

Statement of Standalone Audited Financial Results for the Quarter & Year Ended March 31, 2019

PART - I		(Rs. in Lakhs)				
Sr. No.	Particulars	Audited Quarter Ended 31/03/2019	Unaudited Quarter Ended 31/12/2018	Audited Quarter Ended 31/03/2018	Audited Year Ended 31/03/2019	Audited Year Ended 31/03/2018
1	Income from operations					
	a) Revenue from operations	11,269.21	10,010.64	17,647.51	45,910.97	98,927.71
	b) Other income	(165.48)	(967.16)	1,871.86	7,539.42	4,900.63
	Total Income from operations	11,103.73	9,043.48	19,519.37	53,450.39	103,828.34
2	Expenses					
	a) Cost of material consumed	2,695.31	3,507.00	1,950.14	15,027.60	67,293.00
	b) Purchase of stock-in-trade	25.69	-	19.13	29.74	37.02
	c) Changes in inventories of finished goods, work in progress and stock in trade	1,622.98	412.80	6,473.05	(163.08)	20,032.27
	d) Employee benefits expenses	2,031.83	1,912.49	2,468.49	8,037.40	9,948.27
	e) Finance Cost	212.12	(14.26)	(9,270.31)	337.54	784.39
	f) Depreciation and amortisation expenses	2,673.99	2,735.40	2,747.48	10,883.24	11,163.56
	g) Other expenses	5,795.22	7,266.53	10,490.64	25,958.93	28,794.70
	Total expenses	15,057.14	15,819.96	14,878.62	60,111.37	138,053.21
3	Profit/(loss) from operations before exceptional Items (1-2)	(3,953.41)	(6,776.48)	4,640.75	(6,660.98)	(34,224.87)
4	Exceptional Items	6,630.17	(2,242.52)	41,811.67	16,935.56	132,495.53
5	Profit (+)/ (Loss) (-) before tax (3+4)	(10,583.58)	(4,533.96)	(37,170.92)	(23,596.54)	(166,720.40)
6	Tax Expense	-	-	100,262.87	-	55,459.54
7	Net Profit (+)/ (Loss) (-) for the period from Continuing Operations tax (5-6)	(10,583.58)	(4,533.96)	(137,433.79)	(23,596.54)	(222,179.94)
8	Net Profit (+)/ (Loss) (-) from Discontinuing Operations	-	-	-	-	-
9	Tax Expense of Discontinuing Operations	-	-	-	-	-
10	Net Profit (+)/ (Loss) (-) from Discontinuing Operations after Tax (8-9)	-	-	-	-	-
11	Net Profit (+)/ Loss (-) for the period (7+10)	(10,583.58)	(4,533.96)	(137,433.79)	(23,596.54)	(222,179.94)
12	Other Comprehensive Income					
	a (i) Items that will not be reclassified to Profit or Loss	386.30	(13.26)	374.45	401.41	395.14
	(ii) Income Tax relating to Items that will not be reclassified to Profit or Loss	-	-	-	-	-
	b (i) Items that will be reclassified to Profit or Loss	(307.85)	260.53	(1,851.47)	(351.90)	(1,836.05)
	(ii) Income Tax relating to Items that will be reclassified to Profit or Loss	-	-	-	-	-
13	Total Comprehensive Income/(loss) for the Period (11+12)	(10,505.13)	(4,286.69)	(138,910.81)	(23,547.03)	(223,620.85)
14	Paid-up equity share capital of Rs. 10/- each	33,134.70	33,134.70	33,134.70	33,134.70	33,134.70
15	Other Equity	-	-	-	(260,089.01)	(236,541.97)
16	i. Earning per share (EPS) (for Continuing Operations)					
	(In Rs.) (not annualised)					
	a) Basic	B- (3.19)	B- (1.37)	B- (41.48)	B- (7.12)	B- (67.05)
	b) Diluted	D- (3.19)	D- (1.37)	D- (41.48)	D- (7.12)	D- (67.05)
	ii. Earning per share (EPS) (for Discontinued Operations)					
	(in Rs.) (not annualised)					
	a) Basic	-	-	-	-	-
	b) Diluted	-	-	-	-	-
	iii. Earning per Share (EPS) (for Discontinued & Continuing Operations)					
	(in Rs.) (not annualised)					
	a) Basic	B- (3.19)	B- (1.37)	B- (41.48)	B- (7.12)	B- (67.05)
	b) Diluted	D- (3.19)	D- (1.37)	D- (41.48)	D- (7.12)	D- (67.05)

