

INDEPENDENT AUDITOR'S REPORT**To The Members of CG-PPI Adhesive Products Limited****Report on the audit of the Recasted Financial Statements**

We have been appointed as auditors of CG-PPI Adhesive Products Limited ("the Company") vide Appointment Letter issued by Ministry of Corporate Affairs ("MCA") dated 1st February, 2021 pursuant to the order of Hon'ble National Company Law Tribunal (NCLT) dated 5th March, 2020 to carry out audit of Recasted Financial Statements as recasted by another firm of Chartered Accountants ('Recasting Accountants') appointed under section 130 of Companies Act, 2013 ("the Act") by MCA. We draw attention to Note 1B of the Recasted Financial Statements which describes in detail the significant developments which have resulted in reopening and recasting of the financial statements.

Opinion

We have audited the accompanying Recasted Financial Statements of the Company, which comprise the Recasted Balance Sheet as at 31st March, 2019, the Recasted Statement of Profit and Loss (including Other Comprehensive Income), the Recasted Statement of Changes in Equity and the Recasted Statement of Cash Flows for the year then ended and recasted notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "Recasted Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Recasted Financial Statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2019, the Profit and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the Recasted Financial Statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for

the Audit of the Recasted Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the Recasted Financial Statements.



Emphasis of Matter

1. We refer to Note 1D (i) of the Recasted Financial Statements wherein the impact of the recasting adjustments has been stated. Our report has to be read in conjunction with those disclosures;
2. We draw attention to Note 1D(iii) of the Recasted Financial Statements, the Company believes that the Board of Directors and Key Managerial Personnel appointed after the change of Management on 26th November 2020 cannot be made liable for any violations or non-compliance of any of the provisions of law in respect of certain past transactions up to 31st March 2019 arising out of the above;
3. We draw attention to Note No. 1E to the Recasted Financial Statements wherein it is stated that all events that occurred up to the date of approval of the original financial statements have been considered in the preparation of these Recasted Financial Statements;
4. Balances with respect to Trade Payables, receivables, Loans and Advances, Borrowing, Bank Balances etc. are subject to confirmation and reconciliation. In absence of such confirmation, the balances as per Recasted Financial Statements have been relied upon.

Our opinion is not modified in respect of these matters.

Other Information

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Directors' report including its annexures and Corporate Governance and Shareholders information but does not include the recasted financial statements and our auditor's report thereon.

Our opinion on the Recasted Financial Statements does not cover the other information and we will not express any form of assurance conclusion thereon.

In connection with our audit of the Recasted Financial Statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the Recasted Financial Statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact.

As we understand from the present Management, the Company will not prepare and issue any Board report on these Recasted Financial Statements. This is since, in accordance with the NCLT order the financial statements for the year ended 31st March, 2019 are being recasted and subjected to audit, and as we understand, there are no further documents which will be furnished to the members of the Company in this regard.



Responsibilities of Recasting Accountants, Management and those charged with Governance for the Recasted Financial Statements

The Recasting Accountants are primarily responsible for preparation of the Recasted Financial Statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended. The present Management of the Company is responsible for providing sufficient appropriate information required by the Recasting Accountants for the preparation of these Recasted Financial Statements to the extent of their knowledge and are also responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the accompanying Recasted Financial Statements that give true and fair view and are free from material misstatements, whether due to fraud or error.

In preparing the Recasted Financial Statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of Recasted Financial Statements

Our objectives are to obtain reasonable assurance about whether the recasted financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing (SA). As will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Recasted Financial Statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Recasted Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Recasted Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Recasted Financial Statements, including the disclosures, and whether the Recasted Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of Recasted Financial Statements of the current period and are therefore the Key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosures about the matters or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. We have been appointed as the auditors of the Company vide Appointment Letter issued by Ministry of Corporate Affairs ("MCA") dated 1st February, 2021 pursuant to the order of Hon'ble National Company Law Tribunal (NCLT) dated 5th March, 2020 to carry out audit of Recasted Financial Statements prepared under section 130 of the Act and as given to understand, we are not required to comment on the reporting required by the Companies (Auditor's Report) Order, 2016 issued by the Central Government in terms of Section 143(11) of the Act.
2. As required by Section 143(3) of the Act, we report that:
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit except as mentioned in the Emphasis of Matter paragraph;
 - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
 - (c) The Recasted Balance Sheet, the Recasted Statement of Profit and Loss including Other Comprehensive Income, the Recasted Statement of Changes in Equity and the Recasted Statement of Cash Flows dealt with by this Report are in agreement with the books of account;



- (d) In our opinion, the aforesaid Recasted Financial Statements comply with the Accounting Standards specified under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015 as amended;
- (e) We have relied on the written representations received from the directors and taken on record by the Board of Directors, while adopting the original financial statements and in terms thereof none of the directors was disqualified as on 31st March 2019 from being appointed as a director in terms of section 164 (2) of the Act;
- (f) We have been appointed as the auditors of the Company vide Appointment Letter issued by Ministry of Corporate Affairs ("MCA") dated 1st February, 2021 pursuant to the order of Hon'ble National Company Law Tribunal (NCLT) dated 5th March, 2020 to carry out audit of Recasted Financial Statements prepared under section 130 of the Act and as given to understand, we are not required to comment on the reporting required in respect of the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls;
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act;

- (h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- The Company has disclosed the impact of pending litigations on its financial position in its Recasted Financial Statements – Refer Note 29 to the Recasted Financial Statements;
 - The Company did not have any long-term contracts including derivative contracts for which there were material foreseeable losses;
 - There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

For C N K & Associates LLP
Chartered Accountants
Firm registration No. 101961W/W-100036

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Himanshu Kishnadwala
Partner
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UDIN: 21037391AAAAHJ1611

Date: 9th September, 2021
Place: Mumbai



CG-PPI ADHESIVE PRODUCTS LIMITED
RECASTED BALANCE SHEET AS AT MARCH 31, 2019

Particulars	Note No.	As at March 31, 2019 (Recasted)		As at March 31, 2019 (Original)		As at March 31, 2018 (Recasted)		As at March 31, 2018 (Original)	
		₹	₹	₹	₹	₹	₹	₹	₹
ASSETS									
(1) Non-current Assets:									
(a) Property, plant and equipment	1		4,56,14,349		4,56,14,349		4,24,27,987		4,24,27,987
(b) Capital work-in-progress	1		16,34,790		16,34,790		9,48,040		9,48,040
(c) Other intangible assets	2		6,47,015		6,47,015		46,098		46,098
(d) Financial Assets									
(i) Investments			-		-		-		-
(ii) Loans	3		22,760		22,760		25,286		25,286
(e) Deferred tax assets (net)									
(f) Other non-current assets	4		1,40,000		1,40,000		9,61,616		9,61,616
(2) Current Assets:									
(a) Inventories	5		3,15,70,979		3,15,70,979		2,26,71,942		2,26,71,942
(b) Financial Assets									
(i) Investments			-		-		-		-
(ii) Trade receivables	6		9,53,87,868		9,53,87,868		7,52,66,097		7,52,66,097
(iii) Cash and cash equivalents	7		5,20,70,711		5,20,70,711		6,17,91,344		6,17,91,344
(iv) Bank balances other than above	8		32,98,901		32,98,901		32,73,801		32,73,801
(v) Loans	9		5,56,664		5,56,664		3,50,923		3,50,923
(c) Current tax assets (net)	21		15,13,14,144		15,13,14,144		14,06,82,165		14,06,82,165
(d) Other current assets	10		95,60,436		95,60,436		63,17,471		63,17,471
			27,37,748		27,37,748		15,92,889		15,92,889
Total Assets			24,32,42,220		24,32,42,220		21,56,73,494		21,56,73,494
EQUITY AND LIABILITIES									
(1) Equity									
(a) Equity share capital	11		3,90,00,000		3,90,00,000		3,90,00,000		3,90,00,000
(b) Other equity	12		15,31,51,777		15,31,51,777		13,56,67,274		13,56,67,274
LIABILITIES									
(2) Non-current Liabilities:									
(a) Financial Liabilities									
(i) Borrowings			-		-		-		-
(ii) Other financial liabilities	13		9,50,001		9,50,001		9,00,001		9,00,001
(b) Provisions	14		9,50,001		9,50,001		9,00,001		9,00,001
(c) Deferred tax liabilities (net)	15		13,73,327		13,73,327		10,69,309		10,69,309
			7,75,959		7,75,959		3,85,713		3,85,713
(3) Current Liabilities:									
(a) Financial Liabilities									
(i) Borrowings	16		-		-		7,771		7,771
(ii) Trade Payables	17								
Due to micro and small enterprises			44,78,648		44,78,648		31,63,932		31,63,932
Due to creditors other than micro and small			2,02,49,107		2,02,49,107		1,61,97,226		1,61,97,226
			2,47,27,755		2,47,27,755		1,93,61,158		1,93,61,158
(iii) Other financial liabilities	18		83,45,541		83,45,541		93,64,692		93,64,692
(b) Other current liabilities	19		3,30,73,296		3,30,73,296		2,87,33,621		2,87,33,621
(c) Provisions			64,98,445		64,98,445		69,52,230		69,52,230
(d) Current tax liabilities (net)	20		84,19,415		84,19,415		29,65,346		29,65,346
			-		-		-		-
Total Equity and Liabilities			24,32,42,220		24,32,42,220		21,56,73,494		21,56,73,494
Significant Accounting Policies	A								
Other Notes	1 to 44								

The accompanying notes form an integral part of recasted financial statements

As per our report attached
C N K & Associates LLP
Chartered Accountants
Firm Registration No.:101961W/W-100036

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Himanshu Kishnadwala
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For Kalyaniwalla & Mistry LLP
Chartered Accountants
Recasting Accountants
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For & on behalf of
CG-PPI Adhesive Products Limited

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CG-PPI ADHESIVE PRODUCTS LIMITED
RECASTED STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2019

Particulars		Note No.	For the year ended March 31, 2019 (Recasted)		For the year ended March 31, 2019 (Original)		For the year ended March 31, 2018 (Recasted)		For the year ended March 31, 2018 (Original)	
			₹#	₹#	₹#	₹#	₹#	₹#	₹#	₹#
(1)	Revenue from operations	22	23,06,99,800		23,06,99,800		20,64,12,337		-	
(2)	Other income	23	78,87,721		78,87,721		2,57,60,111		20,64,12,337	
(3)	Total Income			23,85,87,521		23,85,87,521		23,21,72,448	2,57,60,111	23,21,72,448
(4)	Expenses:									
	Cost of materials consumed	24	13,82,36,553		13,82,36,553		10,74,09,626		10,74,09,626	
	Purchases of stock-in-trade		-		-				-	
	Changes in inventories of finished goods, stock-in-trade and work-in-progress	25	(42,48,582)		(42,48,582)		51,97,932		51,97,932	
	Excise duty		-		-		51,18,645		51,18,645	
	Employee benefits expense	26	2,87,23,920		2,87,23,920		2,57,14,842		2,57,14,842	
	Finance costs	27	1,11,086		1,11,086		4,90,573		4,90,573	
	Depreciation and amortisation expense		54,36,370		54,36,370		46,22,525		46,22,525	
	Other expenses	28	3,93,15,268		3,93,15,268		5,64,47,780		5,64,47,780	
	Total Expenses			20,75,74,615		20,75,74,615		20,50,01,923		20,50,01,923
(5)	Profit before tax			3,10,12,906		3,10,12,906		2,71,70,525		2,71,70,525
(6)	Tax expense:									
	Current tax		75,00,000		75,00,000		25,68,000		25,68,000	
	Taxation adjustments of earlier years		3,06,310		3,06,310					
	Deferred tax		3,03,965		3,03,965		64,03,999		64,03,999	
(7)	Profit for the year			81,10,275		81,10,275		89,71,999		89,71,999
(8)	Other comprehensive income			2,29,02,631		2,29,02,631		1,81,98,526		1,81,98,526
	A (i) Items that will not be reclassified to profit or loss									
	Remeasurement of the defined benefit plan		3,10,141		3,10,141		6,54,116		6,54,116	
	(ii) Income tax relating to items that will not be reclassified to profit or loss		(86,281)		(86,281)		(1,80,225)		(1,80,225)	
	B (i) Items that will be reclassified to profit or loss		-		-		-		-	
	(ii) Income tax relating to items that will be reclassified to profit or loss		-		-		-		-	
	Other comprehensive income for the year			2,23,860		2,23,860		4,73,891		4,73,891
(9)	Total comprehensive income for the year			2,31,26,491		2,31,26,491		1,86,72,417		1,86,72,417
(10)	Earnings per equity share									
	(i) Basic			5.87		5.93		4.67		4.79
	(ii) Diluted			5.87		5.93		4.67		4.79
Significant Accounting Policies		A								
Other Notes		1 to 44								

The accompanying notes form an integral part of recasted financial statements

As per our report attached
C N K & Associates LLP
Chartered Accountants
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Himanshu Kishnadwala
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For & on behalf of
CG-PPI Adhesive Products Limited

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CG-PPI ADHESIVE PRODUCTS LIMITED
RECASTED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2019

