ROSSELL INDIA LIMITED



24th May, 2018

| Department of Corporate | National Stock Exchange | The Secretary |
|-------------------------|--------------------------|--------------------|
| Services | of India Limited | The Calcutta Stock |
| BSE Limited | Listing Department, | Exchange Ltd., |
| Ground Floor, Phiroze | Exchange Plaza, | 7, Lyons Range, |
| Jeejeebhoy Towers, | Bandra-Kurla Complex, | Kolkata - 700 001 |
| Dalal Street, Fort | Bandra (E), Mumbai – 400 | |
| Mumbai – 400 001 | 051 | |
| Scrip Code: 533168 | Symbol : ROSSELLIND | |

Dear Sirs,

Sub: Outcome of Board Meeting

Further to our letter dated 9th May, 2018, we write to advise you that the Board of Directors of the Company at its Meeting concluded a little while ago, has approved the Audited Financial Results of the Company for the 4th Quarter and Financial Year ended 31st March, 2018.

In terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, we enclose the following:

- i) Audited Standalone Financial Results for the 4th Quarter and Financial Year ended 31st March, 2018.
- ii) Audited annual Consolidated Financial results for the Financial Year ended 31st March, 2018.
- iii) Auditor's Reports on the Standalone and Consolidated Financial Results for the Financial Year ended 31st March, 2018.

As regards the Standalone and Consolidated Audited Financial Results of the Company for the Financial Year ended 31st March, 2018, it is hereby declared that the Auditors have given unmodified opinion in their Report.

Please be advised further in terms of Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 that:

iv) The Board of Directors did not recommend any Dividend on the Equity Shares of the Company for the Financial Year ended 31st March, 2018.





- v) The 24th Annual General Meeting of the Members will be held on Wednesday, 8th August, 2018 at 10:30 a.m. at Kala Kunj, 48 Shakespeare Sarani, Kolkata – 700 017.
- vi) The terms of re-appointment of Mr. H. M. Gupta as Managing Director designated as Executive Chairman for a further tenure of 3 years w.e.f. 1st April, 2018 to hold office till 31st March, 2021, has been settled subject to approval of the Members at the ensuing Annual General Meeting.

The Meeting commenced at 10.30 a.m. and concluded at 4:30 p.m.

You are requested to take the above on records.

Yours faithfully, For ROSSELL INDIA LTD.

(N K KHURANA) DIRECTOR (Finance) and COMPANY SECRETARY

Place: Kolkata Encl: As above

CHARTERED ACCOUNTANTS

64/55B, BELGACHIA ROAD, BELGACHIA, KOLKATA - 700 037 Phone : 2243-8018 E-mail : khand.ray@hotmail.com

Auditor's Report on Quarterly and Annual Standalone Financial Results of Rossell India Limited pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To The Board of Directors of Rossell India Limited

- 1. We have audited the guarterly Standalone Financial Results ('the statement') of Rossell India Limited for the guarter ended 31st March 2018 and the annual standalone financial results for the year ended 31st March, 2018, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015. Attention is drawn to the fact that the guarterly standalone financial results for the guarter ended 31st March, 2018 are the derived figures between the audited figures in respect of the year ended 31st March, 2018 and the published year to date figures up to 31st December, 2017, being the date of the end of the third quarter of the current financial year. Similarly, the figures for the corresponding guarter ended in the previous year as reported in the Statement are the derived figures between the audited figures in respect of the year ended 31st March, 2017 and the published year to date figures up to 31st December, 2016, being the date of the end of the third quarter of the previous financial year. Also, the figures up to the end of the third quarter had only been reviewed and not subjected to audit. The standalone financial results for the quarter ended 31st March, 2018 and year to date ended 31st March, 2018, have been prepared on the basis of standalone financial results for the nine month period ended 31st December, 2017, the audited annual standalone financial statement as at and for the year ended 31st March, 2018, and the relevant requirements of Regulation 33 of (Listing Obligations and Disclosure Requirements) Regulations, 2015 and are the responsibility of the Company's management and have been approved by the Board of Directors of the Company. Our responsibility is to express an opinion on these standalone financial results based on the review of the standalone financial results for the nine months ended 31st December, 2017 which was prepared in accordance with the recognition and principles laid down in Accounting Standard (AS) 25. Interim Financial Reporting, specified u/s 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and our audit of the annual standalone financial statements as at and for the year ended 31st March, 2018, which have been prepared in accordance with the recognition and measurement principles laid down under section 133 of the Companies Act, 2013 ('the Act') read with rule 7 of the Companies (Accounts) Rules, 2014 and other accounting principles generally accepted in India and in compliance with requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides reasonable basis for our opinion.



CHARTERED ACCOUNTANTS

64/55B, BELGACHIA ROAD, BELGACHIA, KOLKATA - 700 037 Phone : 2243-8018 E-mail : khand.ray@hotmail.com

- 3. In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as year to date results:
 - (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015; and
 - (ii) give a true and fair view of the net loss and other financial information for the quarter ended 31st March, 2018 as well as for the year ended 31st March, 2018.

For Khandelwal Ray & Co., Chartered Accountants (Registration No.302035E)

Supriyo Raychaudhuri Partner Membership No. 037202

Place : Kolkata Date : 24th May, 2018



CHARTERED ACCOUNTANTS

64/55B, BELGACHIA ROAD, BELGACHIA, KOLKATA - 700 037 Phone : 2243-8018 E-mail : khand.ray@hotmail.com

Auditor's Report on Annual Consolidated Financial Results of Rossell India Limited Pursuant to the Regulation 33 of the SEB| (Listing Obligations and Disclosure Requirements) Regulations, 2015

To, The Board of Directors of Rossell India Limited

- 1. We have audited the Annual Consolidated Financial Results ('the statement') of Rossell India Limited ('the Company'), its Subsidiary and Joint Venture entity (collectively referred to as 'the Group') for the year ended 31st March, 2018, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The statement has been prepared on the basis of Annual Consolidated Financial Statements for the year ended 31st March, 2018, which are the responsibility of the Company's management. Our responsibility is to express an opinion on the Statement based on our Audit of such Consolidated Financial Statements, which have been prepared in accordance with the recognition and measurement principles laid down under section 133 of the companies Act, 2013 ('the Act') read with rule 7 of the Companies (Accounts) Rules, 2014 and other accounting principles generally accepted in India and in compliance with requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.
- 3. We have not audited the financial statements/ financial information of one Indian Subsidiary whose financial statements reflect total assets of Rs.0.50 lakhs as at 31st March, 2018, total revenues of Rs. NIL and net cash inflow amounting to Rs.0.02 lakhs for the year ended on that date, as considered in the Annual Consolidated Financial Statements. These financial statements/ financial information have been audited by the other auditors, whose reports have been furnished to us by the management and in our opinion on the Annual Consolidated Financial Statements, in so far as it relates to the amounts and disclosures included in respect of this subsidiary are based solely on the reports of the other auditors.
- 4. The financial statement of one Foreign Associate has been audited by other auditor, whose financial statement reflects total assets of Rs.2,336.23 lakhs as at 31st March, 2018, total revenues of Rs. NIL and net cash outflow amounting to Rs.4.63 lakhs for the year ended on that date, as considered in the Consolidated Financial Statements. The Audit Report for the Associate has been furnished to us and in our opinion on the Consolidated Financial Statements, in so far as it relates to the amounts and disclosures included in respect of that Associate is based solely on the reports of that auditor.