Notes:

- The audited financial statements for the quarter & year ended March 31, 2019 have been taken on record by the Board of Directors at its meeting held on May 23rd, 2019. The information presented above is extracted from the audited standalone financial statements. The financial statements are prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
- The Company had opted for CDR of its Debt in November, 2013. The CDR package was approved by the competent authority in June, 2014 and implemented by lenders in September, 2014. The credit facilities envisaged & sanctioned under CDR package were not fully released by the lenders which resulted in sub-optimum utilization of manufacturing facilities and the company could not complete one of its spinning project where substantial amount was already incurred. All this has led to adverse financial performance and erosion in net worth of the Company. Also the company has been facing cash flow mismatch and is not servicing debt obligations as per the terms of CDR package sanctioned earlier. However, despite all this, the manufacturing capacities are operational and running. The Company has requested its lenders for a second/deep restructuring of its debts. Considering the state of art manufacturing facilities of the Company, most modernized technology, skilled labor force, professional management and inherent viability of the Company, the lenders had in-principle agreed for second/deep restructuring of the debts. Pending discussions with the lenders, State Bank of India in its capacity as financial creditor has filed a petition on 12th October, 2017 under "Insolvency and Bankruptcy Code, 2016" (IBC) with Hon'ble National Company Law Tribunal, Chandigarh Bench (NCLT). On 11th April, 2018, the NCLT vide its order of even date admitted the said petition and Corporate Insolvency Resolution Process (CIRP) has been initiated. Mr. Navneet Kumar Gupta having Registration No. IBB/PA-001/IRP-00000/2016-17/10004 was appointed as Interim Resolution Professional (IRP) vide order dt. 25th April, 2018 and the affairs, business and assets are being managed by the Interim Resolution Professional (IRP). The Company has preferred an appeal against the admission of petition and appointment of IRP with National Company Law Appellate Tribunal (NCLAT). The Corporate Insolvency Resolution Process (CIRP) has since been kept in abeyance vide order dt. 22nd June, 2018 of Hon'ble High Court of Punjab & Haryana. The matter has since been transferred to Hon'ble Supreme Court of India and is pending for adjudication. Accordingly, the Company has prepared these financial statements on the basis of going concern assumption. Due to non disbursement of credit facilities the Company had suffered operational losses as well as capital losses. Therefore, the Company has presented before the Adjudicating Authority counter claim & claim of set off against the banks.
- The Company has only one Reportable Segment i.e. Textiles, hence Segment Reporting is not applicable.



- 4 The secured lenders have stopped charging interest on borrowings, since the accounts of the Company have been categorized as Non Performing Asset. Further the Corporate Insolvency Resolution Process has been initiated under "Insolvency and Bankruptcy Code, 2016" (as referred in Note No. 2 above). In view of the above, the Company has stopped providing interest accrued and unpaid effective 1st April, 2016 in its books. The amount of such accrued and unpaid interest, calculated according to the CDR term, not provided for is estimated at Rs. 53,478 lakhs (Previous Year Rs. 54,084 lakhs) for the year ended 31st March, 2019 and the same has not been considered for preparation of the financial statements for the year ended 31st March 2019. Due to non provision of the interest expense, net loss for the year ended 31st March, 2019 is reduced by Rs. 53,478 lakhs. Further the Financial Liability is reduced by Rs. 143,463 lakhs and correspondingly the equity is increased by the same amount.
- 5 During the year the Company has made an allowance/impairment for trade receivables and loans & advances aggregating to Rs. 17,057.02 lakhs, net of amount collected and provision made, in compliance of Ind AS 109 which is charged to Profit & Loss Statement as an exceptional item. Though the company strongly believes that these trade receivables and loans & advances are fully recoverable/adjustable.
- 6 The company had given financial guarantee to the extent of Rs 201,324 lakhs to the bankers of its subsidiary namely SEL Textiles Limited, to secure the credit facilities availed by it. The said financial guarantee amounting Rs. 201,324 lakhs (consisting of principal outstanding and interest thereon upto 31st March 2019 calculated as per terms of MRA with CDR lenders of subsidiary company) and has been duly recognized in financial statements as required by Ind AS 109. The said guarantee has been invoked by the bankers before initiation of Corporate Insolvency Resolution Process
- 7 The Company was implementing a Spinning project which got stuck due to non-disbursement of credit facilities by the banks. However, post Corporate Insolvency Resolution Process (CIRP) the Company expects that the project would be completed. Therefore, impairment testing was not conducted.
- 8 With reference to interest subsidy receivable, the subsidies are to be released by the Ministry of Textiles and MP Government and the Company is hopeful of receiving the same. Since the subsidies are not related to the current year, the same does not have any impact on current year losses of the company.
- 9 Figures relating to the previous period have been regrouped/rearranged, wherever necessary to make them comparable with those of the current period.