Particulars	For the year ended March 31, 2019 (Recasted)	For the year ended March 31, 2019 (Original)	For the year ended March 31, 2018 (Recasted)	For the year ended March 31, 2018 (Original)
	₹	₹	₹	₹
Cash flows from operating activities				
Profit before tax	3,10,12,906	3,10,12,906	2,71,70,525	2,71,70,525
Adjustments:				
Depreciation and amortization expense	54,36,370	54,36,370	46,22,525	46,22,525
Allowance for doubtful debts and advances	7,38,637	7,38,637	(1,64,26,724)	(1,65,80,744)
Bad debts written off	4,84,259	4,84,259		
Finance costs	1,11,086	1,11,086	4,90,573	4,90,573
Sundry credit balances written back	(14,40,203)	(14,40,203)		
Interest income	(8,84,950)	(8,84,950)	(47,28,664)	(47,28,664)
Income from investments (net)	(41,42,472)	(41,42,472)		
Unrealised exchange (gain) / loss (net)	(84,229)	(84,229)	9,879	9,879
Provision for warranty made/(withdrawn)	1,00,773	1,00,773	7,791	7,791
(Profit) / loss on sale of property, plant and equipment(net)	(12,24,750)	(12,24,750)	(1,22,674)	(1,22,674)
Operating cash flows before changes in assets and liabilities	3,01,07,427	3,01,07,427	1,10,23,231	1,08,69,211
(Increase) / Decrease in inventories	(88,99,037)	(88,99,037)	66,96,922	66,96,922
Decrease/(increase) in trade and other receivables	(1,43,97,935)	(1,43,97,935)	34,85,295	34,85,295
Increase / (Decrease) in trade and other payables	(23,36,507)	(23,36,507)	(66,57,887)	(66,57,887)
Increase / (Decrease) in provisions	10,05,455	10,05,455	28,515	28,515
Cash generated from operations	(2,46,28,024)	(2,46,28,024)	35,52,845	35,52,845
Direct taxes paid (net of refund)	(58,10,965)	(58,10,965)	(48,07,500)	(48,07,500)
Net cash outflows from operating activities (A)	(3,31,562)	(3,31,562)	97,68,576	96,14,556
Cash flows from investing activities				
Inflows from investing activities				
Sale of fixed assets	12,24,750	12,24,750	1,22,674	1,22,674
Inter corporate deposits redeemed	5,25,00,000	5,25,00,000	5,75,00,000	5,75,00,000
Interest received	8,84,950	8,84,950	47,28,664	47,28,664
Income received from investments (net)	41,42,472	41,42,472	-	-
Outflows from investing activities				
Payments towards property, plant and equipmen	(99,10,398)	(99,10,398)	(50,77,752)	(50,77,752)
Inter corporate deposits made	(5,25,00,000)	(5,25,00,000)	(5,75,00,000)	(5,75,00,000)
Net cash outflow from investing activities (B)	(36,58,226)	(36,58,226)	(2,26,414)	(2,26,414)
Cash flows from financing activities				
Inflows from financing activities				
Outflows from financing activities				
Dividend paid	(46,80,000)	(46,80,000)	(46,80,000)	(46,80,000)
Additional tax on dividend	(9,61,988)	(9,61,988)	(9,52,848)	(9,52,848)
Proceeds / (repayment) of current borrowings	(7,771)	(7,771)	(44,27,507)	(44,27,507)
Interest paid	(81,086)	(81,086)	(4,14,765)	(4,14,765)
Net cash outflows from financing activities (C)	(57,30,845)	(57,30,845)	(1,04,75,120)	(1,04,75,120)
Net (decrease)/increase in cash and cash equivalents during the year	(97,20,633)	(97,20,633)	(9,32,958)	(10,86,978)
Cash and cash equivalents at beginning of the financial year	6,17,91,344	6,17,91,344	6,27,24,302	6,27,24,302
Cash and cash equivalents at end of the financial year	5,20,70,711	5,20,70,711	6,17,91,344	6,17,91,344
Notes:				
1 The statement of cash flow has been prepared under the indirect method as set out in Indian Accounting Standard (Ind AS) 7 <i>Statement of Cash Flows</i> .				
2 Additions to property, plant and equipment and intangible assets include movements of capital work-in-progress				
3 Figures for the previous year have been regrouped wherever necessary.				
The accompanying notes form an integral part of recasted financial statement				
<div><div><div>As per our report attached C N K & Associates LLP Chartered Accountants Firm Registration No.:101961W/W-100036</div><div><div>Digitally signed by HIMANSHU VASANTLAL KISHNADWALA Date: 2021.09.09 16:15:51 +0530</div><div>Himanshu Kishnadwala Partner Membership No. 037391 Mumbai</div></div><div><div>For Kalyaniwalla & Mistry LLP Chartered Accountants Recasting Accountants Firm Registration No.:104607W/W100166</div><div><div>Digitally signed by Damarla Sai Venkata Ramana Date: 2021.09.09 16:14:23 +0530</div><div>Sai Venkata Ramana Damarla Partner Membership No. 107017 Mumbai</div></div><div><div>For & on behalf of CG-PPI Adhesive Products Limited</div><div><div>SUSHEEL PRASAD TODI Digitally signed by SUSHEEL PRASAD TODI Date: 2021.09.09 16:30:46 +0530</div><div>Susheel Prasad Toddi Authorised Signatory (DIN:05342709) Mumbai</div></div><div><div>RANJAN SINGH Digitally signed by RANJAN SINGH Date: 2021.09.09 16:53:19 +05'30'</div><div>Ranjan Singh Authorised Signatory (DIN: 09021540) Mumbai</div></div><div><div>Digitally signed by SAGAR MOHBE Date: 2021.09.09 16:30:33 +0530</div><div>Sagar Mohbe Authorised Signatory (DIN: 08688255) Mumbai</div></div></div></div></div></div>				

CG-PPI ADHESIVE PRODUCTS LIMITED**RECASTED STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31ST MARCH, 2019****(A) EQUITY SHARE CAPITAL**

For the year ended March 31, 2019

(Recasted)

Balance as at April 1, 2018	Change in Equity share capital during the year	Balance as at March 31,2019
₹	₹	₹
3,90,00,000	-	3,90,00,000

(Original)

Balance as at April 1, 2018	Change in Equity share capital during the year	Balance as at March 31,2019
₹	₹	₹
3,90,00,000	-	3,90,00,000

(Recasted)

For the year ended March 31, 2018

Balance as at April 1, 2017	Change in Equity share capital during the year	Balance as at March 31,2018
₹	₹	₹
3,90,00,000	-	3,90,00,000

(Original)

For the year ended March 31, 2018

Balance as at April 1, 2017	Change in Equity share capital during the year	Balance as at March 31,2018
₹	₹	₹
3,90,00,000	-	3,90,00,000

(B) OTHER EQUITY

For the year ended March 31, 2019 (Recasted)

Particulars	Balance as at April 1, 2018	Total Comprehensive Income for the year	Other comprehensive income	Dividends	Balance as at March 31, 2019
	₹	₹	₹	₹	₹
Reserves					
General reserve	2,56,60,460	-	-	-	2,56,60,460
Retained earnings	11,00,06,814	2,29,02,631	2,23,860	(56,41,988)	12,74,91,317
Total reserves	13,56,67,274	2,29,02,631	2,23,860	(56,41,988)	15,31,51,777

For the year ended 31st March, 2019 (Original)

Particulars	Balance as at April 1, 2018	Total Comprehensive Income for the year	Other comprehensive income	Dividends	Balance as at March 31, 2019
	₹	₹	₹	₹	₹
Reserves					
General reserve	2,56,60,460	-	-	-	2,56,60,460
Retained earnings	11,00,06,814	2,29,02,631	2,23,860	(56,41,988)	12,74,91,317
Total reserves	13,56,67,274	2,29,02,631	2,23,860	(56,41,988)	15,31,51,777

For the year ended 31st March, 2018 (Recasted)

Particulars	Balance as at April 1, 2017	Total Comprehensive Income for the year	Other comprehensive income	Dividends	Balance as at March 31, 2018
	₹	₹	₹	₹	₹
Reserves					
General reserve	2,56,60,460	-	-	-	2,56,60,460
Retained earnings	9,69,67,130	1,81,98,526	4,73,891	(56,32,733)	11,00,06,814
Total reserves	12,26,27,590	1,81,98,526	4,73,891	(56,32,733)	13,56,67,274

For the year ended 31st March, 2018 (Original)

Particulars	Balance as at April 1, 2017	Total Comprehensive Income for the year	Other comprehensive income	Dividends	Balance as at March 31, 2018
	₹	₹	₹	₹	₹
Reserves					
General reserve	2,56,60,460	-	-	-	2,56,60,460
Retained earnings	9,69,67,130	1,81,98,526	4,73,891	(56,32,733)	11,00,06,814
Total reserves	12,26,27,590	1,81,98,526	4,73,891	(56,32,733)	13,56,67,274

The accompanying notes form an integral part of recasted financial statements

As per our report attached

C N K & Associates LLP

Chartered Accountants

Firm Registration No.:101961W/W-100036

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Date: 2021.09.09
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Himanshu Kishnadwala
Partner
Membership No. 037391
Mumbai,

For Kalyaniwalla & Mistry LLP

Chartered Accountants

Recasting Accountants

Firm Registration No.:104607W/W100166

Damarla
Sai
Venkata
Ramana

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Venkata Ramana
Date: 2021.09.09
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Sai Venkata Ramana Damarla
Partner
Membership No. 107017
Mumbai,

For & on behalf of

CG-PPI Adhesive Products Limited

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Susheel Prasad Todi
Authorised Signatory
(DIN:05342709)
Mumbai

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Authorised Signatory
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Mumbai
Place : Mumbai

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Date: 2021.09.09
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Ranjan Singh
Authorised Signatory
(DIN: 09021540)
Mumbai

CG-PPI ADHESIVE PRODUCTS LIMITED
NOTES ACCOMPANYING TO THE RECASTED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2019

1. Basis of Preparation and Presentation of Recasted Financial Statements

1A. Corporate Information

CG-PPI Adhesive Products Limited (the 'Company') is a company incorporated and domiciled in India and is a Subsidiary of CG Power and Industrial Solutions Limited (the 'Holding Company').

1B. Background and scope for reopening and recasting of financial statements:

Pursuant to Order of National Company Law Tribunal (NCLT) dated March 5, 2020, Ministry of Corporate Affairs (MCA) under section 130 of the companies Act, 2013 appointed Kalyaniwalla & Mistry LLP, Chartered Accountants ('Recasting Accountant') to recast the financial statements and C N K & Associates LLP, Chartered Accountants to audit the recasted financial statements of the company for period of five years ended March 31, 2019.

1C. Approval of Financial Statements:

- i. The original financial statements of the Company for the year ended March 31, 2019 were authorized for issue by erstwhile Board of Directors on May 9, 2019.
- ii. These recasted financial statements of the Company for the year ended March 31, 2019 were noted and taken on record by the present Board of Directors of the Holding Company in its Board Meeting held on September 9, 2021

1D. Summary of recasting adjustments and impact on the financial statements :

- i. Pursuant to the above background, the following table summaries the recasting adjustments identified by Recasting accountant based on the findings of investigation reports, review of various records and minutes, scrutiny of material transactions as per previously audited financial statements, inquiry with the management and considered in preparation of the recasted financial statements for the year ended March 31, 2019:

Particulars	(' In Rs')		
	As Recasted	Recasting Adjustments	As originally reported
Statement of Profit and Loss			
Earning Per Share:			
Earning Per Share (basic and diluted)	4.67	(0.12)	4.79

- ii. The recasting adjustments disclosed in the above table may also have an impact on other disclosures to the recasted standalone financial statements. These disclosures should also be read in conjunction with the above.
- iii. The Company believes that the Board of Directors and Key Managerial Personnel appointed after the change of Management on November 26, 2020 cannot be made liable for any violations or non-compliance of any of the provisions of law in respect of certain past transactions pertaining up to the year ended March 31, 2019 arising out of the above.

1E. Subsequent Events:

All events that occurred up to the date of approval of the original financial statements by the Board of Directors as stated in Note 1C (i) have been considered in the preparation of these Recasted financial statements.

1F. Balances of Trade Receivables, Trade Payable, Loans and Advances, certain Bank Balance and Borrowings are subject to confirmations/reconciliations/adjustment, if any.

CG-PPI ADHESIVE PRODUCTS LIMITED
NOTES ACCOMPANYING TO THE RECASTED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2019

1G. Significant Accounting Policies:

Accounting policies adopted on preparation of recasted financial statements are similar to accounting policies applied in case of recasted standalone Financial Statements of Holding Company

1H. Notes and other disclosures are given to the extent of that are relevant for recasting exercise as stated in 1D above.

CG-PPI ADHESIVE PRODUCTS LIMITED
RECASTED NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Note 1

PROPERTY, PLANT AND EQUIPMENT

Figure in ₹

(Recasted)

Particulars	Land - Leasehold	Buildings	Plant and equipment	Furniture and fixtures	Vehicles	Office equipment	Capital work in progress	Total
Cost:								
As at April 1, 2017	14,17,455	2,31,74,849	5,65,84,677	28,91,029	13,26,557	42,88,071	1,85,04,401	10,81,87,039
Additions	-	53,27,084	1,30,34,247	3,91,094	14,18,064	1,80,107	-	2,03,50,596
Deletions	-	-	-	-	(10,73,196)	-	(1,75,56,361)	(1,86,29,557)
As at March 31, 2018	14,17,455	2,85,01,933	6,96,18,924	32,82,123	16,71,425	44,68,178	9,48,040	10,99,08,078
As at April 1, 2018	14,17,455	2,85,01,933	6,96,18,924	32,82,123	16,71,425	44,68,178	9,48,040	10,99,08,078
Adjusted towards deemed cost	(11,94,541)	(1,04,00,561)	(3,88,27,281)	(21,49,459)	(47,680)	(26,80,021)	-	(5,52,99,543)
Adjusted balance as on April 1, 2018	2,22,914	1,81,01,372	3,07,91,643	11,32,664	16,23,745	17,88,157	9,48,040	5,46,08,535
Additions	-	11,25,705	20,82,621	37,02,605	-	16,51,018	6,86,750	92,48,699
Deletions	-	-	(75,16,799)	-	(2,53,361)	-	-	(77,70,160)
As at March 31, 2019	2,22,914	1,92,27,077	2,53,57,465	48,35,269	13,70,384	34,39,175	16,34,790	5,60,87,074
Depreciation:								
As at April 1, 2017	12,89,107	1,18,97,073	4,26,17,494	25,46,769	13,26,556	33,31,053	-	6,30,08,052
Depreciation charge for the year	47,283	9,34,208	29,45,438	89,063	59,248	5,21,955	-	45,97,195
Deletions	-	-	-	-	(10,73,196)	-	-	(10,73,196)
As at March 31, 2018	13,36,390	1,28,31,281	4,55,62,932	26,35,832	3,12,608	38,53,008	-	6,65,32,051
As at April 1, 2018	13,36,390	1,28,31,281	4,55,62,932	26,35,832	3,12,608	38,53,008	-	6,65,32,051
Adjusted towards deemed cost	(11,94,541)	(1,04,00,561)	(3,88,27,281)	(21,49,459)	(47,680)	(26,80,021)	-	(5,52,99,543)
Adjusted balance as on April 1, 2018	1,41,849	24,30,720	67,35,651	4,86,373	2,64,928	11,72,987	-	1,12,32,508
Depreciation charge for the year	47,283	9,62,472	32,42,358	2,69,994	1,77,258	6,76,222	-	53,75,587
Deletions	-	-	(75,16,799)	-	(2,53,361)	-	-	(77,70,160)
As at March 31, 2019	1,89,132	33,93,192	24,61,210	7,56,367	1,88,825	18,49,209	-	88,37,935
Net book value								
At March 31, 2017	1,28,348	1,12,77,776	1,39,67,183	3,44,260	1	9,57,018	1,85,04,401	4,51,78,987
As at March 31, 2018	81,065	1,56,70,652	2,40,55,992	6,46,291	13,58,817	6,15,170	9,48,040	4,33,76,027
As at March 31, 2019	33,782	1,58,33,885	2,28,96,255	40,78,902	11,81,559	15,89,966	16,34,790	4,72,49,139

(Note: Opening balance of cost and accumulated depreciation have been restated to give effect of the exemption availed by the Company as per Ind AS 101)

(*secured by hypothecation of mortgage by deposit of title deeds in respect of Company's immovable properties, both present and future consisting of land, factory building structures, erections, godowns and furniture and fixtures for cash credit facility.)

