

November 04, 2024

SPARC/Sec/SE/2024-25/46

National Stock Exchange of India Ltd.,

Exchange Plaza, 5th Floor, Plot No. C/1, G Block, Bandra Kurla Complex, Bandra (East), Mumbai – 400 051.

Scrip Symbol: SPARC

**BSE Limited,** Market Operations Dept.

P. J. Towers, Dalal Street, Mumbai - 400 001.

Scrip Code: 532872

Dear Sir/ Madam,

## Sub: Outcome of the Board Meeting held today i.e. on November 04, 2024

Pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations), we hereby intimate that the Board of Directors of the Company at its meeting held today i.e. on November 04, 2024, inter alia, have considered and approved the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended September 30, 2024.

Pursuant to Regulation 30 and 33 of the Listing Regulations, we hereby enclose the Unaudited Standalone and Consolidated Financial Results of the Company, for the quarter and half year ended September 30, 2024 along with the Limited Review Report, issued by the Statutory Auditors of the Company.

The Unaudited Standalone and Consolidated Financial Results is also being uploaded on the Company's website <a href="https://sparc.life/">https://sparc.life/</a>

The meeting of the Board of Directors of the Company commenced at 11:00 AM (IST) and concluded 02:40 PM (IST).

This is for your information and dissemination.

For Sun Pharma Advanced Research Company Limited.

Kajal Damania Company Secretary and Compliance Officer

Encl: As above



Ground Floor Panchshil Tech Park, Yerwada (Near Don Bosco School) Pune - 411 006, India Tel :+91 20 6603 6000

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

### Review Report to The Board of Directors Sun Pharma Advanced Research Company Limited

- 1. We have reviewed the accompanying statement of unaudited standalone financial results of Sun Pharma Advanced Research Company Limited (the "Company") for the quarter ended September 30, 2024 and year to date from April 01, 2024 to September 30, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
- 2. The Company's management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
- 4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S R B C & CO LLP Chartered Accountants ICAI Firm registration number: 324982E/E300003

p**ềr Amit Singh** Partner Membership No.: 408869

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COLLA

UDIN: 2440 8869 BKBT UY1495

Place: Mumbai Date: November 04, 2024

#### Sun Pharma Advanced Research Company Limited

Regd. Office: Plot No. 5 & 6/1, Savli, G. I. D. C. Estate, Savli - Vadodara Highway,

Manjusar, Vadodara - 391 775. Tel : +91-2667 666800 CIN : L73100GJ2006PLC047837. Website : www.sparc.life

### Statement of Unaudited Standalone Financial Results for the Quarter and Half Year Ended September 30, 2024

						₹ in Lakhs	
Particulars		Quarter ended		Half Year ended		Year ended	
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
Revenue from operations	1,286	1,681	2,118	2,967	4,513	7,555	
Other income	4	156	849	160	1,868	2,947	
Total Income	1,290	1,837	2,967	3,127	6,381	10,502	
Expenses							
Cost of materials consumed	831	453	647	1,284	1,164	2,813	
Employee benefits expense	2,878	2,894	3,071	5,772	6,183	11,853	
Clinical trial expenses / products development expense	2,553	1,854	1,821	4,407	5,519	10,135	
Professional charges	4,141	4,910	4,188	9,051	8,323	17,889	
Finance costs	111	52	26	163	52	166	
Depreciation and amortisation expense	277	276	318	553	628	1,213	
Other expenses	1,268	1,082	1,538	2,350	2,689	5,244	
Total expenses	12,059	11,521	11,609	23,580	24,558	49,313	
Profit / (loss) before tax	(10,769)	(9,684)	(8,642)	(20,453)	(18,177)	(38,811	
Tax expense	-	-	-	-	-	6. 6, <del>7</del>	
Profit / (loss) for the period	(10,769)	(9,684)	(8,642)	(20,453)	(18,177)	(38,811)	
Other comprehensive income (OCI)	10 X 10		A 8 5				
Items that will not be reclassified to profit or loss (net actuarial gain / (loss) on employee defined benefit plan)	4	5	34	9	68	19	
Total comprehensive profit / (loss) for the period	(10,765)	(9,679)	(8,608)	(20,444)	(18,109)	(38,792)	
Paid-up equity share capital (Face value ₹ 1 each) Other equity	3,245	3,245	3,245	3,245	3,245	3,245 9,240	
Basic and diluted earning / (loss) per equity share of ₹ 1 each	(3.32)	(2.98)	(2.66)	(6.30)	(5.60)	(11.96	
	Not annualised	Not annualised	Not annualised	Not annualised	Not annualised	Annualised	
See accompanying notes to the unaudited standalone financial results							

Notes :

1 The above unaudited standalone financial results of Sun Pharma Advanced Research Company Limited (the 'Company') have been prepared in accordance with Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) as amended, prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and as per the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and have been taken on record by the Board of Directors at its meeting held on November 4, 2024 after being reviewed by the Audit Committee.