CHARTERED ACCOUNTANTS

64/55B, BELGACHIA ROAD, BELGACHIA, KOLKATA - 700 037 Phone : 2243-8018 E-mail : khand.ray@hotmail.com

- 5. Our opinion on the Consolidated Financial Statements, and our report on other Legal and Regulatory Requirements below, is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial statements/ financial information certified by the management.
- 6. In our opinion and to the best of our information and according to the explanation given to us the statement:
 - (i) include financial results of the following entities:

| Name of the Entity | Relationship |
|-----------------------------|---------------------|
| CAE Rossell India Limited | Subsidiary |
| R. V. Enterprizes Pte. Ltd. | Joint Venture (26%) |

- (ii) have been presented in accordance with the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (iii) give a true and fair view of the Consolidated Net Loss and other financial information for the year ended 31st March, 2018.

For Khandelwal Ray & Co., Chartered Accountants (Registration No.302035E)

Supriyo Raychaudhuri Partner Membership No. 037202

Place : Kolkata Date : 24th May, 2018



ROSSELL INDIA LIMITED

CIN: L01132WB1994PLC063513

Regd. Office: Jindal Towers, Block 'B', 4th Floor, 21/1A/3, Darga Road, Kolkata-700 017

E-mail: rossell@rossellindia.com

Website: www.rossellindia.com E-ma AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2018

(Rs. in lakhs)

| | | Sta | ndalone (Audit | ed) | | Consolidated (Audited) | | |
|---|------------|---|----------------|-------------------|---------------------------------------|------------------------|--|--|
| | Thr | ee months end | ed | Year E | Ended | Year E | inded | |
| | 31.03.2018 | 31.12.2017 | 31.03.2017 | 31.03.2018 | 31.03.2017 | 31.03.2018 | 31.03.2017 | |
| 1. Revenue from Operations | | Section and | | | Conference of | | | |
| (a) Gross Revenue from sale of products and services | 3,574 | 7,718 | 4,614 | 19,500 | 16,037 | 19,500 | 16,037 | |
| (b) Other Operating Income | 166 | 87 | 101 | 352 | 288 | 352 | 288 | |
| Total Revenue from Operation (a)+(b) | 3,740 | 7,805 | 4,715 | 19,852 | 16,325 | 19,852 | 16,325 | |
| 2. Other Income | 56 | 51 | 85 | 202 | 329 | 202 | 329 | |
| 3. Total Income (1+2) | 3,796 | 7,856 | 4,800 | 20,054 | 16,654 | 20,054 | 16,654 | |
| 4. Expenses | | and the second second | | | | | | |
| a) Cost of materials consumed | 847 | 882 | 596 | 3,373 | 1,812 | 754 | 1,812 | |
| b) Consumption of Green Leaf (Note 3) | 7 | 46 | 17 | 221 | 178 | 2,840 | 178 | |
| c) Changes in inventories of finished goods, | | 12716 | | | | | | |
| work-in-progress and Stock-in-trade | 1,312 | 1,971 | 2,365 | (208) | (43) | (208) | (43) | |
| d) Excise Duty | | - 10 - 11 - 11 - 11 - 11 - 11 - 11 - 11 | 1 | 14 | 3 | 14 | 3 | |
| e) Employee Benefits Expense | 2,083 | 2,248 | 1,992 | 9,400 | 8,689 | 9,400 | 8,689 | |
| f) Consumption of Stores and Spares | 138 | 166 | 55 | 956 | 841 | 974 | 856 | |
| g) Power and Fuel | 200 | 321 | 186 | 1,200 | 1,151 | 1,200 | 1,151 | |
| h) Finance Cost | 147 | 168 | (4) | 718 | 590 | 718 | 590 | |
| i) Depreciation and Amortisation Expenses | 285 | 229 | 272 | 967 | 881 | 967 | 881 | |
| j) Other expenses | 774 | 957 | 1,002 | 3,574 | 3,342 | 3,556 | 3,327 | |
| Total Expenses | 5,793 | 6,988 | 6,482 | 20,215 | 17,444 | 20,215 | 17,444 | |
| 5. Profit/(Loss) before Exceptional Items and Tax (3- | 4) (1,997) | 868 | (1,682) | (161) | (790) | (161) | (790) | |
| 6. Extraordinary Items (net of tax expense) | | 1911 - H | - 10 C | | 11 - 11 - 11 - 11 - 11 - 11 - 11 - 11 | - | - | |
| 7. Profit/(Loss) before Tax (5-6) | (1,997) | 868 | (1,682) | (161) | (790) | (161) | (790) | |
| 3. Tax Expenses | | | | 5-1-22-22-11 | | S. 6 2 3 8 1 4 | | |
| '- Current Tax | (305) | 164 | (59) | 35 | | 35 | 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1 | |
| '- Deferred Tax | (220) | | (659) | (220) | (659) | (220) | (659) | |
| 9. Net Profit/(Loss) for the Period (7-8) | (1,472) | 704 | (964) | 24 | (131) | 24 | (131) | |
| 10. Share of Profit / (Loss) of Associate (Note 5) | | 190 190 | - | A CONTRACT OFFICE | | | | |



| | | Sta | ndalone (Audit | ed) | | Consolidated (Audited | |
|--|------------|----------------|--|------------|------------|-----------------------|---------------|
| 철 국가 동안 것이다. 영화는 것이 가지 않는 것이 가지 않는 것이다. | Thr | ee months ende | ed | Year E | Ended | Year Ended | |
| | 31.03.2018 | 31.12.2017 | 31.03.2017 | 31.03.2018 | 31.03.2017 | 31.03.2018 | 31.03.2017 |
| 11. Profit / (Loss) after Tax, share of profit of Associate. (9+10) | (1,472) | 704 | (964) | 24 | (131) | 24 | (131 |
| 12 Other Comprehensive Income | | | | | | | |
| i) (a) Items that will not be reclassified to Profit or Loss (b) Income Tax relating to Items that will not be reclassified | 63 | (32) | (33) | (31) | (133) | (31) | (133 |
| to Profit or Loss | (10) | 6 | 24 | 8 | 42 | 8 | 42 |
| ii) (a) Items that will be reclassified to Profit or Loss(b) Income Tax relating to items that will be reclassified | (7) | - | (246) | (7) | (246) | (7) | (246 |
| to Profit or Loss | 1 | | | 1 | - | 1 | - |
| 13. Total Comprehensive Income (11-12) | (1,425) | 678 | (1,219) | (5) | (468) | (5) | (468 |
| Profit / (Loss) for the Period attributable to: | | | | | | | |
| Owners of the Parent | | | | | | 24 | (13 |
| Non-Controlling Interests | | 1.0.00-51 | S. 1997 - 19 | | 2 | 1. 2 A | 1991 (S. 1-1 |
| Total Comprehensive Income for the Period attributable to: | PROPERTY. | | | | | 12-7-14 A.S. | |
| Owners of the Parent | | - 11 | 1999 - 1994 - 1995 - | | - 10 A | (5) | (468 |
| Non-Controlling Interests | - | - No | 1991 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 | | | | |
| 14. Paid up Equity Share Capital (Ordinary Share of Rs.2 each) | 734 | 734 | 734 | 734 | 734 | 734 | 734 |
| 15. Reserves (excluding Revaluation Reserve) | | | in a point of the state of the | 16,135 | 16,229 | 16,124 | 16,219 |
| 16. Earnings per Shares (Rs.) | | | | Sector 1 | ALC: NO. | | |
| - Basic | (4.01) | 1.92 | (2.63) | 0.07 | (0.36) | 0.07 | (0.30 |
| - Diluted | (4.01) | 1.92 | (2.63) | 0.07 | (0.36) | 0.07 | (0.30 |