(Original)

Particulars	Land - Leasehold	Buildings	Plant and equipment	Furniture and fixtures	Vehicles	Office equipment	Capital work in progress	Total
Cost:								
As at April 1, 2017	14,17,455	2,31,74,849	5,65,84,677	28,91,029	13,26,557	42,88,071	1,85,04,401	10,81,87,039
Additions	-	53,27,084	1,30,34,247	3,91,094	14,18,064	1,80,107	-	2,03,50,596
Deletions	-	-	-	-	(10,73,196)	-	(1,75,56,361)	(1,86,29,557)
As at March 31, 2018	14,17,455	2,85,01,933	6,96,18,924	32,82,123	16,71,425	44,68,178	9,48,040	10,99,08,078
As at April 1, 2018	14,17,455	2,85,01,933	6,96,18,924	32,82,123	16,71,425	44,68,178	9,48,040	10,99,08,078
Adjusted towards deemed cost	(11,94,541)	(1,04,00,561)	(3,88,27,281)	(21,49,459)	(47,680)	(26,80,021)	-	(5,52,99,543)
Adjusted balance as on April 1, 2018	2,22,914	1,81,01,372	3,07,91,643	11,32,664	16,23,745	17,88,157	9,48,040	5,46,08,535
Additions	-	11,25,705	20,82,621	37,02,605	-	16,51,018	6,86,750	92,48,699
Deletions	-	-	(75,16,799)	-	(2,53,361)	-	-	(77,70,160)
As at March 31, 2019	2,22,914	1,92,27,077	2,53,57,465	48,35,269	13,70,384	34,39,175	16,34,790	5,60,87,074
Depreciation:								
As at April 1, 2017	12,89,107	1,18,97,073	4,26,17,494	25,46,769	13,26,556	33,31,053	-	6,30,08,052
Transferred on Amalgamation	-	-	-	-	-	-	-	-
Depreciation charge for the year	47,283	9,34,208	29,45,438	89,063	59,248	5,21,955	-	45,97,195
Deletions	-	-	-	-	(10,73,196)	-	-	(10,73,196)
As at March 31, 2018	13,36,390	1,28,31,281	4,55,62,932	26,35,832	3,12,608	38,53,008	-	6,65,32,051
As at April 1, 2018	13,36,390	1,28,31,281	4,55,62,932	26,35,832	3,12,608	38,53,008	-	6,65,32,051
Adjusted towards deemed cost	(11,94,541)	(1,04,00,561)	(3,88,27,281)	(21,49,459)	(47,680)	(26,80,021)	-	(5,52,99,543)
Adjusted balance as on April 1, 2018	1,41,849	24,30,720	67,35,651	4,86,373	2,64,928	11,72,987	-	1,12,32,508
Depreciation charge for the year	47,283	9,62,472	32,42,358	2,69,994	1,77,258	6,76,222	-	53,75,587
Deletions	-	-	(75,16,799)	-	(2,53,361)	-	-	(77,70,160)
As at March 31, 2019	1,89,132	33,93,192	24,61,210	7,56,367	1,88,825	18,49,209	-	88,37,935
Net book value								
At March 31, 2017	1,28,348	1,12,77,776	1,39,67,183	3,44,260	1	9,57,018	1,85,04,401	4,51,78,987
As at March 31, 2018	81,065	1,56,70,652	2,40,55,992	6,46,291	13,58,817	6,15,170	9,48,040	4,33,76,027
As at March 31, 2019	33,782	1,58,33,885	2,28,96,255	40,78,902	11,81,559	15,89,966	16,34,790	4,72,49,139

(Note: Opening balance of cost and accumulated depreciation have been restated to give effect of the exemption availed by the Company as per Ind AS 101)

(*secured by hypothecation of mortgage by deposit of title deeds in respect of Company's immovable properties, both present and future consisting of land, factory building structures, erections, godowns and furniture and fixtures for cash credit facility.)

Note 2
INTANGIBLE ASSETS

(Recasted)

Particulars	Computer software	Technical know-how	Commercial rights	Research and development	Concession right	Total
	₹	₹	₹	₹	₹	₹
Cost:						
As at April 1, 2017	1,25,056	-	-	-	-	1,25,056
Transferred on Amalgamation						
Additions		-	-	-	-	-
Deletions		-	-	-	-	-
As at March 31, 2018	1,25,056	-	-	-	-	1,25,056
As at April 1, 2018	1,25,056	-	-	-	-	1,25,056
Adjusted towards deemed cost	(14,951)					(14,951)
Adjusted balance as on April 1, 2018	1,10,106					1,10,106
Additions	6,61,700	-	-	-	-	6,61,700
Deletions	-	-	-	-	-	-
As at March 31, 2019	7,71,806	-	-	-	-	7,71,806
Amortisation:						
As at April 1, 2017	53,628	-	-	-	-	53,628
Transferred on Amalgamation						
Amortisation charge for the year	25,330	-	-	-	-	25,330
Deletions	-	-	-	-	-	-
Related to discontinued operation						
As at March 31, 2018	78,958	-	-	-	-	78,958
As at April 1, 2018	78,958	-	-	-	-	78,958
Adjusted towards deemed cost	(14,951)					(14,951)
Adjusted balance as on April 1, 2018	64,008					64,008
Amortisation charge for the year	60,783	-	-	-	-	60,783
Deletions	-	-	-	-	-	-
As at March 31, 2019	1,24,791	-	-	-	-	1,24,791
Net book value						
At March 31, 2017	71,428					71,428
As at March 31, 2018	46,098	-	-	-	-	46,098
As at March 31, 2019	6,47,015	-	-	-	-	6,47,015

(Note: Opening balance of cost and accumulated depreciation have been restated to give effect of the exemption availed by the Company as per Ind AS 101)

(Original)

Particulars	Computer software	Technical know-how	Commercial rights	Research and development	Concession right	Total
	₹	₹	₹	₹	₹	₹
Cost:						
As at 1st April 2017	1,25,056	-	-	-	-	1,25,056
Transferred on Amalgamation						
Additions		-	-	-	-	-
Deletions		-	-	-	-	-
As at 31st March 2018	1,25,056	-	-	-	-	1,25,056
As at 1st April, 2018	1,25,056	-	-	-	-	1,25,056
Adjusted towards deemed cost	(14,951)					(14,951)
Adjusted balance as on 1st April, 2018	1,10,106					1,10,106
Additions	6,61,700	-	-	-	-	6,61,700
Deletions	-	-	-	-	-	-
As at 31st March, 2019	7,71,806	-	-	-	-	7,71,806
Amortisation:						
As at 1 April 2017	53,628	-	-	-	-	53,628
Transferred on Amalgamation						
Amortisation charge for the year	25,330	-	-	-	-	25,330
Deletions	-	-	-	-	-	-
Related to discontinued operation						
As at 31st March 2018	78,958	-	-	-	-	78,958
As at 1st April, 2018	78,958	-	-	-	-	78,958
Adjusted towards deemed cost	(14,951)					(14,951)
Adjusted balance as on 1st April, 2018	64,008					64,008
Amortisation charge for the year	60,783	-	-	-	-	60,783
Deletions	-	-	-	-	-	-
As at 31st March 2019	1,24,791	-	-	-	-	1,24,791
Net book value						
At 31st March 2017	71,428					71,428
As at 31st March 2018	46,098	-	-	-	-	46,098
As at 31st March, 2019	6,47,015	-	-	-	-	6,47,015

(Note: Opening balance of cost and accumulated depreciation have been restated to give effect of the exemption availed by the Company as per Ind AS 101)

CG-PPI ADHESIVE PRODUCTS LIMITED
RECASTED NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Note 3	As at March 31, 2019 (Recasted)	As at March 31, 2019 (Original)	As at March 31, 2018 (Recasted)	As at March 31, 2018 (Original)
NON CURRENT FINANCIAL ASSETS - LOANS	₹	₹	₹	₹
Security deposits (Unsecured) - Considered good	22,760	22,760	25,286	25,286
Total	22,760	22,760	25,286	25,286

Note 4	As at March 31, 2019 (Recasted)	As at March 31, 2019 (Original)	As at March 31, 2018 (Recasted)	As at March 31, 2018 (Original)
OTHER NON-CURRENT ASSETS	₹	₹	₹	₹
Capital advances	1,40,000	1,40,000	9,61,616	9,61,616
	1,40,000	1,40,000	9,61,616	9,61,616

Note 5	As at March 31, 2019 (Recasted)	As at March 31, 2019 (Original)	As at March 31, 2018 (Recasted)	As at March 31, 2018 (Original)
INVENTORIES	₹	₹	₹	₹
(At lower of cost and net relisable value) (Refer Note A 3.5)				
Raw materials (including GIT ₹ Nil, previous year ₹ Nil)	1,18,56,163	1,18,56,163	72,05,708	72,05,708
Work in progress	1,82,40,175	1,82,40,175	1,49,81,772	1,49,81,772
Finished goods (including GIT ₹ Nil, previous year ₹ Nil)	14,74,641	14,74,641	4,84,462	4,84,462
	3,15,70,979	3,15,70,979	2,26,71,942	2,26,71,942

Note: Hypothecation of stocks and book debts for cash credit facility

Note 6	As at March 31, 2019 (Recasted)	As at March 31, 2019 (Original)	As at March 31, 2018 (Recasted)	As at March 31, 2018 (Original)
CURRENT FINANCIAL ASSETS - TRADE RECEIVABLES	₹	₹	₹	₹
Trade receivables considered good - Secured	-	-	-	-
Trade receivables considered good - Unsecured	9,53,79,386	9,53,79,386	7,52,57,615	7,52,57,615
Trade receivables which have significant increase in credit risk	-	-	-	-
Trade receivables - credit impaired	45,78,340	45,78,340	38,39,759	38,39,759
	9,99,57,726	9,99,57,726	7,90,97,374	7,90,97,374
Less: Allowance for doubtful debts	(45,78,340)	(45,78,340)	(38,39,759)	(38,39,759)
	9,53,79,386	9,53,79,386	7,52,57,615	7,52,57,615
Other receivables - at amortised cost				
Other financial receivables	8,482	8,482	8,482	8,482
	9,53,87,868	9,53,87,868	7,52,66,097	7,52,66,097

CG-PPI ADHESIVE PRODUCTS LIMITED
RECASTED NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Note 7	As at March 31, 2019 (Recasted)	As at March 31, 2019 (Original)	As at March 31, 2018 (Recasted)	As at March 31, 2018 (Original)
CURRENT FINANCIAL ASSETS - CASH AND CASH EQUIVALENTS	₹	₹	₹	₹
Balances with Banks				
- On current accounts	4,98,24,229	4,98,24,229	5,96,67,680	5,96,67,680
- On deposit Accounts	22,46,482	22,46,482	21,23,664	21,23,664
Cash on hand	-	-	-	-
	5,20,70,711	5,20,70,711	6,17,91,344	6,17,91,344

Note 8	As at March 31, 2019 (Recasted)	As at March 31, 2019 (Original)	As at March 31, 2018 (Recasted)	As at March 31, 2018 (Original)
CURRENT FINANCIAL ASSETS - OTHER BANK BALANCES	₹	₹	₹	₹
Earmarked balances with banks:				
Unpaid dividends	1,53,455	1,53,455	1,85,840	1,85,840
Margin money deposits	31,35,446	31,35,446	30,77,961	30,77,961
Postal bank deposit account*	10,000	10,000	10,000	10,000
(*pledged with sales tax authorities)				
	32,98,901	32,98,901	32,73,801	32,73,801

Note 9	As at March 31, 2019 (Recasted)	As at March 31, 2019 (Original)	As at March 31, 2018 (Recasted)	As at March 31, 2018 (Original)
CURRENT FINANCIAL ASSETS - LOANS	₹	₹	₹	₹
Unsecured, considered good, unless otherwise stated				
Financial assets, at amortised cost				
(a) Loans and advances to related parties	-	-	-	-
(b) Advances recoverable in cash or in kind or for value to be received				
Loans receivables considered good - Secured	2,77,487	2,77,487	2,20,796	2,20,796
Loans receivables considered good - Unsecured	-	-	-	-
Loans receivables which have significant increase in credit risk	-	-	-	-
Loans receivables - credit impaired	-	-	-	-
	2,77,487	2,77,487	2,20,796	2,20,796
(c) Security deposits:				
Considered good	2,79,177	2,79,177	1,30,127	1,30,127
Considered doubtful	-	-	-	-
Less: Allowance for bad and doubtful advances	-	-	-	-
	2,79,177	2,79,177	1,30,127	1,30,127
	5,56,664	5,56,664	3,50,923	3,50,923

Note 10	As at March 31, 2019 (Recasted)	As at March 31, 2019 (Original)	As at March 31, 2018 (Recasted)	As at March 31, 2018 (Original)
OTHER CURRENT ASSETS	₹	₹	₹	₹
Advances recoverable in cash or in kind or for value to be received				
Advance to suppliers	3,04,689	3,04,689	2,63,732	2,63,732
Receivable from Government Authorities	9,90,677	9,90,677	3,84,070	3,84,070
Prepaid expense	6,65,075	6,65,075	3,71,675	3,71,675
Other statutory receivable	4,11,364	4,11,364	5,73,412	5,73,412
Gratuity (Asset)	3,65,943	3,65,943	-	-
	27,37,748	27,37,748	15,92,889	15,92,889

