measures envisaged the pred the business of sugar division a	osition is expected to improve.				
re M Th	(i) Management's estimation on the impact of a ugar division is one of the core business divisions of the equirement of working capital needed for running the contained in the contained is hopeful that in future because of the herefore, for the time being company has not consider considered as a going concern.  (ii) If management is unable to estimate the im	nudit qualification:  The Company. The management is apperations is arranged the operation various measures envisaged the pred the business of sugar division appact, reasons for the same:	osition is expected to improve. as discontinued operation and is				
re M Th	(i) Management's estimation on the impact of a ugar division is one of the core business divisions of the equirement of working capital needed for running the chanagement is hopeful that in future because of the herefore, for the time being company has not consider onsidered as a going concern.  (ii) If management is unable to estimate the im	nudit qualification:  the Company. The management is operations is arranged the operation various measures envisaged the pred the business of sugar division appact, reasons for the same:	osition is expected to improve. as discontinued operation and is Not Applicable				
re M Th	(i) Management's estimation on the impact of a ugar division is one of the core business divisions of the equirement of working capital needed for running the chanagement is hopeful that in future because of the herefore, for the time being company has not consider onsidered as a going concern.  (ii) If management is unable to estimate the im	nudit qualification:  the Company. The management is operations is arranged the operation various measures envisaged the pred the business of sugar division appact, reasons for the same:	osition is expected to improve. as discontinued operation and is Not Applicable				
re M Th	(ii) Management's estimation on the impact of a ugar division is one of the core business divisions of the equirement of working capital needed for running the chanagement is hopeful that in future because of the herefore, for the time being company has not consider onsidered as a going concern.  (ii) If management is unable to estimate the im  (iii) Auditors' Comments on above: No Comme	nudit qualification:  The Company. The management is apperations is arranged the operation various measures envisaged the pred the business of sugar division appact, reasons for the same:  The to offer and consequental adjustments cannot be consequental adjustments cannot consequent cannot cannot consequent cannot cann	osition is expected to improve. as discontinued operation and is Not Applicable				
re M Th	(i) Management's estimation on the impact of a ugar division is one of the core business divisions of the equirement of working capital needed for running the chanagement is hopeful that in future because of the herefore, for the time being company has not consider onsidered as a going concern.  (ii) If management is unable to estimate the im	nudit qualification:  The Company. The management is apperations is arranged the operation various measures envisaged the pred the business of sugar division appact, reasons for the same:  The to offer and consequental adjustments cannot be consequental adjustments cannot consequent cannot cannot consequent cannot cann	Not Applicable  not be ascertained by the				
re M Th cc	(i) Management's estimation on the impact of a ugar division is one of the core business divisions of the equirement of working capital needed for running the collanagement is hopeful that in future because of the herefore, for the time being company has not consider onsidered as a going concern.  (ii) If management is unable to estimate the im  (iii) Auditors' Comments on above: No Comments of the impact with respect to above Management and as such cannot be commented upon by	nudit qualification:  The Company. The management is apperations is arranged the operation various measures envisaged the pred the business of sugar division appact, reasons for the same:  The to offer and consequental adjustments cannot be consequental adjustments cannot consequent cannot cannot consequent cannot cann	Not Applicable  not be ascertained by the				
re M Th cc	(ii) Management's estimation on the impact of a ugar division is one of the core business divisions of the equirement of working capital needed for running the chanagement is hopeful that in future because of the herefore, for the time being company has not consider onsidered as a going concern.  (ii) If management is unable to estimate the im  (iii) Auditors' Comments on above: No Comme	nudit qualification:  The Company. The management is apperations is arranged the operation various measures envisaged the pred the business of sugar division appact, reasons for the same:  The to offer and consequental adjustments cannot be consequental adjustments cannot consequent cannot cannot consequent cannot cann	Not Applicable  not be ascertained by the				
re M Th cc	(i) Management's estimation on the impact of a ugar division is one of the core business divisions of the equirement of working capital needed for running the collanagement is hopeful that in future because of the herefore, for the time being company has not consider onsidered as a going concern.  (ii) If management is unable to estimate the im  (iii) Auditors' Comments on above: No Comments of the impact with respect to above Management and as such cannot be commented upon by	nudit qualification:  The Company. The management is apperations is arranged the operation various measures envisaged the pred the business of sugar division appact, reasons for the same:  The to offer and consequental adjustments cannot be consequental adjustments cannot consequent cannot cannot consequent cannot cann	Not Applicable  not be ascertained by the				
