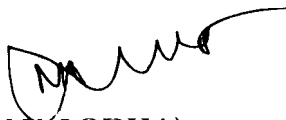


**AUDITOR'S CERTIFICATE-2006-07****To the Board of Directors of Florence Investech Ltd. (formerly JK Agri Genetics Ltd.)**

We have examined the attached Balance Sheet (RECASTED) of Florence Investech Ltd. (FIL) {(formerly JK Agri Genetics Ltd.) (JKAGL)} as at 31<sup>st</sup> March 2007, the Profit & Loss Account (RECASTED) and also the Cash Flow Statement (RECASTED) (together financial statements) for the 12 months period ended on that date annexed thereto. These financial statements are the responsibility of the Company's Management, which have been prepared to give carry over impact of the Scheme of Arrangement & Demerger in Audited Financial Statements of FIL (formerly JK Agri Genetics Ltd.) for the year ended 31<sup>st</sup> March 2007 as stated in Note No. 2 [read with Note No. 1] of Schedule 9B. Impact of the Scheme (being effective on 2<sup>nd</sup> Nov, 2012) have been given in the accounts of Financial Year 2011-12 to be prepared under Companies Act, 1956 for the purpose to be placed before the members of the Company in the Annual General Meeting. As stated in the above said note impact of the Scheme have been given in the financial year 2005-06, to re-organise the Accounts for the year ended 31<sup>st</sup> March 2006 and its carry over impact in the financial year 2006-07 after excluding the business of Seed Undertaking which have been transferred to JK Agri Genetics Ltd (Formerly Florence Alumina Ltd.) (FAL). Our responsibility is to certify these recasted financial statements based on our verification. Our examination was made in accordance with approved standards on auditing in India and accordingly included such tests of the accounting and other records. We have also assessed the accounting principles used and significant assessment made by the Management of the Company.

We invite attention to Note No. 2(a) of Schedule 13B to the Recasted Financial Statements of the year 2005-06 regarding the transfer of assets and liabilities of Seed Undertaking of the Company [Florence Investech Limited (formerly JKAGL)] to the JK Agri Genetics Limited (formerly FAL), pursuant to the Scheme of Arrangement & Demerger between the Company and JK Agri Genetics Ltd. (formerly FAL), which has been approved by the Hon'ble High Court of Judicature at Calcutta operative from 1<sup>st</sup> April 2005 (appointed date), impact of which have been given in these financial statements with respect to Net difference being considered as Goodwill on transfer of Seed Undertaking to JK Agri Genetics Limited (Formerly FAL) and the same has been written off against the balance of Security Premium Account as stated in Note No. 2(a)(viii) of Schedule 13B which is not in line with the Generally Accepted Accounting Principles, as has been carried out as per the Order of the Hon'ble High Court.

For LODHA & CO.,  
Chartered Accountants  
FRN - 301051E



(N.K. LODHA)  
Partner  
Membership No. 85155



Place: New Delhi

Date: 15-05-2013

**FLORENCE INVESTECH LIMITED (Formerly JK AGRI GENETICS LIMITED)**

**BALANCE SHEET (RECASTED) AS AT 31ST MARCH, 2007**

₹ in Lacs

	Schedule	As at 31.03.2007	As at 31.03.2006
<b>SOURCES OF FUNDS</b>			
SHAREHOLDERS' FUNDS			
SHARE CAPITAL	1	<b>332.89</b>	332.89
RESERVES AND SURPLUS	2	<b>7,354.60</b>	7,159.70
		<b>7,687.49</b>	7,492.59
<b>APPLICATION OF FUNDS</b>			
INVESTMENTS	3	<b>6,681.30</b>	6,681.30
DEFERRED TAX ASSETS		<b>5.40</b>	1.61
CURRENT ASSETS, LOANS AND ADVANCES	4	<b>1,016.50</b>	834.40
LESS: CURRENT LIABILITIES AND PROVISIONS	5	<b>15.71</b>	24.72
NET CURRENT ASSETS		<b>1,000.79</b>	809.68
		<b>7,687.49</b>	7,492.59
ACCOUNTING POLICIES AND NOTES ON ACCOUNTS	9		

Schedules 1 to 5 and 9 attached to the Balance Sheet are an integral part thereof.