CG-PPI ADHESIVE PRODUCTS LIMITED
RECASTED NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Note 11		As at March 31, 2019 (Recasted) ₹	As at March 31, 2019 (Original) ₹	As at March 31, 2018 (Recasted) ₹	As at March 31, 2018 (Original) ₹
EQUITY SHARE CAPITAL					
(a)	Authorised: 4,000,000 Equity Shares of ₹ 10 each	4,00,00,000	4,00,00,000	4,00,00,000	4,00,00,000
(b)	Issued, Subscribed and fully paid-up 3,900,000 Equity Shares of ₹ 10 each	3,90,00,000	3,90,00,000	3,90,00,000	3,90,00,000
		3,90,00,000	3,90,00,000	3,90,00,000	3,90,00,000

(c) Reconciliation of the number of the shares outstanding at the beginnng and at the end of the year				
(Recasted)				
		Issued		Subscribed and Paid Up
	Particulars	No. of Shares	₹	No. of Shares ₹
	At April 1, 2018	39,00,000	3,90,00,000	39,00,000 3,90,00,000
	Add: Shares issued during the year	-	-	- -
	Add: Bonus shares issued during the year	-	-	- -
	At March 31, 2019	39,00,000	3,90,00,000	39,00,000 3,90,00,000
(Original)				
		Issued		Subscribed and Paid Up
	Particulars	No. of Shares	₹	No. of Shares ₹
	At April 1, 2018	39,00,000	3,90,00,000	39,00,000 3,90,00,000
	Add: Shares issued during the year	-	-	- -
	Add: Bonus shares issued during the year	-	-	- -
	At March 31, 2019	39,00,000	3,90,00,000	39,00,000 3,90,00,000
(Recasted)				
		Issued		Subscribed & Paid Up
	Particulars	No. of Shares	₹	No. of Shares ₹
	At April 1, 2017	39,00,000	3,90,00,000	39,00,000 3,90,00,000
	Add: Shares issued during the year	-	-	- -
	Add: Bonus Shares issued during the year	-	-	- -
	At March 31, 2018	39,00,000	3,90,00,000	39,00,000 3,90,00,000
(Original)				
		Issued		Subscribed & Paid Up
	Particulars	No. of Shares	₹#	No. of Shares ₹#
	At April 1, 2017	39,00,000	3,90,00,000	39,00,000 3,90,00,000
	Add: Shares issued during the year	-	-	- -
	Add: Bonus Shares issued during the year	-	-	- -
	At March 31, 2018	39,00,000	3,90,00,000	39,00,000 3,90,00,000

(d)	Rights, preferences and restrictions attached to equity shares
	The Company has one class of equity shares having a par value of ₹ 10 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of shareholders in the ensuing Annual General Meeting except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company in proportion to their shareholding.

(e) Details of shares held by shareholders holding more than 5% of the aggregate shares in the Company.

(Recasted)

Name of shareholder	As on March 31, 2019		As on March 31, 2018	
	% of aggregate shares held	No of shares as at 31.03.2019	% of aggregate shares held	No of shares as at 31.03.2018
Killone AG	10.26%	400000	10.26%	400000
CG Power and Industrial Solutions Limited	81.42%	3175520	81.42%	3175520
Total	91.68%	35,75,520	91.68%	35,75,520

(Original)

Name of shareholder	As on March 31, 2019		As on March 31, 2018	
	% of aggregate shares held	No of shares as at 31.03.2019	% of aggregate shares held	No of shares as at 31.03.2018
Killone AG	10.26%	400000	10.26%	400000
CG Power and Industrial Solutions Limited	81.42%	3175520	81.42%	3175520
Total	91.68%	35,75,520	91.68%	35,75,520

- (f) There are no shares reserved for issue under options and contracts / commitments for the sale of shares / disinvestment including the terms and amounts.
- (g) There are no shares issued pursuant to contract without payment being received in cash in the immediately preceding five years ended March 31, 2019.
- (h) There are no shares allotted as fully paid up by way of bonus shares in the immediately preceding five years ended March 31, 2019.
- (i) There are no share brought back in the immediately preceding five years ended March 31, 2019.
- (j) There are no calls unpaid on shares
- (k) There are no forfeited shares.
- (l) During the year ended March 31, 2019, the Company paid the final dividend of ₹ 1.20 per equity share for the year ended March 31, 2018 amounting to ₹ 46,80,000 and dividend distribution tax of ₹ 9,61,988.
- (m) On May 09, 2019, the Board of Directors has recommended the final dividend payment ₹ 1.20 per equity share for the year ended March 31, 2019 subject to the approval from shareholders. On approval, the total dividend payment based on the number of shares outstanding as at March 31, 2019 is expected to be ₹ 46,80,000 and the payment of dividend distribution tax is expected to be ₹ 9,61,988

CG-PPI ADHESIVE PRODUCTS LIMITED
RECASTED NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Note 12
OTHER EQUITY

(Recasted)
As at March 31, 2019

Particulars	Balance as at March 31, 2019	Balance as at April 1, 2018
	₹	₹
Reserves		
General reserve	2,56,60,460	2,56,60,460
Retained earnings	12,74,91,317	11,00,06,814
Total reserves	15,31,51,777	13,56,67,274

(Original)
As at March 31, 2019

Particulars	Balance as at March 31, 2019	Balance as at April 1, 2018
	₹	₹
Reserves		
General reserve	2,56,60,460	2,56,60,460
Retained earnings	12,74,91,317	11,00,06,814
Total reserves	15,31,51,777	13,56,67,274

(Recasted)
For the year ended March 31, 2018

Particulars	Balance as at March 31, 2018	Balance as at April 01, 2017
	₹	₹
Reserves		
General reserve	2,56,60,460	2,56,60,460
Retained earnings	11,00,06,814	9,69,67,130
Total reserves	13,56,67,274	12,26,27,590

(Original)
For the year ended March 31, 2018

Particulars	Balance as at March 31, 2018	Balance as at April 01, 2017
	₹	₹
Reserves		
General reserve	2,56,60,460	2,56,60,460
Retained earnings	11,00,06,814	9,69,67,130
Total reserves	13,56,67,274	12,26,27,590

Nature and purpose of reserves

a) General reserve

The Company created a General reserve in earlier years pursuant to the provisions of the Companies Act, 1956 wherein certain percentage of profit were required to be transferred to General reserve before declaring dividends. As per the Companies Act, 2013, the requirements to transfer profits to General reserve is not mandatory. General reserve is a free reserve available to the Company.

b) Retain earnings

Retained earnings are the profits that the Company has earned till date, less any transfers to general reserve, dividends or other distributions paid to shareholders.

CG-PPI ADHESIVE PRODUCTS LIMITED
RECASTED NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Note 13	As at March 31, 2019 (Recasted)	As at March 31, 2019 (Original)	As at March 31, 2018 (Recasted)	As at March 31, 2018 (Original)
NON - CURRENT- OTHER FINANCIAL LIABILITIES	₹	₹	₹	₹
Delear deposits	9,50,001	9,50,001	9,00,001	9,00,001
	9,50,001	9,50,001	9,00,001	9,00,001

Note 14	As at March 31, 2019 (Recasted)	As at March 31, 2019 (Original)	As at March 31, 2018 (Recasted)	As at March 31, 2018 (Original)
NON - CURRENT PROVISIONS	₹	₹	₹	₹
Provision for leave encashment	13,73,327	13,73,327	10,69,309	10,69,309
	13,73,327	13,73,327	10,69,309	10,69,309

Note 15

DEFERRED TAX LIABILITIES (NET)

A Reconciliation of deferred tax asset/(liabilities) net

Reconciliation of deferred tax asset/(liabilities) net	As at March 31, 2019 (Recasted)	As at March 31, 2019 (Original)	As at March 31, 2018 (Recasted)	As at March 31, 2018 (Original)
Opening balance as of 1 April	(3,85,713)	(3,85,713)	61,98,511	61,98,511
Tax income/(expense) during the period recognised in profit or loss	(3,03,965)	(3,03,965)	(64,03,999)	(64,03,999)
Tax income/(expense) during the period recognised in other comprehensive income	(86,281)	(86,281)	(1,80,225)	(1,80,225)
Deferred taxes recognised directly in equity	-	-	-	-
Closing balance as at 31 March	(7,75,959)	(7,75,959)	(3,85,713)	(3,85,713)

B Income tax related to items charged or credited directly to profit or loss during the year:

Particulars	For the year ended March 31, 2019 (Recasted)	For the year ended March 31, 2019 (Original)	For the year ended March 31, 2018 (Recasted)	For the year ended March 31, 2018 (Original)
Current income tax	₹ 75,00,000	₹ 75,00,000	₹ 25,68,000	₹ 25,68,000
Current income tax charge	-	-	-	-
Adjustments in respect of current income tax of previous year	3,06,310	3,06,310	-	-
Deferred tax expense \ (benefit)	3,03,965	3,03,965	64,03,999	64,03,999
Relating to origination and reversal of temporary difference:	-	-	-	-
Relating to changes in tax rates or the imposition of new taxes	-	-	-	-
Relating to write-down, or reversal of a previous write-down, of a deferred tax asset	-	-	-	-
Income tax expense reported in the statement of profit and loss	81,10,275	81,10,275	89,71,999	89,71,999

C Income Tax expense

Reconciliation	For the year ended March 31, 2019 (Recasted)	For the year ended March 31, 2019 (Original)	For the year ended March 31, 2018 (Recasted)	For the year ended March 31, 2018 (Original)
Profit before tax	₹ 3,10,12,906	₹ 3,10,12,906	₹ 2,71,70,525	₹ 2,71,70,525
Profit before tax	3,10,12,906	3,10,12,906	2,71,70,525	2,71,70,525
Applicable tax rate	27.82%	27.82%	27.56%	27.56%
Tax on Accounting profit (c)=(a)^(b)	86,28,000	86,28,000	74,87,000	74,87,000
Expenses allowable for tax purposes when paid / on payment of TDS	67,091	67,091	3,18,000	3,18,000
Other items giving rise to temporary differences	(2,32,965)	(2,32,965)	65,84,224	65,84,224
Expenses not deductible for tax purpose	49,518	49,518	(45,24,000)	(45,24,000)
Accelerated depreciation for tax purposes	(71,000)	(71,000)	(8,93,000)	(8,93,000)
Reversal of DTL on property, plant and equipment	-	-	-	-
Taxation adjustments of earlier years	(3,06,310)	(3,06,310)	-	-
Tax effects on other items	(24,059)	(24,059)	(225)	(225)
Income tax expense charged to the statement of profit and loss	81,10,275	81,10,275	89,71,999	89,71,999

Note 15 (contd.)

D Deferred tax relates to the following

Particulars	Balance sheet				Recognised in Statement of profit or loss			
	As at March 31, 2019 (Recasted)	As at March 31, 2019 (Original)	As at March 31, 2018 (Recasted)	As at March 31, 2018 (Original)	For the year ended March 31, 2019 (Recasted)	For the year ended March 31, 2019 (Original)	For the year ended March 31, 2018 (Recasted)	For the year ended March 31, 2018 (Original)
	₹	₹	₹	₹	₹	₹	₹	₹
Expenses allowable for tax purposes when paid / on payment of TDs:	13,94,535	13,94,535	15,74,233	15,74,233	(1,79,698)	(1,79,698)	(73,416)	(73,416)
Unused tax losses / depreciation	-	-	-	-	-	-	-	-
Other items giving rise to temporary differences	13,77,367	13,77,367	11,32,861	11,32,861	3,30,787	3,30,787	(57,38,540)	(57,38,540)
Accelerated depreciation for tax purposes	(35,47,861)	(35,47,861)	(30,92,807)	(30,92,807)	(4,55,054)	(4,55,054)	(5,92,043)	(5,92,043)
Gain on actuarial assumption	-	-	-	-	(86,281)	(86,281)	-	-
Effect of transition adjustments:	-	-	-	-	-	-	-	-
Fair valuation of property, plant and equipment	-	-	-	-	-	-	-	-
Profit / Loss on sale of fixed assets	-	-	-	-	-	-	-	-
Expected credit losses - Ind-AS 109	-	-	-	-	-	-	-	-
Other items giving rise to temporary differences	-	-	-	-	-	-	-	-
Deferred tax asset / (liability)	(7,75,959)	(7,75,959)	(3,85,713)	(3,85,713)	(3,90,246)	(3,90,246)	(64,03,999)	(64,03,999)

Deferred tax assets and deferred tax liabilities have been offset as they relate to the same governing taxation laws

CG-PPI ADHESIVE PRODUCTS LIMITED
RECASTED NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Note 16	As at March 31, 2019 (Recasted)	As at March 31, 2019 (Original)	As at March 31, 2018 (Recasted)	As at March 31, 2018 (Original)
CURRENT - FINANCIAL LIABILITIES - BORROWINGS	₹	₹	₹	₹
Secured				
From Bank:				
Working capital demand loan*	-	-	7,771	7,771
	-	-	7,771	7,771

(*secured by hypothecation of stocks and book debts and is further secured by mortgage by deposit of title deeds in respect of Company's immovable properties, both present and future consisting of land, factory building structures, erections, godowns and furniture and fixtures.)

Note 17	As at March 31, 2019 (Recasted)	As at March 31, 2019 (Original)	As at March 31, 2018 (Recasted)	As at March 31, 2018 (Original)
CURRENT FINANCIAL LIABILITIES – TRADE PAYABLES	₹	₹	₹	₹
Financial liabilities, at amortised cost				
Acceptances	-	-	-	-
Due to micro and small enterprises	44,78,648	44,78,648	31,63,932	31,63,932
Due to creditors other than micro and small enterprises	2,02,49,107	2,02,49,107	1,61,97,226	1,61,97,226
	2,47,27,755	2,47,27,755	1,93,61,158	1,93,61,158

CG-PPI ADHESIVE PRODUCTS LIMITED
RECASTED NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Note 18	As at March 31, 2019 (Recasted)	As at March 31, 2019 (Original)	As at March 31, 2018 (Recasted)	As at March 31, 2018 (Original)
CURRENT – OTHER FINANCIAL LIABILITIES				
Investor Education and Protection Fund:				
Unpaid dividends	1,53,455	1,53,455	1,85,840	1,85,840
Other payables:				
Employee dues	37,42,409	37,42,409	40,09,484	40,09,484
Others	44,49,677	44,49,677	51,69,368	51,69,368
	83,45,541	83,45,541	93,64,692	93,64,692

Foot note : There are no amounts due and outstanding to be credited to Investor Education and Protection fund as at 31st March, 2019.