2 The Company has incurred cash losses in past quarters and in the current quarter. The Company has unutilized credit limits and support letter from its promoter group entity basis which its status as "Going Concern" continues.

3 The Company has only one reportable business segment namely 'Pharmaceutical Research and Development'.

4 Previous period figures have been regrouped / reclassified, wherever considered necessary.

Mumbai, November 4, 2024

For and on behalf of the Board Le le l'un T . Dilip S. Shanghvi Chairman



INITIAL FOR IDENTIFICATION BY SM SRBC 8. CO LLP

Particul	ars	As at 30.09.2024 Unaudited	₹ in Lakhs As at 31.03.2024 Audited
ASSETS			
(A) Nor	n-current assets		
(a)	Property, plant and equipment	10,019	10,246
(b)	Capital work-in-progress	33	126
(C)	Other intangible assets	11	19
(d)	Intangible assets under development	4,253	4,253
(e)	Financial assets		
	(i) Investment in the nature of equity in subsidiary	42	42
	(ii) Other financial assets	2,561	2,549
(f)	Deferred tax assets (net)	2,001	2,040
(g)	Income tax assets (net)	5,604	6,678
(g) (h)	Other non-current assets	46	80
	al non-current assets (A)	22,569	23,993
	rent assets		
(B) Cur (a)	Financial assets		
	(i) Investments	40	180
	(ii) Trade receivables	1,342	1,553
	(iii) Cash and cash equivalents	299	506
	(iv) Bank balances other than (iii) above		15,000
	(v) Loans	19	22
	(vi) Other financial assets	355	2,067
(b)		6,708	5,312
States and	rrent assets (B)	8,763	24,640
TOTAL A	NCCETC	31,332	48,633
EQUITY Equity (a) (b)	AND LIABILITIES Equity share capital Other equity	3,245 (11,204)	3,245 9,240
Total equ		(7,959)	12,485
Liabilitie			
10 C	-current liabilities		
(a)	Financial liabilities		
	(i) Lease liabilities	613	721
	(ii) Other financial liabilities	84	83
(b)	Provisions Other non-current liabilities	605	605
(c) Total nor	oner non-current liabilities	10,349 11,651	10,350 11,759
actives Series	rent liabilities Financial liabilities		
(a)	(i) Borrowings	0.075	1 700
	(i) borrowings (ia) Lease liabilities	8,875 211	4,700 202
	(ii) Trade payables	211	202
		90	100
	<ul> <li>Total outstanding dues of micro enterprises and small enterprises</li> <li>Total outstanding dues of creditors other than micro enterprises and small enterprises</li> </ul>	88	106
	(iii) Other financial liabilities	14,797	14,876
<b>(b)</b>	(iii) Other financial liabilities Other current liabilities	2,568	2,644
(b)		456	1,506
(c) Fotal cur	Provisions rent liabilities (B)	645 27,640	355 24,389
Total liab		39,291	36,148
IOTAL E	QUITY AND LIABILITIES	31,332	48,633





### Sun Pharma Advanced Research Company Limited

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Manjusar Vadodara - 391 775. Tel. : +91-2667 666800 CIN L73100GJ2006PLC047837 Website www.sparc.life

## Unaudited Standalone Statement of Cash Flow for Half Year Ended Ended September 30, 2024

Particulars	Half Year ended 30.09,2024	₹ in Lakhs Half Year ended 30.09.2023
	Unaudited	Unaudited
A. Cash flow from operating activities		
Loss before tax	(20,453)	(18,177)
Adjustments to reconcile loss before tax to net cash flows:		
Depreciation and amortisation expense	553	628
Gain on disposal of property, plant and equipment (net)	(3)	(3)
Finance costs	163	52
Interest income	(50)	(1,654)
Net gain on sale of financial assets measured at fair value through profit or loss	(105)	(172)
Net gain arising on financial assets measured at fair value through profit or loss	(0)	(24)
Net unrealised foreign exchange loss / (gain)	(23)	428
Provision for doubtful debt	•	205
Operating loss before working capital changes	(19,918)	(18,717)
Working capital adjustments :		
(Increase) / decrease in trade receivables	213	(98)
(Increase) / decrease in other assets	(1,042)	(1,909)
Increase / (decrease) in trade payables	(116)	1,916
Increase / (decrease) in other liabilities	(1,058)	(204)
Increase / (decrease) in provisions	299	(48)
Cash used in operations	(21,622)	(19,060)
Direct tax (paid) / refund received (including interest on refunds) (net)	1,074	(243)
Net cash used in operating activities (A)	(20,548)	(19,303)
B. Cash flow from investing activities		
Payments for purchase of property, plant and equipment (including capital work-in-progress, intangible assets and intangible assets under development)	(357)	(504)
Proceeds from disposal of property, plant and equipment	42	23
Redemption of investments (net)	245	14,144
Fixed deposits with bank placed		(2,500)
Fixed deposits with bank matured	15,000	7,262
Interest received	1,455	1,120
Net cash generated from investing activities (B)	16,385	19,545
C. Cash flow from financing activities		
Praceeds from borrowings	9.987	190
Repayment of borrowings	(5,812)	(195)
Repayment of principal portion of lease liabilities	(99)	(112)
Finance costs (including interest on lease liabilities)	(120)	(52)
Net cash generated / (used in) financing activities (C)	3,956	(169)
Net Increase / (decrease) in cash and cash equivalents (A+B+C)	(207)	73
Cash and cash equivalents at the beginning of the year	506	58
Cash and cash equivalents at the end of the period	299	131





