

P. G. JOSHI & Co.

CHARTERED ACCOUNTANTS

To The Board of Directors of

CIAN Agro Industries & Infrastructure Limited

Report on the Standalone Ind AS Financial Statements

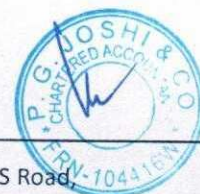
We have audited the Statement of Standalone financial results ('the statement') of CIAN Agro Industries & Infrastructure Limited for the quarter ended 31/03/2019 and the year to date results for the period 01/04/2018 to 31/03/2019, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

These quarterly financial results as well as the year to date financial results that are the responsibility of the company's management and has been approved by the Board of Directors, have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) prescribed under section 133 of the Companies Act 2013 read with the relevant rules issued thereafter and other accounting principles generally accepted in India. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements. Attention is drawn to the fact that the figures for the quarter ended March 31, 2019 as reported in the statement are balancing figures in respect of the year ended March 31, 2019 and published year to date figures up to the end of the third quarter of the relevant financial year. The figures up to the end of third quarter are only reviewed and not subjected to audit.

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Companies Act 2013. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An Audit involves performing procedures to obtain audit evidence about amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including assessment of risk of the material misstatements of the financial statements whether due to fraud or error. 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.

Emphasis Of Matter:

- a. The Company is in process of filing GST returns for the year 2018-19. The management is of the opinion that there would not be a net liability, on this account, as at the date of Balance Sheet.



Mumbai: 629,630 Nirmal Galaxy Avoir, C/o Hourglass Research Pvt. Ltd., Opp. Johnson & Johnson, LBS Road,

Mulund, (W) Mumbai-400 080 Email: pgjco@gmail.com Ph.: +91 9860077980

Pune: Janhavi Apts., Flat No. 06, CTS No. 44/22, Bhonde Colony, Erandwane, Pune - 411 004 | Tele-Fax: (020) 2542 4511

Nagpur: Dhanwate Chambers, Sitabuldi, Nagpur 440012 (MH) | Ph. No.: (0712) 252 4309, 254 7053 Fax: 255 4619, 255 5827

nagpur@pgjco.com | pune@pgjco.com | www.pgjco.com

- b. Balances appearing under Current Assets and Current Liabilities are subject to confirmation.

Our opinion is not qualified in respect of this matter

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 the 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 in this regard; and
- (ii) give a true and fair view of the net profit and other financial information for the quarter ended 31/03/2019 as well as the year to date results for the period from 01/04/2018 to 31/03/2019

Place: Nagpur
Date: 30th May 2019



For and on behalf of
P. G. Joshi & Co
Chartered Accountants
FRN: 104416W

A handwritten signature in blue ink, appearing to be "Ashutosh Joshi", written over a horizontal line.

Ashutosh Joshi
Partner
M. No.: 038193

Regd. Off. : Plot No. 197/198,
Bajiprabhu Nagar, Nagpur – 440033
Contact : 0712-222 0027/222 1127
Email : info@cianindustries.com
Website : www.cianindustries.com
CIN: L15142MH1985PLC037493



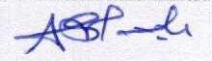
CIAN Agro Industries & Infrastructure Limited

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE FORTH QUARTER AND FINANCIAL YEAR ENDED 31ST MARCH, 2019 (Rupees in Lacs)