Note 19	As at March 31, 2019 (Recasted)	As at March 31, 2019 (Original)	As at March 31, 2018 (Recasted)	As at March 31, 2018 (Original)
OTHER CURRENT LIABILITIES	₹	₹	₹	₹
Advances from customers	5,60,326	5,60,326	2,47,983	2,47,983
Other payables:				
Statutory dues	3,53,896	3,53,896	3,06,884	3,06,884
Others	55,84,223	55,84,223	63,97,363	63,97,363
	64,98,445	64,98,445	69,52,230	69,52,230

Foot note : Includes payable to CG Power and Industrial Solutions Limited - holding company of ₹ Nil (Previous year ₹ Nil)

Note 20	As at March 31, 2019 (Recasted)	As at March 31, 2019 (Original)	As at March 31, 2018 (Recasted)	As at March 31, 2018 (Original)
CURRENT - PROVISIONS	₹	₹	₹	₹
Provision for employee benefits:				
Provision for gratuity	-	-	6,478	6478
Provision for leave encashment	1,42,035	1,42,035	1,18,983	1,18,983
Provision for taxation	75,00,000	75,00,000	25,68,000	25,68,000
Provision for warranties	3,72,658	3,72,658	2,71,885	2,71,885
Others	4,04,722	4,04,722		
	84,19,415	84,19,415	29,65,346	29,65,346

Note 21	As at March 31, 2019 (Recasted)	As at March 31, 2019 (Original)	As at March 31, 2018 (Recasted)	As at March 31, 2018 (Original)
CURRENT TAX ASSETS (NET)	₹	₹	₹	₹
Provision for taxes	(8,86,17,471)	(8,86,17,471)	(8,60,49,471)	(8,60,49,471)
Less: Taxes paid	9,81,77,907	9,81,77,907	9,23,66,942	9,23,66,942
	95,60,436	95,60,436	63,17,471	63,17,471

CG-PPI ADHESIVE PRODUCTS LIMITED
RECASTED NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Note 22	For the year ended March 31, 2019 (Recasted)	For the year ended March 31, 2019 (Original)	For the year ended March 31, 2018 (Recasted)	For the year ended March 31, 2018 (Original)
REVENUE FROM OPERATIONS	₹	₹	₹	₹
Sale of products	23,04,03,179	23,04,03,179	20,59,37,256	20,59,37,256
Sale of services	2,96,621	2,96,621	4,75,081	4,75,081
	23,06,99,800	23,06,99,800	20,64,12,337	20,64,12,337

	For the year ended March 31, 2019 (Recasted)	For the year ended March 31, 2019 (Original)	For the year ended March 31, 2018 (Recasted)	For the year ended March 31, 2018 (Original)
Particulars of Sales of products	₹	₹	₹	₹
Self Adhesive Tapes	20,01,36,312	20,01,36,312	17,76,29,499	17,76,29,499
Self Adhesive Labels	3,05,63,488	3,05,63,488	2,87,82,838	2,87,82,838
	23,06,99,800	23,06,99,800	20,64,12,337	20,64,12,337

Note 23	For the year ended March 31, 2019 (Recasted)	For the year ended March 31, 2019 (Original)	For the year ended March 31, 2018 (Recasted)	For the year ended March 31, 2018 (Original)
OTHER INCOME	₹	₹	₹	₹
Finance income				
Interest income on loans to related parties	41,42,472	41,42,472	41,93,434	41,93,434
Interest income on deposits	3,08,496	3,08,496	3,37,919	3,37,919
Interest income on income tax refund	4,15,644	4,15,644	-	-
Interest income – Others	1,60,810	1,60,810	1,97,311	1,97,311
Other non-operating income				
Sundry credit balances written-back	14,40,203	14,40,203	1,89,77,984	1,89,77,984
Bad debts recovered	-	-	6,43,251	6,43,251
Insurance claim received	74,314	74,314	-	-
Profit on sale of property, plant and equipment	12,24,750	12,24,750	1,22,674	1,22,674
Exchange gain (net)	1,21,032	1,21,032	2,36,420	2,36,420
Reversal of excise duty on opening stock of finished goods	-	-	10,51,118	10,51,118
	78,87,721	78,87,721	2,57,60,111	2,57,60,111

Note 24	For the year ended March 31, 2019 (Recasted)	For the year ended March 31, 2019 (Original)	For the year ended March 31, 2018 (Recasted)	For the year ended March 31, 2018 (Original)
COST OF MATERIALS CONSUMED	₹	₹	₹	₹
Opening stock	72,05,708	72,05,708	87,04,698	87,04,698
Add: Purchases	14,28,87,008	14,28,87,008	10,59,10,636	10,59,10,636
Less: Closing stock	(1,18,56,163)	(1,18,56,163)	(72,05,708)	(72,05,708)
	13,82,36,553	13,82,36,553	10,74,09,626	10,74,09,626

Note 25	For the year ended March 31, 2019 (Recasted)	For the year ended March 31, 2019 (Original)	For the year ended March 31, 2018 (Recasted)	For the year ended March 31, 2018 (Original)
CHANGES IN INVENTORIES OF FINISHED GOODS, STOCK-IN -TRADE AND WORK-IN PROGRESS	₹	₹	₹	₹
Closing stock				
Finished goods	14,74,641	14,74,641	4,84,462	4,84,462
Work-in-progress	1,82,40,175	1,82,40,175	1,49,81,772	1,49,81,772
Stock-in-trade	-	-	-	-
	1,97,14,816	1,97,14,816	1,54,66,234	1,54,66,234
Opening stock				
Finished goods	4,84,462	4,84,462	57,73,125	57,73,125
Work-in-progress	1,49,81,772	1,49,81,772	1,48,91,041	1,48,91,041
Stock-in-trade	-	-	-	-
	1,54,66,234	1,54,66,234	2,06,64,166	2,06,64,166
	(42,48,582)	(42,48,582)	51,97,932	51,97,932

CG-PPI ADHESIVE PRODUCTS LIMITED
RECASTED NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Note 26	For the year ended March 31, 2019 (Recasted)	For the year ended March 31, 2019 (Original)	For the year ended March 31, 2018 (Recasted)	For the year ended March 31, 2018 (Original)
EMPLOYEE BENEFIT EXPENSE	₹	₹	₹	₹
Salaries, wages and bonus	2,48,54,974	2,48,54,974	2,23,87,221	2,23,87,221
Contribution to Provident fund and other funds	21,74,146	21,74,146	19,01,809	19,01,809
Contribution to gratuity	1,66,813	1,66,813	2,77,466	2,77,466
Workmen and staff welfare expenses	15,27,987	15,27,987	11,48,346	11,48,346
	2,87,23,920	2,87,23,920	2,57,14,842	2,57,14,842

Note 27	For the year ended March 31, 2019 (Recasted)	For the year ended March 31, 2019 (Original)	For the year ended March 31, 2018 (Recasted)	For the year ended March 31, 2018 (Original)
FINANCE COSTS	₹	₹	₹	₹
Interest costs	81,086	81,086	4,90,573	4,90,573
Others	30,000	30,000	-	-
Bank Charges	-	-	-	-
	1,11,086	1,11,086	4,90,573	4,90,573

Note 28	For the year ended March 31, 2019 (Recasted)	For the year ended March 31, 2019 (Original)	For the year ended March 31, 2018 (Recasted)	For the year ended March 31, 2018 (Original)
OTHER EXPENSES	₹	₹	₹	₹
Consumption of stores and spares	4,15,021	4,15,021	6,82,763	6,82,763
Power and fuel	92,63,511	92,63,511	92,77,817	92,77,817
Rent	78,994	78,994	1,01,500	1,01,500
Repairs to buildings	1,07,398	1,07,398	3,77,147	3,77,147
Repairs to machineries	14,65,126	14,65,126	11,01,601	11,01,601
Conservancy charges	69,29,857	69,29,857	76,59,548	76,59,548
Insurance	3,35,241	3,35,241	2,94,830	2,94,830
Rates and taxes	10,55,672	10,55,672	4,08,100	4,08,100
Freight and forwarding	30,40,223	30,40,223	25,10,704	25,10,704
Sales promotion	14,97,858	14,97,858	6,19,197	6,19,197
Commission on sales	14,22,091	14,22,091	18,66,423	18,66,423
Legal and professional charges	14,98,753	14,98,753	15,07,684	15,07,684
Provision for warranty (net)	1,00,773	1,00,773	7,791	7,791
Director Sitting Fee	44,000	44,000	44,000	44,000
Miscellaneous expenses	1,20,60,750	1,20,60,750	2,99,88,675	2,99,88,675
	3,93,15,268	3,93,15,268	5,64,47,780	5,64,47,780

Miscellaneous expenses includes:

Payments to Auditors	For the year ended March 31, 2019 (Recasted)	For the year ended March 31, 2019 (Original)	For the year ended March 31, 2018 (Recasted)	For the year ended March 31, 2018 (Original)
	₹	₹	₹	₹
Auditors' remuneration (excluding applicable taxes)				
Audit fees	2,72,500	2,72,500	2,72,500	2,72,500
Tax audit fees	70,000	70,000	70,000	70,000
Certification work	20,000	20,000	15,000	15,000
Expenses reimbursed	28,574	28,574	11,164	11,164
	3,91,074	3,91,074	3,68,664	3,68,664
Other expenses	For the year ended March 31, 2019 (Recasted)	For the year ended March 31, 2019 (Original)	For the year ended March 31, 2018 (Recasted)	For the year ended March 31, 2018 (Original)
	₹	₹	₹	₹
Technical and testing fees	6,16,256	6,16,256	4,68,423	4,68,423
Repairs - others	3,86,700	3,86,700	7,75,577	7,75,577
Travelling	40,04,314	40,04,314	51,36,444	51,36,444
Vehicle expenses	15,08,494	15,08,494	2,30,686	2,30,686
Printing and stationery	2,63,780	2,63,780	3,74,817	3,74,817
Communication expenses	4,34,601	4,34,601	6,20,910	6,20,910
Bad debts written off	4,84,259	4,84,259	1,84,58,307	1,84,58,307
Provision for doubtful debts (net of recovery)	7,38,637	7,38,637	-	-
Exchange gain (net)	-	-	-	-
Security charges	18,15,030	18,15,030	17,61,624	17,61,624
Loss on sale of fixed assets (net)	-	-	-	-
VAT refund receivable written off	-	-	1,38,713	1,38,713
Advances written off	-	-	46,165	46,165
Bank Charges	4,98,590	4,98,590	7,97,271	7,97,271
Miscellaneous expenses	9,19,015	9,19,015	8,11,074	8,11,074
	1,16,69,676	1,16,69,676	2,96,20,011	2,96,20,011

CG-PPI ADHESIVE PRODUCTS LIMITED
RECASTED NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Note 29	As at March 31, 2019 (Recasted)	As at March 31, 2019 (Original)	As at March 31, 2018 (Recasted)	As at March 31, 2018 (Original)
I) CONTINGENT LIABILITIES (to the extent not provided for)	₹	₹	₹	₹
(a) Claims against the Company not acknowledged as debts				-
(b) Sales tax notice issued by sales tax authorities for non collection of "C" forms (including interest and penalty)	1,99,61,292	1,99,61,292	2,74,99,850	2,74,99,850
(c) Goa Tax on Entry of Goods demand on account of incorrect rates applied disputed by the Company	4,96,429	4,96,429	4,96,429	4,96,429
(d) Goa Value Added Tax, Act demand on account disallowance of Input Tax credit on export sales (including interest and penalty) disputed by the Company	12,68,358	12,68,358	13,39,031	13,39,031
(e) Excise duty / service tax liability that may arise in respect of matters in appeal	36,993	36,993	36,993	36,993
(f) Income tax demands (including interest) which have been disputed by the Company	7,18,344	7,18,344	7,18,344	7,18,344
(g) Guarantees given on behalf of subsidiary companies	-	-	-	-
(h) Bills discounted	-	-	-	-
(i) Company's contribution to provident fund (consequent to Supreme Court enlarging the definition of basic wages and salary for computation)	Amount not ascertained	Amount not ascertained	-	-
II) COMMITMENTS:				
	As at March 31, 2019 (Recasted)	As at March 31, 2019 (Original)	As at March 31, 2018 (Recasted)	As at March 31, 2018 (Original)
	₹	₹	₹	₹
(a) Estimated amount of contracts remaining to be executed on capital account and not provided for (net of advances paid)	6,29,319	6,29,319	16,80,473	16,80,473
(b) Other commitments	-			-

	For the year ended March 31, 2019 (Recasted) ₹	For the year ended March 31, 2019 (Original) ₹	For the year ended March 31, 2018 (Recasted) ₹	For the year ended March 31, 2018 (Original) ₹
30 Value of imports (on C.I.F. basis)				
(a) Raw materials	4,44,42,940	4,44,42,940	3,01,61,698	3,01,61,698
(b) Trading goods	-	-	-	-
(c) Spare parts	-	-	-	-
(d) Capital goods	-	-	-	-
31 Remittance in foreign currency on account of dividend:				
3rd Interim dividend for previous year				
(a) Number of non-resident shareholders	-	-	-	-
(b) Number of shares held	-	-	-	-
(c) Amount of dividend	-	-	-	-
1st Interim dividend for current year				
(a) Number of non-resident shareholders	1	1	1	1
(b) Number of shares held	4,00,000	4,00,000	4,00,000	4,00,000
(c) Amount of dividend	-	-	4,80,000	4,80,000
2nd Interim dividend for current year				
(a) Number of non-resident shareholders	-	-	-	-
(b) Number of shares held	-	-	-	-
(c) Amount of dividend	-	-	-	-
32 Earnings in foreign exchange				
(a) Export of goods (on F.O.B basis)	9,86,420	9,86,420	52,95,246	52,95,246
33 Expenditure on research and development (as certified by management)				
Capital expenditure				
Property, plant and equipment	18,805	18,805	-	-
Sub-total (a)	18,805	18,805		
Revenue expenditure				
Raw materials consumed	4,95,711	4,95,711	-	-
Consumption of stores and spares	10,60,955	10,60,955	-	-
Sub-total (b)	15,56,666	15,56,666	-	-
(a) + (b)	15,75,471	15,75,471	-	-

(Recasted)