# SRBC&COLLP

Chartered Accountants

Ground Floor Panchshil Tech Park, Yerwada (Near Don Bosco School) Pune - 411 006, India Tel :+91 20 6603 6000

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

Review Report to The Board of Directors Sun Pharma Advanced Research Company Limited

- We have reviewed the accompanying statement of unaudited consolidated financial results of Sun Pharma Advanced Research Company Limited (the "Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group"), for the quarter ended September 30, 2024 and year to date from April 01, 2024 to September 30, 2024 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
- 2. The Holding Company's management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Master Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entity:

Name of the entity	Relationship	
SPARCLIFE, Inc.	Subsidiary	

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# SRBC&COLLP

Chartered Accountants

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S R B C & CO LLP Chartered Accountants ICAI Firm registration number: 324982E/E300003

per Amit Singh



Partner Membership No.: 408869

UDIN: 2440 8869 BK BT UX 6854

Place: Mumbai Date: November 04, 2024

#### Sun Pharma Advanced Research Company Limited

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### Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year Ended September 30, 2024

Particulars	Quarter ended			Half Year ended		Year ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue from operations	1,286	1.681	2,118	2,967	4,513	7,555
Other income	4	156	849	160	1,868	2,947
Total income	1,290	1,837	2,967	3,127	6,381	10,502
Expenses				-,		,
Cost of materials consumed	831	453	647	1,284	1,164	2,813
Employee benefits expense	3,848	5,426	3,071	9,274	6,183	14,184
Clinical trial expenses / products development expense	2,553	1,854	1,821	4,407	5,519	10,135
Professional charges	3,075	2,200	4,188	5,275	8,323	15,246
Finance costs	114	56	26	170	52	169
Depreciation and amortisation expense	316	314	318	630	628	1,251
Other expenses	1,270	1.084	1,538	2.354	2,689	5,387
Total expenses	12.007	11,387	11,609	23,394	24,558	49,185
Profit / (loss) before tax	(10,717)		(8,642)	(20,267)	(18,177)	(38,683
Tax expense	16	40		56	-	38
Profit / (loss) for the period	(10,733)	(9,590)	(8,642)	(20,323)	(18,177)	(38,721)
Other comprehensive income (OCI)			·····	(,,	(,)	10011-01
<ul> <li>a. Items that will not be reclassified to profit or loss (net actuarial gain / (loss) on employee defined benefit plan)</li> </ul>	4	5	34	9	68	19
<li>b. Items that may be reclassified to profit or loss (exchange differences in translating the financial statements of subsidiary)</li>	1	(0)	-	1	-	1
Total comprehensive profit / (loss) for the period	(10,728)	(9,585)	(8,608)	(20,313)	(18,109)	(38,701)
Attributable to:						
- Owners of the Company	(10,728)	(9,585)	(8,608)	(20,313)	(18,109)	(38,701)
- Non-contolling interests	-	-		-	-	
Paid-up equity share capital (Face value ₹ 1 each)	3,245	3,245	3.245	3,245	3,245	3,245
Other equity			-,	-,	0,210	9,330
Basic and diluted earning / (loss) per equity share of ₹ 1 each	(3.31)	(2.96)	(2.66)	(6.26)	(5.60)	(11.93)
	Not annualised	Not annualised	Not annualised	Not annualised	Not annualised	Annualised
All "0" represents amounts less than ₹ 1 Lakh.						74 III SCII SCU
See accompanying notes to the unaudited consolidated financial results						

Notes :

1 These unaudited consolidated financial results relate to Sun Pharma Advanced Research Company Limited (the 'Company') and its Wholly Owned Subsidiary (together the 'Group') and are prepared by applying Ind AS 110 - "Consolidated Financial Statements".

2 The above unaudited consolidated financial results of the Company have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 4, 2024.

3 The above unaudited consolidated financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) as amended, prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder.

4 The Group has incurred cash losses in past quarters and in the current quarter. The Group has unutilized credit limits and support letter from its promoter group entity basis which its status as "Going Concern" continues.