Serial Nos	Particulars	Quarter Ended			Year Ended	
		31/03/2019	31/12/2018	31/03/2018	31/03/2019	31/03/2018
		(audited)	(Unaudited)	(audited)	(Audited)	(Audited)
1	Revenue from Operations					
	Net Sales/Income from Operations	4,320.33	2,673.41	5,518.58	13,307.63	19,684.95
	Other Income	5.87	3.36	229.07	43.59	229.82
	Total Income from Operations (net)	4,326.20	2,676.77	5,747.65	13,351.22	19,914.77
2	Expenses					
	(a) Cost of Materials consumed	368.81	1,159.59	3,054.46	5,173.74	11,918.94
	(b) Purchase of stock-in-trade	3,552.60	833.08	1,726.01	5,198.53	5,766.53
	(c) Changes in inventories of finished goods, Work-in-progress and stock-in-trade	(421.77)	(34.51)	(46.12)	(665.71)	0.03
	(d) Employee benefits expense	180.94	110.26	100.56	430.68	218.42
	(e) Finance Costs	210.18	197.95	100.94	647.48	353.23
	(f) Depreciation and Ammortisation Expense	56.97	62.82	55.62	243.64	197.88
	(g) Other expenses	283.76	318.60	401.97	1,754.82	1,178.51
	(Expenses more than 10% of the total expenses are to be shown seperately)					
	Total Expenses	4,231.49	2,647.79	5,393.44	12,783.18	19,633.54
3	Profit / (Loss) before exceptional Items & tax (3 - 4)	94.71	28.98	354.21	568.04	281.23
4	Exceptional Items	-	-	-	-	-
5	Profit / (Loss) from ordinary activities before tax (5 -6)	94.71	28.98	354.21	568.04	281.23
6	Tax expense					
	(1) Current Tax	-	-	2.18	-	2.18
	(2) Deferred Tax	70.72	15.21	51.68	107.20	107.84
7	Net Profit/(Loss) for the period (7-8)	23.99	13.77	300.35	460.84	171.21
8	Other Comprehensive Income					
	(A) (i) Items that will not be reclassified to Profit or Loss	45.79	41.84	2,650.74	171.31	2,782.52
	(A) (ii) Income tax related to Items that will not be reclassified to Profit or Loss	10.87	10.88	(636.43)	43.51	(636.43)
	(B) (i) Items that will be reclassified to Profit or Loss	-	-	-	-	-
	(B) (ii) Income tax related to Items that will be reclassified to Profit or Loss	-	-	-	-	-
9	Total other comprehensive income / (loss), net of tax	56.66	52.72	2,014.31	214.82	2,146.09
10	Total Comprehensive Income for the period (9+10)	80.65	66.48	2,314.66	675.66	2,317.30
11	Paid-up equity share capital (Face value Rs. 10 each)	279.86	279.86	279.86	279.86	279.86
12	Earnings per equity share (For continuing operations)					
	(I) Basic	0.09	0.05	1.07	1.65	0.61
	(II) Diluted	0.09	0.05	1.07	1.65	0.61

For CIAN Agro Industries & Infrastructure Limited

Place: Nagpur
Date: 30-05-19


Sunet Pande
Chief Executive Officer



Regd. Off. : Plot No. 197/198,
Bajiprabhu Nagar, Nagpur – 440033
Contact : 0712-222 0027/222 1127
Email : info@cianindustries.com
Website : www.cianindustries.com
CIN: L15142MH1985PLC037493