SEGMENT WISE REVENUE, RESULTS & CAPITAL EMPLOYED

Rs. in lakhs

| | Stand Alone (Audited) | | | | | Consolidated (Audited) | |
|---|-----------------------|--------------|---------------------|---|-----------------|------------------------|------------|
| Particulars | Three months ended | | | Year | Year ended | | ended |
| | 31.03.2018 | 31.12.2017 | 31.03.2017 | 31.03.2018 | 31.03.2017 | 31.03.2018 | 31.03.2017 |
| . Segment Revenue | | | | 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - | | Sec. Sec. | |
| A. Cultivation, Manufacture and Sale of Tea | 1,631 | 5,637 | 2,958 | 11,771 | 11,158 | 11,771 | 11,158 |
| B. Aviation Products and services | 1,671 | 1,655 | 1,446 | 6,397 | 3,837 | 6,397 | 3,837 |
| C. Hospitality | 438 | 513 | 311 | 1,684 | 1,330 | 1,684 | 1,330 |
| D. Share of Joint Venture | | | _ | | _ | 1.1 | |
| Total | 3,740 | 7,805 | 4,715 | 19,852 | 16,325 | 19,852 | 16,325 |
| Less: Inter Segment Revenue | | | | | | 10.00 | - |
| Total Revenue from Operations | 3,740 | 7,805 | 4,715 | 19,852 | 16,325 | 19,852 | 16,325 |
| | | | | | | | |
| A. Cultivation, Manufacture and Sale of Tea | (1,641) | 989 | (1,704) | 1,236 | 463 | 1,236 | 463 |
| B. Aviation Products and services | (1,041) | 256 | 287 | 371 | 225 | 371 | 225 |
| C. Hospitality | (226) | (198) | (338) | (1,091) | (1,177) | (1,091) | (1,177 |
| D. Share of Joint Venture | (220) | (150) | (000) | (1,001) | (1,111) | (1,001) | |
| D. Share of Soline Venture | (1,858) | 1,047 | (1,755) | 516 | (489) | 516 | (489 |
| Total | (1,000) | 1,047 | (1,755) | 510 | (400) | 010 | (100 |
| Less: i. Interest | 147 | 168 | (26) | 718 | 568 | 718 | 568 |
| ii. Other un-allocable expenditure net of un- | 147 | 100 | (20) | 110 | 000 | 110 | |
| allocable income | (8) | 11 | (47) | (41) | (267) | (41) | (267 |
| Profit (Loss) from Ordinary Activities Before Tax | | 868 | (1,682) | (161) | (790) | (161) | (790 |
| From (Loss) from Ordinary Activities Before Tax | (1,997) | 000 | (1,002) | (101) | (750) | (101) | (100 |
| 3. Segment Assets | ASS TREES | | - Contraction - and | Service and | San Arta Alfred | | |
| A. Cultivation, Manufacture and Sale of Tea | 15,939 | 18,218 | 16,538 | 15,939 | 16,538 | 15,939 | 16,538 |
| B. Aviation Products and services | 9,684 | 8,423 | 6,771 | 9,684 | 6,771 | 9,684 | 6,772 |
| C. Hospitality | 1,116 | 1,306 | 1,279 | 1,116 | 1,279 | 1,116 | 1,279 |
| D. Share of Joint Venture | | 2,447 | | | - | GEN ME LESS | |
| E. Unallocated | 3,012 | 1. 1. K. + 1 | 3,132 | 3,012 | 3,132 | 3,001 | 3,122 |
| Total | 29,751 | 30,394 | 27,720 | 29,751 | 27,720 | 29,740 | 27,711 |
| 4. Segment Liabilities | | | | | | | |
| A. Cultivation, Manufacture and Sale of Tea | 9,528 | 9,737 | 9,596 | 9,528 | 9,596 | 9,528 | 9,596 |
| B. Aviation Products and services | 3,112 | 2,041 | 858 | 3,112 | 858 | 3,112 | 859 |
| C. Hospitality | 110 | 2,041 | 110 | 110 | 110 | 110 | 110 |
| D. Share of Joint Venture | 110 | 241 | | | - | | |
| E. Unallocated | 132 | 377 | 193 | 132 | 193 | 132 | 193 |
| Total | 12,882 | 12,396 | 10,757 | 12,882 | 10,757 | 12,882 | 10,758 |