For and on behalf of Board of Directors


Neeraj Saluja
Managing Director

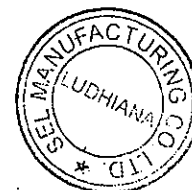


Date: 23.05.2019
Place: Ludhiana

STATEMENT OF ASSETS & LIABILITIES (STANDALONE)

(In Lakhs)

PARTICULARS	AS AT	AS AT
	31.03.2019	31.03.2018
	Audited	Audited
ASSETS		
(1) Non Current Assets		
(a) Property, Plant and Equipment	150,649.27	161,514.59
(b) Capital Work in Progress	16,940.42	16,985.73
(c) Investment Property	-	-
(d) Goodwill	-	-
(e) Other Intangible Assets	-	-
(f) Intangible Assets under Development	-	-
(g) Biological Assets Other Than Bearer Plants	-	-
(h) Financial Assets	-	-
(i) Investments	202,221.43	202,124.17
(ii) Trade Receivable	-	-
(iii) Loans	-	-
(iv) Others	0.50	21.51
(i) Deferred Tax Assets (Net)	-	-
(j) Other Non-Current Assets	945.00	1,430.39
	370,756.62	382,076.39
(2) Current Assets		
(a) Inventories	5,898.79	6,813.47
(b) Financial Assets	-	-
(i) Current Investments	-	-
(ii) Trade Receivables	4,262.64	13,551.70
(iii) Cash & Cash Equivalents	475.12	258.42
(iv) Bank Balances other than (iii) above	32.59	63.64
(v) Loans	-	-
(vi) Others	27,382.78	27,685.17
(c) Current Tax Assets (Net)	1,443.20	1,000.31
(d) Other Current Assets	2,428.96	5,951.96
	41,924.08	55,324.67
TOTAL ASSETS	412,680.70	437,401.06
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	33,134.70	33,134.70
(b) Other Equity	(260,089.01)	(236,541.97)
	(226,954.31)	(203,407.27)
LIABILITIES		
(1) Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	158,498.35	191,683.92
(ii) Trade Payables	-	-
(iii) Other Financial Liabilities	-	-
(b) Provisions	136.12	276.37
(c) Deferred Tax Liabilities (Net)	-	-
(d) Other Non-Current Liabilities	-	-
	158,634.47	191,960.29
(2) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	342,261.40	343,236.34
(ii) Trade Payables	-	-
(1) total outstanding dues of micro enterprises and small enterprises	-	-
(2) total outstanding dues of creditors other than micro enterprises and small enterprises	6,843.50	6,577.76
(iii) Other Financial Liabilities	131,187.39	97,842.46
(b) Other Current Liabilities	116.84	524.00
(c) Provisions	591.41	667.48
(d) Current Tax Liabilities(Net)	-	-
	481,000.54	448,848.04
TOTAL EQUITY & LIABILITIES	412,680.70	437,401.06



Statement of Consolidated Audited Financial Results for the Quarter & Year Ended March 31, 2019

