

# P. G. JOSHI & Co.

## CHARTERED ACCOUNTANTS

Auditor's Report on Quarterly Standalone Financial Results and Standalone Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To Board of Directors of  
**CIAN Agro Industries & Infrastructure Limited**

We have audited the Statement of Standalone financial results ('the statement') of **CIAN Agro Industries & Infrastructure Limited** for the quarter ended 31/03/2018 and the year to date results for the period 01/04/2017 to 31/03/2018, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016.

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 issue a report on 'the statement' based on our audit. Attention is drawn to the fact that the figures for the quarter ended March 31, 2018 as reported in the statement are balancing figures in respect of the year ended March 31, 2018 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.

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 read with Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016 in this regard



**Mumbai:** C/o. Hourglass Research Pvt. Ltd., 629 & 630, Nirmal Galaxy – Avior, Opp. Johnson & Johnson, LBS Road, Mulund (W), Mumbai – 400 080 **Nagpur:** Dhanwate Chambers, Sitabuldi, Nagpur – 440 012 | Ph. No.: (0712) 2524 309, 2547 053 **Pune:** Flat No.6, Janhavi Apartments, CTS No. 40/22, Bhonde Colony, Erandawane, Pune- 411 004 | Ph: +91 20 2542 4511  
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(ii) give a true and fair view of the net profit/ loss and other financial information for the quarter ended 31/03/2018 as well as the year to date results for the period from 01/04/2017 to 31/03/2018

**Date:** 30<sup>th</sup> May 2018  
**Place:** Nagpur



**For P. G. Joshi & Co.**  
**Chartered Accounts**

*gmi*  
Ashutosh Joshi  
Mem. No.: 038193  
FRN: 104416W



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CIAN Agro Industries & Infrastructure Limited					
STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE FORTH QUARTER AND FINANCIAL YEAR ENDED 31ST MARCH, 2018 (Rupees in Lacs)					
Serial Nos	Particulars	Quarter Ended		Year Ended	
		31/03/2018	31/12/2017	31/03/2017	31/03/2018
		(audited)	(Unaudited)	(audited)	(Audited)
	<b>Revenue from Operations</b>				
1	Net Sales/Income from Operations	5,518.58	5,732.73	3,422.71	19,684.95
2	Other Income	229.07	0.67	107.02	229.82
3	<b>Total Income from Operations (net)</b>	<b>5,747.65</b>	<b>5,733.40</b>	<b>3,529.73</b>	<b>19,914.77</b>
	<b>Expenses</b>				
	(a) Cost of Materials consumed	3,054.46	3,109.80	2,306.28	11,918.94
	(b) Purchase of stock-in-trade	1,726.01	2,193.18	531.96	5,766.53
	(c) Changes in inventories of finished goods, Work-in-progress and stock-in-trade	(46.12)	(71.87)	(135.10)	0.03
	(d) Employee benefits expense	100.56	26.61	62.55	218.42
	(e) Finance Costs	100.94	91.08	66.64	353.23
	(f) Depreciation and Ammortisation Expense	55.62	47.83	10.19	197.88
	(g) Other expenses	401.97	318.60	501.17	1,178.51
	(Expenses more than 10% of the total expenses are to be shown seperatly)				-
4	<b>Total Expenses</b>	<b>5,393.43</b>	<b>5,715.22</b>	<b>3,343.69</b>	<b>19,633.54</b>
5	<b>Profit / (Loss) before exceptional items &amp; tax (3 - 4)</b>	<b>354.21</b>	<b>18.18</b>	<b>186.04</b>	<b>281.23</b>
6	Exceptional items				-
7	<b>Profit / (Loss) from ordinary activities before tax (5 - 6)</b>	<b>354.21</b>	<b>18.18</b>	<b>186.04</b>	<b>281.23</b>
8	Tax expense				-
	(1) Current Tax	-	-	-	36.85
	(2) Deferred Tax	37.29	(23.33)	(732.25)	107.84
9	<b>Net Profit/(Loss) for the period (7-8)</b>	<b>316.92</b>	<b>41.51</b>	<b>918.29</b>	<b>136.54</b>
	<b>Other Comprehensive Income</b>				-
	(A) (i) Items that will not be reclassified to Profit or Loss	2,726.36	52.24	-	2,782.52
	(A) (ii) Income tax related to Items that will not be reclassified to Profit or Loss	(664.61)	-	-	(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	-	-	-	-
10	<b>Total other comprehensive income / (loss), net of tax</b>	<b>2,061.76</b>	<b>52.24</b>		<b>2,146.09</b>
11	<b>Total Comprehensive Income for the period (9+10)</b>	<b>2,378.68</b>	<b>93.75</b>	<b>918.29</b>	<b>2,282.63</b>
12	<b>Paid-up equity share capital (Face value Rs. 10 each)</b>	<b>2,798.59</b>	<b>2,798.59</b>	<b>2,798.59</b>	<b>2,798.59</b>
13	<b>Earnings per equity share (For continuing operations)</b>				
	(i) Basic	1.13	0.15	0.66	0.49
	(ii) Diluted	1.13	0.15	0.66	0.49