| ASSETS 1) Non-current assets 17,464 17,274 17,464 17,274 a) Property, Plant and Equipment 17,464 17,274 17,464 17,275 b) Colline Intanglike Assets 150 1000 150 100 (1) Non-Current Investments 17,67 1,777 1,756 1,767 (1) Non-Current Investments 53 350 53 350 (1) Other Financial Assets 502 399 502 39 (1) Other Financial Assets 502 399 502 39 (1) Other Financial Assets 51 64 44 4 (1) Other Financial Assets 51 62 81 62 <t< th=""><th>Particulars</th><th></th><th>e (Audited)</th><th colspan="3">Consolidated (Audited)</th></t<> | Particulars | | e (Audited) | Consolidated (Audited) | | |
|---|---|---|---|---|---|--|
| 1) Non-current assets 17,464 17,274 17,464 17,275 a) Property, Plant and Equipment 17,464 17,275 17,56 17,57 b) Capital work-incorgeness 150 100 150 100 b) Property, Plant and Equipment 150 100 150 100 b) Non-Current Investments 53 350 53 355 (i) Ono-Financial Assets 50 300 676 906 676 9) Deferred Tax Assets (Net) Total Non-Current Assets 21,745 21,604 21,734 21,494 2) Current assets 906 676 906 677 426 167 426 10) Cash and Cash Equivalents 1,614 4,813 1,484 1,813 62 81 62 81 62 81 62 81 62 81 62 81 62 81 62 81 62 81 62 81 62 81 62 81 62 81 62 81 62 81 62 62 62 62 62 62 | | 31.03.2018 | 31.03.2017 | 31.03.2018 | 31.03.2017 | |
| a) Property, Plant and Equipment b) Capital work-incregress c) Other Inlangible Assets c) Other Inlangible Asse | LASSETS | 1. 1 | | | | |
| a) Property, Plant and Equipment b) Capital work-incregress c) Other Inlangible Assets c) Other Inlangible Asse | | 1. | | 1. I. | | |
| D) Capital work-in-progress 753 560 753 560 Other Intaniel Assets 150 100 150 100 (I) Non-Current Investments 53 350 53 353 (I) Non-Current Investments 53 350 53 353 (II) Oner Stassets 502 399 502 393 (II) Other Financial Assets 502 399 502 393 (I) Other Financial Assets 502 399 502 393 (II) Other Financial Assets 5169 3,240 5,169 3,240 (II) Cartand Cash Equivalents 5,169 3,240 5,169 3,240 (II) Cartand Cash Equivalents 1,444 1,813 1,484 1,81 (II) Cartand Cash Equivalents 51 | | 17 104 | 47 074 | 47 404 | 17 37/ | |
| 0 Omer intangible Assets 150 100 150 100 0 Omer intangible Assets 150 100 150 100 0 Omer intangible Assets 150 100 1767 1.767 1.766 1.767 0 Other Financial Assets 50 53 350 53 350 0 Other Financial Assets 500 676 90 617 428 61 | | | | | | |
| 0) Investment in Subsidiary and Associate 1,767 1,777 1,756 1,767 0) Financial Assets 53 350 53 350 0) One-Current Investments 50 33 50 33 350 0) Defrered Tax Assets (Net) Total Non-Current Assets 906 676 906 677 2) Current assets 90 Defrered Tax Assets (Net) 734 734 734 734 10) Cash and Cash Equivalents 5,169 3,240 5,169 3,240 5,169 3,240 0) Current assets 5,169 3,240 5,169 3,240 5,169 3,240 0) Current Assets 5,169 3,240 5,169 3,240 5,169 3,240 10) Cash and Cash Equivalents 167 426 16 6 6 16 6 6 16 6 6 21 29 1 6 16 6 6 21 20 16 21 6 27 77 77 16 16 | | 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | The second s | | | |
| 9) Financial Assets 330 53 350 (i) Non-Current Investments 502 339 502 339 (iii) Coher Financial Assets 502 339 502 339 (iii) Coher Financial Assets 502 339 502 339 (i) Other Financial Assets 502 339 502 339 (i) Other Financial Assets 5169 3.240 5.169 3.240 (i) Track Receivables 1,464 1.813 1.464 1.813 (ii) Cans 5 4 167 426 167 (iii) Cans 5 4 167 426 167 422 (ii) Cans 5 4 181 62 81 62 66 6216 606 6216 606 6216 606 6217 42 43 43 43 43 43 43 43 44 44 44 44 43 44 44 44 44 44 44 44 44 44 44 44 44 44 44 44 <td></td> <td></td> <td></td> <td>1995 C</td> <td></td> | | | | 1995 C | | |
| (i) Non-Current Investments 53 350 53 350 (ii) Other Financial Assets 502 399 502 39 (iii) Other Financial Assets 502 399 502 39 (iii) Other Financial Assets 5169 3.240 5.169 3.240 (i) Toda Reservates 5169 3.240 5.169 3.240 (ii) Cash and Cash Equivalents 5169 3.240 5.169 3.240 (i) Toda Reservates 5169 3.240 5.169 3.240 (i) Cash and Cash Equivalents 167 422 617 422 (ii) Cash and Cash Equivalents 167 425 167 42 (ii) Cash and Cash Equivalents 161 51 6 6 6.216 (ii) Cash and Cash Equivalents 161 51 6 6.216 6.006 6.216 (iii) Cash and Cash Equivalents 161 161 6.16 6.1 6.216 7.720 29.740 27.71 1 pequiv 734 734 734 734 1734 16.229 16.24 16.212 16.2 | | 1,767 | 1,/// | 1,756 | 1,760 | |
| (i) Loans 4 | | 4 0 S 2 D 20 D 3 | | | | |
| 10) Other Financial Assets 502 399 502 39 0 Other Non-current Assets 21,745 21,604 21,734 21,604 2) Current assets 30 Inventionis 21,745 21,745 21,744 21,744 2) Current assets 31,004 51,69 3,240 5,169 3,240 3) Inventionis 5,169 3,240 5,169 3,240 5) Biological Assets 81 62 81 6 6) Trade Receivables 1,484 1,813 1,444 1,813 1,444 1,813 1,444 1,813 1,444 1,813 1,444 1,813 1,444 1,813 1,444 1,813 1,444 1,813 1,444 1,813 1,444 1,813 1,444 1,813 1,4454 1,813 1,404 5 1,51 61 51 61 51 61 51 61 51 61 51 61 51 61 51 61 51 61 51 61 51 61 51 61 51 61 51 61 51 <t< td=""><td>(i) Non-Current Investments</td><td></td><td></td><td></td><td></td></t<> | (i) Non-Current Investments | | | | | |
| 1) Other Non-current Assets 146 364 146 364 3) Deferred Tax Assets 146 364 148 36 3) Deferred Tax Assets 146 364 148 36 3) Deferred Tax Assets 21,745 21,744 21,744 21,49 2) Current assets 3) Inventories 5,169 3,240 5,169 3,240 5) Elological Assets other than bearer plants 5,169 3,240 5,169 3,161 5,169 5,169 5,169 5,1 | (ii) Loans | and the second se | and the second se | | 4 | |
| 906 676 906 676 906 677 21, Current assets 21,745 21,504 21,734 21,49 9 Discipcial Assets 81 62 81 6 9 Current assets 1,484 1,813 1,484 1,813 1,484 1,813 10 Current ack Assets (Net) 9 12 9 1 9 Other Current Assets 734 734 734 734 10 Current Labilities 734 734 734 734 10 Current Labilities 734 734 734 734 10 Other Non-Current Liabilities 16,869 16,963 16,858 16,955 10 Other Non-Current Financial Liabilities 1,023 1,694 1,023 1,695 10 Other Non-Current Financial Liabilities 1,023 1,694 1,023 1,695 10 Other Non-Current Financial Liabilities 1,023 1,694 1,024 | (iii) Other Financial Assets | | 10000 | | | |