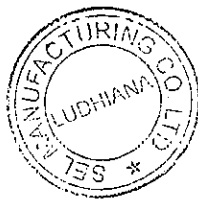
PART-I		(Rs. in Lakhs)				
Sr. No.	Particulars	Audited Quarter Ended 31/03/2019	Unaudited Quarter Ended 31/12/2018	Audited Quarter Ended 31/03/2018	Audited Year Ended 31/03/2019	Audited Year Ended 31/03/2018
1	Income from operations					
	a) Revenue from operations	14,854.58	12,768.99	20,916.14	60,672.87	126,253.65
	b) Other income	(364.46)	(1,845.23)	1,864.36	9,168.72	5,480.92
	Total income from operations	14,490.12	10,923.76	22,780.50	69,841.59	131,734.57
2	Expenses					
	a) Cost of material consumed	3,589.24	3,659.94	4,863.79	19,395.57	77,342.37
	b) Purchase of stock-in-trade	63.08	214.79	854.70	281.92	1,399.99
	c) Changes in inventories of finished goods, work in progress and stock in trade	2,427.35	564.03	(369.09)	1,248.15	28,069.93
	d) Employee benefits expenses	2,663.24	2,558.66	3,398.72	11,460.88	12,714.95
	e) Finance Cost	520.71	(9.41)	(13,749.92)	684.27	1,060.94
	f) Depreciation and amortisation expenses	3,596.09	3,676.32	3,210.10	14,630.76	14,929.57
	g) Other expenses	7,451.78	9,578.38	13,138.55	34,502.78	36,499.44
	Total expenses	20,311.49	20,242.71	11,346.85	82,204.33	172,017.19
3	Profit/(loss) from operations before exceptional items (1-2)	(5,821.37)	(9,318.95)	11,433.65	(12,362.74)	(40,282.62)
4	Exceptional items	7,278.96	(2,775.68)	64,115.13	24,884.24	161,058.29
5	Profit (+)/ (Loss) (-) before tax (3+4)	(13,100.33)	(6,543.27)	(52,681.48)	(37,246.98)	(201,340.91)
6	Tax Expense	(0.03)	-	101,473.42	(0.03)	51,429.23
7	Net Profit (+)/ (Loss) (-) for the period from Continuing Operations tax (5-6)	(13,100.30)	(6,543.27)	(154,154.90)	(37,246.95)	(252,770.14)
8	Net Profit (+)/ (Loss) (-) from Discontinuing Operations	-	-	-	-	-
9	Tax Expense of Discontinuing Operations	-	-	-	-	-
10	Net Profit (+)/ (Loss) (-) from Discontinuing Operations after Tax (8-9)	-	-	-	-	-
11	Net Profit (+)/ (Loss) (-) for the period (7+10)	(13,100.30)	(6,543.27)	(154,154.90)	(37,246.95)	(252,770.14)
12	Profit/(Loss) attributable to					
	(1) Owners of the Company	(13,100.38)	(6,538.43)	(154,134.10)	(37,249.45)	(252,748.33)
	(2) Non-Controlling Interests	0.08	(4.84)	(20.80)	2.50	(21.81)
	Profit/(Loss) for the period	(13,100.30)	(6,543.27)	(154,154.90)	(37,246.95)	(252,770.14)
13	Other Comprehensive Income					
	a (i) Items that will not be reclassified to Profit or Loss	28.57	408.63	477.31	496.51	511.78
	(ii) Income Tax relating to items that will not be reclassified to Profit or Loss	-	-	-	-	-
	b (i) Items that will be reclassified to Profit or Loss	(200.28)	(200.29)	1,652.42	(801.13)	1,667.84
	(ii) Income Tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-
14	Total Comprehensive Income/(loss) for the Period (11+13)	(13,272.01)	(6,334.93)	(152,025.17)	(37,551.57)	(250,590.52)
	Total Comprehensive Income/(loss) attributable to					
	(1) Owners of the Company	(13,272.09)	(6,330.09)	(152,004.37)	(37,554.07)	(250,568.71)
	(2) Non-Controlling Interests	0.08	(4.84)	(20.80)	2.50	(21.81)
	Total Comprehensive Income/(loss)	(13,272.01)	(6,334.93)	(152,025.17)	(37,551.57)	(250,590.52)
15	Paid-up equity share capital of Rs. 10/- each	33,134.70	33,134.70	33,134.70	33,134.70	33,134.70
16	Other Equity	-	-	-	(309,367.55)	(271,813.48)
17	i. Earning per share (EPS) (for Continuing Operations)					
	(in Rs.) (not annualised)					
	a) Basic	B- (3.95)	B- (1.97)	B- (46.52)	B- (11.24)	B- (76.28)
	b) Diluted	D- (3.95)	D- (1.97)	D- (46.52)	D- (11.24)	D- (76.28)
	ii. Earning per share (EPS) (for Discontinued Operations)					
	(in Rs.) (not annualised)					
	a) Basic	-	-	-	-	-
	b) Diluted	-	-	-	-	-
	iii. Earning per Share (EPS) (for Discontinued & Continuing Operations)					
	(in Rs.) (not annualised)					
	a) Basic	B- (3.95)	B- (1.97)	B- (46.52)	B- (11.24)	B- (76.28)
	b) Diluted	D- (3.95)	D- (1.97)	D- (46.52)	D- (11.24)	D- (76.28)



