


NEW CHUMTA TEA COMPANY LIMITED
Mcleod House, 3, Netaji Subhash Road, Kolkata - 700 001
BALANCE SHEET AS AT 31ST MARCH'2020

Particulars	Notes	As at 31st March'2020	As at 31st March'2019
		Amount(')	Amount(')
(I) ASSETS:			
1) Non-Current Assets			
a) Property, Plant & Equipment	4	1,209.65	1,294.25
b) Capital work in Progress	4	215.99	192.52
c) Financial assets			
(i) Investments	5	2.04	1.99
(ii) Loans	6	5.86	5.86
(iii) Others	7	85.25	79.80
e) Other Non-current assets	8	768.96	768.96
Total Non-current Assets		2,287.75	2,343.38
2) Current Assets			
a) Inventories	9	322.11	242.83
b) Biologicals Assets other than Bearer Plants	10	-	7.37
c) Financial assets			
i) Investments	11	67.94	55.96
ii) Trade Receivables	12	69.63	74.12
iii) Cash and cash equivalents	13	23.43	14.40
d) Current Tax Assets (Net)	14	28.83	24.26
e) Other Current assets	15	18.16	15.34
Total Current assets		530.10	434.28
Total Assets		2,817.87	2,777.68
(II) EQUITY AND LIABILITIES:			
1) Equity			
a) Equity Share Capital	16	214.00	214.00
b) Other Equity		1,755.08	1,723.33
Total Equity		1,969.08	1,937.33
(2) Liabilities			
(a) Non-Current Liabilities			
(i) Financial Liabilities			
Borrowings	17	290.22	297.14
(ii) Other Non-current Provisions	18	80.62	80.62
(iii) Deferred Tax Liabilities (Net)	19	0.65	0.65
(iv) Other non-current Liabilities	20	30.33	30.33
Total Non-Current Liabilities		401.81	408.73
3) Current Liabilities			
i) Financial Liabilities			
Borrowings	21	4.69	17.70
Trade Payables	22	168.61	143.29
Other Financial Liabilities	23	28.83	46.74
ii) Other Current Liabilities	24	244.84	223.88
Total Current Liabilities		446.98	431.61
Total Liabilities		848.79	840.34
Total Equity and Liabilities		2,817.87	2,777.68

In terms of our report on even date, the accompanying notes are an integral part of the Financial Statements.

For and on behalf of the Board of Directors

FOR KHANDELWAL RAY & CO.
CHARTERED ACCOUNTANTS
Registration no. 302035E



(CA. Pinaki Sarkar)
Partner
Membership No. 051449
Kolkata, 31st day of July, 2020


H K SHARMA
C.F.O


S.K. SHUKLA
COMPANY SECRETARY




SHARAD BAJORIA
EXECUTIVE CHAIRMAN


DIN- 00685230
DHANRAJ BAID
DIRECTOR
DIN- 02427278

NEW CHUMTA TEA COMPANY LIMITED
 Mcleod House, 3, Netaji Subhash Road, Kolkata - 700 001
STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED ON 31ST MARCH'2020

Particulars	Notes	As at	As at
		31st March'2020	31st March'2019
		Amount(')	Amount(')
Revenue from operations			
Sale of goods/ Income from operations	25	3,226.67	3,051.15
Other Operating income	26	8.62	14.98
Total Income		3,235.29	3,066.13
(IV) EXPENSES:			
Cost of materials consumed	27	620.40	737.42
Changes in inventories of finished goods	28	(55.50)	(15.72)
Purchase of Tea		192.06	7.09
Employees benefit expense	29	1,351.80	1,266.61
Finance Cost	30	34.61	46.47
Depreciation and amortization expense	31	105.33	104.19
Other Expenses	32	949.83	874.85
Total expenses		3,198.54	3,020.91
V) Profit/(Loss) before Tax (III - IV)		36.75	45.22
Income Tax Expense			
i) Current tax		5.00	6.00
Total Tax expense		5.00	6.00
VII) Profit for the Year (V - VI)		31.75	39.22
VIII) Other Comprehensive Income			
Items that will not be reclassified to statement of Profit or loss			
Investments In Fair value measured through OCI			(0.58)
Income tax relating to above items			
Other comprehensive income (net of tax)		-	(0.58)
Total comprehensive income (net of tax)		31.75	38.64
Earning per Equity share- in face value			
- Basic		1.48	1.83
- Diluted		1.48	1.83

Significant accounting policies


In terms of our report on even date, the accompanying notes are an Integral part of the Financial Statements.