| Joint Current Liabilities Total Non-Current Liabilities 21,745 21,604 21,734 21,49 2) Current assets a) Inventories b) Biological Assets other than bearer plants 5,169 3,240 5,169 3,240 5) Biological Assets other than bearer plants c) Financial Assets 5,169 3,240 5,169 3,240 (i) Crach and Cash Equivalents (ii) Cash and Cash Equivalents 167 426 167 422 (iii) Loans (iv) Other Financial Assets 9 12 9 1 (ii) Clarent Tax Assets 9 12 9 1 (iii) Coans 0 Current Assets 51 61 51 6 (iii) Clarent Assets 734 734 734 734 734 16,229 16,124 16,29 1 Equity Total Equity Total Equity 16,669 16,693 16,858 16,955 2) Liabilities 0 Current Liabilities 734 734 734 734 61 139 (ii) Other Non-Current Financial Liabilities 1,023 1,694 1,023 1,695 1,695 1,695 | f) Other Non-current Assets | 146 | | | | |
| 2) Current assets a) Inventories 5,169 3,240 5,169 3,240 b) Biological Assets other than bearer plants c) Financial Assets 81 62 81 6 (i) Trade Receivables 1,484 1,813 1,484 1,813 1,484 1,813 (ii) Cash and Cash Equivalents 5 4 5 4 5 (iii) Canan Cash Equivalents 5 4 5 4 5 (iii) Cash and Cash Equivalents 5 1,640 59 1,640 59 (iii) Current Assets 9 12 9 1 51 61 51 66 6,216 8,006 6,221 (iii) Current Assets 734 </td <td>g) Deferred Tax Assets (Net)</td> <td></td> <td></td> <td></td> <td></td> | g) Deferred Tax Assets (Net) | | | | | |
| a) Inventories b) Biological Assets other than bearer plants c) Francial Assets (i) Trade Receivables (ii) Cash and Cash Equivalents (iii) Cher Non-Current Liabilities (iii) Other Current Li | Total Non-Current Assets | 21,745 | 21,504 | 21,734 | 21,494 | |
| a) Inventories b) Biological Assets other than bearer plants c) Francial Assets (i) Trade Receivables (ii) Cash and Cash Equivalents (iii) Cher Non-Current Liabilities (iii) Other Current Li | | | | | | |
| b) Biological Assets other than bearer plants 81 62 81 62 c) Financial Assets 1,484 1,813 1,484 1,813 (ii) Cash and Cash Equivalents 167 426 167 422 (iii) Loans 9 12 9 1 (iv) Other Financial Assets 9 12 9 1 (iv) Other Financial Assets 9 12 9 1 (iv) Other Financial Libilities 51 66 54 5 (iv) Other Financial Libilities 1,484 1,813 1,484 1,813 (iv) Other Financial Libilities 1,640 598 1,040 598 (iv) Other Current Assets 9 12 9 1 (iv) Other Non-Current Libilities 1,040 598 1,040 598 (iv) Other Non-Current Libilities 734 734 734 734 734 (iv) Other Non-Current Libilities 16,693 16,858 16,858 16,953 16,953 (ii) Other Non-Current Libilities 1,023 1,694 166 130 166 130 | 2) Current assets | A Contraction | | and the first | - All | |
| c) Financial Assets 1,484 1,813 1,484 1,813 (i) Cash and Cash Equivalents 1,67 426 167 426 (ii) Cash and Cash Equivalents 5 4 5 4 5 (ii) Cash and Cash Equivalents 5 4 5 4 5 (ii) Carnent Tax Assets (Net) 9 12 9 1 e) Other Current Assets 1,040 598 1,040 599 e) Other Current Labilities 1,043 734 734 734 734 734 16,135 16,229 16,124 16,221 16,221 16,221 16,221 16,221 16,221 16,221 16,558 16,558 16,558 16,558 16,558 16,558 16,558 16,558 16,558 16,558 16,557 | (a) Inventories | 5,169 | 3,240 | 1 (1 (1 (1 (1 (1 (1 (1 (1 (1 (1 (1 (1 (1 | | |
| (i) Trade Receivables 1,484 1,813 1,484 1,813 (ii) Cash and Cash Equivalents 167 426 167 42 (iii) Cans 5 4 5 4 5 (iv) Other Financial Assets 9 12 9 1 42 (iv) Other Financial Assets 5 4 5 4 5 (v) Other Funancial Assets 734 | b) Biological Assets other than bearer plants | 81 | 62 | 81 | 63 | |
| (ii) Cash and Cash Equivalents 167 426 167 42 (ii) Cash and Cash Equivalents 5 4 5 4 5 (ii) Cash and Cash Equivalents 5 4 5 4 5 (ii) Carner Tax Assets (Net) 9 12 9 1 (i) Current Tax Assets (Net) 5 161 51 6 (ii) Other Financial Assets Total Current Assets 8,006 6,216 8,006 6,217 (ii) Other Aussets 1,040 598 1,040 598 1,040 598 (ii) Other Current Assets 8,006 6,216 8,006 6,217 29,740 27,710 (i) Equity Total Equity Total Equity 16,135 16,229 16,124 16,229 (i) Pinancial Liabilities 16,859 16,663 16,858 16,959 16,953 (i) Other Non-Current Liabilities 1,023 1,691 16 130 16 133 (ii) Other Non-Current Liabilities 1,023 1,024 580 1,024 580 1,024 580 (i) Other Non | c) Financial Assets | | | Service Spilling | | |
| (ii) Cash and Cash Equivalents 167 426 167 422 (iii) Loans 5 4 5 5 9 12 9 1 (iii) Coars 30 Current Tax Assets (Net) 5 4 5 1 6 5 1 6 1 5 1 6 1 5 1 6 1 5 1 6 1 5 1 6 1 5 1 6 6 29 9 1 2 9 1 6 1 3 6 1 6 1 6 1 6 1 6 1 6 1 6 1 6 1 6 1 1 6 1 1 6 1 1 1 6 1 | (i) Trade Receivables | 1,484 | 1,813 | 1,484 | 1,813 | |
| (ii) Loans (iv) Other Financial Assets (iv) Other Financial Assets (iv) Other Current Assets e) Other Current Assets 5 4 5 (ii) Loans (iv) Other Financial Assets e) Other Current Assets 5 4 5 (iii) Current Assets e) Other Current Assets 5 4 5 Total Current Assets 9 12 9 1 10 Current Assets 5 6 5 6 6 10 Current Assets 734 734 734 734 734 11 Equity a) Equity Share Capital b) Other Equity 734 <t< td=""><td></td><td>167</td><td>426</td><td>167</td><td>42</td></t<> | | 167 | 426 | 167 | 42 | |
| (iv) Other Financial Assets 9 12 9 1 (d) Current Tax Assets (Net) 9 12 9 1 (e) Other Current Assets 10 | | 5 | 4 | 5 | | |
| d) Current Tax Assets (Net) 51 61 51 61 51 61 a) Other Current Assets Total Current Assets 8,006 6,216 8,006 6,216 TOTAL ASSETS 29,751 27,720 29,740 27,71 I. EQUITY AND LIABILITIES 734 734 734 734 1) Equity 734 734 734 734 734 a) Equity Share Capital 734 734 734 734 16,135 16,229 16,124 16,21 b) Other Equity Total Equity Total Equity 16,869 16,963 16,858 16,953 2) Liabilities 734 734 734 734 734 734 (i) Other Non-Current Liabilities 734 16,858 16,953 1,493 (ii) Other Non-Current Financial Liabilities 1,023 1,694 1,023 1,694 (ii) Other Non-Current Provisions 7 - 6 1,024 580 1,024 580 b) Current Liabilities 1,024 580 1,024 580 1,024 580 1,024 <td></td> <td>9</td> <td>12</td> <td>9</td> <td>1:</td> | | 9 | 12 | 9 | 1: | |