CIAN Agro Industries & Infrastructure Limited				
STATEMENT OF ASSET & LIABILITIES AS AT 31st March, 2019 (Rupees in Lacs)				
Particulars	Standalone		Consolidated	
	31.03.2019 (Audited)	31.03.2018 (Audited)	31.03.2019 (Audited)	31.03.2018 (Audited)
ASSETS				
Non-current assets				
(a) Property, Plant and Equipment	2,990.75	3,090.86	6,322.12	4,677.55
(b) Capital work-in-progress	-	-	-	-
(c) Investment Property	-	-	-	-
(d) Goodwill	-	-	0.47	0.47
(e) Other Intangible assets	12.99	-	12.99	-
(f) Intangible assets under development	-	-	107.04	1,237.22
(g) Biological Assets other than bearer plants	-	-	-	-
(h) Financial Assets				
(i) Investments	1,317.92	1,343.02	311.87	302.00
(ii) Trade receivables	-	-	-	-
(iii) Loans	133.49	124.80	36.23	19.39
(iv) Others	5.73	11.87	5.73	11.87
(i) Deferred tax assets (net)	(97.38)	(33.69)	(431.96)	(322.81)
(j) Other non-current assets	3.41	-	3.41	-
Subtotal	4,366.90	4,536.86	6,367.89	5,925.69
Current assets				
(a) Inventories	4,194.41	687.06	5,798.79	688.14
(b) Financial Assets				
(i) Investments	-	-	-	-
(ii) Trade receivables	1,298.17	2,711.30	3,723.89	4,296.91
(iii) Cash and cash equivalents	(109.37)	115.57	(110.42)	208.73
(iv) Bank balances other than (iii) above	105.67	-	105.67	-
(v) Loans	783.72	-	-	-
(vi) Others (to be specified)	1,216.47	523.83	1,789.78	2,016.17
(c) Current Tax Assets (Net)	59.02	7.84	60.75	9.31
(d) Other current assets	302.48	664.85	866.89	2,247.94
(e) Miscellaneous Expenses (Asset)	-	-	-	-
Subtotal	7,850.57	4,710.45	12,235.35	9,467.20
Total Assets	12,217.47	9,247.31	18,603.24	15,392.89
EQUITY AND LIABILITIES				
Equity				
(a) Equity Share capital	2,798.59	2,798.59	2,798.59	2,798.59
(b) Other Equity	1,553.90	1,059.23	1,687.21	1,367.69
Equity Attributed to owners of the Company (for Consolidated)				
Non Controlling Interest (for Consolidated)	-	-	-	-
Subtotal	4,352.49	3,857.82	4,485.80	4,166.28
Non-current liabilities				
(a) Financial Liabilities				
(i) Borrowings	1,188.02	35.28	2,729.11	933.24
(ii) Trade payables	-	-	-	-
(iii) Other financial liabilities (other than those specified in item (b), to be specified)	-	-	-	-
(b) Provisions	36.36	10.77	40.24	10.77
(c) Deferred tax liabilities (Net)	-	-	-	-
(d) Other non-current liabilities	-	-	-	-
Subtotal	1,224.38	46.05	2,769.35	944.01
Current liabilities				
(a) Financial Liabilities				
(i) Borrowings	5,158.27	3,616.18	7,274.30	5,161.33
(ii) Trade payables	1,367.71	1,564.07	3,020.48	3,630.15
(iii) Other financial liabilities (other than those specified in item (c))	75.49	38.07	120.57	217.60
(b) Other current liabilities	33.71	121.18	925.39	1,268.28
(c) Provisions	5.42	3.94	7.35	5.23
(d) Current Tax Liabilities (Net)	-	-	-	-
Subtotal	6,640.60	5,343.44	11,348.09	10,282.60
Total Equity and Liabilities	12,217.46	9,247.31	18,603.24	15,392.89

(0.00)

(0.00)

For CIAN Agro Industries & Infrastructure Limited

Place: Nagpur
Date: 30-05-19



ASB Pande
Sunet Pande
Chief Executive Officer

Regd. Off. : Plot No. 197/198,
Bajiprabhu Nagar, Nagpur – 440033
Contact : 0712-222 0027/222 1127
Email : info@cianindustries.com
Website : www.cianindustries.com
CIN: L15142MH1985PLC037493



CIAN Agro Industries & Infrastructure Limited

Infrastructure Ltd.

STATEMENT OF SEGMENTWISE REVENUE AND CAPITAL EMPLOYED FOR FORTH QUARTER AND FINANCIAL YEAR ENDED 31ST MARCH, 2019 (Rupees in Lacs)

Serial Nos	Particulars	31/03/2019	31/12/2018	31/03/2018	31/03/2019	31/03/2018
		(audited)	(Unaudited)	(audited)	(Audited)	(Audited)
1	Segment Revenue(Net sale/Income from operation)					
	Segment-Agro Division	5,501.13	2,005.27	3,654.52	12,444.15	14,715.53
	Segment-Healthcare Division	16.10	(62.15)	362.84	257.24	2,424.33
	Segment-Infrastructure Division	434.88	1,707.33	1,509.99	2,922.15	2,837.11
	Segment-Metal Works Division	-	-	-	-	-
	Total	5,952.11	3,650.45	5,527.34	15,623.54	19,976.98
	Less: Inter segment Revenue	-	-	-	-	-
	Add: Other Income	0.07	3.16	287.07	31.63	287.89
	Net sales/Income From Operations	5,952.18	3,653.61	5,814.41	15,655.17	20,264.87
2	Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)					
	Segment-Agro Division	328.87	70.33	10.28	643.52	34.81
	Segment-Healthcare Division	(207.00)	(148.26)	40.78	(112.63)	118.84
	Segment-Infrastructure Division	335.71	419.19	135.31	791.44	397.96
	Total	457.58	341.25	186.37	1,322.33	551.60
	Less:					
	(i) Interest	354.70	303.26	97.19	1,044.99	349.48
	(ii) Other Un-allocable Expenditure	(12.30)	4.30	(23.60)	-	6.22
	(iii) Un-allocable income	(0.35)	-	58.00	-	59.21
	Total profit after interest before tax	114.83	33.69	170.78	277.34	255.11
3	Capital Employed (Segment assets – Segment Liabilities)					
	Segment-Agro Division	(1,227.83)	(1,365.63)	(778.86)	(1,227.83)	(778.86)
	Segment-Healthcare Division	877.57	937.60	1,025.75	877.57	1,025.75
	Segment-Infrastructure Division	185.37	160.66	116.71	185.37	116.71
	Un-allocated	2,798.59	2,798.59	2,798.59	2,798.59	2,798.59