FOR KHANDELWAL RAY & CO.
 CHARTERED ACCOUNTANTS
 Registration no. 302035E


 (CA. Pinaki Sarkar)
 Partner

Membership No. 051449
 Kolkata, 31st day of July, 2020




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 COMPANY SECRETARY


 SHARAD BAJORIA
 EXECUTIVE CHAIRMAN
 DIN- 00685230


 DHANRAJ BAID
 DIRECTOR
 DIN- 02427278

NEW CHUMTA TEA CO. LTD.

Cash Flow Statement for the year ended 31st March, 2020

	2019-20	2018-19
A. Cash Flow from Operating Activities		
Profit Before Tax	36.75	39.22
Adjustment for		
Depreciation and Amortization expenses	105.33	104.19
Finance Cost	34.61	46.47
Loss/(Profit) on Disposal of Property, Plant and Equipment (Net)	0.00	-1.09
Interest Income	8.04	5.39
Operating Profit before Working Capital Changes	184.73	194.18
Adjustment for		
Trade Receivables, Loans, Advances and other Assets	-19.50	-8.64
Inventories	-79.29	-13.12
Trade Payable, Other Liabilities and Provisions	25.78	30.65
Cash Generated from Operations	111.72	203.07
Direct Taxes (Paid)	0.00	0.00
Net Cash Flow from Operating Activities	111.72	203.07
B. Cash Flow from Investing Activities		
Purchase of property, plant and equipment, Other Intangible Assets	-44.19	-53.60
Sale of Property, Plant and Equipment	0.00	11.22
Purchase of Investments	-11.99	-8.05
Interest Received	8.04	5.39
Net Cash Flow from Investing Activities	-48.14	-45.04
C. Cash Flow from Financing Activities		
Intercompany Deposits paid/ Refunded (Net)		
Proceeds of Working Capital Loan from Bank (Net)	-13.01	17.70
Repayment of Loan	-6.93	-141.37
Interest Paid	-34.61	-46.47
Receipts of Govt. subsidy	0.00	0.00
Net Increase in Cash and Cash Equivalents (A+B+C)	9.04	-12.11
Cash and Cash Equivalents at the beginning of the Financial Year	14.40	26.51
	23.44	14.40
Cash and Cash Equivalents at the end of the Financial Year	23.44	14.40
	0.00	0.00

The Above Cash flow statement has been prepared under the " Indirect Method" as set out in the Ind AS 7-"Statement of Cash Flow"

FOR KHANDELWAL RAY & CO.
CHARTERED ACCOUNTANTS
Registration no. 302035E

(CA. Pinaki Sarkar)
PARTNER

Membership No. 051449
Kolkata, 31st day of July, 2020



H K SHARMA
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S.K.SHUKLA
COMPANY SECRETARY

SHARAD BAJORIA
EXECUTIVE CHAIRMAN
DIN- 00685230

DHANRAJ BAID
DIRECTOR
DIN- 02427278

NEW CHUMTA TEA COMPANY LIMITED
NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2020

Note No. : 4 Property, Plants & Equipment

Figure in `

Particulars	Gross Carrying Amount			Depreciation			Net Carrying Amount	
	Deemed Cost as at 01.04.2019	Additions during the year	Sold adjusted during the year	As at 31.03.2020	Addition during the Period	Sold adjusted during the year	As at 31.03.2020	WDV as on 31.03.2019
i) Tangible Assets:								
a. Land (Includes Developments)								
Leasehold	481.12	0.00	0.00	481.12	14.10	0.00	70.51	424.71
Freehold	609.15	0.00	0.00	609.15	13.66	0.00	70.63	552.17
b. Building	256.00	7.76	0.00	256.00	19.74	0.00	217.22	58.52
c. Plant and Equipment	748.95	0.28	0.00	756.71	40.41	0.00	614.94	174.41
d. Furnitures & Fixtures	11.40	0.28	0.00	11.68	0.81	0.00	8.09	4.12
e. Vehicles	105.46	12.69	0.00	105.46	8.60	0.00	63.06	51.00
f. Irrigation & Water Supply	87.73	20.73	0.00	100.42	8.01	0.00	66.43	29.32
	2299.80	20.73	0.00	2320.52	105.33	0.00	1110.87	1294.26
ii) Intangible Assets								
Computer Software	8.73	0.00	0.00	8.73	0.00	0.00	8.73	0.00
iii) Capital Work In Progress	192.52	23.46	0.00	215.99	0.00	0.00	0.00	192.52
Current Year	2501.05	44.19	0.00	2545.24	105.33	0.00	1119.60	1486.78
Previous Year	2454.76	53.60	7.31	2501.05	104.19	5.69	1014.27	1538.99