| a) Other Current Assets 1,040 598 1,040 598 a) Other Current Assets 8,006 6,216 8,006 6,217 TOTAL ASSETS 29,751 27,720 29,740 27,71 I. EQUITY AND LIABILITIES 29,751 27,720 29,740 27,71 I. EQUITY AND LIABILITIES 734 734 734 73 a) Equity Share Capital b) Other Equity 734 734 734 16,135 16,229 16,124 16,21 a) Non-Current Liabilities Borrowings 16,869 16,963 16,858 16,858 16,955 (i) Other Non-Current Francial Liabilities (ii) Other Non-Current Provisions 166 130 166 13 (ii) Other Non-Current Provisions Total Non-Current Liabilities 1,023 1,694 1,023 1,694 b) Current Liabilities (ii) Other Non-Current Liabilities 1,024 580 1,024 580 (ii) Other Non-Current Liabilities (iii) Other Current Liabilities 1,024 580 1,024 580 (iii) Other Non-Current Liabilities 1,024 580 1,024 580 (ii) Other Non-Current Liabilitie | | 51 | 61 | 51 | 6 | |
| Of Other Orivin's Solid Total Current Assets 8,006 6,216 8,006 6,217 TOTAL ASSETS 29,751 27,720 29,740 27,71 I. EQUITY AND LIABILITIES 29,751 27,720 29,740 27,71 1. EQUITY AND LIABILITIES 734 734 734 734 734 1) Equity a) Equity Share Capital 734 734 734 16,135 16,229 16,124 16,21 b) Other Equity Total Equity Total Equity 16,858 16,953 16,858 16,953 2) Liabilities 01 Other Non-Current Liabilities 166 130 166 133 (ii) Other Non-Current Financial Liabilities 1,023 1,694 1,023 1,694 (ii) Other Non-Current Provisions Total Non-Current Liabilities 1,023 1,694 1,024 580 (ii) Other Non-Current Liabilities 1,023 1,694 1,024 580 1,024 580 1,024 580 1,024 580 1,024 580 1,024 580 1,024 580 1,024 580 1,024 580 < | | | | | 598 | |
| TOTAL ASSETS 29,751 27,720 29,740 27,71 1) Equity 29,751 27,720 29,740 27,71 a) Equity Share Capital b) Other Equity 734 734 734 734 b) Other Equity Total Equity 16,135 16,229 16,124 16,21 a) Non-Current Liabilities (i) Financial Liabilities Borrowings 734 734 734 734 734 (ii) Other Non-Current Liabilities (iii) Other Non-Current Financial Liabilities (i) Financial Liabilities Borrowings 1,666 130 166 130 b) Current Liabilities Borrowings Trade Payables Other Financial Liabilities 5,705 8,465 5,705 8,465 5,705 10,024 580 1,024 580 1,024 580 (ii) Other Current Liabilities (ii) Other Current Liabilities 5,705 8,465 5,705 8,465 5,705 10,024 580 1,024 580 1,024 580 1,024 580 (ii) Other Current Liabilities Total Current Liabilities 1,651 1,496 1,651 1,496 </td <td></td> <td></td> <td></td> <td></td> <td>6,21</td> | | | | | 6,21 | |
| I. EQUITY AND LIABILITIES 734 734 734 734 1) Equity 734 734 734 734 733 a) Equity Share Capital 734 734 734 734 734 b) Other Equity Total Equity 16,135 16,229 16,124 16,21 2) Liabilities 16,869 16,963 16,858 16,858 16,955 2) Liabilities 16 130 16 133 16 133 (i) Other Non-Current Liabilities 857 1,493 857 1,49 (ii) Other Non-Current Financial Liabilities - 64 - 6 (iii) Other Non-Current Provisions - 7 - - 6 (i) Other Non-Current Provisions - 7 - - 6 - 6 - 6 - 6 - 6 - 6 - - 6 - - - 6 - - - - - - - - - - - - - - | | | | | | |
| 1) Equity 734 735 16,229 16,124 16,21 <t< td=""><td>TOTAL ASSETS</td><td>29,751</td><td>27,720</td><td>29,740</td><td>27,71</td></t<> | TOTAL ASSETS | 29,751 | 27,720 | 29,740 | 27,71 | |
| a) Equity Share Capital 734 1621 1621 1621 1621 1621 1621 1621 166 130 166 133 166 133 166 133 166 133 166 133 166 133 1623 1,694 1,023 1,694 1,023 1,694 1,023 1,695 1,024 585 | II. EQUITY AND LIABILITIES | | | | | |
| a) Current Liabilities 16,135 16,229 16,124 16,21 b) Other Equity Total Equity 16,869 16,963 16,858 16,95 2) Liabilities 16,135 16,963 16,858 16,95 a) Non-Current Liabilities 16,669 16,963 16,858 16,95 b) Other Non-Current Liabilities 857 1,493 857 1,493 (ii) Other Non-Current Financial Liabilities 1666 130 1666 133 (iii) Other Non-Current Provisions Total Non-Current Liabilities - 64 - (i) Financial Liabilities 1,023 1,694 1,023 1,699 b) Current Liabilities 1,024 580 1,024 580 (i) Pinancial Liabilities 1,024 580 1,024 580 Borrowings 8,465 5,705 8,465 5,705 Trade Payables 1,024 580 1,024 580 Other Financial Liabilities 1,496 1,651 1,496 1,655 (ii) Other Current Liabilities 11,859 9,063 11,859 9,063 < | (1) Equity | | | | | |
| b) Other Equity Total Equity 16,135 16,229 16,124 16,21 b) Other Equity Total Equity 16,869 16,963 16,858 16,95 2) Liabilities a) Non-Current Liabilities 16,135 16,229 16,124 16,21 2) Liabilities a) Non-Current Liabilities 16,869 16,953 16,858 16,955 a) Non-Current Liabilities 857 1,493 857 1,493 (i) Other Non-Current Financial Liabilities 1666 130 1666 133 (ii) Other Non-Current Provisions Total Non-Current Liabilities -< | (a) Equity Share Capital | 734 | 734 | 734 | 734 | |
| Total Equity Total Equity 16,869 16,963 16,858 16,95 2) Liabilities a) Non-Current Liabilities a) Non-Current Liabilities a) Non-Current Liabilities a) Non-Current Liabilities b) Current Liabilities b) Current Financial Liabilities a) Non-Current Provisions a) Non-Current Financial Liabilities b) Current Liabilities a) Non-Current Liabilities b) Current Liabilities a) Non-Current Liabilities a) Non-Cur | | | | | 16.219 | |
| 2) Liabilities a) Non-Current Liabilities a) Non-Current Liabilities (i) Financial Liabilities 857 1,493 (ii) Other Non-Current Liabilities 166 130 (iii) Other Non-Current Provisions 166 130 Total Non-Current Liabilities 1,023 1,694 (iv) Other Non-Current Provisions 7 - Total Non-Current Liabilities 1,023 1,694 (i) Financial Liabilities 1,023 1,694 (i) Financial Liabilities 8,465 5,705 Borrowings 8,465 5,705 Trade Payables 1,024 580 Other Financial Liabilities 874 1,127 (ii) Other Current Liabilities 874 1,651 1,496 (iii) Other Current Liabilities 1,651 1,496 1,651 Total Current Liabilities 11,859 9,063 11,859 9,063 | | | | | 16,953 | |
| a) Non-Current Liabilities 857 1,493 857 1,493 Borrowings 857 1,493 857 1,493 (ii) Other Non-Current Liabilities 166 130 166 13 (iii) Other Non-Current Financial Liabilities 166 130 166 13 (iv) Other Non-Current Provisions 7 - 64 6 (iv) Other Non-Current Provisions 1,023 1,694 1,023 1,69 b) Current Liabilities 1,023 1,694 1,023 1,69 b) Current Liabilities 1,023 1,694 1,023 1,69 b) Current Liabilities 8,465 5,705 8,465 5,705 Trade Payables 1,024 580 1,024 580 Other Financial Liabilities 1,496 1,651 1,496 1,651 (ii) Other Current Liabilities 11,859 9,063 11,859 9,066 Total Liabilities 11,859 9,063 11,859 9,065 | | | | | | |