34 Consumption of Raw materials and Spare parts:	2018-19		2017-18	
	Percentage of total Consumption	₹	Percentage of total Consumption	₹
Raw materials:				
Imported	28%	3,91,31,815	33%	3,52,73,601
Indigenous	72%	9,91,04,738	67%	7,16,60,944
	100%	13,82,36,553	100%	10,69,34,545
Spare parts:				
Imported	-	-	-	-
Indigenous	100%	4,15,021	100%	6,82,763
	100%	4,15,021	100%	6,82,763

(Original)

34 Consumption of Raw materials and Spare parts:	2018-19		2017-18	
	Percentage of total Consumption	₹	Percentage of total Consumption	₹
Raw materials:				
Imported	28%	3,91,31,815	33%	3,52,73,601
Indigenous	72%	9,91,04,738	67%	7,16,60,944
	100%	13,82,36,553	100%	10,69,34,545
Spare parts:				
Imported	-	-	-	-
Indigenous	100%	4,15,021	100%	6,82,763
	100%	4,15,021	100%	6,82,763

35 Disclosure as required by Indian Accounting Standard (Ind AS) 19, Employee Benefits:

A) Defined Contribution Plan				
Contribution to Defined Contribution Plan, recognised as an expense and included in "Employee Benefit Expense" – Note 26 in the Statement of profit and loss are as under				
	For the year ended March 31, 2019 (Recasted)	For the year ended March 31, 2019 (Original)	For the year ended March 31, 2018 (Recasted)	For the year ended March 31, 2018 (Original)
Particulars	₹	₹	₹	₹
i) Employers contribution to Provident Fund	3,54,349	3,54,349	3,12,681	3,12,681
ii) Employers contribution to Family Pension Scheme	7,99,058	7,99,058	7,09,472	7,09,472
iii) Employers contribution to Employees State Insurance Scheme	4,94,712	4,94,712	4,75,211	4,75,211
iv) Employers contribution to Superannuation Scheme	1,00,782	1,00,782	1,10,519	1,10,519
v) Employers contribution to Labour Welfare Fund	21,690	21,690	22,230	22,230
Total	17,70,591	17,70,591	16,30,113	16,30,113

B) Defined Benefit Plans				
	Gratuity			
	As at March 31, 2019 (Recasted)	As at March 31, 2019 (Original)	As at March 31, 2018 (Recasted)	As at March 31, 2018 (Original)
	(Funded)	(Funded)	(Funded)	(Funded)
I Change in present value of defined benefit obligation during the year				
1 Present value of defined benefit obligation at the beginning of the year	30,62,507	30,62,507	35,33,743	35,33,743
2 Interest cost	2,45,006	2,45,006	2,82,700	2,82,700
3 Current service cost	1,77,025	1,77,025	2,27,547	2,27,547
4 Past service cost				
5 Liability transfer from other company				
6 Benefits paid	(85,846)	(85,846)	(2,80,338)	(2,80,338)
7 Actuarial (gains) / losses on obligations	(3,10,141)	(3,10,141)	(7,01,145)	(7,01,145)
8 Present value of defined benefit obligation at the end of the year	30,88,551	30,88,551	30,62,507	30,62,507
II Change in fair value of plan assets during the year				
1 Fair value of plan assets at the beginning of the year	30,56,029	30,56,029	28,89,549	28,89,549
2 Expected return of plan assets	2,55,218	2,55,218	2,32,781	2,32,781
3 Contributions	2,29,094	2,29,094	2,14,037	2,14,037
4 Transfer from other company				
4 Benefits paid	(85,846)	(85,846)	(2,80,338)	(2,80,338)
5 Actuarial gain / (loss) on plan assets	-	-	-	-
6 Fair Value of plan assets at the end of the year	34,54,495	34,54,495	30,56,029	30,56,029
7 Total actuarial gain/(loss) to be recognised	3,10,141	3,10,141	7,01,145	7,01,145
III Actual return on plan assets				
1 Expected return on plan assets	2,55,218	2,55,218	2,32,781	2,32,781
2 Actuarial gain / (loss)	-	-	-	-
3 Actual return on plan assets	(Refer note 2 below)	(Refer note 2 below)	(Refer note 2 below)	(Refer note 2 below)
The major categories of plan assets as a percentage of total plan assets	As per LIC Scheme	As per LIC Scheme	As per LIC Scheme	As per LIC Scheme
IV Net asset / (liability) recognised in the balance sheet				
1 Liability at the end of the year	(30,88,551)	(30,88,551)	(30,62,507)	(30,62,507)
2 Plan assets at the end of the year	34,54,495	34,54,495	30,56,029	30,56,029
3 Amount Liability / (Asset) recognised in the balance sheet	(3,65,944)	(3,65,944)	6,478	6,478
V Expenses recognised in the statement of profit and loss for the year				
1 Current service cost	1,77,025	1,77,025	2,27,547	2,27,547
2 Interest cost	2,45,006	2,45,006	2,82,700	2,82,700
3 Expected return on plan assets	(2,55,218)	(2,55,218)	(2,32,781)	(2,32,781)
4 Total expenses as per actuarial valuation				
5 Optional payment				
6 Total expenses included in employee benefit	1,66,813	1,66,813	2,77,466	2,77,466

35 Disclosure as required by Indian Accounting Standard (Ind AS) 19, Employee Benefits (contd.):

	Gratuity			
	As at March 31, 2019 (Recasted)	As at March 31, 2019 (Original)	As at March 31, 2018 (Recasted)	As at March 31, 2018 (Original)
	(Funded)	(Funded)	(Funded)	(Funded)
VI Recognised in other comprehensive income for the year				
1 Actuarial (gains) / losses	(3,10,141)	(3,10,141)	(7,01,145)	(7,01,145)
2 Recognised in other comprehensive income for the year	(3,10,141)	(3,10,141)	(7,01,145)	(7,01,145)
VII Balance Sheet reconciliation				
1 Present value of defined benefit obligation at the end of the year	30,88,551	30,88,551	30,62,507	30,62,507
2 Fair Value of plan assets at the end of the year	34,54,495	34,54,495	30,56,029	30,56,029
3 Employer contribution				
4 Liability transfer from other Company				
5 Amount recognised in the balance sheet	(3,65,944)	(3,65,944)	6,478	6,478
VIII The major categories of plan assets as a percentage of total				
Insurer managed funds				
IX Effect of one percent point change in the assumed medical inflation rate				
(1) Increase/(decrease) on aggregate service and interest cost of Post Retirement Medical Benefits				
(i) One percentage point increase in Discount rate				
(ii) One percentage point decrease in Discount rate				
(2) Increase/(decrease) on present value of defined benefits obligation as at 31st March, 2011				
(i) One percentage point increase in Medical Inflation rate				
(ii) One percentage point decrease in Medical Inflation rate				
X Actuarial assumptions				
1 Discount rate	7.50%	7.50%	8.00%	8.00%
2 Rate of return on plan assets	(Refer note 2 below)	(Refer note 2 below)	(Refer note 2 below)	(Refer note 2 below)
3 Salary escalation	5.00%	5.00%	5.00%	5.00%
4 Mortality pre retirement rate				
5 Mortality post retirement rate				
6 Medical premium inflation rate				

- (b) The Company makes contribution towards provident fund and superannuation fund as a defined contribution retirement benefit plan for qualifying employees. To fund the benefits, the Company is required to contribute a specified percentage of salary to the respective Funds, which administer the retirement benefit schemes.
- (d) The actuarial valuation of plan assets and the present value of the defined benefit obligation were carried out at 31st March, 2019. The present value of the defined benefit obligation and the related current service cost and past service cost, were measured using the Projected Unit Credit Method.
- (e) Discount rate is based on the prevailing market yields of Indian Government securities as at the balance sheet date for the estimated term of the obligations.
- (f) Expected rate of return on the plan assets is based on the average long-term rate of return expected on investments of the Fund during the estimated term of the obligations.

Note: Above narratives from (b) to (f) is for illustrative purpose only. Kindly incorporate narratives as applicable to entity

- The Company makes contributions to the Employees Group Gratuity-cum-Life Assurance Scheme of the Life Insurance Corporation of India, a defined benefit plan for qualifying employees. The Scheme provides for lump sum payment to employees on retirement, death while in employment or termination of employment of an amount equivalent to 15 days salary for every completed year of service or part thereof in excess of six months, provided the employee has completed five years in service.
- Rate of return on plan assets, actual return on plan assets and the corresponding actuarial gains / losses are not ascertained, but are not expected to be material.
- The Company operates a leave encashment scheme, which is an unfunded scheme. The present value of obligation under this scheme is based on an actuarial valuation, using the Projected Unit Credit Method, which recognizes each period of service as giving rise to additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation. The amount recognised in the Balance Sheet in Note 7 as at 31st March, 2015 amounted to ₹ 790,198/- (Previous Year - ₹ 782,365/-).

CG-PPI ADHESIVE PRODUCTS LIMITED
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Disclosure as required by Indian Accounting Standard (Ind AS) 19, Employee Benefits : (contd.)				
	Leave encashment (unfunded)	Leave encashment (unfunded)	Leave encashment (unfunded)	Leave encashment (unfunded)
	As at March 31, 2019 (Recasted)	As at March 31, 2019 (Original)	As at March 31, 2018 (Recasted)	As at March 31, 2018 (Original)
I Change in present value of defined benefit obligation during the year				
1 Present value of defined benefit obligation at the beginning of the year	11,88,292	11,88,292	11,59,777	11,59,777
2 Interest cost	92,449	92,449	83,504	83,504
3 Current service cost	1,55,546	1,55,546	1,34,992	1,34,992
4 Past service cost	-	-	-	-
5 Benefits paid	(76,485)	(76,485)	(2,37,010)	(2,37,010)
6 Actuarial (gains) / losses on obligations	1,55,560	1,55,560	47,029	47,029
7 Present value of defined benefit obligation at the end of the year	15,15,362	15,15,362	11,88,292	11,88,292
II Change in fair value of plan assets during the year				
1 Fair value of plan assets at the beginning of the year	-	-	-	-
2 Expected return of plan assets	-	-	-	-
3 Contributions	-	-	-	-
4 Benefits paid	-	-	-	-
5 Actuarial gain / (loss) on plan assets	-	-	-	-
6 Fair Value of plan assets at the end of the year	-	-	-	-
7 Total actuarial gain/(loss) to be recognised	(1,55,560)	(1,55,560)	(47,029)	(47,029)
III Actual return on plan assets				
1 Expected return on plan assets	-	-	-	-
2 Actuarial gain / (loss)	-	-	-	-
3 Actual return on plan assets	-	-	-	-
IV Net asset / (liability) recognised in the balance sheet				
1 Liability at the end of the year	(15,15,362)	(15,15,362)	(11,88,292)	(11,88,292)
2 Plan assets at the end of the year	-	-	-	-
3 Amount recognised in the balance sheet	(15,15,362)	(15,15,362)	(11,88,292)	(11,88,292)
V Expenses recognised in the statement of profit and loss for the year				
1 Current service cost	1,55,546	1,55,546	1,34,992	1,34,992
2 Interest cost	92,449	92,449	83,504	83,504
3 Expected return on plan assets	-	-	-	-
4 Actuarial (gain) / losses	1,55,560	1,55,560	47,029	47,029
5 Past service cost	-	-	-	-
6 Total expenses as per actuarial valuation	4,03,555	4,03,555	2,65,525	2,65,525
7 Optional payment	-	-	-	-
8 Total expenses	4,03,555	4,03,555	2,65,525	2,65,525
VI Balance sheet reconciliation				
1 Opening net liability	11,88,292	11,88,292	11,59,777	11,59,777
2 Expenses as above	4,03,555	4,03,555	2,65,525	2,65,525
3 Benefits Paid	(76,485)	(76,485)	(2,37,010)	(2,37,010)
4 Amount recognised in the balance sheet *	15,15,362	15,15,362	11,88,292	11,88,292
VII The major categories of plan assets as a percentage of total :	Not Applicable	Not Applicable	Not Applicable	Not Applicable
VIII Actuarial assumptions:				
1 Discount rate	7.78%	7.78%	7.78%	7.78%
2 Rate of return on plan assets	Not Applicable	Not Applicable	Not Applicable	Not Applicable
3 Rate of mortality	India Assured Lives Mortality (2006-08)	India Assured Lives Mortality (2006-08)	India Assured Lives Mortality (2006-08)	India Assured Lives Mortality (2006-08)
4 Salary Escalation	5.00%	5.00%	5.00%	5.00%
* The closing net liability is disclosed as follows:				
Disclosed in Note 14 - Non-Current Provisions	13,73,327	13,73,327	10,69,309	10,69,309
Disclosed in Note 20 - Current Provisions	1,42,035	1,42,035	1,18,983	1,18,983
General description of the defined benefit plans :				
1) The Company makes contributions to the Employees Group Gratuity-cum-Life Assurance Scheme of the Life Insurance Corporation of India, a defined benefit plan for qualifying employees. The Scheme provides for lump sum payment to employees on retirement, death while in employment or termination of employment of an amount equivalent to 15 days salary for every completed year of service or part thereof in excess of six months, provided the employee has completed five years in service.				
2) Rate of return on plan assets, actual return on plan assets and the corresponding actuarial gains / losses are not ascertained, but are not expected to be material.				
3) The Company operates a leave encashment scheme, which is an unfunded scheme. The present value of obligation under this scheme is based on an actuarial valuation, using the Projected Unit Credit Method, which recognizes each period of service as giving rise to additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation.				