New Chumta Tea Company Ltd.

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH,2020

NOTE NO	Particulars	As at 31st March,2020	As at 31st March,2019
5	INVESTMENTS -NON CURRENT		
	Quoted		
	In Equity Instruments -Others		
	100 Andrew Yule & Co. Ltd.	0.00	0.02
	50 Methoni Tea Co. Ltd.	0.00	0.00
	520 Tata Global & Beverage Ltd.	1.53	1.08
	220 Jayshree Tea & Industries Ltd.	0.07	0.14
	74 Duncans Industries Ltd.	0.00	0.00
	204 James Warren Tea Ltd.	0.14	0.23
	112 Balrampur Chini Mills Ltd	0.12	0.16
	100 Goodricke Group Ltd	0.10	0.22
	100 Dhunseri Petrochem & Industries Ltd	0.00	0.00
	50 Dhunseri Investments Ltd	0.06	0.14
	Unquoted		
	200 Assam Bengal Cereals Ltd.	0.00	0.00
	Investment in Debentures & Bonds:		
	In Debentures of Rs.100/ each		
	6 Woodlands Hospital & Medical Research Ltd.	0.00	0
	Investment in Government or Trust Securities:		
	3 National Saving Securities(Deposited with VAT Authority)	0.00	0
		2.04	1.99
	A. Aggregate amount of Quoted Investments	0.41	0.41
	B. Aggregate amount of UnQuoted & Other Investments	0.09	0.09
6	LOANS		
	Unsecured Considered Good Security Deposits	5.86	5.86
		5.86	5.86
7	OTHER FINANCIAL ASSETS		
	Fixed Deposit with Banks	85.25	79.80
	Pledged as Margin to Banks		
		85.25	79.80
8	OTHER NON CURRENT ASSETS		
	Other - Receivable	768.96	768.96
		768.96	768.96
9	INVENTORIES		
	Trading stock	6.75	7.09
	Finished Goods	164.09	108.26
	Stores and Spares	151.27	127.48
		322.11	242.83
	Finished Goods shown		
10	BIOLOGICAL ASSETS OTHER THAN BEARER PLANTS		
	Fair Value of Biological Assets other than Beraer Plants	0.00	7.36
	(Unharvested Green Tea Leaves)		
		0.00	7.36



11	INVESTMENTS - CURRENT		
	Investments in Mutual Funds Units - At amortised cost		
	HDFC Liquid Funds	67.94	55.96
		67.94	55.96
12	TRADE RECEIVABLES		
	Unsecured Considered Good	69.63	74.12
		69.63	74.12
13	CASH AND CASH EQUIVALENTS		
	Balance with Banks - Current Accounts	17.48	10.13
	Debit Balance in Cash Credit Account	0.00	0.00
	Cash in Hand	5.95	1.14
	Dividened Accounts - part of other bank balance	0.00	3.13
		23.43	14.40
14	CURRENT TAX ASSETS (NET)		
	Income Tax (Central & Agricultural)	33.83	30.26
	Less: Provision for tax	5.00	6.00
		28.83	24.26
15	OTHER FINANCIAL & CURRENT ASSETS		
	Advances to Suppliers, Service Providers etc.	15.59	12.77
	Receivable - Land Sale	2.57	2.57
		18.16	15.34



New Chumta Tea Co.Ltd.