- 1 The audited financial statements for the quarter & year ended March 31, 2019 have been taken on record by the Board of Directors at its meeting held on May 23rd, 2019. The information presented above is extracted from the audited consolidated financial statements. The financial statements are prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
- 2 The Holding and one of its subsidiary Company had opted for CDR of its Debt in the year 2013-14. The CDR package was approved by the competent authorities and implemented by lenders. However, the credit facilities envisaged and sanctioned under CDR packages were not released by the lenders to the said companies, which resulted in sub-optimum utilization of manufacturing facilities. Due to non-disbursement of funds the said companies could not complete their respective spinning projects where substantial amounts were already incurred. All this has led to adverse financial performance and erosion in net worth of the said companies. Both the company are facing cash flow mismatch and are not servicing debt obligations as per the terms of CDR packages sanctioned earlier. Despite all, the manufacturing capacities are operational and running. The Holding company and one of its subsidiary company were finding it difficult to serve its debt obligations, they have requested their lenders for a second/deep restructuring of its debts. Pending discussions with the lenders of the Holding Company, State Bank of India in its capacity as financial creditor has filed a petition on 12th October, 2017 under "Insolvency and Bankruptcy Code, 2016" (IBC) with Hon'ble National Company Law Tribunal, Chandigarh Bench (NCLT). On 11th April, 2018, the NCLT vide its order of even date admitted the said petition and Corporate Insolvency Resolution Process (CIRP) has been initiated. Mr. Navneet Kumar Gupta having Registration No. IBBI/IPA-001/IP-P00001/2016-17/10009 was appointed as Interim Resolution Professional (IRP) vide order dt. 25th April, 2018 and the affairs, business and assets are being managed by the Interim Resolution Professional (IRP). The Holding Company has preferred an appeal against the admission of petition and appointment of IRP with National Company Law Appellate Tribunal (NCLAT). The Corporate Insolvency Resolution Process (CIRP) has since been kept in abeyance vide order dt. 22nd June, 2018 of Hon'ble High Court of Punjab & Haryana. The matter has since been transferred to Hon'ble Supreme Court of India and is pending for adjudication. The group has prepared these financial statements on the basis of going concern assumption. Due to non disbursement of credit facilities the Group had suffered operational losses as well as capital losses. Therefore, the Holding company and one of its subsidiary has presented before the Adjudicating Authority counter claim & claim of set off against the banks.
- 3 The secured lenders have stopped charging interest on debts, since the dues from the Holding Company & one of its subsidiary have been categorized as Non Performing Asset and both the companies are in active discussion/negotiation with their lenders to restructure their debts at a sustainable level including waiver of unpaid interest. In case of the Holding Company the Corporate Insolvency Resolution Process has been initiated under "Insolvency and Bankruptcy Code, 2016". In view of the above, the Holding Company & one of its subsidiary has stopped providing Interest accrued and unpaid effective 1 April 2016 in its books. The amount of such accrued and unpaid interest (including penal interest) not provided for is estimated at Rs. 76,136.75 lakhs (Previous Year Rs. 75,743.39 lakhs) for the year ended 31 March, 2019 and accordingly the same has not been considered for preparation of the financial statements for the year ended 31 March 2019. Due to non provision of the interest expense, net loss for the year ended March 31, 2019 is reduced by Rs. 76,136.75 lakhs. Further the Financial Liability is reduced by Rs. 203,664.47 lakhs and correspondingly the equity is increased by the same amount.
- 4 The Company has only one Reportable Segment i.e. Textiles, hence Segment Reporting is not applicable.
- 5 During the year the Holding and one of its subsidiary Company has made an allowance/impairment for trade receivables and loans & advances aggregating to Rs. 24,884.24 lakhs, net of amount collected and provision made, in compliance of Ind AS 109 which is charged to Profit & Loss Statement as an exceptional item. Though the company strongly believes that these trade receivables and loans & advances are fully recoverable/adjustable.
- 6 The Holding Company and one of its subsidiary Company were implementing a Spinning project(s) which got stuck due to non-disbursement of credit facilities by the banks. However, post Corporate Insolvency Resolution Process (CIRP) the Holding Company and negotiation with lenders also, the Company and its subsidiary expects that the project would be completed. Therefore, impairment testing was not conducted.
- 7 With reference to interest subsidy receivable, the subsidies are to be released by the Ministry of Textiles and MP Government and the Company is hopeful of receiving the same. Since the subsidies are not related to the current year, the same does not have any impact on current year losses of the company.
- 8 Figures relating to the previous period have been regrouped/rearranged, wherever necessary to make them comparable with those of the current period.