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RECASTED NOTES FORMING PART OF THE FINANCIAL STATEMENTS

36 Disclosure as required by Indian Accounting Standard (Ind AS) 108, Operating Segments
Primary Segments (Business Segments)

a) For the financial year ended March 31, 2019

(Recasted)

Particulars	Self Adhesive Tapes	Speciality Labels	Unallocable Income / Assets Liabilities	Total
	₹	₹	₹	₹
Revenue				
External sales	20,01,36,312	3,05,63,488	-	23,06,99,800
Add : Inter-Segment sales	14,66,365	-	-	14,66,365
Total	20,16,02,677	3,05,63,488	-	23,21,66,165
Segment Results	2,16,32,664	20,72,199	-	2,37,04,863
Add : Interest income	-	-	-	46,11,778
Less : Interest expense	-	-	-	5,79,676
Add: unallocable income / (expenditure)	-	-	-	32,75,943
Net of unallocable Income	-	-	-	73,08,044
Profit before tax	-	-	-	3,10,12,906
Provision for Current tax	-	-	-	(75,00,000)
Taxatation adjustments of earlier years	-	-	-	(3,06,310)
Provision for Deferred tax	-	-	-	(3,03,965)
Profit after tax	-	-	-	2,29,02,631
Capital employed :				
Segment assets	21,67,57,396	2,49,17,444	15,67,379	24,32,42,219
Segment liabilities	4,35,53,040	67,61,444	7,75,959	5,10,90,443
Net Assets	17,32,04,356	1,81,56,000	7,91,420	19,21,51,776
Capital expenditure	92,23,649	-	-	92,23,649
Depreciation and amortization expense	48,51,235	5,85,135	-	54,36,370
Non-cash expenditure (other than depreciation)	-	-	-	-

(Original)

Particulars	Self Adhesive Tapes	Speciality Labels	Unallocable Income / Assets Liabilities	Total
	₹	₹	₹	₹
Revenue				
External sales	20,01,36,312	3,05,63,488	-	23,06,99,800
Add : Inter-Segment sales	14,66,365	-	-	14,66,365
Total	20,16,02,677	3,05,63,488	-	23,21,66,165
Segment Results	2,16,32,664	20,72,199	-	2,37,04,863
Add : Interest income	-	-	-	46,11,778
Less : Interest expense	-	-	-	5,79,676
Add: unallocable income / (expenditure)	-	-	-	32,75,943
Net of unallocable Income	-	-	-	73,08,045
Profit before tax	-	-	-	3,10,12,907
Provision for Current tax	-	-	-	(75,00,000)
Taxatation adjustments of earlier years	-	-	-	(3,06,310)
Provision for Deferred tax	-	-	-	(3,03,965)
Profit after tax	-	-	-	2,29,02,632
Capital employed :				
Segment assets	21,67,57,396	2,49,17,444	15,67,379	24,32,42,219
Segment liabilities	4,35,53,040	67,61,444	7,75,959	5,10,90,443
Net Assets	17,32,04,356	1,81,56,000	7,91,420	19,21,51,776
Capital expenditure	92,23,649	-	-	92,23,649
Depreciation and amortization expense	48,51,235	5,85,135	-	54,36,370
Non-cash expenditure (other than depreciation)	-	-	-	-

CG-PPI ADHESIVE PRODUCTS LIMITED
RECASTED NOTES FORMING PART OF THE FINANCIAL STATEMENTS

b) For the financial year ended March 31, 2018

(Recasted)

Particulars	Self Adhesive Tapes	Speciality Labels	Unallocable Income / Assets Liabilities	Total
	₹	₹	₹	₹
Revenue				
External sales	17,20,35,772	2,87,82,838	-	20,08,18,611
Add : Inter Segment Sales	21,44,000	-	-	21,44,000
Total	17,41,79,772	2,87,82,838	-	20,29,62,611
Segment Result	2,09,04,127	14,88,433		2,23,92,560
Add : Interest income				47,28,664
Less : Interest expense				12,87,844
Add : unallocable income / (expenditure)				13,37,145
Net of unallocable Income				47,77,965
Profit before tax				2,71,70,525
Provision for current tax				(25,68,000)
Provision for deferred tax				(64,03,999)
Profit after tax				1,81,98,526
Capital employed :				
Segment assets	18,29,79,656	2,70,54,136	30,71,702	21,31,05,494
Segment liabilities	3,35,92,375	44,60,131	3,85,714	3,84,38,220
Net Assets	14,93,87,281	2,25,94,005	26,85,988	17,46,67,274
Capital expenditure	2,03,50,596	-	-	2,03,50,596
Depreciation and amortization expense	42,64,811	3,57,715	-	46,22,526
Non-cash expenditure (other than depreciation)	-	-	-	-
* inclusive of deferred tax asset (net)				

(Original)

Particulars	Self Adhesive	Speciality Labels	Unallocable	Total
	₹	₹	₹	₹
Revenue				
External sales	17,20,35,772	2,87,82,838	-	20,08,18,611
Add : Inter Segment Sales	21,44,000	-	-	21,44,000
Total	17,41,79,772	2,87,82,838	-	20,29,62,611
Segment Result	2,09,04,127	14,88,433		2,23,92,560
Add : Interest income				47,28,664
Less : Interest expense				12,87,844
Add : unallocable income / (expenditure)				13,37,145
Net of unallocable Income				47,77,965
Profit before tax				2,71,70,525
Provision for current tax				(25,68,000)
Provision for deferred tax				(64,03,999)
Profit after tax and before extraordinary item				1,81,98,526
Extraordinary item (net of tax)				-
Profit after tax				1,81,98,526
Capital employed :				
Segment assets	18,29,79,656	2,70,54,136	30,71,702	21,31,05,494
Segment liabilities	3,35,92,375	44,60,131	3,85,714	3,84,38,220
Net Assets	14,93,87,281	2,25,94,005	26,85,988	17,46,67,274
Capital expenditure	2,03,50,596	-	-	2,03,50,596
Depreciation and amortization expense	42,64,811	3,57,715	-	46,22,526
Non-cash expenditure (other than depreciation)	-	-	-	-
* inclusive of deferred tax asset (net)				

CG-PPI ADHESIVE PRODUCTS LIMITED
RECASTED NOTES FORMING PART OF THE FINANCIAL STATEMENTS

37 Disclosure as required by Indian Accounting Standard (IAS) 24 Related Party Disclosures :

(a) Relationships:

List of related parties where control exists:

- (i) Holding Company
1 CG Power and Industrial Solutions Limited
- (ii) Key Management Personnel
1 Sagar Mohbe - Chief Executive Officer

(b) The following transactions were carried out with the related parties in the ordinary course of business

Sr. No.	Nature of transaction / relationship	For the year ended March 31, 2019 (Recasted) ₹	For the year ended March 31, 2019 (Original) ₹	For the year ended March 31, 2018 (Recasted) ₹	For the year ended March 31, 2018 (Original) ₹
1	Sale of goods and services CG Power and Industrial Solutions Limited	6,02,05,397	6,02,05,397	4,63,18,976	4,63,18,976
		6,02,05,397	6,02,05,397	4,63,18,976	4,63,18,976
2	Dividend paid CG Power and Industrial Solutions Limited	38,10,633	38,10,633	38,10,624	38,10,624
		38,10,633	38,10,633	38,10,624	38,10,624
3	Interest Income CG Power and Industrial Solutions Limited	41,42,472	41,42,472	41,93,434	41,93,434
		41,42,472	41,42,472	41,93,434	41,93,434
4	Payment of salary and perquisites CG Power and Industrial Solutions Limited Key Management Personnel	36,30,176	36,30,176	33,76,340	33,76,340
		36,30,176	36,30,176	33,76,340	33,76,340
5	Recovery of expenses CG Power and Industrial Solutions Limited	-	-	22,467	22,467
		-	-	22,467	22,467
6	Inter Corporate deposits placed CG Power and Industrial Solutions Limited	5,25,00,000	5,25,00,000	5,75,00,000	5,75,00,000
		5,25,00,000	5,25,00,000	5,75,00,000	5,75,00,000
7	Inter Corporate deposits matured CG Power and Industrial Solutions Limited	5,25,00,000	5,25,00,000	5,75,00,000	5,75,00,000
		5,25,00,000	5,25,00,000	5,75,00,000	5,75,00,000

(c) Amount due to / from related parties

Sr. No.	Nature of transaction / relationship	As at March 31, 2019 (Recasted) ₹	As at March 31, 2019 (Original) ₹	As at March 31, 2018 (Recasted) ₹	As at March 31, 2018 (Original) ₹
1	Account receivable CG Power and Industrial Solutions Limited	4,28,85,228	4,28,85,228	2,04,88,446	2,04,88,446
		4,28,85,228	4,28,85,228	2,04,88,446	2,04,88,446

(d) Compensation of Key Management Personnel

Sr. No.	Nature of transaction / relationship	As at March 31, 2019 (Recasted) ₹	As at March 31, 2019 (Original) ₹	As at March 31, 2018 (Recasted) ₹	As at March 31, 2018 (Original) ₹
1	Short - term employee benefits	36,30,176	36,30,176	33,76,340	33,76,340
2	Post - employment pension, provident fund and medical benefits	-	-	-	-
		36,30,176	36,30,176	33,76,340	33,76,340

Note: The transactions with related parties are made on terms equivalent to those that prevail in arm's length transactions. This assessment is undertaken in each financial year through examining the financial position of the related party and the market in which the related party operates. Outstanding balances at the year end are unsecured and settlement occurs in cash.

CG-PPI ADHESIVE PRODUCTS LIMITED
RECASTED NOTES FORMING PART OF THE FINANCIAL STATEMENTS

38 Disclosures as required by Indian Accounting Standard (Ind AS) 17, Leases:

Operating Leases:

- (i) The Company has taken commercial premises and land under cancellable operating leases. These lease agreements are normally renewed on expiry.
- (ii) The Company has taken certain assets on non-cancellable operating lease, the future minimum lease payment in respect of which are as follows:

(₹)

(a)	Minimum lease payments		Minimum lease payments	
	2018-19		2017-18	
	(Recasted)	(Original)	(Recasted)	(Original)
Due within one year	3,43,670	3,43,670	-	-
Due one to five years	-	-	-	-
Due beyond five years	-	-	-	-
Total	3,43,670	3,43,670	-	-

- (b) The lease agreements provide for an option to the Company to renew the lease period at the end of the non-cancellable period. There are no exceptional / restrictive covenants in the lease agreements.
- (iii) Lease rental expense in respect of operating lease is ₹ 3,43,670.00

39 Disclosure as required by Indian Accounting Standard (Ind AS) 33, Earnings Per Share						₹
Particulars		For the year ended March 31, 2019 (Recasted)	For the year ended March 31, 2019 (Original)	For the year ended March 31, 2018 (Recasted)	For the year ended March 31, 2018 (Original)	
Profit after tax	Amount in ₹	2,29,02,631	2,31,26,491	1,81,98,526	1,86,72,417	
Number of equity shares outstanding	Nos.	39,00,000	39,00,000	39,00,000	39,00,000	
Face value of equity share	₹/share	10	10	10	10	
Earnings per share (basic and diluted)	₹	5.87	5.93	4.67	4.79	
40 Foreign currency transactions, Forward contracts and Derivatives						
Particulars		As at March 31, 2017 (Recasted)	As at March 31, 2017 (Original)	As at March 31, 2016 (Recasted)	As at March 31, 2016 (Original)	
Forward contracts and Derivatives:		Nil	Nil	Nil	Nil	
3 Particulars of Unhedged foreign currency exposure as at the balance sheet date						
A) Trade payables						
Foreign currency (Recasted)		Amount in foreign currency		Amount in Indian Rupees		
		2018-19	2017-18	2018-19	2017-18	
USD		35,223	22,292	24,35,648	14,47,057	
Foreign currency (Original)		Amount in foreign currency		Amount in Indian Rupees		
		2018-19	2017-18	2018-19	2017-18	
USD		35,223	22,292	24,35,648	14,47,057	
B) Trade receivables						
Foreign currency (Recasted)		Amount in foreign currency		Amount in Indian Rupees		
		2018-19	2017-18	2018-19	2017-18	
USD		861	38	59,538	2,443	
Foreign currency (Original)		Amount in foreign currency		Amount in Indian Rupees		
		2018-19	2017-18	2018-19	2017-18	
USD		861	38	59,538	2,443	

CG-PPI ADHESIVE PRODUCTS LIMITED
RECASTED NOTES FORMING PART OF THE FINANCIAL STATEMENTS

41 Accounting classifications and fair values

A As at March 31, 2019 (Recasted)

₹

Particulars	Carrying amount	Fair value		
	As at March 31, 2019 (Recasted)	Level 1	Level 2	Level 3
Financial assets at amortised cost				
Trade and other receivables (current)	9,53,87,868	-	-	-
Loans and other receivables (Non - Current)	22,760	-	-	-
Loans and other receivables (Current)	2,77,487	-	-	-
Cash and Cash equivalents	5,20,70,711	-	-	-
Bank balances	32,98,901	-	-	-
Short-term deposits	2,79,177	-	-	-
	15,13,36,904	-	-	-
Financial assets at fair value through profit or loss				
Forward contract receivable	-	-	-	-
Investments	-	-	-	-
	-	-	-	-
Total	15,13,36,904	-	-	-
Financial liabilities at amortised cost				
Working capital loan from bank	-	-	-	-
Trade and other payables	2,47,27,755	-	-	-
Other financial liabilities (non current)	9,50,001	-	-	-
Other financial liabilities (current)	83,45,541	-	-	-
Total	3,40,23,297	-	-	-

As at March 31, 2019 (Original)

₹

Particulars	Carrying amount	Fair value		
	As at March 31, 2019 (Original)	Level 1	Level 2	Level 3
Financial assets at amortised cost				
Trade and other receivables (current)	9,53,87,868	-	-	-
Loans and other receivables (Non - Current)	22,760	-	-	-
Loans and other receivables (Current)	2,77,487	-	-	-
Cash and Cash equivalents	5,20,70,711	-	-	-
Bank balances	32,98,901	-	-	-
Short-term deposits	2,79,177	-	-	-
	15,13,36,904	-	-	-
Financial assets at fair value through profit or loss				
Forward contract receivable	-	-	-	-
Investments	-	-	-	-
	-	-	-	-
Total	15,13,36,904	-	-	-
Financial liabilities at amortised cost				
Working capital loan from bank	-	-	-	-
Trade and other payables	2,47,27,755	-	-	-
Other financial liabilities (non current)	9,50,001	-	-	-
Other financial liabilities (current)	83,45,541	-	-	-
Total	3,40,23,297	-	-	-

CG-PPI ADHESIVE PRODUCTS LIMITED
RECASTED NOTES FORMING PART OF THE FINANCIAL STATEMENTS

B As at March 31, 2018 (Recasted)

Particulars	Carrying amount	Fair value		
	As at March 31, 2018 (Recasted)	Level 1	Level 2	Level 3
Financial assets at amortised cost				
Trade and other receivables (current)	7,52,66,097	-	-	-
Loans and other receivables (Non - Current)	25,286	-	-	-
Loans and other receivables (Current)	2,20,796	-	-	-
Cash and Cash equivalents	6,17,91,344	-	-	-
Bank balances	32,73,801	-	-	-
Short-term deposits	1,30,127	-	-	-
	14,07,07,451	-	-	-
Financial assets at fair value through profit or loss				
Forward contract receivable	-	-	-	-
Investments	-	-	-	-
	-	-	-	-
Total	14,07,07,451	-	-	-
Financial liabilities at amortised cost				
Working capital loan from bank	7,771	-	-	-
Trade and other payables	1,93,61,158	-	-	-
Other financial liabilities (non current)	9,00,001	-	-	-
Other financial liabilities (current)	93,64,692	-	-	-
Total	2,96,33,622	-	-	-