**FLORENCE INVESTECH LIMITED (Formerly JK AGRI GENETICS LIMITED)**

**PROFIT & LOSS ACCOUNT (RECASTED) FOR THE YEAR ENDED 31ST MARCH, 2007**

₹ in Lacs

	Schedule	2006-07	2005-06
<b>INCOME</b>			
INCOME FROM OPERATIONS	6	<b>233.77</b>	1,234.35
		<b>233.77</b>	1,234.35
<b>EXPENDITURE</b>			
EMPLOYEES COST	7	<b>3.71</b>	3.71
OTHER EXPENSES	8	<b>19.55</b>	186.31
		<b>23.26</b>	190.02
<b>PROFIT BEFORE TAX</b>		<b>210.51</b>	1,044.33
PROVISION FOR TAXATION			
- CURRENT TAX		<b>19.40</b>	26.46
- DEFERRED TAX		<b>(3.79)</b>	(1.44)
<b>PROFIT AFTER TAX</b>		<b>194.90</b>	1,019.31
<b>APPROPRIATIONS</b>			
DEBENTURE REDEMPTION RESERVE		<b>135.19</b>	318.42
BALANCE CARRIED TO BALANCE SHEET		<b>59.71</b>	700.89
BASIC AND DILUTED EARNINGS PER SHARE (₹)		<b>5.85</b>	30.62
ACCOUNTING POLICIES AND NOTES ON ACCOUNTS	9		

Schedules 6 to 9 attached to the Profit & Loss Account are an integral part thereof.

**FLORENCE INVESTECH LIMITED (Formerly JK AGRI GENETICS LIMITED)**

₹ in Lacs

	As at 31.03.2007	As at 31.03.2006
<b>Schedule 1</b>		
<b>SHARE CAPITAL</b>		
<b>Authorised:</b>		
Equity Shares - 50,00,000 shares of ₹10/- each (Previous Year 50,00,000 shares of ₹ 10/- each) {Refer Note no. 2(a)(vii) of Schedule 9B}	<b>500.00</b>	500.00
Preference Shares - 50,00,000 shares of ₹ 85/- each (Previous Year 50,00,000 shares of ₹ 85/- each) {Refer Note no. 2(a)(vii) of Schedule 9B}	<b>4,250.00</b>	4,250.00
	<b>4,750.00</b>	4,750.00
<b>Issued, Subscribed and Paid up:</b>		
Equity Shares {Refer Note No. 2 (a), 2(b) & 2(c) below} 33,28,944 shares (Previous Year 33,28,944) of ₹ 10/- each fully paid up	<b>332.89</b>	332.89
	<b>332.89</b>	332.89

**Notes:**

- 34,56,510 Equity Shares of Rs.10 each were allotted as fully paid up to the shareholders of J.K. Tyre & Industries Limited (JKTIL), without payment as per the Scheme of Arrangement & Amalgamation, in an earlier year.
- 35,06,510 equity shares of ₹ 10 each fully paid up have been reorganized and allocated pursuant to Scheme of Arrangement and Demerger and consequently the Company has issued and allotted 14,02,604 equity shares of ₹ 10/- each fully paid up to the shareholders of the Company. (Refer Note no.2(a)(vi) of Schedule 9B).
  - The Zero Coupon Redeemable Preference Shares(ZCRPS) of ₹ 4250 lacs have been converted into 8,51,346 nos. fully paid up equity share of ₹ 10/- each @ ₹ 499.21 (including premium ₹ 489.21) and have since been issued and allotted to the preference share holders of the company {Refer Note No. 2(a)(iii) & 2(a)(v) of Schedule 9B}.
  - Out of the Zero Coupon Non Convertible Bonds (ZCNCB) of ₹ 4250 lacs, the Company have transferred ₹ 1000 lacs to JK AGRI GENETICS LIMITED (formerly FLORENCE ALUMINA LIMITED) and the balance ZCNCB's of ₹ 3250 lacs have been converted into 10,74,994 nos. fully paid up equity share of ₹ 10/- each @ ₹ 302.33 (including premium ₹ 292.33), which have since been issued and allotted to the Zero Coupon Non Convertible bondholders of the company {Refer Note No. 2(a)(iv) & 2(a)(v) of Schedule 9B}.