5 The Group has only one reportable business segment namely 'Pharmaceutical Research and Development'.

6 Previous period figures have been regrouped / reclassified, wherever considered necessary.

For and on behalf of the Board eaunin

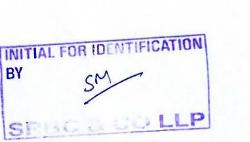
Dilip S. Shanghvi Chairman





Mumbai, November 4, 2024

	As at	₹in Lakh Asat
Particulars	30.09.2024	31.03.2024
	Unaudited	Audited
ASSETS		
(A) Non-current assets		
(a) Property, plant and equipment	10 432	10 70
(b) Capital work-in-progress	10,432	10,735
(c) Other intangible assets	33	120
(d) Intangible assets under development	11	15
(e) Financial assets	4,253	4,253
(i) Other financial assets		
(f) Deferred tax assets (net)	2,561	2,549
	71	126
	5,619	6,678
(h) Other non-current assets	46	80
Total non-current assets (A)	23,026	24,566
(B) Current assets		
(a) Financial assets		
(i) Investments	40	180
(ii) Trade receivables	1,342	1,553
(iii) Cash and cash equivalents	567	533
(iv) Bank balances other than (iii) above		15,000
(v) Loans	19	22
(vi) Other financial assets	373	4,279
(b) Other current assets	6,714	5,371
Total current assets (B)	9,055	26,938
TOTAL ASSETS	32,081	51,504
EQUITY AND LIABILITIES		
(a) Equity share capital		
	3,245	3,245
(b) Other equity	(10,983)	9,330
otal equity	(7,738)	12,575
labilities		
A) Non-current liabilities		
(a) Financial liabilities		
(i) Lease liabilities	883	1,066
(ii) Other financial liabilities	84	403
(b) Provisions	605	605
(c) Other non-current liabilities	10,349	10,350
otal non-current liabilities (A)	11,921	12,424
B) Current liabilities		
(i) Borrowings	8,875	4,700
(ia) Lease liabilities	363	349
(ii) Trade payables	1000	
- Total outstanding dues of micro enterprises and small enterprises	88	106
- Total outstanding dues of creditors other than micro enterprises and small enterprises	13,945	14,123
(iii) Other financial liabilities	3,377	4,332
(b) Other current liabilities	456	1,506
(c) Provisions	794	1,224
(d) Current tax liabilities (net)	-	165
otal current liabilities (B)	27,898	26,505
otal liabilities OTAL EQUITY AND LIABILITIES	39,819	38,929



BY



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Manjusar Vadodara - 391 775. Tel. : +91-2667 666800 CIN L73100GJ2006PLC047837 Website www.sparc.life