B As at March 31, 2018 (Original)

Particulars	Carrying amount	Fair value		
	As at March 31, 2018 (Original)	Level 1	Level 2	Level 3
Financial assets at amortised cost				
Trade and other receivables (current)	7,52,66,097	-	-	-
Loans and other receivables (Non - Current)	25,286	-	-	-
Loans and other receivables (Current)	2,20,796	-	-	-
Cash and Cash equivalents	6,17,91,344	-	-	-
Bank balances	32,73,801	-	-	-
Short-term deposits	1,30,127	-	-	-
	14,07,07,451	-	-	-
Financial assets at fair value through profit or loss				
Forward contract receivable	-	-	-	-
Investments	-	-	-	-
	-	-	-	-
Total	14,07,07,451	-	-	-
Financial liabilities at amortised cost				
Working capital loan from bank	7,771	-	-	-
Trade and other payables	1,93,61,158	-	-	-
Other financial liabilities (non current)	9,00,001	-	-	-
Other financial liabilities (current)	93,64,692	-	-	-
Total	2,96,33,622	-	-	-

CG-PPI ADHESIVE PRODUCTS LIMITED
RECASTED NOTES FORMING PART OF THE FINANCIAL STATEMENTS

42 Foreign currency exposure

As at March 31,2019 (Recasted)

Particulars	USD	Total
	₹	₹
Trade receivables	59,538	59,538
Loans and other receivables	-	-
Bank balances in current accounts and term deposit accounts	-	-
Trade payables	(24,35,648)	(24,35,648)
Forward contracts for receivable	-	-
Forward contracts for loan	-	-

As at March 31,2019 (Original)

Particulars	USD	Total
	₹	₹
Trade receivables	59,538	59,538
Loans and other receivables	-	-
Bank balances in current accounts and term deposit accounts	-	-
Trade payables	(24,35,648)	(24,35,648)
Forward contracts for receivable	-	-
Forward contracts for loan	-	-

CG-PPI ADHESIVE PRODUCTS LIMITED
RECASTED NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Foreign currency exposure
As at March 31,2018 (Recasted)

Particulars	USD	Total
Trade receivables	2,443	2,443
Loans and other receivables	2,27,185	2,27,185
Bank balances in current accounts and term deposit accounts	-	-
Trade payables	(16,74,242)	(16,74,242)
Forward contracts for receivable	-	-
Forward contracts for payable	-	-
Forward contracts for loan	-	-

As at March 31,2018 (Original)

Particulars	USD	Total
Trade receivables	2,443	2,443
Loans and other receivables	2,27,185	2,27,185
Bank balances in current accounts and term deposit accounts	-	-
Trade payables	(16,74,242)	(16,74,242)
Forward contracts for receivable	-	-
Forward contracts for payable	-	-
Forward contracts for loan	-	-

Foreign currency sensitivity

(Recasted)

Particulars	2018-19		2017-18	
	1 % Increase	1 % decrease	1 % Increase	1 % decrease
USD	(23,761)	23,761	(14,446)	14,446
Increase \ (Decrease) in profit or loss	(23,761)	23,761	(14,446)	14,446

(Original)

Particulars	2018-19		2017-18	
	1 % Increase	1 % decrease	1 % Increase	1 % decrease
	₹	₹	₹	₹
USD	(23,761)	23,761	(14,446)	14,446
Increase \ (Decrease) in profit or loss	(23,761)	23,761	(14,446)	14,446

CG-PPI ADHESIVE PRODUCTS LIMITED
RECASTED NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Equity Price Risk

The company does not have any investments.

Credit risk

Credit risk arises from the possibility that counter party may not be able to settle their obligations as agreed. To manage this, the Company periodically assesses the financial reliability of customers, taking into account the financial condition, current economic trends, and analysis of historical bad debts and ageing of accounts receivable. Individual risk limits are set accordingly.

The company considers the probability of default upon initial recognition of asset and whether there has been a significant increase in credit risk on an ongoing basis throughout each reporting period. To assess whether there is a significant increase in credit risk the company compares the risk of a default occurring on the asset as at the reporting date with the risk of default as at the date of initial recognition. It considers available reasonable and supportive forwarding-looking information such as :

- (i) Actual or expected significant adverse changes in business,
- (ii) Actual or expected significant changes in the operating results of the counterparty,
- (ii) Financial or economic conditions that are expected to cause a significant change to the counterparty's ability to meet its obligations,
- (iv) Significant increases in credit risk on other financial instruments of the
- (v) Significant changes in the value of the collateral supporting the obligation

Financial assets are written off when there is no reasonable expectation of recovery, such as a debtor failing to engage in a repayment plan with the company. The company categorises a loan or receivable for write off when a debtor fails to make contractual payments greater than 3 years past due. Where loans or receivables have been written off, the Company continues to engage in enforcement activity to attempt to recover the receivable due. Where recoveries are made, these are recognised in profit or loss.

Exposure to credit risk

Particulars	As at March 31, 2019 (Recasted)	As at March 31, 2019 (Original)	As at 31st March, 2018 (Recasted)	As at 31st March, 2018 (Original)
Investments in Government or trust securities	-	-	-	-
Investments in Debentures or bonds	-	-	-	-
Other non-current investments carried at amortised cost	-	-	-	-
Long-term loans and advances	22,760	22,760	25,286	25,286
Other long term financial assets	-	-	-	-
Trade receivables	9,53,79,386	9,53,79,386	7,52,66,097	7,52,66,097
Short-term loans and advances	5,56,664	5,56,664	3,50,923	3,50,923

Balances with banks is subject to low credit risks due to good credit ratings assigned to these banks.

The ageing analysis of the receivables (gross of provision) has been considered from the date the invoice falls

Particulars	Recasted	Original
March 31, 2019		
Up to 3 months	7,51,84,506	7,51,84,506
3 to 6 months	1,18,05,521	1,18,05,521
More than 6 months	1,24,15,854	1,24,15,854
	9,94,05,881	9,94,05,881
March 31, 2018		
Up to 3 months	5,13,06,764	5,13,06,764
3 to 6 months	50,61,265	50,61,265
More than 6 months	2,70,03,391	2,70,03,391
	8,33,71,420	8,33,71,420

The following table summarizes the changes in the allowances for doubtful accounts for trade receivables measured using life-time expected credit model:

Particulars	Recasted	Original
As at April 01, 2017	2,10,63,754	2,10,63,754
Provided during the year	18,77,564	18,77,564
Amounts written off	(1,84,58,304)	(1,84,58,304)
Reversals of Provision	(6,43,255)	(6,43,255)

CG-PPI ADHESIVE PRODUCTS LIMITED
RECASTED NOTES FORMING PART OF THE FINANCIAL STATEMENTS

As at March 31, 2018	38,39,759	38,39,759
Provided during the year	12,24,277	12,24,277
Amounts written off	(4,85,697)	(4,85,697)
Reversals of Provision	-	-
As at March 31, 2019	45,78,339	45,78,339

Liquidity risk

Liquidity risk is defined as the risk that the Company will not be able to settle or meet its obligations on time or at a reasonable price. The Company's management is responsible for liquidity, funding as well as settlement management. Management monitors the Company's net liquidity position through rolling forecasts on the basis of expected cash flows.

Maturity profile of financial liabilities

The table below provides details regarding the remaining contractual maturities of financial liabilities at the reporting date based on contractual undiscounted payments.

(Recasted)

As at March 31, 2019	Less than one year	1 to 5 years
	₹	₹
Obligations under finance leases	-	-
Deposits payable	5,15,000	4,35,001
Working capital demand loan from bank	-	-
Trade payables	2,47,27,755	-
Other financial liabilities	83,45,541	-

(Original)

As at March 31, 2019	Less than one year	1 to 5 years
	₹	₹
Obligations under finance leases	-	-
Deposits payable	5,15,000	4,35,001
Working capital demand loan from bank	-	-
Trade payables	2,47,27,755	-
Other financial liabilities	83,45,541	-

(Recasted)

As at March 31, 2018	Less than one year	1 to 5 years
	₹	₹
Interest-free sales tax deferral loans from State Government	-	-
Obligations under finance leases	-	-
Deposits payable	7,30,001	1,70,000
Working capital demand loan from bank	7,771	-
Trade payables	1,93,61,158	-
Other financial liabilities	93,64,692	-

(Original)

As at March 31, 2018	Less than one year	1 to 5 years
	₹	₹
Interest-free sales tax deferral loans from State Government	-	-
Obligations under finance leases	-	-
Deposits payable	7,30,001	1,70,000
Working capital demand loan from bank	7,771	-
Trade payables	1,93,61,158	-
Other financial liabilities	93,64,692	-

CG-PPI ADHESIVE PRODUCTS LIMITED
RECASTED NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Capital management

For the purposes of the Company's capital management, capital includes issued capital and all other equity reserves. The primary objective of the Company's Capital Management is to maximise shareholder value. The company manages its capital structure and makes adjustments in the light of changes in economic environment and the requirements of the financial covenants.

The company monitors capital using gearing ratio, which is net debt divided by total capital plus net debt. The company includes interest bearing loans and borrowings, trade and other payables and cash and short terms deposits excluding discontinued operations within net debt.

Particulars	As at March 31, 2019 (Recasted)	As at March 31, 2019 (Original)	As at 31st March, 2018 (Recasted)	As at 31st March, 2018 (Original)
	₹	₹	₹	₹
Interest-bearing loans and borrowings	-	-	7,771	7,771
Net debt	-	-	7,771	7,771
Equity	3,90,00,000	3,90,00,000	3,90,00,000	3,90,00,000
Capital and net debt	3,90,00,000	3,90,00,000	3,90,07,771	3,90,07,771
Gearing ratio	0.00%	0.00%	0.02%	0.02%

Disclosure as required by Indian Accounting Standards (Ind As) 115 Revenue from contract with customer

Particulars of Sale of Products	As at March 31, 2019 (Recasted)	As at March 31, 2019 (Original)	As at 31st March, 2018 (Recasted)	As at 31st March, 2018 (Original)
	₹	₹	₹	₹
Disclosure of Revenue under Ind-As 115				
i) Self Adhesive Tapes	20,01,36,312	20,01,36,312	17,76,29,499	17,76,29,499
ii) Self Adhesive Labels	3,05,63,488	3,05,63,488	2,87,82,838	2,87,82,838
	23,06,99,800	23,06,99,800	20,64,12,337	20,64,12,337

Particulars	As at March 31, 2019 (Recasted)	As at March 31, 2019 (Original)	As at 31st March, 2018 (Recasted)	As at 31st March, 2018 (Original)
Contract Asset	-	-	-	-
Contract Liability	-	-	-	-

Particulars	As at 31st March, 2019 (Recasted)	As at 31st March, 2019 (Original)	As at 31st March, 2018 (Recasted)	As at 31st March, 2018 (Original)
Revenue recognised in current year from				
Amount included in contract liability at the beginning of the year	-	-	-	-
Performance obligation satisfied in previous year	-	-	-	-

Particulars	As at 31st March, 2019 (Recasted)	As at 31st March, 2019 (Original)	As at 31st March, 2018 (Recasted)	As at 31st March, 2018 (Original)
Revenue Reconciliation				
Contract Price	23,08,94,710	23,08,94,710	-	-
Less: Adjustment				
Discounts	1,07,258	1,07,258	-	-
Liquidated damages/ late delivery charges	87,652	87,652	-	-
Rebates				
Refunds				
Credits				
Price Concession				
Incentives				
Performance bonus				
Other adjustment				
Revenue recognised as per statement of Profit & Loss	23,06,99,800	23,06,99,800	-	-

Note:- Disclosure in terms of Ind As 115, effective from April 1, 2018

43 Liquidity risk

Maturity profile of financial liabilities

The table below summarises the maturity profile of the Group's financial liabilities based on contractual undiscounted payment:

(Recasted)

As at March 31, 2019	On demand	Less than 3 months	3 to 12 months	1 to 5 years	> 5 years	Total
Deposits payable	5,15,000	-	-	4,35,001	-	9,50,001
Working capital demand loan from bank	-	-	-	-	-	-
Trade payables	-	2,42,21,752	2,06,003	-	-	2,44,27,755
Other financial liabilities	45,76,879	1,53,455	36,15,207	-	-	83,45,541
	50,91,879	2,43,75,207	38,21,210	4,35,001	-	3,37,23,297

(Original)

As at March 31, 2019	On demand	Less than 3 months	3 to 12 months	1 to 5 years	> 5 years	Total
Deposits payable	5,15,000	-	-	4,35,001	-	9,50,001
Working capital demand loan from bank	-	-	-	-	-	-
Trade payables	-	2,42,21,752	2,06,003	-	-	2,44,27,755
Other financial liabilities	45,76,879	1,53,455	36,15,207	-	-	83,45,541
	50,91,879	2,43,75,207	38,21,210	4,35,001	-	3,37,23,297

(Recasted)

As at March 31, 2018	On demand	Less than 3 months	3 to 12 months	1 to 5 years	> 5 years	Total
Deposits payable	7,30,001	-	-	1,70,000	-	9,00,001
Working capital demand loan from bank	7,771	-	-	-	-	7,771
Trade payables	-	1,81,61,568	11,99,590	-	-	1,93,61,158
Other financial liabilities	53,55,208	12,49,377	27,60,107	-	-	93,64,691
	60,92,980	1,94,10,945	39,59,697	1,70,000	-	2,96,33,621

(Original)

As at March 31, 2018	On demand	Less than 3 months	3 to 12 months	1 to 5 years	> 5 years	Total
Deposits payable	7,30,001	-	-	1,70,000	-	9,00,001
Working capital demand loan from bank	7,771	-	-	-	-	7,771
Trade payables	-	1,81,61,568	11,99,590	-	-	1,93,61,158
Other financial liabilities	53,55,208	12,49,377	27,60,107	-	-	93,64,691
	60,92,980	1,94,10,945	39,59,697	1,70,000	-	2,96,33,621

44 Figures for the previous year have been regrouped wherever necessary.