	As at 01.04.2006	Additions	Transfers	As at 31.03.2007
<b>Schedule 2</b>				
<b>RESERVES AND SURPLUS</b>				
Debenture Redemption Reserve	318.42	<b>135.19</b>	-	<b>453.61</b>
General Reserve	1,608.96	-	-	<b>1,608.96</b>
Share Premium Account*	4,531.43	-	-	<b>4,531.43</b>
Profit & Loss Account	700.89	<b>59.71</b>	-	<b>760.60</b>
	<b>7,159.70</b>	<b>194.90</b>	-	<b>7,354.60</b>
Previous Year	2,081.30	8,326.68	3,248.28	7,159.70

\* Refer Note No. 2 (a)(viii) of Schedule 9B

**FLORENCE INVESTECH LIMITED (Formerly JK AGRI GENETICS LIMITED)**

<b>Schedule 3</b>		<b>As at 31.03.2007</b>		<b>As at 31.03.2006</b>	
<b>INVESTMENTS</b>		<b>Numbers</b>	<b>₹ in lacs</b>	<b>Numbers</b>	<b>₹ in lacs</b>
<b>Names of the Bodies Corporate</b>	<b>Class of Shares/ Debentures</b>				
<b>LONG-TERM INVESTMENTS (Non trade)</b>					
J.K.Paper Ltd.	Equity	<b>66,75,248</b>	<b>3,003.86</b>	66,75,248	3,003.86
J K Lakshmi Cement Ltd.	Equity	<b>68,22,521</b>	<b>982.67</b>	68,22,521	982.67
Ashim Investment Co. Ltd.	Equity	<b>7,58,057</b>	<b>109.19</b>	7,58,057	109.19
Umang Dairies Ltd.	Equity	<b>11,94,965</b>	<b>14.34</b>	11,94,965	14.34
JK Sugar Ltd.	Equity	<b>2,71,035</b>	<b>163.05</b>	2,71,035	163.05
J.K.Pharmachem Ltd.	Equity	<b>23,71,903</b>	<b>41.51</b>	23,71,903	41.51
Udaipur Cement Works Ltd.	Equity	<b>43,33,000</b>	<b>41.16</b>	43,33,000	41.16
13.5% Debentures in J.K.Synthetics Ltd.	Debentures	<b>34</b>	<b>-</b>	34	-
J K Tyre and Industries Ltd.	Equity	<b>45,25,554</b>	<b>1,609.19</b>	45,25,554	1,609.19
Netflir Finco Ltd.	Equity	<b>15,08,517</b>	<b>536.40</b>	15,08,517	536.40
R R Belts & Seals Ltd.	Equity	<b>13,61,220</b>	<b>27.23</b>	13,61,220	27.23
JK Agri Genetics Ltd. (formerly Florence Alumina Ltd.)	Equity	<b>15,00,000</b>	<b>150.00</b>	15,00,000	150.00
<b>SHORT TERM</b>					
ICICI Prudential Short Term Plan-Cumulative Option	Units	<b>24,189.862</b>	<b>2.70</b>	24,189.862	2.70
		<b>6,681.30</b>		<b>6,681.30</b>	
Aggregate book value of unquoted Investments		<b>262.60</b>		262.60	
Aggregate book value of quoted Investments		<b>6,418.70</b>		6,418.70	
Market value of quoted Investments		<b>16,161.55</b>		19,646.89	

**FLORENCE INVESTECH LIMITED (Formerly JK AGRI GENETICS LIMITED)**

₹ in Lacs

	As at 31.03.2007	As at 31.03.2006
<b>Schedule 4</b>		
<b>CURRENT ASSETS, LOANS AND ADVANCES</b>		
<b>A. CURRENT ASSETS</b>	-	-
<b>B. LOANS AND ADVANCES:</b>		
(Unsecured considered good)		
Advances recoverable in cash or in kind or for value to be received (refer note no.7 of Schedule 9B)	<b>976.99</b>	814.32
Income Tax Advance Payments	<b>39.51</b>	20.08
	<b>1,016.50</b>	834.40
<b>Schedule 5</b>		
<b>CURRENT LIABILITIES AND PROVISIONS</b>		
<b>A. CURRENT LIABILITIES</b>		
<b>B. PROVISIONS</b>		
Provision for Taxation	<b>15.71</b>	24.72
	<b>15.71</b>	24.72