Place: Nagpur  
Date: 30/05/2018



For CIAN Agro Industries & Infrastructure Limited



Rajendra Zade  
Chief Financial Officer



1. The financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) as notified by the Ministry of Corporate Affairs pursuant to section 133 of the companies Act, 2013 read with Rule 3 of the companies (Indian Accounting Standard) Rules 2015. Companies (Indian Accounting Standard) Amendment Rules, 2016 and in terms of Regulations 33 of the SEBI (Listing Obligation Requirement) regulation, 2015 and SEBI circular dated 6th July 2016.
2. Reconciliation of the Standalone Financial results and equity to those reported under previous Generally Accepted Accounting Principles (GAAP) is as given below:

(Rs. In Lacs)	
Description	For Quarter ended 31st March 2017
<b>Net profit as per previous GAAP ( Indian GAAP)</b>	<b>375.12</b>
<b><u>Ind AS Adjustments:</u></b>	
<b><u>Add:</u></b> Depreciation as per GAAP	40.75
<b><u>Less:</u></b> Depreciation post Ind AS implementation	36.57
<b><u>Less:</u></b> Increase in Deferred tax Asset	12.56
<b><u>Less:</u></b> Deferred Expenses Written off	40.42
<b>Net profit as per Ind AS</b>	<b>326.33</b>
Other Comprehensive Income Net of Tax	-
<b>Total Comprehensive Income for the period</b>	<b>326.33</b>

3. Exposures to customers outstanding at the end of each reporting period are reviewed by the Company to determine expected credit losses. Historical trends of impairment of trade receivables do not reflect any significant credit losses. Impaired amounts are based on lifetime expected losses based on the best estimate of the management.
4. The figures for the quarter ended March 31, 2018 and March 31, 2017 are the balancing figures between audited results in full financial years and the published unaudited year to the figure upto the end of the third quarter of the relevant financial year, which were subjected to limited review.
5. The figures for the previous period/ year have been re-grouped/ re-classified/ re-arranged, wherever necessary, to correspond with the current period's classification/ disclosure.





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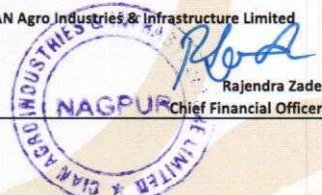
**Agro Industries & Infrastructure Ltd.**