# Unaudited Consolidated Statement of Cash Flow for Half Year Ended September 30, 2024

A Cash flow from operating activities (20,267) (1) Closs before tax to net cash flows: Depreciation and anonisation expense Gain on disposal of property, plant and equipment (net) Finance costs Interest income (60) (105) (	Particulars	Half Year ended <u>30.09.2024</u> Unaudited	₹ in Lakhs Half Year ended 30.09.2023 Unaudited
Adjustments to reconcile loss before tax to net cash flows:       (20,207)         Depreciation and amortization expense       630         Gain on disposal of property, plant and equipment (net)       (3)         Finance costs       170         Interest income       (60)         Net gain ansitigo on financial assets measured at fair value through profit or loss       (10)         Net gain ansitigo on financial assets measured at fair value through profit or loss       (20)         Net unrealised foreign exchange loss / (gain)       (23)         Porvision for doubtil debt       -         Operating loss before working capital changes       (19,648)         Working capital adjustments :       (10,648)         (Increase) / decrease in other assets       1,210         (Increase) / decrease) in trade receivables       (2,223)         (Increase) / decrease) in trade payables       (2,223)         Increase / (decrease) in other assets       (2,223)         Direct tax (paid) / retind received (including interest on refunds) (net)       934         Vet cash used in operating activities       (23,57)         Direct tax (paid) / retind received (including capital work-in-progress, intangible assets and       (357)         Intarget asset under development)       (24         Prixed deposits with bank placed       15,000 <td>A. Cash flow from operating activities</td> <td>onudencu</td> <td>Ghaddred</td>	A. Cash flow from operating activities	onudencu	Ghaddred
Adjustments to reconcile loss before tax to net cash flows:       630         Depreciation and amoritasion expense       630         Gain on disposal of property, flant and equipment (net)       (3)         Finance costs       170         Interest income       (60)         Ket gain ansing on financial assets measured at fair value through profit or loss       (0)         Net gain ansing on financial assets measured at fair value through profit or loss       (0)         Net gain ansing on financial assets measured at fair value through profit or loss       (0)         Net gain ansing on financial assets measured at fair value through profit or loss       (0)         Provision for doubtiful det       (23)         (Increase) / decrease in trade receivables       (19,648)         (Increase) / decrease in trade receivables       (21)         (Increase) / decrease in other assets       (22)         increase / (decrease) in other liabilities       (21)         increase / (decrease) in other liabilities       (22,23)         interest (acial) returnd received (including interest on refunds) (net)       (24,122)         Vet cash used in operating activities (A)       (23)         Payments for purchase of property, plant and equipment       (24,122)         Payments for purchase of property, plant and equipment       (24,122)         Payme	Loss before tax	(20.267)	(18,177
Depreciation and amoritization expanse         630           Gain on disposal of property, plant and equipment (net)         (3)           Interest income         (50)           Net gain on sale of financial assets measured at fair value through profit or loss         (105)           Net gain on sale of financial assets measured at fair value through profit or loss         (105)           Net gain ansing on financial assets measured at fair value through profit or loss         (0)           Net uncertaised foreing exchange loss / (gain)         (23)           Operating loss before working capital changes         (116)           Working capital adjustments :         (116)           (Increase) / decrease in trade receivables         (21)           (Increase) / decrease in provisions         (22)           Increase / (decrease) in trade payables         (21)           Increase / (decrease) in trade payables         (21)           Increase / (decrease) in other liabilities         (22)           Cash used in operating activities (A)         (22)           Ba Cash flow from investing activities (A)         (24)           B Cash flow from investing activities (A)         (22)           B A cash flow from investing activities (A)         (24)           Payments for purches of property, plant and equipment         (42)           Proceeds from b	Adjustments to reconcile loss before tax to net cash flows:	(,,)	(10,117)
Gain on disposal of property, plant and equipment (net)       (3)         Finance costs       170         Interest income       (50)         Net gain on sale of financial assets measured at fair value through profit or loss       (105)         Net gain ansing on financial assets measured at fair value through profit or loss       (0)         Net gain ansing on financial assets measured at fair value through profit or loss       (0)         Provision for doubtful debt       (2)         Operating loss before working capital changes       (19,648)         Working capital adjustments :       (19,648)         (Increase) / decrease in ruber receivables       (211)         (Increase) / decrease in ruber ruber liabilities       (223)         Increase / (decrease) in provisions       (2423)         Cash used in operations       (2423)         Cash used in operating activities (A)       (20,228)         Cash used in operating activities (A)       (24,224)         Payments for purchase of property, plant and equipment (including capital work-in-progress, intangible assets and intangible assets with bank matured       (26,228)         Proceeds from disposal of property, plant and equipment (including capital work-in-progress, intangible assets and intangible assets with bank matured       (26,281)         Proceeds from disposal of property, plant and equipment (including capital work-in-progress, intangible a		630	000
Finance costs     100       Interest income     (30)       Net gain on sale of financial assets measured at fair value through profit or loss     (30)       Net uncellised foreign exclusion     (30)       Provision for doubtful debi     (23)       Operating loss before working capital changes     (19,648)       Working capital adjustments :     1213       (Increase) / decrease in trade receivables     1213       (Increase) / decrease in trade receivables     (211)       increase / (decrease) in trade payables     (211)       increase / (decrease) in provisions     (223)       Cash used in operating activities     (223)       Direct acts (paid) / refund received (including interest on refunds) (net)     94       Net cash used in operating activities (A)     (20,228)       8. Cash flow from linvesting activities (A)     (237)       9 ayments for purches of not property, plant and equipment (including capital work-in-progress, intangible assets and intrast exclusions (357)     (357)       intangible assets word evelopment)     42     42       Payments for purches of property, plant and equipment (including capital work-in-progress, intangible assets and intrast received     (357)       interest received     15,000     77       interest received     14,555     16,385       9 serving activities (B)     14,658     15       2.		Same and the second	628