₹ in Lacs

	2006-07	2005-06
<b>Schedule 6</b>		
<b>INCOME FROM OPERATIONS</b>		
Income from Long Term Investments (Non trade) - Dividends	<b>160.77</b>	354.45
Interest on others	<b>73.00</b>	16.16
Profit on sale of Long-Term Investments	-	863.74
	<b>233.77</b>	1,234.35
<b>Schedule 7</b>		
<b>EMPLOYEES COST</b>		
Salaries, Wages, Bonus & Gratuity	<b>3.71</b>	3.71
	<b>3.71</b>	3.71
<b>Schedule 8</b>		
<b>OTHER EXPENSES</b>		
Other Taxes	-	1.73
Directors' Sitting Fees	<b>1.72</b>	1.45
A.G.M.EXPENSES	<b>0.84</b>	0.62
FILING FEES	<b>0.89</b>	5.34
Diminution in value of Investments	-	171.13
Auditor's Fees	<b>0.20</b>	0.20
Consultancy Charges	<b>10.15</b>	5.59
Legal Expenses	<b>5.50</b>	-
Bank Charges, Printing & Stationery, Postage, Telephone	<b>0.25</b>	0.25
Miscellaneous Expenses etc.		
	<b>19.55</b>	186.31

## Schedule 9

### **ACCOUNTING POLICES AND NOTES ON ACCOUNTS OF FLORENCE INVESTECH LIMITED (formerly JK AGRI GENETICS LIMITED) FOR THE YEAR ENDED 31.03.2007**

#### **A. SIGNIFICANT ACCOUNTING POLICIES**

1. Accounts are maintained on accrual basis. Claims/Refunds not ascertainable with reasonable certainty are accounted for on settlement basis.
2. Fixed assets are stated at cost.
  - a) Depreciation on fixed assets is calculated on straight-line method. Depreciation is provided at the rates in force as per Schedule XIV of the Companies Act, 1956.
  - b) Leasehold Land is being amortised over the lease period.
3. Long Term Investments are stated at cost. Provision for diminution in the value of long-term investments is made only if, such a decline is other than temporary in the opinion of the management. Current investments are carried at lower of cost and quoted / fair value computed category-wise.
4. Assets & Liabilities related to foreign currency transactions are translated at exchange rate prevailing at the end of the year. Exchange difference on revenue account is charged to Profit & Loss Account.
5. Inventories are valued at the lower of cost and net realisable value. The cost is computed on weighted average basis. Finished Goods and Process Stock include cost of conversion and other costs incurred in bringing the inventories to their present location and condition.
6. Intangible assets are recognized if future economic benefits are likely and cost of the asset can be measured reliably. The depreciable amount of an intangible asset is allocated on a systematic basis over the useful life of the asset.
7. Gratuity and Leave encashment benefits are accounted for on the basis of actuarial valuation. Other retirement benefits are accounted for on the accrual basis.
8. Current Tax is the amount of tax payable on the estimated taxable income for the current year as per the provisions of Income Tax Act, 1961. Deferred Tax is recognized, subject to the consideration of prudence, on timing differences, being difference between taxable income and accounting income. Fringe Benefits Tax is determined at current applicable rates on expenses falling within the ambit of "Fringe Benefits" as defined in Income Tax Act, 1961.
9. Provision in respect of present obligation arising out of past events are made in Accounts when reliable estimates can be made of the amount of the obligation. Contingent Liabilities (if material) are disclosed by way of Notes to Accounts. Contingent Assets are not recognized or disclosed in Financial Statements and are included, if any, in the Directors' Report.

## B. NOTES ON ACCOUNTS

1. (a) Scheme of Arrangement and Demerger (the Scheme) between the Company {FLORENCE INVESTECH LIMITED (FIL) (formerly JK AGRI GENETICS LIMITED)(Transferor)} and JK AGRI GENETICS LIMITED (JKAGL) {formerly FLORENCE ALUMINA LIMITED (FAL) (Transferee)} has been sanctioned by the Hon'ble High Court at Calcutta vide its Order dated 17<sup>th</sup>, October, 2012 and the Scheme became effective on 2<sup>nd</sup> November, 2012 operative from 1<sup>st</sup> April 2005, the Appointed Date.

(b) Accordingly the Audited accounts of the Company for the year ended 31<sup>st</sup> March 2007 which had been approved by the Board of Directors and adopted by the Shareholders in the AGM held on 28<sup>th</sup> December, 2007 have been Reorganized to give effect to the Scheme of Arrangement and Demerger Sanctioned by the Hon'ble High Court at Calcutta as stated in Note 2 below.