re M Th cc	(i) Management's estimation on the impact of a ugar division is one of the core business divisions of the equirement of working capital needed for running the collanagement is hopeful that in future because of the herefore, for the time being company has not consider onsidered as a going concern.  (ii) If management is unable to estimate the im  (iii) Auditors' Comments on above: No Comme As stated herein above, the impact with respect to above Management and as such cannot be commented upon by  Signatories:	nudit qualification:  The Company. The management is apperations is arranged the operation various measures envisaged the pred the business of sugar division appact, reasons for the same:  The to offer and consequental adjustments cannot be consequental adjustments cannot consequent cannot cannot consequent cannot cann	Not Applicable  not be ascertained by the				
re M Th ccc	(i) Management's estimation on the impact of a ugar division is one of the core business divisions of the equirement of working capital needed for running the company that in future because of the herefore, for the time being company has not consider onsidered as a going concern.  (ii) If management is unable to estimate the im  (iii) Auditors' Comments on above: No Comments of the company has not considered as a going concern.	nudit qualification:  The Company. The management is apperations is arranged the operation various measures envisaged the pred the business of sugar division appact, reasons for the same:  The to offer and consequental adjustments cannot be consequental adjustments cannot consequent cannot cannot consequent cannot cann	Not Applicable  not be ascertained by the				
re M Th ccc	(i) Management's estimation on the impact of a ugar division is one of the core business divisions of the equirement of working capital needed for running the collanagement is hopeful that in future because of the herefore, for the time being company has not consider onsidered as a going concern.  (ii) If management is unable to estimate the im  (iii) Auditors' Comments on above: No Comme As stated herein above, the impact with respect to above Management and as such cannot be commented upon by  Signatories:	ne Company. The management is operations is arranged the operation various measures envisaged the pred the business of sugar division and the property of the same:  Into the offer  and consequental adjustments cannot us.	Not Applicable  not be ascertained by the				
re M Th co	(i) Management's estimation on the impact of a ugar division is one of the core business divisions of the equirement of working capital needed for running the company that in future because of the herefore, for the time being company has not consider onsidered as a going concern.  (ii) If management is unable to estimate the im  (iii) Auditors' Comments on above: No Comments of the company has not considered as a going concern.	ne Company. The management is operations is arranged the operation various measures envisaged the pred the business of sugar division and the property of the same:  Into the offer  and consequental adjustments cannot us.	Not Applicable  Not be ascertained by the  Kolkata				
re MM TH cc	(i) Management's estimation on the impact of a ugar division is one of the core business divisions of the equirement of working capital needed for running the collanagement is hopeful that in future because of the herefore, for the time being company has not consider onsidered as a going concern.  (ii) If management is unable to estimate the im  (iii) Auditors' Comments on above: No Comme was stated herein above, the impact with respect to above Management and as such cannot be commented upon by Signatories:  Sunay Krishna Khaitan Executive Director	nudit qualification:  The Company. The management is apperations is arranged the operation various measures envisaged the pred the business of sugar division appact, reasons for the same:  The to offer and consequental adjustments cannot be consequental adjustments cannot consequent cannot cannot consequent cannot cann	Not Applicable  Not be ascertained by the  Kolkata				
re MM Thr ccc	(i) Management's estimation on the impact of a ugar division is one of the core business divisions of the equirement of working capital needed for running the collanagement is hopeful that in future because of the herefore, for the time being company has not consider onsidered as a going concern.  (ii) If management is unable to estimate the im  (iii) Auditors' Comments on above: No Comme As stated herein above, the impact with respect to above Management and as such cannot be commented upon by  Signatories:  Sunay Krishna Khaitan  Executive Director	ne Company. The management is operations is arranged the operation various measures envisaged the pred the business of sugar division and the property of the same:  Into the offer  and consequental adjustments cannot us.	Not Applicable  Not be ascertained by the  Kolkata				
re MM Thr ccc	(i) Management's estimation on the impact of a ugar division is one of the core business divisions of the equirement of working capital needed for running the collanagement is hopeful that in future because of the herefore, for the time being company has not consider onsidered as a going concern.  (ii) If management is unable to estimate the im  (iii) Auditors' Comments on above: No Comme was stated herein above, the impact with respect to above Management and as such cannot be commented upon by Signatories:  Sunay Krishna Khaitan Executive Director	ne Company. The management is operations is arranged the operation various measures envisaged the pred the business of sugar division and the property of the same:  Into the offer  and consequental adjustments cannot us.	Not Applicable  Not be ascertained by the  Kolkata				
re M Th ccc	(i) Management's estimation on the impact of a ugar division is one of the core business divisions of the equirement of working capital needed for running the chanagement is hopeful that in future because of the herefore, for the time being company has not consider onsidered as a going concern.  (ii) If management is unable to estimate the im  (iii) Auditors' Comments on above: No Comme As stated herein above, the impact with respect to above Management and as such cannot be commented upon by Signatories:  Sunay Krishna Khaitan Executive Director  Sumit Pasari CFO	ne Company. The management is operations is arranged the operation various measures envisaged the pred the business of sugar division and the property of the same:  Into the offer  and consequental adjustments cannot us.	Not Applicable  Not be ascertained by the  Kolkata				