Interest income         (50)         (10)           Net gain on sale of financial assets measured at fair value through profit or loss         (105)           Net gain arising on financial assets measured at fair value through profit or loss         (0)           Net unrealised foreign exchange loss / (gain)         (23)           Provision for doubtil debt         (23)           (Increase) / decrease in trade receivables         (19,648)           (Increase) / decrease in trade receivables         (2,13)           (Increase) / decrease in other assets         1,210           (Increase) / decrease in other assets         (2,263)           Increase / (decrease) in other liabilities         (22,263)           Increase / (decrease) in provisions         (21,122)           Cash used in operations         (21,222)           Direct tax (paid) / refund received (including interest on refunds) (net)         824           Net cash used in operations         (22,228)           Cit         (42           Payments for purchase of property, plant and equipment (including capital work-in-progress, intangible assets and intragital assets under development)         42           Proceeds from disposal of property, plant and equipment (including capital work-in-progress, intangible assets and (357)         15,000           Intragita essets under development)         245         14			(3) 52
Net gain on sale of financial assets measured at fair value through profit or loss       (105)         Net gain ansing on financial assets measured at fair value through profit or loss       (0)         Net unrealised foreign exchange loss / (gain)       (23)         Provision for doubtlu det       (19,648)         Operating loss before working capital changes       (19,648)         Working capital adjustments :       (19,648)         (Increase) / decrease in Inde receivables       (211)         (Increase) / decrease in provisions       (228)         Cash used in operating loss received (including interest on refunds) (net)       (21,122)         Increase / (decrease) in other liabilities       (24,228)         Direct tax (paid) / refund received (including interest on refunds) (net)       844         Vet cash used in operating on financing activities (A)       (20,228)         Reagement for purchase of property, plant and equipment (including capital work-in-progress, intangible assets and intangible assets under development)       42         Proceeds from disposal of property, plant and equipment (including capital work-in-progress, intangible assets and intangible assets under development)       42         Proceeds from disposal of property, plant and equipment (including capital work-in-progress, intangible assets and intangible assets and intangible assets under development)       5000         Proceed from disposal of property, plant and equipment (including ca	Interest income		(1,654)
Net urealised foreign exchange loss / (gain)     (0)       Provision for doubful debt     (23)       Provision for doubful debt     (23)       Operating loss before working capital changes     (19,648)       Working capital adjustments :     (11,648)       (Increase) / decrease in trade receivables     (21)       (Increase) / decrease in trade receivables     (21)       (Increase) / decrease in trade receivables     (21)       (Increase) / decrease in trade payables     (211)       Increase / (decrease) in other isabilities     (22,63)       Increase / (decrease) in operations     (22,228)       Other tax (paid) / refund received (including interest on refunds) (net)     894       Vet cash used in operating activities (A)     (357)       S. Cash flow from investing activities (A)     (357)       Proceeds from disposal of property, plant and equipment (including capital work-in-progress, intangible assets and evelopment)     42       Proceeds from disposal of property, plant and equipment (including capital work-in-progress, intangible assets and intragitage activities (B)     1455       2. Cash flow from financing activities (B)     16,385     15       2. Cash flow from financing activities (B)     (12)       2. Cash flow from financing activities (B)     (14)       3. Cash flow from financing activities (C)     (12)       Interest enceived     (17)	Net gain on sale of financial assets measured at fair value through profit or loss		(1,034)
Net unrealised foreign exchange loss / (gain)     (23)       Provision for doubful debt     (23)       Operating loss before working capital changes     (19,648)       Working capital adjustments :     (119,648)       (Increase) / decrease in trade receivables     (211)       (Increase) / decrease in trade payables     (211)       Increase / (decrease) in trade payables     (211)       Increase / (decrease) in provisions     (423)       Cash used in operating activities (A)     (24,122)       Direct tax / (pain) / refund received (including interest on refunds) (net)     994       Net cash used in operating activities (A)     (20,222)       S. Cash flow from investing activities     (357)       Payments for purchase of property, plant and equipment (including capital work-in-progress, intangible assets and intangible assets under development)     42       Proceeds from disposal of property, plant and equipment     (357)       Interest received     1455       Interest received     1455       Interest received     1455       Proceeds from disposal of property, plant and equipment     (58,12)       Repayment of borrowings     (58,12)	Net gain arising on financial assets measured at fair value through profit or loss		(172)
Provision for doubtful debt       -         Operating loss before working capital changes       (19,648)         Working capital adjustments :       (10,crease) / decrease in trade receivables       213         (Increase) / decrease in trade payables       (211)       (211)         Increase / (decrease) in trade payables       (211)       (211)         Increase / (decrease) in other insoltites       (22,63)         Increase / (decrease) in provisions       (22,263)         Cash used in operating activities (A)       (21,122)         Direct tax (paid) / refund received (including interest on refunds) (net)       894         Net cash used in operating activities (A)       (20,228)         Payments for purchase of property, plant and equipment (including capital work-in-progress, intangible assets and       (357)         Proceeds from disposal of property, plant and equipment       42         Proceeds from disposal of property, plant and equipment       42         Fixed deposits with bank placed       -         Fixed deposits with bank matured       15,000         Interest received       16,385         Cash flow from financing activities (B)       (136)         Cash flow from financing activities (B)       (136)         Cash flow from financing activities (C)       (171)         Finance costs (including i			428