CIAN Agro Industries & Infrastructure Limited				
STATEMENT OF ASSET & LIABILITIES AS AT 31st March, 2018 (Rupees in Lacs)				
Particulars	Standalone		Consolidated	
	31.03.2018	31.03.2017	31.03.2018	31.03.2017
	(Audited)	(Audited)	(Audited)	(Audited)
<b>ASSETS</b>				
<b>Non-current assets</b>				
(a) Property, Plant and Equipment	3,092.07	598.62	4,742.43	598.62
(b) Capital work-in-progress	-	-	-	-
(c) Investment Property	-	-	-	-
(d) Goodwill	-	-	0.47	-
(e) Other Intangible assets	-	-	-	-
(f) Intangible assets under development	-	-	1,237.22	81.23
(g) Biological Assets other than bearer plants	-	-	-	-
(h) Financial Assets	-	-	-	-
(i) Investments	1,343.02	146.96	302.00	154.46
(ii) Trade receivables	-	-	-	-
(iii) Loans	149.76	17.27	42.48	17.27
(iv) Others	11.87	1.36	11.87	1.36
(i) Deferred tax assets (net)	(33.69)	710.58	(283.60)	710.58
(j) Other non-current assets	-	-	1.87	-
<b>Subtotal</b>	<b>4,563.02</b>	<b>1,474.79</b>	<b>6,054.73</b>	<b>1,563.52</b>
<b>Current assets</b>				
(a) Inventories	687.06	527.98	688.14	527.98
(b) Financial Assets	-	-	-	-
(i) Investments	-	-	-	-
(ii) Trade receivables	2,711.30	1,670.90	4,307.72	1,670.90
(iii) Cash and cash equivalents	115.57	1,493.58	208.73	1,534.17
(iv) Bank balances other than (iii) above	-	1,000.00	-	1,000.00
(v) Loans	-	-	-	-
(vi) Others (to be specified)	523.83	39.70	2,021.54	39.70
(c) Current Tax Assets (Net)	7.84	3.40	9.31	3.40
(d) Other current assets	639.89	770.87	2,247.93	1,374.88
(e) Miscellaneous Expenses (Asset)	-	-	-	-
<b>Subtotal</b>	<b>4,685.50</b>	<b>5,506.42</b>	<b>9,483.38</b>	<b>6,151.02</b>
<b>Total Assets</b>	<b>9,248.52</b>	<b>6,981.22</b>	<b>15,538.11</b>	<b>7,714.55</b>
<b>EQUITY AND LIABILITIES</b>				
<b>Equity</b>				
(a) Equity Share capital	2,798.59	2,803.59	2,798.59	2,931.59
(b) Other Equity	1,025.78	(1,089.49)	1,437.11	(1,089.96)
Equity Attributed to owners of the Company (for Consolidated)	-	-	-	-
Non Controlling Interest (for Consolidated)	-	-	-	-
<b>Subtotal</b>	<b>3,824.37</b>	<b>1,714.09</b>	<b>4,235.70</b>	<b>1,841.62</b>
<b>Non-current liabilities</b>				
(a) Financial Liabilities				
(i) Borrowings	35.28	926.83	1,031.72	1,527.20
(ii) Trade payables	-	-	-	-
(iii) Other financial liabilities (other than those specified in item (b), to be specified)	-	-	-	-
(b) Provisions	10.77	63.98	10.77	63.98
(c) Deferred tax liabilities (Net)	-	-	-	-
(d) Other non-current liabilities	-	-	-	-
<b>Subtotal</b>	<b>46.05</b>	<b>990.81</b>	<b>1,042.49</b>	<b>1,591.18</b>
<b>Current liabilities</b>				
(a) Financial Liabilities				
(i) Borrowings	3,616.18	3,319.19	5,062.87	3,319.19
(ii) Trade payables	1,564.07	707.75	3,646.33	713.13
(iii) Other financial liabilities (other than those specified in item (c))	38.07	96.71	217.60	96.71
(b) Other current liabilities	121.18	151.09	1,293.23	151.09
(c) Provisions	38.50	1.58	39.90	1.63
(d) Current Tax Liabilities (Net)	-	-	-	-
<b>Subtotal</b>	<b>5,378.11</b>	<b>4,276.32</b>	<b>10,259.93</b>	<b>4,281.75</b>
<b>Total Equity and Liabilities</b>	<b>9,248.52</b>	<b>6,981.22</b>	<b>15,538.11</b>	<b>7,714.55</b>

Place: Nagpur  
Date: 30/05/2018



For CIAN Agro Industries & Infrastructure Limited





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Agro Industries &  
Infrastructure Ltd.

CIAN Agro Industries & Infrastructure Limited

STATEMENT OF SEGMENTWISE REVENUE AND CAPITAL EMPLOYED FOR THE FORTH QUARTER AND YEAR ENDED 31ST MARCH, 2018 (Rupees in Lacs)						
Serial Nos	Particulars	Quarter Ended			Year Ended	
		31/03/2018	31/12/2017	31/03/2017	31/03/2018	31/03/2017
		(audited)	(Unaudited)	(audited)	(Audited)	(Audited)
1	<b>Segment Revenue(Net sale/Income from operation)</b>					
	Segment-Agro Division	3,654.52	4,371.22	2273.31	14,547.53	7,883.53
	Segment-Healthcare Division	361.16	685.95	902.71	2,424.33	2,178.96
	Segment-Infrastructure Division	1,509.52	792.50	52.00	2,836.64	52.20
	Segment-Detergent	0.47	-	0.00	0.47	-
	Segment-Sugar	1.68	-	0.00	1.68	-
	<b>Total</b>	<b>5,527.34</b>	<b>5,849.67</b>	<b>3,228.02</b>	<b>19,808.51</b>	<b>10,114.69</b>
	Less: Inter segment Revenue	-	-	-	-	-
	Add: Other Income	276.17	0.75	194.69	279.90	192.27
	<b>Net sales/Income From Operations</b>	<b>5,803.51</b>	<b>5,850.42</b>		<b>20,088.40</b>	<b>10,306.97</b>
2	<b>Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)</b>					
	Segment-Agro Division	10.00	(104.07)	149.23	(108.60)	140.31
	Segment-Healthcare Division	40.78	58.11	378.89	118.84	952.28
	Segment-Infrastructure Division	135.31	157.65	27.28	397.96	27.28
	Segment-Detergent	0.43	-	0	0.43	-
	Segment-Sugar	-	-	0	-	-
	<b>Total</b>	<b>186.09</b>	<b>111.69</b>	<b>0</b>	<b>408.19</b>	<b>1,119.87</b>
	Less:					
	(i) Interest	97.19	91.08	36.45	349.48	71.84
	(ii) Other Un-allocable Expenditure	(23.60)	2.09	373.08	6.22	718.77
	(iii) Un-allocable income	58.00	-	0	59.21	-
	<b>Total profit after interest before tax</b>	<b>54.50</b>	<b>18.52</b>	<b>(409.53)</b>	<b>(6.72)</b>	<b>329.26</b>
3	<b>Capital Employed (Segment assets – Segment Liabilities)</b>					
	Segment-Agro Division	(780.11)	(1,634.12)	(606.44)	(780.11)	(606.44)
	Segment-Healthcare Division	1,025.75	1,092.81	930.78	1,025.75	930.78
	Segment-Infrastructure Division	116.71	394.60	17.47	116.71	17.47
	Segment-Detergent	1.25	-	-	1.25	-
	Segment- Sugar	-	-	-	-	-
	Un-allocated	2,798.59	2,918.52	2,803.59	2,798.59	2,803.59