| (i) Financial Liabilities Borrowings 857 1,493 857 1,493 (ii) Other Non-Current Liabilities 166 130 166 133 (iii) Other Non-Current Financial Liabilities - 64 - 6 (iv) Other Non-Current Provisions - 7 - 6 (i) Financial Liabilities 1,023 1,694 1,023 1,69 (i) Financial Liabilities 1,023 1,694 1,023 1,69 (i) Financial Liabilities 8,465 5,705 8,465 5,700 Trade Payables 1,024 580 1,024 580 Other Financial Liabilities 874 1,127 874 1,127 (ii) Other Current Liabilities 1,496 1,651 1,496 1,655 (ii) Other Current Liabilities 11,859 9,063 11,859 9,066 Total Current Liabilities Total Liabilities 12,882 10,757 12,882 10,75 | 2) Liabilities | | | | | |
| (i) Financial Liabilities Borrowings 857 1,493 857 1,493 (ii) Other Non-Current Liabilities 166 130 166 133 (iii) Other Non-Current Financial Liabilities - 64 - 6 (iv) Other Non-Current Provisions - 7 - 6 (i) Financial Liabilities 1,023 1,694 1,023 1,69 (i) Financial Liabilities 1,023 1,694 1,023 1,69 (i) Financial Liabilities 8,465 5,705 8,465 5,700 Trade Payables 1,024 580 1,024 580 Other Financial Liabilities 874 1,127 874 1,127 (ii) Other Current Liabilities 1,496 1,651 1,496 1,655 (ii) Other Current Liabilities 11,859 9,063 11,859 9,066 Total Current Liabilities Total Liabilities 12,882 10,757 12,882 10,75 | a) Non-Current Liabilities | a state of the | | | 1 | |
| Borrowings 857 1,493 857 1,493 (ii) Other Non-Current Liabilities 166 130 166 133 (iii) Other Non-Current Financial Liabilities - 64 6 6 (iv) Other Non-Current Provisions Total Non-Current Liabilities - 64 6 b) Current Liabilities 1,023 1,694 1,023 1,694 (i) Financial Liabilities 8,465 5,705 8,465 5,705 Borrowings 8,465 5,705 8,465 5,705 Trade Payables 1,024 580 1,024 580 Other Financial Liabilities 874 1,127 874 1,12 (ii) Other Current Liabilities 1,496 1,651 1,496 1,65 Other Financial Liabilities 874 1,127 874 1,12 (iii) Other Current Liabilities 11,859 9,063 11,859 9,065 Total Liabilities 12,882 10,757 12,882 10,75 | | | | de sie la mue | | |
| (ii) Other Non-Current Liabilities 166 130 166 13 (iii) Other Non-Current Financial Liabilities - 64 6 (iv) Other Non-Current Provisions - 7 - Total Non-Current Liabilities 1,023 1,694 1,023 1,69 b) Current Liabilities 1,023 1,694 1,023 1,69 b) Current Liabilities 8,465 5,705 8,465 5,705 Borrowings 8,465 5,705 8,465 5,702 Trade Payables 1,024 580 1,024 580 Other Financial Liabilities 1,496 1,651 1,496 1,651 (ii) Other Current Liabilities 11,859 9,063 11,859 9,065 Total Liabilities 12,882 10,757 12,882 10,757 | | 857 | 1,493 | 857 | 1,49 | |
| (iii) Other Non-Current Financial Liabilities - 64 6 (iv) Other Non-Current Provisions - 7 - Total Non-Current Liabilities 1,023 1,694 1,023 1,69 b) Current Liabilities 1,023 1,694 1,023 1,69 b) Current Liabilities 1,023 1,694 1,023 1,69 b) Current Liabilities 8,465 5,705 8,465 5,705 Borrowings 8,465 5,705 8,465 5,705 Trade Payables 1,024 580 1,024 580 Other Financial Liabilities 874 1,127 874 1,12 (ii) Other Current Liabilities 11,496 1,651 1,496 1,65 Total Current Liabilities 11,859 9,063 11,859 9,06 Total Liabilities Total Liabilities 12,882 10,757 12,882 10,75 | | 166 | 130 | 166 | 13 | |
| (iv) Other Non-Current Provisions Total Non-Current Liabilities Total Non-Current Liabilities 1,023 (i) Financial Liabilities 1,023 Borrowings 8,465 Trade Payables 1,024 Other Financial Liabilities 1,024 (ii) Other Current Liabilities 874 (iii) Other Current Liabilities 1,496 Total Current Liabilities 11,859 9,063 11,859 9,063 11,859 12,882 10,757 | | | 64 | 10.501 15.59 | 6 | |
| Total Non-Current Liabilities 1,023 1,694 1,023 1,694 b) Current Liabilities 1,023 1,694 1,023 1,694 (i) Financial Liabilities Borrowings 8,465 5,705 8,465 5,700 Trade Payables 1,024 580 1,024 580 1,024 580 Other Financial Liabilities 874 1,127 874 1,12 (ii) Other Current Liabilities 1,496 1,651 1,496 1,651 Total Current Liabilities 11,859 9,063 11,859 9,063 Total Liabilities Total Liabilities 12,882 10,757 12,882 10,75 | | | 7 | | | |
| (i) Financial Liabilities 8,465 5,705 8,465 5,707 Borrowings 1,024 580 1,024 58 Other Financial Liabilities 874 1,127 874 1,127 (ii) Other Current Liabilities 1,496 1,651 1,496 1,651 Total Current Liabilities 11,859 9,063 11,859 9,063 Total Liabilities 12,882 10,757 12,882 10,757 | | 1,023 | 1,694 | 1,023 | 1,694 | |
| (i) Financial Liabilities 8,465 5,705 8,465 5,707 Borrowings 1,024 580 1,024 58 Other Financial Liabilities 874 1,127 874 1,127 (ii) Other Current Liabilities 1,496 1,651 1,496 1,651 Total Current Liabilities 11,859 9,063 11,859 9,063 Total Liabilities 12,882 10,757 12,882 10,757 | | 100 NO. 10 | | The second | Construction of the | |
| Borrowings Trade Payables Other Financial Liabilities 8,465 5,705 8,465 5,707 Other Financial Liabilities 1,024 580 1,024 580 1,024 580 (ii) Other Current Liabilities 874 1,127 874 1,12 Total Current Liabilities 11,859 9,063 11,859 9,063 Total Liabilities 12,882 10,757 12,882 10,757 | | 1. | | | P. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. | |
| Trade Payables Other Financial Liabilities 1,024 580 1,024 580 (ii) Other Current Liabilities 1,024 580 1,024 580 Total Current Liabilities 1,496 1,651 1,496 1,651 Total Current Liabilities 11,859 9,063 11,859 9,063 Total Liabilities 12,882 10,757 12,882 10,757 | | | a superior | | F 70 | |
| Noter Financial Liabilities 874 1,127 874 1,127 (ii) Other Current Liabilities Total Current Liabilities 1,496 1,651 1,496 1,651 Total Current Liabilities Total Liabilities 11,859 9,063 11,859 9,063 Total Liabilities 12,882 10,757 12,882 10,757 | | | | | | |
| (ii) Other Current Liabilities 1,496 1,651 1,496 1,65 Total Current Liabilities 11,859 9,063 11,859 9,06 Total Liabilities 12,882 10,757 12,882 10,757 | | | | | | |
| Total Current Liabilities 11,859 9,063 11,859 9,06 Total Liabilities 12,882 10,757 12,882 10,757 | | | | | | |
| Total Liabilities 12,882 10,757 12,882 10,75 | (ii) Other Current Liabilities | 1,496 | 1,651 | 1,496 | 1,65 | |
| | Total Current Liabilitie | 11,859 | 9,063 | 11,859 | 9,064 | |
| | Total Liabilities | 12,882 | 10,757 | 12,882 | 10,758 | |
| | | | | | | |