Working capital adjustments :       (10,000)         (Increase) / decrease in trade receivables       213         (Increase) / decrease in trade receivables       213         (Increase) / decrease in trade receivables       211         (Increase) / decrease in other assets       1,210         (Increase) / decrease in other assets       (2,283)         (Increase) / decrease) in provisions       (2,283)         (Increase) / decrease) in provisions       (2,283)         Cash used in operating activities (A)       894         S. Cash flow from investing activities (A)       894         Payments for purchase of property, plant and equipment (including capital work-in-progress, intangible assets and intangible assets under development)       (20,228)         ProceedS from disposal of property, plant and equipment       42         Fixed deposits with bank placed       -         Fixed deposits with bank placed       -         Fixed deposits with bank matured       15,000         Interest received       14,455         2. Cash flow from financing activities (B)       -         2. Cash flow from financing activities (B)       -         2. Cash flow from financing activities (C)       -         3. Cash flow from financing activities (C)       -         2. Cash flow from financing activities (C)	Provision for doubtful debt	(23)	205
Working capital adjustments :       213         (Increase) / decrease in trade receivables       213         (Increase) / decrease in other assets       1,210         (Increase) / decrease in trade payables       (211)         (Increase) / decrease in trade payables       (223)         (Increase) / decrease in trade payables       (223)         (Increase) / decrease in provisions       (22,28)         Cash used in operations       (243)         Direct tax (paid) / refund received (including interest on refunds) (net)       894         Vet cash used in operating activities (A)       (20,228)         S. Cash flow from investing activities (A)       (357)         Payments for purchase of property, plant and equipment (including capital work-in-progress, intangible assets and intangible assets under development)       42         Proceeds from disposal of property, plant and equipment       42         Fixed deposits with bank natured       245         Fixed deposits with bank matured       5.000         Cash flow from financing activities (B)       1,455         Proceeds from binoregings       (5,812)         Repayment of borrowings       (5,812)         Repayment of pronowings       (5,812)         Repayment of pronowings       (5,812)         Repayment of pronowings       (5,812)	Operating loss before working capital changes	(19 648)	(18,717)
(Increase) / decrease in trade receivables213(Increase) / decrease in trade payables1,210(Increase) / decrease in trade payables(211)Increase / (decrease) in trade payables(211)Increase / (decrease) in provisions(223)Cash used in operations(2423)Direct tax (paid) / refund received (including interest on refunds) (net)984Vet cash used in operating activities (A)(20,228)S. Cash flow from investing activities (A)(20,228)B. Cash flow from investing activities(357)intangible assets under development)42Proceeds from disposal of property, plant and equipment (including capital work-in-progress, intangible assets and intangible assets under development)42Proceeds from disposal of property, plant and equipment42Redemption of investing activities (B)1,455J. Cash flow from financing activities (B)16,385J. Cash flow from financing activities (B)16,385J. Cash flow from financing activities(5,812)Proceeds from borrowings9,987Repayment of borrowings(5,812)Proceeds from borrowings(5,812)Proceeds from borrowings(5,812)Proceeds from borrowings(5,812)Proceeds from borrowings(1711)Finance costs (including interest on lease liabilities)(128)Let cash generated in financing activities (C)3,876Jash and cash equivalents (A+B+C)33Jash and cash equivalents at the beginning of the year533	Working capital adjustments :	(10,040)	(10,111)
(Increase) / decrease in other assets       1,210         (Increase / (decrease) in trade payables       (211)         Increase / (decrease) in other liabilities       (2,263)         Increase / (decrease) in other liabilities       (2,263)         Cash used in operations       (241,122)         Direct tax (paid) / refund received (including interest on refunds) (net)       894         Net cash used in operating activities (A)       (20,228)         3. Cash flow from investing activities       (20,228)         Payments for purchase of property, plant and equipment (including capital work-in-progress, intangible assets and intragible assets of development)       42         Proceeds from disposal of property, plant and equipment       42         Fixed deposits with bank placed       -         Fixed deposits with bank placed       -         Fixed deposits with bank natured       15,000         Interest received       14,455         Vet cash generated / (used in) investing activities (B)       16,885         Cash flow from financing activities       9,987         Repayment of pornoings       (5,812)         Repayment of pornoing flease ilabilities       (171)         Finance costs (including interest on lease ilabilities)       (128)         Vet cash generated in financing activities (C)       3,876		212	(08)
Increase / (decrease) in trade payables       (211)         Increase / (decrease) in other liabilities       (228)         Cash used in operations       (423)         Direct tax (paid) / refund received (including interest on refunds) (net)       894         Net cash used in operating activities (A)       (20,228)         Cash flow from investing activities (A)       (20,228)         B       Payments for purchase of property, plant and equipment (including capital work-in-progress, intangible assets and intangible assets under development)       42         Proceeds from disposal of property, plant and equipment       42         Fixed deposits with bank placed       -         Fixed deposits with bank matured       15,000         Interest received       14,455         Vecces from financing activities (B)       14,455         Cash flow from financing activities (B)       14,455         Cash flow from financing activities (B)       16,385         Cash flow from financing activities (C)       (5,812)         Proceeds from borrowings       9,987         Repayment of pricipal portion of lease liabilities       (171)         Finance costs (including interest on lease liabilities)       (128)         Let cash generated 1 financing activities (A+B+C)       33         Ash and cash equivalents the beginning of the year       <			(98) (1,909)