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH,2020

NOTE	Particulars	As at 31st March,2020	As at 31st March,2019
16	EQUITY SHARE CAPITAL		
	Authorised 30,00,000 Equity Shares of Rs. 10/- each.	300.00	300.00
		300.00	300.00
	Issued Subscribed and paid up 21,40,000 Equity Shares of Rs. 10/- each.	214.00	214.00
		214.00	214.00

a) All the above Equity Shares rank pari passu in all respect for the distribution of dividend, voting rights and the repayment of capital in case of liquidation.

b) Name of the shareholders holding shares more than 5% c

Name of the Shareholder	No. of Equity Shares and % of holding	No. of Equity Shares and % of holding
M/S.Varsha Credit Pvt.Ltd.	999,562.00 46.71	999,562.00 46.71
Mr.Sharad Bajoria	309,073 14.44	309,073 14.44
M/S. S.Bajoria HUF	236,006 11.03	236,006 11.03
Mrs.Uma Bajoria	437,983 20.47	437,983 20.47

c) No shares have been issued for consideration other than cash during the last 5 years

A) EQUITY SHARE CAPITAL

As at 1st April 2019

Changes in Equity Capital

As at 31st March 2019

Changes in Equity Capital

As at 31st March 2020

Note	Amount
	21400000
	-
	21400000
	-
	21400000



B) OTHER EQUITY	RESERVE ACCOUNT						
	General	Share Premium	Capital	Revaluation	Retained	Other Comprehensive Income	Total
As on 01.04.2019							
Balance B/F	589.93	201.60	442.08	0.00	449.70	1.38	1684.69
Add: Profit For the Year					39.22		39.22
OCI							
Investment in Fair Value						-0.58	-0.58
	589.93	201.60	442.08	0.00	488.92	0.80	1723.33
As on 01.04.2020							
Balance B/F	589.93	201.60	442.08	0.00	488.91	0.81	1723.33
Add: Profit For the Year					31.75		31.75
OCI							
Investment in Fair Value							0.00
	589.93	201.60	442.08	0.00	520.66	0.81	1755.08

New Chumta Tea Company Ltd.

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH,2020

Note No.	Particulars	As at 31st March,2020	As at 31st March,2019
17	NON CURRENT BORROWINGS		
	i) SECURED		
	'Term Loan -Secured		
	a) From Others	7.14	13.51
	(Hypothecation of vechile taken on lease)		
	Current maturities Installments for the year	6.92	6.37
	Sub - Total	0.22	7.14
	ii)UNSECURED		
	From Body Corporate -Related Party	290.00	290.00
	Sub - Total	290.00	290.00
		290.22	297.14
18	PROVISIONS		
	Provision for Employee Benefits	80.62	80.62
		80.62	80.62
19	DEFERRED TAX LIABILITIES		
	Fair Value of Investments	0.65	0.65
		0.65	0.65
20	OTHER LIABILITIES		
	NON CURRENT		
	Deffered Revenue arising from Government Grants	30.33	30.33
		30.33	30.33
	Plantation subsidy received during the period from 2017-18 & 2018-19 will be accounted for on received of balance amount.		
21	CURRENT BORROWINGS		
	Secured Loans repayable on Demand from Banks		
	Cash Credit	4.69	17.70
		4.69	17.70
	Secured by first Pari passu charge by way of mortgage of immovable properties and hypothecation of movable assets of Anandapur Tea Estates		
22	TRADE PAYABLES		
	Trade Payables		
	For Goods & Services	168.61	143.29
	On the basis of information available with the company,there are no Micro,Small and 'Medium Enterprises, within the meaning of Micro,Small and Medium Enterprise 'Development Act,2006.	168.61	143.29
23	OTHER FINANCIAL LIABILITIES		
	Current maturities of Long term Borrowings	6.64	9.21
	Interest accrued and due on Borrowings	22.19	37.53
	Unpaid Dividends		
		28.83	46.74
24	OTHER CURRENT LIABILITIES		
	Liability for expenses	260.02	221.83
	Statutory Dues	-15.18	2.05



New Chumta Tea Company Ltd.