For CIAN Agro Industries & Infrastructure Limited

Place: Nagpur
Date: 30/05/2019

AS Pande

Suneet Pande
Chief Executive Officer



Regd. Off. : Plot No. 197/198,
Bajiprabhu Nagar, Nagpur – 440033
Contact : 0712-222 0027/222 1127
Email : info@cianindustries.com
Website : www.cianindustries.com
CIN: L15142MH1985PLC037493

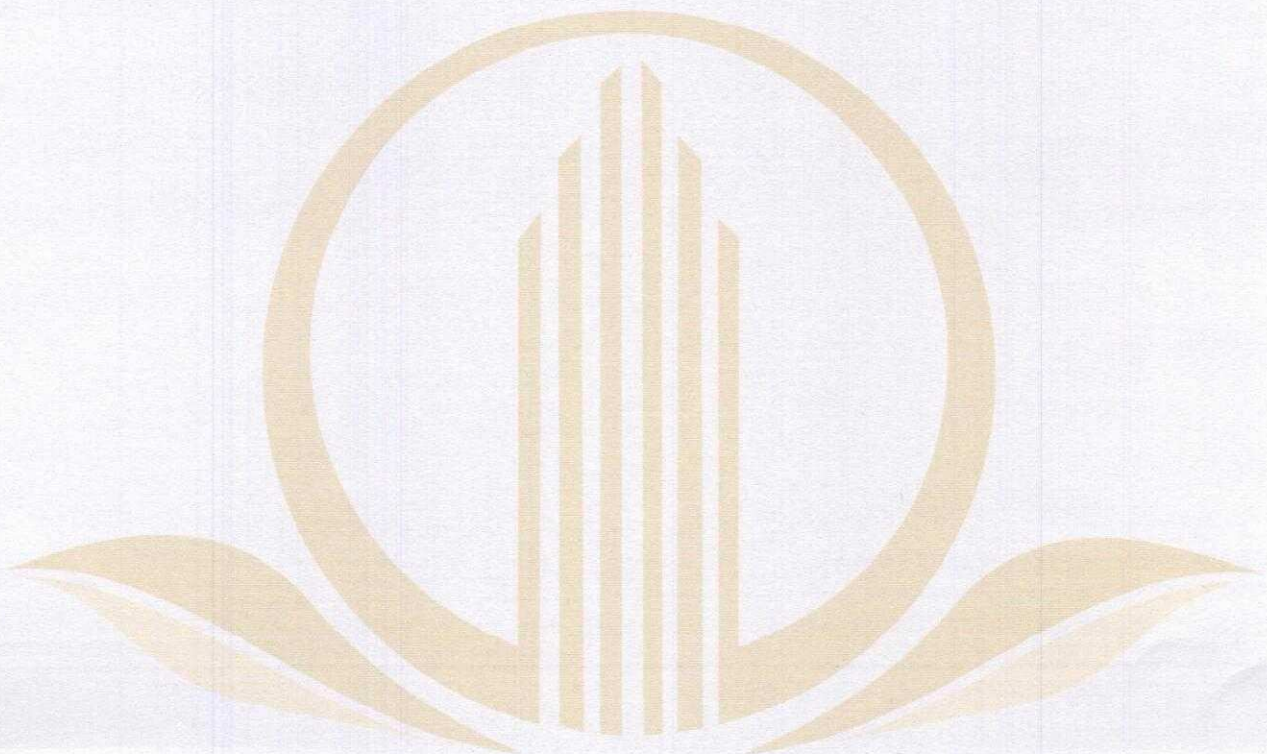


Notes to Accounts (Standalone)

1. Excess depreciation of Rs. 1,21,125/- was charged in FY 2017-18 in the books of CIAN Agro Industries & Infraventure Ltd. The same has been rectified during the current year.