6,217

Notes :

 The Financial Results of the Company have been prepared in accordance with the Indian Accounting Standards (Ind AS) as notified under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended. The Company adopted Ind AS from April 1, 2017 with the date of transition as April 1, 2016. Financial results for all the period presented have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards (Ind AS).

2. Cultivation and manufacture of Tea being seasonal in nature, the above results are not indicative of the results for the full year.

3. Consumption of green leaf represents cost of green leaf purchased from other growers, net of value of stock of Green Leaves.

4. The Reconciliation of financial results reported under previous Generally Accepted Accounting Principles (GAAP) are as follows:

| | and the second second | Rs. In Lakhs |
|------------------------------|--|--|
| Note | 31st March, 2017 | 1st April, 2016 |
| | Rs. | Rs. |
| and the second second second | 16,663 | 16,942 |
| | | R. S. Star |
| a) | (5) | 72 |
| b) | 16 | 25 |
| C) | 61 | 50 |
| d) | (10) | (14 |
| e) | (18) | (77 |
| f) | (65) | 1 |
| g) | 44 | 25 |
| h) | 13 | |
| i) | 133 | |
| No | 468 | - |
| | 637 | 80 |
| | (337) | - |
| | 16,963 | 17,022 |
| | a) b) c) d) e) f) g) h) | Note 2017 Rs. 16,663 a) (5) b) 16 c) 61 d) (10) e) (18) f) (65) g) 44 h) 13 i) 133 468 637 (337) (337) |



| B. Reconciliation of Total Comprehensive Income for the year ended 31st March, 2017 | ALC: NO DE LA COMPLETA | Year ended |
|---|--------------------------|------------------|
| | | 31st March, 2017 |
| | Note | Rs. |
| Net Profit as reported in Previous GAAP | | (746 |
| Adjustments: | | |
| 1.Effect of Changes in value of Inventory of Black Tea as per Ind AS 2 | a) | (77 |
| 2. Effect of Changes in value of Stock of Agricultural Produce (Green Leaf) at Fair Value | | |
| as per Ind AS 41 | b) | (9) |
| 3. Impact of recognising Biological Assets (Unharvest Green Leaf) at fair value | c) | 12 |
| 4. Derecognition of Internally Generated Brand & Trade Mark as per Ind AS 38 | d) | 4 |
| 5. Recognition of Mark to Market Loss on Derivative Instruments as per Ind AS 32 | e) | 59 |
| 6. Replanting Subsidy reclassified as Deferred Income as per Ind AS 20 | f) | (65) |
| 7. Effect of Change in Fair Value of Investment as per Ind AS 109 | g) | 20 |
| 8. Capitalisation of Interest attributable to Self Created Asset as per Ind AS 23 | h) | 13 |
| 9. Reclassification of Actuarial Gain (Loss) on Defined Benefit Plan to Comprehensive Income as | i) | - |
| per Ind AS 19 | | |
| | | (790) |
| Tax Effect thereon | | 659 |
| Profit/ (Loss) After Tax as per Ind AS | | (131) |
| Other Comprehensive Income | Local Issues in the fact | (379) |
| Income Tax effect thereon | | 42 |
| Total Comprehensive Income (net of tax) | | (468 |

Notes to the Reconciliations

a) Under Previous GAAP, Stock of Black Tea was valued at the lower of cost and net realisable value. Cost comprised of all cost of purchase/ production of green leaf, cost of conversion and other costs in bringing the Stock to its present location. Under Ind AS, while there is no change in the cost of conversion and other costs, the green leaf imputed in Stock of Black Tea has been taken at fair value at the time of harvest, less cost to sell.

b) Under Previous GAAP, stock of Green Leaf harvested was not recognised and corresponding production of Black Tea was being adjusted. Under Ind AS, stock of harvested Green leaf is measured and valued at its fair price at the point of harvest less cost to sell and is classified as Stock of Raw Materials.

c) Under Previous GAAP, biological assets (unharvested Green Leaf on Tea Bushes) was not required to be recognised. Under Ind AS these have been recognised at fair value less cost to sell and change in fair value has been recognised in the Statement of Profit and Loss.

d) The Company had its own Internally Generated Brand by one of its Division and expenses incurred thereon were capitalised under the head Brand and Trademarks as an Intangible Asset under Previous GAAP. Under Ind AS, these expenses are chargeable to the Statement of Profit and Loss. The effect of derecognition of Brand is given effect on the date of transition to Ind AS.

e) Under Previous GAAP, Mark to Market Losses on in respect of Foreign Exchange Derivative Contracts were not required to be recognised. However, as a prudent accounting practice adopted by the Company, the exchange losses on the reporting date were provided for as part of Finance Cost. Under Ind AS, all Derivative Contracts are stated at fair value. Accordingly, M2M loss has been provided for as on the reporting date.

f) Under Previous GAAP, Replanting Subsidy was recognised as Incerna in the year of receipt and taken in Statement of Profit and Loss. Under Ind AS, such Government Grant is treated as Deferred Income and crediter to be Statement of Profit and Loss on Straight Line Basis over the useful life of the Replanted Section(s) for which it was sanctioned.



g) Under Previous GAAP, investment in Equity instruments were classified as Long Term Investment based on intended holding period and realisability, These were carried at Cost less provision for permanent diminution of value. Under Ind AS, these investments (other than Equity instruments of Associates, Subsidiary and Joint Ventures) are required to be measured at fair value and changes in such fair value routed through Statement of Profit and Loss.

h) In keeping with the requirement of Ind AS 41, expenses incurred on uprooting, replanting and maintenance of young tea are being capitalised as Capital work-in-progress- Bearer Plants. Bearer Plants, thus being self created assets, interest incurred on the general borrowings attributable to such creation qualify for capitalisation in accordance with Ind AS 23. Under previous GAAP, there was no such capitalisation of this nature was contemplated.

i) Under Ind AS remeasurements i.e. actuarial gains and losses and the return on plan assets greater/ less than the discount rate are recognised in Other Comprehensive Income instead of Statement of Profit and Loss. Under Previous GAAP, these remeasurements were a charge in the Statement of Profit and Loss.

- The Company has one Whollyowned Subsidiary in India and an Associate (extent of interest 26% at Singapore). Accordingly, Consolidated Financial Result has been prepared as per Ind AS 110 - Consolidated Financial Statements and Ind AS 28 - Investments in Associates and Joint Ventures by adopting Equity Method of Accounting.
- Figures for the three months ended 31st March, 2018 are the balancing figure between audited figures for the full financial year and unaudited published year to date figures up to the nine month period ended 31st December, 2017.
- The above results, duly reviewed by the Audit Committee at its Meeting held on 23rd May 2018 and were approved at the Meeting of the Board of Directors of the Company held on 24th May, 2018.

Place : Kolkata Date : 24th May, 2018 **ROSSELL INDIA LIMITED**

EXECUTIVE CHAIRMAN