2. Pursuant to the Scheme as stated in note no. 1(a) following was carried out in the year 2005-06 :

(a)

- i. The Company's name has been changed from JK AGRI GENETICS LIMITED to FLORENCE INVESTECH LIMITED.
- ii. The Seed undertaking of the Company as defined in the Scheme has been transferred to and vested in JK AGRI GENETICS LIMITED (formerly FLORENCE ALUMINA LIMITED) with effect from the said Appointed Date. The Scheme has accordingly been given effect to in these accounts.
- iii. Zero Coupon Redeemable Preference Shares (ZCRPS) aggregating to ₹ 4250 lacs have been converted into fully paid equity shares of ₹ 10 each after demerging the Seed undertaking.
- iv. (a) Zero Coupon Non-Convertible Bonds (ZCNCB) aggregating to ₹ 3250 lacs have been converted into fully paid Equity Shares of ₹ 10/- each after demerging the Seed Undertaking.

(b) The balance ZCNCBs aggregating to amount of ₹ 1000 lacs, are to be issued by the Transferee Company to the holder thereof as provided in Part-IV of the Scheme.

- v. The conversion of ZCRPS and ZCNCB into Equity Shares have been done after discounting thereof at the rate of 12% and the resultant discounted value of ZCRPS and ZCNCB amounting to ₹ 19,68,73,871/- and ₹ 24,85,92,471/- respectively, have been converted at the rate ₹ 231.25 per Equity Share for the purposes of ascertaining the number of Equity shares to be issued upon conversion as aforesaid. Accordingly the Company has since issued and allotted (i) 8,51,346 fully paid up Equity Shares of ₹ 10/- each upon conversion of ZCRPS aggregating to ₹ 4250 lacs, at a premium of ₹ 489.21 per Equity Share and, (ii) 10,74,994 Equity Shares of ₹ 10/- each upon conversion of ZCNCB aggregating to ₹ 3250 lacs at a premium of ₹ 292.33 per Equity Share.
- vi. The Issued & Paid up Equity Share Capital of the Company has been reorganized and allocated in the ratio of 2:3 (ie. 40:60) between the Transferor and Transferee Company in terms of the Scheme. Consequently, for every 100 Equity Shares of the Transferor Company, the shareholders have received 40 fully paid Equity Shares of ₹ 10/- each of the Transferor Company and 60 Equity Shares of ₹ 10/- each of the Transferee Company.



Accordingly, the Company has issued 14,02,604 fully paid up Equity Shares of ₹ 10/- each upon reorganization and allocation out of 35,06,510 fully paid up Equity Shares as on 1<sup>st</sup> April 2005.

vii. a) The Authorized Equity Share Capital of ₹ 1250 lacs divided into 1,25,00,000 Equity Shares of ₹ 10 each stands transferred to JKAGL (formerly FAL).

b) Entire amount of authorised Preferential Share Capital of ₹ 4250 lacs divided into 50,00,000 Preference shares of ₹ 85 each to be transferred from authorized share capital of the Company to JKAGL (Formerly FAL) as equity and unclassified shares is in the process of getting transferred from the Company to the JKAGL (formerly FAL) as authorized capital divided into 4,25,00,000 unclassified shares of ₹10 each as per the said Scheme.

viii. The difference of ₹ 2775.94 lacs between assets and liabilities (including ZCNCB of ₹ 1000 Lacs) transferred from FIL (formerly JKAGL) at their book values w.e.f. April 01, 2005 along with Debenture Redemption Reserve of ₹ 472.34 lacs and paid up Equity Capital of ₹ 210.39 lacs has been recorded as Goodwill in the books of the company and the same has been fully written off against the Balance of Security Premium Account.

2(b). Certain Charge(s) of secured loans, licenses, approvals, etc. are in the process of getting transferred in the name of JKAGL (formerly FAL).

2(c). Business of Seed Undertaking has been carried out w.e.f. April 1, 2005 by the Company for and on behalf of JKAGL(formerly FAL).

3. Sundry Creditors pertaining to Small Scale Industrial undertakings is Nil (Previous year Nil) to the extent identified from available information.