Place: Nagpur  
Date: 30/05/2018



For CIAN Agro Industries & Infrastructure Limited



*Rajendra Zade*  
Rajendra Zade  
Chief Financial Officer



# P. G. JOSHI & Co.

## CHARTERED ACCOUNTANTS

### **Auditor's Report on Quarterly Consolidated Financial Results and Consolidated Year to Date Results of the Company Pursuant to the Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To Board of Directors of  
**CIAN Agro Industries & Infrastructure Limited**

We have audited the Statement of consolidated financial results ('the statement') of CIAN Agro Industries & Infrastructure Limited for the quarter ended 31<sup>st</sup> March 2018 and the consolidated year to date results for the period 01/04/2017 to 31/03/2018, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 & Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016.

These consolidated quarterly financial results as well as the consolidated 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 issue a report on 'the statement' based on our audit. Attention is drawn to the fact that the figures for the quarter ended March 31, 2018 as reported in the statement are balancing figures in respect of the year ended March 31, 2018 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.

We did not audit the financial statements of 2 (Two) subsidiaries included in the consolidated quarterly financial results and consolidated year to date results, whose financial statements reflect total assets of Rs. 7720.06 Lacs as at 31/03/2018 as well as the total revenue of Rs. 183.78 Lacs as at 31/03/2018. These financial statements and other financial information have been audited by other auditors whose report(s) has (have) been furnished to us, and our opinion on the quarterly financial results and the year to date results, to the extent they have been derived from such financial statements is based solely on the report of such other auditors.

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In our opinion and to the best of our information and according to the explanations given to us these consolidated quarterly financial results as well as the consolidated year to date results:

(i) include the quarterly financial results and year to date of the following entities (list of entities included in consolidation);

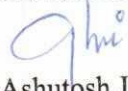
1. Jairam Infraventure Private Limited
2. Purti Agrotech Limited

(ii) have been presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and

(iii) give a true and fair view of the consolidated net profit/loss and other financial information for the quarter ended 31<sup>st</sup> March 2018 as well as the consolidated year to date results for the period from 01/04/2017 to 31/03/2018.



**For P. G. Joshi & Co.  
Chartered Accounts**

  
Ashutosh Joshi  
Mem. No.: 038193  
FRN: 104416W

**Date:** 30<sup>th</sup> May 2018

**Place:** Nagpur



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### CIAN Agro Industries & Infrastructure Limited

STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE FORTH QUARTER AND FINANCIAL YEAR ENDED 31ST MARCH, 2018 (Rupees in Lacs)