re M Th ccc	(i) Management's estimation on the impact of a ugar division is one of the core business divisions of the equirement of working capital needed for running the of flanagement is hopeful that in future because of the herefore, for the time being company has not consider considered as a going concern.  (ii) If management is unable to estimate the im  (iii) Auditors' Comments on above: No Comme (iii) Auditors' the impact with respect to above Management and as such cannot be commented upon by  Signatories:  Sunay Krishna Khaitan  Executive Director  Sumit Pasari  CFO  Manoj Chhawchharia	ne Company. The management is operations is arranged the operation various measures envisaged the pred the business of sugar division and the property of the same:  Into the offer  and consequental adjustments cannot us.	Not Applicable  Not be ascertained by the  Kolkata				
re M Th ccc	(i) Management's estimation on the impact of a ugar division is one of the core business divisions of the equirement of working capital needed for running the chanagement is hopeful that in future because of the herefore, for the time being company has not consider onsidered as a going concern.  (ii) If management is unable to estimate the im  (iii) Auditors' Comments on above: No Comme As stated herein above, the impact with respect to above Management and as such cannot be commented upon by  Signatories:  Sunay Krishna Khaitan  Executive Director  Sumit Pasari  CFO	ne Company. The management is operations is arranged the operation various measures envisaged the pred the business of sugar division and the property of the same:  Into offer  and consequental adjustments cannot us.	Not Applicable  Not be ascertained by the  Kolkata				
re M Th ccc	(ii) Management's estimation on the impact of a  ugar division is one of the core business divisions of the equirement of working capital needed for running the of flanagement is hopeful that in future because of the herefore, for the time being company has not consider considered as a going concern.  (iii) If management is unable to estimate the im  (iiii) Auditors' Comments on above: No Comme  As stated herein above, the impact with respect to above Management and as such cannot be commented upon by  Signatories:  Sunay Krishna Khaitan  Executive Director  Sumit Pasari  CFO  Manoj Chhawchharia  Audit Committee Chairman	ne Company. The management is operations is arranged the operation various measures envisaged the pred the business of sugar division and the property of the same:  Into offer  and consequental adjustments cannot us.	Not Applicable  Not be ascertained by the  Kolkata				
re M Th ccc	(ii) Management's estimation on the impact of a  ugar division is one of the core business divisions of the equirement of working capital needed for running the of flanagement is hopeful that in future because of the herefore, for the time being company has not consider considered as a going concern.  (iii) If management is unable to estimate the im  (iiii) Auditors' Comments on above: No Comme  As stated herein above, the impact with respect to above Management and as such cannot be commented upon by  Signatories:  Sunay Krishna Khaitan  Executive Director  Sumit Pasari  CFO  Manoj Chhawchharia  Audit Committee Chairman	audit qualification: the Company. The management is operations is arranged the operation various measures envisaged the pred the business of sugar division and the properties of the same: the state of the same: and consequental adjustments cannot us.	Not Applicable  Not be ascertained by the  Kolkata				
re M Th ccc	(ii) Management's estimation on the impact of a Ugar division is one of the core business divisions of the Equirement of working capital needed for running the of Itanagement is hopeful that in future because of the Itanagement is hopeful that in future because of the Itanagement is hopeful that in future because of the Itanagement is unable to estimate the im Itanagement is unable to estimate the im Itanagement is unable to estimate the im Itanagement and as such cannot be commented upon by Itanagement and as such cannot be commented upon by Itanagement is unable to estimate the im Itanagement is unable to estimate in Itanagement is unable to	audit qualification: the Company. The management is operations is arranged the operation various measures envisaged the pred the business of sugar division and the properties of the same: the state of the same: and consequental adjustments cannot us.	Not Applicable  Not be ascertained by the  Kolkata				
re M Th ccc	(ii) Management's estimation on the impact of a Ugar division is one of the core business divisions of the Equirement of working capital needed for running the of Itanagement is hopeful that in future because of the Iterefore, for the time being company has not consider his provider his provider his provider his provider his provider his p	audit qualification:  the Company. The management is operations is arranged the operation various measures envisaged the pred the business of sugar division appact, reasons for the same:  and consequental adjustments cannot us.	Not Applicable  Not be ascertained by the  Kolkata				
re M Th ccc	(ii) Management's estimation on the impact of a Ugar division is one of the core business divisions of the Equirement of working capital needed for running the of Itanagement is hopeful that in future because of the Itanagement is hopeful that in future because of the Itanagement is hopeful that in future because of the Itanagement is unable to estimate the im Itanagement is unable to estimate the im Itanagement is unable to estimate the im Itanagement and as such cannot be commented upon by Itanagement and as such cannot be commented upon by Itanagement is unable to estimate the im Itanagement is unable to estimate in Itanagement is unable to	audit qualification: the Company. The management is operations is arranged the operation various measures envisaged the pred the business of sugar division and the properties of the same: the state of the same: and consequental adjustments cannot us.	Not Applicable  Not be ascertained by the  Kolkata				