4. Pursuant to the Accounting Standard on 'Accounting for Taxes on Income' (AS-22), Deferred Tax Liability / Assets (Net) are as under:

	<b>As at 31.03.2007</b>	<b>₹ in Lacs As at 31.03.2006</b>
Deferred Tax Liability	-	-
Deferred Tax Asset		
Disallowance under Income Tax Act	<u>5.40</u>	<u>1.61</u>
Deferred Tax Asset (Net)	<u>5.40</u>	<u>1.61</u>
		<b>₹ in Lacs</b>
5. Remuneration to Manager @:	<b>2006-07</b>	2005-06
Salary	<u>1.75</u>	<u>1.52</u>
	<u>1.75</u>	<u>1.52</u>

Excludes provision for Gratuity and Leave Encashment where the actuarial valuation has been done on overall Company basis.

[@ net of ₹ 33.19 lacs (Previous Year ₹ 28.96 lacs) transferred to JKAGL(formerly FAL)]

6. Related Party \$:
- A) Relationships
- (a) Wholly Owned Subsidiary : --
- (b) Associate : --

B) Transactions with Related Parties during the year Nil (Previous year Nil)

\$ In pursuance of Scheme of Arrangement and Demerger, FIL (formerly JKAGL) ceased to be 100% Holding Company w.e.f. 1<sup>st</sup> April,2005. Accordingly, related party transactions have been re-organized.

7. ₹ 863.85 lacs (Previous year ₹ 814.32) is receivable from JKAGL (formerly FAL) is shown in "Loans and Advances" under "Current Assets, Loans & Advances".

	<b>2006-07</b>	<b>2005-06</b>
8. Earnings per Share		
a) Profit after Tax (₹ in lacs)	<b>194.90</b>	1019.31
b) Weighted average no. of Equity Shares (Nos.)	<b>3328944</b>	3328944
c) Nominal Value of Equity Share (₹)	<b>10</b>	10
d) Basic and Diluted Earnings per Equity Share (₹)	<b>5.85</b>	30.62

	<b>2006-07</b>	<b>2005-06</b>
9. Amount paid to Auditors @:		
Statutory Auditors		
For Audit Fee	<b>0.20</b>	0.20

[@ net of ₹ 1.28 Lacs (Previous year ₹ 0.91 lacs) transferred to JKAGL (formerly FAL)]

10. The company has only one reportable business segment namely "Investment".
11. Figures for the previous year have been regrouped, rearranged and restated wherever necessary.
12. Post demerger the Company has become Core Investment Company (CIC and the required intimation is in the process of being filed with Reserve Bank of India (RBI).

Schedules 1 to 9 forming part of the accounts for the year ended 31<sup>st</sup> March 2007.

**FLORENCE INVESTECH LIMITED** (Formerly JK AGRI GENETICS LIMITED)**Cash Flow Statement (Recasted)**

For the year ended 31st March, 2007

₹ in Lacs

	2006-07	2005-06
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net profit before tax and extraordinary items	<b>210.51</b>	1,044.33
Adjustment for :		
(Profit)/Loss on sale of Investments	-	(863.74)
Diminution in Value of Investments	-	171.13
Interest/Dividend Received	<b>(233.77)</b>	(370.61)
<b>Operating Profit before working capital changes</b>	<b>(23.26)</b>	(18.89)
(Increase)/ Decrease in Trade and Other Receivables	<b>(49.53)</b>	(684.84)
Increase/ (Decrease) in Trade Payables	-	(0.05)
<b>Cash generated from Operations</b>	<b>(72.79)</b>	(703.78)
Direct taxes paid	<b>(47.84)</b>	(42.40)
<b>Net Cash from / (used in) Operating Activities</b>	<b>(120.63)</b>	(746.18)
<b>B. CASH FLOW FROM INVESTING ACTIVITIES :</b>		
Purchase of Investments	-	(1,211.35)
Sale of Investments	-	1,586.92
Interest Received	<b>73.00</b>	16.16
Dividend Received	<b>47.63</b>	354.45
<b>Net Cash from / (used in) Investing Activities</b>	<b>120.63</b>	746.18
<b>C. CASH FLOW FROM FINANCING ACTIVITIES:</b>		
<b>Net Cash from / (used in) Financing Activities</b>	-	-
<b>Net increase in Cash and Cash equivalents</b>	-	-
<b>Cash and Cash equivalents as at the beginning of the year</b>	-	1,186.82
<b>Transfer in demerger scheme</b>	-	(1,186.82)
<b>Cash and Cash equivalents as at the end of the year</b>	-	-