The reconciliation of Retained Earning is as follows:

Particulars	Amount (Rs. In Lakhs)
Balance of Retained Earnings as on 31.03.2018	1,368.9
Add: Excess Depreciation Charged During FY 2017-18	1.21
Restated Balance as on 31.03.2018	1,370.11



P. G. JOSHI & Co.

CHARTERED ACCOUNTANTS

To The Board Of Directors Of

CIAN Agro Industries & Infrastructures Limited
Report on the Consolidated Ind AS Financial Statements

1. We have audited the accompanying Statement of Consolidated Financial Results of **CIAN Agro Industries & Infrastructures Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and its share of the net profit/(loss) after tax and total comprehensive income / loss of its associates and joint ventures for the year ended 31/03/2019 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been compiled from the related consolidated financial statements which has been prepared in accordance with the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended ("Ind AS"), and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on our audit of such consolidated financial statements.
3. We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Companies Act 2013. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.
An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Parent's preparation and fair presentation of the Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the Parent's internal financial control with reference to the Statement. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the Statement.



Mumbai: 629,630 Nirmal Galaxy Avior, C/o Hourglass Research Pvt. Ltd., Opp. Johnson & Johnson, LBS Road, Mulund, (W) Mumbai-400 080 Email: pgjco@gmail.com Ph.: +91 9860077980

Pune: Janhavi Apts., Flat No. 06, CTS No. 44/22, Bhonde Colony, Erandwane, Pune - 411 004 | Tele-Fax: (020) 2542 4511

Nagpur: Dhanwate Chambers, Sitabuldi, Nagpur 440012 (MH) | Ph. No.: (0712) 252 4309, 254 7053 Fax: 255 4619, 255 5827

nagpur@pgjco.com | pune@pgjco.com | www.pgjco.com

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in paragraph 6 below, is sufficient and appropriate to provide a basis for our audit opinion.

4. In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate financial statements and the other financial information of referred to in paragraph 6 below, the Statement:

- a) Includes the results of the following entities:
 - Purti Agrotech Ltd. (which includes financials of its subsidiary Jupiter Metal Products Pvt. Ltd.) and
 - Jairam Infraventure Pvt. Ltd.
- b) Is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- c) Gives a true and fair view in conformity with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated total comprehensive income (comprising of net [profit/loss] and other comprehensive income/ loss) and other financial information of the Group for the year ended 31/03/2019.

5. Emphasis Of Matter:

- a. The Company is in process of filing GST returns for the year 2018-19. The management is of the opinion that there would not be a net liability, on this account, as at the date of Balance Sheet.
- b. Balances appearing under Current Assets and Current Liabilities are subject to confirmation.

Our opinion is not qualified in respect of this matter

6. We did not audit the financial statements of two subsidiaries included in the consolidated financial results, whose financial statements reflect total assets of Rs. 86,39,00,315.46 and as at 31/03/2019, total revenues of Rs. 23,72,15,665.99 and total net profit/(loss) after tax of Rs (3,53,07,815.01) and , total comprehensive income of Rs. 80,22,845.4 for the year ended on that date, as considered in the consolidated financial results.

These financial statements / financial information have been audited by other auditors whose reports have been furnished to us by the Management and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.



7. The Statement includes the results for the quarter ended 31/03/2019 being the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Place: Nagpur
Date: 30th May 2019



For and on behalf of
P. G. Joshi & Co
Chartered Accountants
FRN: 104416W

A handwritten signature in blue ink, appearing to be 'Ashutosh Joshi', written over a horizontal line.