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH,2020

Note No.	Particulars	As at 31st March,2020	As at 31st March,2019
25	REVENUE FROM OPERATIONS		
	Sale of Products		
	Black Tea	3234.04	3045.27
	Other Agriculture Goods		0.00
	Closing Value of Biological assets	0.00	7.37
	Opening Value of Biological assets	7.37	1.49
	Changes in Fair Value of Biological Assets	(7.37)	5.88
		3226.67	3051.15
26	OTHER INCOME		
	Interest income from FD	8.04	5.39
	Profit on sale of Fixed Assets	0.00	-1.09
	Liabilities no longer required written back	0.00	2.09
	Miscellaneous Receipts	0.58	8.60
		8.62	14.98
27	COST OF MATERIALS CONSUMED		
	Purchased Green Leaf Consumed	620.40	737.42
		620.40	737.42
28	CHANGES IN INVENTORIES OF FINISHED GOODS, WORK - IN - PROGRESS AND STOCK -IN -TRADE		
	Stock of Finished Goods / Stock in Trade at the beginning of the year	115.34	99.62
	Less : Stock of Finished Goods / Stock in Trade at the end of the year (Inclusive Rs. 674734/- stock of Trade)	170.84	115.34
	Increase / Decrease	-55.50	-15.72
29	EMPLOYEE BENEFIT EXPENSES		
	Salaries, Wages and Bonus	1235.47	1149.81
	Contribution to Provident and other Funds	88.53	88.96
	Workmen and Staff Welfare	27.80	27.84
		1351.80	1266.61
30	FINANCE COST		
	Interest Cost on Financial Liabilities carried at amortised cost		
	On Term Loans	0.95	1.50
	On Working Capital Loans	7.15	0.41
	On Intercompany Loans (Related Party)	24.65	41.71
	Other Borrowings Cost (inclusive of Bank Processing& other Charges)	1.86	2.86
		34.61	46.47
31	DEPRECIATION AND AMORTISATION EXPENSES		
	Depreciation on Property, Plant and Equipment	105.33	101.70
	Amortisation of Note-1 Intangible assets		2.49
		105.33	104.19



32 OTHER EXPENSES		
Consumption of stores and spare parts	247.77	181.60
Power & Fuel	412.47	411.90
Repairs to Machinery	62.00	41.71
Repairs to Building	26.96	24.60
Other Repairs	11.79	11.65
Rent	8.06	8.71
Insurance	2.54	2.82
Rates & Taxes	8.67	4.19
Freight on Tea	49.45	40.74
Selling Expenses	43.38	73.94
Miscellaneous expences	76.13	72.37
Director's fees	0.60	0.60
	949.82	874.85
Note : Additional Information :		
Stores & Spare Parts consumed and charged to various heads of accounts -All indigenou		
Selling Expenses Includes Brokerage	31.53718	28.78162
Miscellaneous Expenses include Auditor's Fees of :		
Statutory Auditors	0.23	0.23
Branch Auditors	0.075	0.075
Sundry balance written off	0.00	0.00
33 Income Tax expenses		
A. amount recognised in profit & loss statement		
Current tax Mat	5.00	6.00
B. amount recognised in Other Comperehensive Income		
Deferred Tax Charge (Credit)	0.00	0.00
	5.00	6.00
C.Reconciliation of effective Tax		
Profit (Loss) before Tax	36.75	45.22
The Income tax expense thereon(Nil being sssessed Loss)	5.00	6.00
Income tax expenses recongnised in profit & Loss statement	31.75	39.22
34 Earning Per Share		
Profit (Loss) for the year	31.75	38.64
Earning per Equity share on face valuue Rs.10 each		
Basic & Diluted	1.48	1.83
35 Contigent Liablities and Commitments		
Bank Guarantees /Letter of Credit	48.00	48.00
FDR Pledged as Margin to Bank	48.00	48.00
36 Related Party Disclosure		
Name of related parties and description of relationship		
Key Management Personnel		
Mr.Sharad Bajoria,Chairman		
Mr.Ishan Bajoria ,CEO		
Mr. Hemant Kumar Sharma,CFO		
Entity where key managerial person has significant influence		
Varsha Credit Pvt Ltd		
Transactions with related Parties		
i)Loan taken - Year end Balance		
Varsha Credit P.Ltd.	290.00	290.00
ii)Interest - Provided/Paid during the year		
Varsha Credit Pvt.Ltd.	24.65	41.70
iii)Mr Sharad Bajoria		
Remuneration	16.58	16.58
Remuneration Paid to relative	7.50	7.12
iv)Miss. Gauri Bajoria		
Director Fees	0.60	0.60
Remuneration Paid to relative		
37 Segment Reporting		
The company is dealing only one products i.e. Tea .Hence no Segments reporting given .		