For and on behalf of Board of Directors


Neera Jaruja
Managing Director



Date: 23.05.2019
Place: Ludhiana

STATEMENT OF ASSETS & LIABILITIES (CONSOLIDATED)

(In Lakhs)

PARTICULARS	AS AT 31.03.2019	AS AT 31.03.2018
	Audited	Audited
ASSETS		
(1) Non Current Assets		
(a) Property, Plant and Equipment	215,520.33	230,906.68
(b) Capital Work In Progress	55,940.78	55,923.32
(c) Investment Property	-	-
(d) Goodwill	-	-
(e) Other Intangible Assets	-	-
(f) Intangible Assets under Development	-	-
(g) Biological Assets Other Than Bearer Plants	-	-
(h) Financial Assets		
(i) Investments	4,280.56	4,250.28
(ii) Trade Receivable	-	-
(iii) Loans	-	-
(iv) Others	18.84	39.85
(i) Deferred Tax Assets (Net)	-	-
(j) Other Non-Current Assets	4,053.98	4,433.53
	279,814.49	295,553.66
(2) Current Assets		
(a) Inventories	7,272.38	11,398.89
(b) Financial Assets		
(i) Current Investments	-	-
(ii) Trade Receivables	5,901.30	21,143.40
(iii) Cash & Cash Equivalents	539.31	416.53
(iv) Bank Balances other than (iii) above	32.74	64.79
(v) Loans	-	-
(vi) Others	33,721.95	34,022.57
(c) Current Tax Assets (Net)	1,878.98	1,216.14
(d) Other Current Assets	3,887.21	9,588.34
	53,233.87	77,850.66
TOTAL ASSETS	333,048.36	373,404.32
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	33,134.70	33,134.70
(b) Other Equity	(309,367.55)	(271,813.48)
Equity attributable to owners of the Company	(276,232.85)	(238,678.78)
Non-Controlling Interest	18.31	14.96
Total Equity	(276,214.54)	(238,663.82)
LIABILITIES		
(1) Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	219,495.12	269,045.79
(ii) Trade Payables	-	-
(iii) Other Financial Liabilities	-	-
(b) Provisions	173.47	383.09
(c) Deferred Tax Liabilities (Net)	-	-
(d) Other Non-Current Liabilities	-	-
	219,668.59	269,428.88
(2) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	177,132.41	178,620.62
(ii) Trade Payables		
(1) total outstanding dues of micro enterprises and small enterprises	-	-
(2) total outstanding dues of creditors other than micro enterprises and small enterprises	12,011.34	11,307.74
(iii) Other Financial Liabilities	199,557.32	151,366.84
(b) Other Current Liabilities	184.65	616.34
(c) Provisions	708.59	727.72
(d) Current Tax Liabilities(Net)	-	-
	389,594.31	342,639.26
TOTAL EQUITY & LIABILITIES	333,048.36	373,404.32