Ashutosh Joshi
Partner
M. No.: 038193

Regd. Off. : Plot No. 197/198,
Bajiprabhu Nagar, Nagpur – 440033
Contact : 0712-222 0027/222 1127
Email : info@cianindustries.com
Website : www.cianindustries.com
CIN: L15142MH1985PLC037493



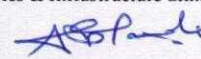
CIAN Agro Industries & Infrastructure Limited

STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE FORTH QUARTER AND FINANCIAL YEAR ENDED 31ST MARCH, 2019 (Rupees in Lacs)

Serial Nos	Particulars	Quarter Ended			Year Ended	
		31/03/2019	31/12/2018	31/03/2018	31/03/2019	31/03/2018
		(audited)	(Unaudited)	(audited)	(Audited)	(Audited)
	Revenue from Operations					
1	Net Sales/Income from Operations	5,944.03	3,183.17	5,527.35	15,615.47	19,810.65
2	Other Income	8.16	3.15	287.07	39.70	287.89
3	Total Income from Operations (net)	5,952.19	3,186.33	5,814.42	15,655.17	20,098.55
	Expenses					
	(a) Cost of Materials consumed	605.43	1,416.53	3,054.46	5,751.63	11,918.94
	(b) Purchase of stock-in-trade	4,126.06	920.55	1,727.87	7,571.82	5,879.55
	(c) Changes in inventories of finished goods, Work-in-progress and stock-in-trade	90.08	(93.47)	(46.12)	(1,867.55)	0.03
	(d) Employee benefits expense	216.05	138.19	114.06	541.78	231.92
	(e) Finance Costs	351.48	300.03	140.60	1,032.07	392.89
	(f) Depreciation and Ammortisation Expense	117.08	120.08	82.35	477.31	224.61
	(g) Other expenses	331.22	350.73	413.43	1,870.76	1,195.49
	(Expenses more than 10% of the total expenses are to be shown seperately)					
4	Total Expenses	5,837.41	3,152.63	5,486.65	15,377.83	19,843.42
5	Profit / (Loss) before exceptional items & tax (3 - 4)	114.78	33.69	327.78	277.34	255.12
6	Exceptional Items	-	-	(157.00)	-	-
7	Profit / (Loss) from ordinary activities before tax (5 -6)	114.78	33.69	170.78	277.34	255.12
8	Tax expense					
	(1) Current Tax	-	-	2.18	-	2.18
	(2) Deferred Tax	88.90	29.18	87.66	169.37	143.83
9	Net Profit/(Loss) for the period (7-8)	25.88	4.51	80.94	107.97	109.11
	Other Comprehensive Income					
	(A) (i) Items that will not be reclassified to Profit or Loss	194.35	41.84	3,073.82	319.87	3,205.60
	(A) (ii) Income tax related to Items that will not be reclassified to Profit or Loss	15.01	15.02	(631.44)	60.07	(631.44)
	(B) (i) Items that will be reclassified to Profit or Loss	-	-	-	-	-
	(B) (ii) Income tax related to Items that will be reclassified to Profit or Loss	-	-	-	-	-
10	Total other comprehensive income / (loss), net of tax	209.35	56.86	2,442.38	379.93	2,574.16
11	Total Comprehensive Income for the period (9+10)	235.23	61.37	2,523.32	487.90	2,683.27
13	Total Comprehensive Income attributed to					
	Owners	235.23	61.37	2,523.32	487.90	2,683.27
	Non-Controlling Interest	-	-	-	-	-
14	Paid-up equity share capital (Face value Rs. 10 each)	279.86	279.86	279.86	279.86	279.86
15	Earnings per equity share (For continuing operations)					
	(i) Basic	0.09	0.02	0.29	0.39	0.39
	(ii) Diluted	0.09	0.02	0.29	0.39	0.39

For CIAN Agro Industries & Infrastructure Limited

Place: Nagpur
Date: 30-5-19


Suneet Pande
Chief Executive Officer



Regd. Off. : Plot No. 197/198,
Bajiprabhu Nagar, Nagpur – 440033
Contact : 0712-222 0027/222 1127
Email : info@cianindustries.com
Website : www.cianindustries.com
CIN: L15142MH1985PLC037493



Notes to Accounts (Consolidated)

2. **Purti Agrotech Ltd.**, a wholly owned Subsidiary, acquired Jupiter Metal Products Pvt. Ltd. by purchase of 100% shares on 31st March 2019. The same has been consolidated in FY 2018-19 only. Figures of FY 2017-18 are not comparable to that extent.
3. During the Quarter under audit, the segments have been restated considering the volume of transactions. Comparative figures have been regrouped accordingly.