Serial Nos	Particulars	Quarter Ended			Year Ended	
		31/03/2018	31/12/2017	31/03/2017	31/03/2018	31/03/2017
		(audited)	(Unaudited)	(audited)	(Audited)	(Audited)
	<b>Revenue from Operations</b>					
1	Net Sales/Income from Operations	5,527.35	5,849.67	3,422.71	19,810.65	10,114.69
2	Other Income	287.07	0.75	107.02	287.90	192.27
3	<b>Total Income from Operations (net)</b>	<b>5,814.42</b>	<b>5,850.42</b>	<b>3,529.73</b>	<b>20,098.55</b>	<b>10,306.97</b>
	<b>Expenses</b>					
	(a) Cost of Materials consumed	3,054.46	3,109.80	2,306.28	11,918.94	8,096.09
	(b) Purchase of stock-in-trade	1,727.87	2,304.34	531.96	5,879.55	1,253.40
	(c) Changes in inventories of finished goods, Work-in-progress and stock-in-trade	(46.12)	(71.87)	(135.10)	0.03	(378.28)
	(d) Employee benefits expense	114.06	26.62	62.55	231.93	68.37
	(e) Finance Costs	140.60	91.08	66.64	392.89	124.56
	(f) Depreciation and Ammortisation Expense	80.64	47.83	10.19	222.90	36.57
	(g) Other expenses	413.43	324.11	501.17	1,195.48	777.01
	(Expenses more than 10% of the total expenses are to be shown seperatly)	-	-	-	-	-
4	<b>Total Expenses</b>	<b>5,484.93</b>	<b>5,831.90</b>	<b>3,343.69</b>	<b>19,841.72</b>	<b>9,977.71</b>
5	<b>Profit / (Loss) before exceptional items &amp; tax (3 - 4)</b>	<b>329.48</b>	<b>18.52</b>	<b>186.04</b>	<b>256.83</b>	<b>329.26</b>
6	Exceptional Items	-	-	-	-	-
7	<b>Profit / (Loss) from ordinary activities before tax (5 - 6)</b>	<b>329.48</b>	<b>18.52</b>	<b>186.04</b>	<b>256.83</b>	<b>329.26</b>
8	Tax expense					
	(1) Current Tax	-	-	-	36.85	-
	(2) Deferred Tax	40.51	(23.33)	(732.25)	107.84	2.94
9	<b>Net Profit/(Loss) for the period (7-8)</b>	<b>288.97</b>	<b>41.85</b>	<b>918.29</b>	<b>112.14</b>	<b>326.33</b>
	<b>Other Comprehensive Income</b>					
	(A) (i) Items that will not be reclassified to Profit or Loss	4,114.47	52.24	-	4,170.63	-
	(A) (ii) Income tax related to Items that will not be reclassified to Profit or Loss	(992.41)	-	-	(964.23)	-
	(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	<b>Total other comprehensive income / (loss), net of tax</b>	<b>3,122.07</b>	<b>52.24</b>	<b>-</b>	<b>3,206.40</b>	<b>-</b>
11	<b>Total Comprehensive Income for the period (9+10)</b>	<b>3,411.04</b>	<b>94.09</b>	<b>918.29</b>	<b>3,318.54</b>	<b>326.33</b>
13	<b>Total Comprehensive Income attributed to</b>					
	Owners					
	Non-Controlling Interest					
14	<b>Paid-up equity share capital (Face value Rs. 10 each)</b>	<b>2,798.59</b>	<b>2,798.59</b>	<b>2,798.59</b>	<b>2,798.59</b>	<b>2,798.59</b>
15	<b>Earnings per equity share (For continuing operations)</b>					
	(i) Basic	1.13	0.15	0.66	0.49	-
	(ii) Diluted	1.13	0.15	0.66	0.49	-

Place: Nagpur  
Date: 30/05/2018



For CIAN Agro Industries & Infrastructure Limited



*Rajendra Zade*  
Rajendra Zade  
Chief Financial Officer



1. The consolidated financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) as notified by the Ministry of Corporate Affairs pursuant to section 133 of the companies Act, 2013 read with Rule 3 of the companies (Indian Accounting Standard) Rules 2015.Companies (Indian Accounting Standard) Amendment Rules, 2016 and in terms of Regulations 33 of the SEBI (Listing Obligation Requirement) regulation, 2015 and SEBI circular dated 6th July 2016.
2. Exposures to customers outstanding at the end of each reporting period are reviewed by the Company to determine expected credit losses. Historical trends of impairment of trade receivables do not reflect any significant credit losses. Impaired amounts are based on lifetime expected losses based on the best estimate of the management.
3. The consolidated figures for the quarter ended March 31,2018 and March 31,2017 are the balancing figures between audited results in full financial years and the published unaudited year to the figure upto the end of the third quarter of the relevant financial year, which were subjected to limited review.
4. The Company with its subsidiaries is operating in Agro, Health Care, Infrastructure, Sugar, Detergent segments. The segmental figures are annexed herewith.
5. The figures for the previous period/ year have been re-grouped/ re-classified/ re-arranged, wherever necessary, to correspond with the current period's classification/ disclosure.