38 Capital Management

The Company's policy focuses on maintainance of stable and strong capital base so as to maintain investors creditors and market conditions to sustain future developments and growth of the business in order to maintain the capital base of the company as a going concern. The return on capital as well as dividend to the shareholders of the company.

Capital includes issued capital and all Equity Reserve and Debts obligation to third party. Company monitor capital on following bearing ratio.

	<u>As at 31.03.2020</u>
Total Equity	1969.08
Total Debts	848.79
Debts Equity Ratio %	0.43

39 Financial Risk Management

The company's financial risk management is integral part of how to plan and execute its business strategies and its risk policies are monitored by the Board. The companies activities to expose to varieties of risks such as credit risk, liquidity risk and market risks accordingly frame its policies to minimise the adverse effects.

Credit Risk

Credit risk is the risk that counter party will not meets its obligation to a financial loss of the company.

The company has its policies to limits its exposure to credit risk arising from out standing receivables from the Customers, reiew its payment terms, credit limits of each customers periodically.

	<u>As at 31st March, 2020</u>	<u>As at 31st March, 2019</u>
Liquidity Risk		
Liquidity risks is the risks that the company may face its obligation to timely re payments its credit facilities. The company closely monitors its cash flow and ensuring timely collections of its receivables as well as movements of inventories.		
The table below smmarise the maturity profile of its liabilities		
Payable on demand/with in a year		
Borrowing -Secured	6.92	6.36
Trade Payables	168.61	143.28
Other Financial Liabilities	278.36	288.33
Total -A	453.89	437.97
Payable on 1 to 5 years		
Borrowing -Secured	0.22	7.14
Borrowing -Un secured	290.00	290.00
Total -A	290.22	297.14
Total -(A+B)	744.11	735.11

Market Risk

Market risk is the risks of fluctuation of fair value of its products . Since company's business is agriculture in nature ,adverse weathre condition, demand/supply gap and interest rate may effects its cash flow,so company monitors and chnges its exposures as well as sales strategis

Interest Risk

The Company's Interest are at fixed rate. Details are given below :

Secured Loan - Vehicle	9.4%	9.4%
Unsecured loan	8.5%	10%



New Chumta Tea Company Ltd.

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH,2020

40 Financial Instruments and fair value measurements

Particulars	Fair value through Profit Loss	Fair value OCI	Amortised Cost	TOTAL
As at 31ST March 2020				
Financial Assets				
Investments				
Equity Instruments		1.53	0.50	2.03
Mutual Fund	67.95			67.95
Security Deposits			5.86	5.86
Trade Receivable			69.63	69.63
Cash & Cash equipvlants			23.44	23.44
Other Financial Assets			85.25	85.25
	67.95	1.53	184.68	254.16
Borrowing -Short Term				
'Trade Payable			168.61	168.61
Other Financial Liabilities			33.52	33.52
As at 31ST March 2019				
Financial Assets				
Investments				
Equity Instruments		1.49	0.50	1.99
Mutual Fund	55.96			55.96
Security Deposits			5.86	5.86
Trade Receivable			74.13	74.13
Cash & Cash equipvlants			14.40	14.40
Other Financial Assets			79.80	79.80
	55.96	1.49	174.69	232.14
Financial Liabilities				
Borrowing -Short Term				
'Trade Payable			143.29	143.29
Other Financial Liabilities			64.44	64.44
			207.73	207.73
Fair value hierarchy				
Fair Value of the finaqaical instruments is classified in various fair value hierarchies based on the following three levels :				
Level 1 : Quoted Prices (unadjusted)in active market for identical assets or liabilities				
Level 2: Fair value offinancial instruments not trded in active marketis determinedusing valuation methods and rely obsevable market data /entity specific estimates.				
Level 3: Inputs for the assets and liabilities that are not based on observable market data.				
There were no transfers between Level 1,Level 2 & Level 3 during the year				
The following table presents the fair value hierachy of assets & liabilities				
	Level 1	Level2	Level 3	Total
Financial Assets (A)				
Investment in Equity Instruments measured at FVTOCI	2.03			2.03
Total	2.03	0.00	0.00	2.03
Financial Liabilities (B)				
Net (A-B)	2.03	0.00	0.00	2.03
Biological Assets other than Bearer Plants measured at Fair Value				
Biological Assets				
Total	0.00	0.00	0.00	0.00
GRAND TOTAL (1+2)	2.03	0.00	0.00	2.03