Increase / (decrease) in other liabilities       (2,263)         Increase / (decrease) in provisions       (423)         Cash used in operations       (21,122)         Direct tax (paid) / refund received (including interest on refunds) (net)       80         Net cash used in operating activities       (20,228)         B. Cash flow from investing activities       (20,228)         Payments for purchase of property, plant and equipment (including capital work-in-progress, intangible assets and intangible assets under development)       (357)         Proceeds from disposal of property, plant and equipment       42         Fixed deposits with bank placed       - (22         Fixed deposits with bank matured       15,000         Interest received       14,455         Vet cash generated / (used in) investing activities (B)       16,385         C. Cash flow from financing activities       9,987         Proceeds from borrowings       9,987         Repayment of porroipal portion of lease liabilities       (177))         Finance costs (including interest on lease liabilities)       (128)         Lite tang activities (C)       3,876         Lite tangeare din financing activities (C)       33         Lite tangease in developments (A+B+C)       33			(1,909)
Increase / (decrease) in provisions       (423)         Cash used in operations       (21,122)         Direct tax (paid) / refund received (including interest on refunds) (net)       894         Net cash used in operating activities (A)       (20,228)         S. Cash flow from investing activities       (357)         Payments for purchase of property, plant and equipment (including capital work-in-progress, intangible assets and       (357)         Proceeds from disposal of property, plant and equipment       42         Fixed deposits with bank placed       -         Fixed deposits with bank placed       -         Fixed deposits with bank matured       15,000         Interest received       14,455         Vet cash generated / (used in) investing activities (B)       16,385         Cash flow from financing activities       9,987         Proceeds from borrowings       9,987         Repayment of principal portion of lease liabilities       (171)         Finance costs (including interest on lease liabilities)       (171)         Litet cash generated in financing activities (C)       3,876         Litet increase / (decrease) in cash and cash equivalents (A+B+C)       33			(204)
Cash used in operations       (21,122)       (11         Direct tax (paid) / refund received (including interest on refunds) (net)       894         Net cash used in operating activities (A)       (20,228)       (11         B. Cash flow from investing activities       (357)       (357)         Payments for purchase of property, plant and equipment (including capital work-in-progress, intangible assets and intangible assets under development)       42       42         Proceeds from disposal of property, plant and equipment       42       42       42         Redemption of investment (net)       245       14       42         Fixed deposits with bank placed       -       (20,228)       14         Fixed deposits with bank matured       15,000       -       (20,228)         Interest received       14,455       1       -       (20,228)       14         Vet cash generated / (used in) investing activities (B)       16,385       18       -       15,000       -       15,000       1       16,385       18       -       15,000       -       15,000       -       1       15,000       -       1       1       16,385       18       -       15,000       -       1       1       1       1       1       1       1       1	Increase / (decrease) in provisions		(204)
Direct fax (paid) / refund received (including interest on refunds) (net)     894       Net cash used in operating activities (A)     (20,228)       B. Cash flow from investing activities (A)     (357)       B. Cash flow from investing activities     (357)       Payments for purchase of property, plant and equipment (including capital work-in-progress, intangible assets and intangible assets under development)     42       Proceeds from disposal of property, plant and equipment     42       Redemption of investment (net)     245       Fixed deposits with bank placed     - (02)       Fixed deposits with bank matured     15,000       Interest received     16,385       Vet cash generated / (used in) investing activities (B)     16,385       C. Cash flow from financing activities     9,987       Repayment of principal portion of lease liabilities     (171)       Finance costs (including interest on lease liabilities)     (171)       Finance costs (including interest on lease liabilities)     (128)       Let cash generated in financing activities (C)     33       Let increase / (decrease) in cash and cash equivalents (A+B+C)     33       Cash and cash equivalents at the beginning of the year     533	Cash used in operations		(19,060)
Net cash used in operating activities (A)       (20,228)       (11)         B. Cash flow from investing activities       (357)       (357)         Payments for purchase of property, plant and equipment (including capital work-in-progress, intangible assets and       (357)       (357)         Proceeds from disposal of property, plant and equipment       42       (357)       (357)         Proceeds from disposal of property, plant and equipment       42       (357)       (357)         Fixed deposits with bank placed       245       14       (26,228)       (14)         Fixed deposits with bank placed       15,000       7       (26,228)       (14)         Net cash generated / (used in) investing activities (B)       14,55       1       (26,228)       (27,228)         St Cash flow from financing activities (B)       14,55       1       (26,228)       (27,228)       (28,22)         St Cash flow from financing activities (B)       16,385       15       1       15,000       7       1,455       1         St Cash flow from financing activities (B)       16,385       15       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1	Direct tax (paid) / refund received (including interest on refunds) (net)		(243)
B. Cash flow from investing activities       (357)         Payments for purchase of property, plant and equipment (including capital work-in-progress, intangible assets and       (357)         intangible assets under development)       42         Proceeds from disposal of property, plant and equipment       42         Redemption of investment (net)       245         Fixed deposits with bank placed       -         Fixed deposits with bank natured       15,000         Interest received       1455         Net cash generated / (used in) investing activities (B)       16,385         C. Cash flow from financing activities       9,987         Proceeds from borrowings       9,987         Repayment of principal portion of lease liabilities)       (171)         Finance costs (including interest on lease liabilities)       (128)         et cash generated in financing activities (C)       3,876         et cash generated in financing activities (C)       33	Net cash used in operating activities (A)		(19,303)
Payments for purchase of property, plant and equipment (including capital work-in-progress, intangible assets and       (357)         intangible assets under development)       42         Proceeds from disposal of property, plant and equipment       42         Redemption of investment (net)       245         Fixed deposits with bank placed       -         Fixed deposits with bank matured       -         Interest received       15,000         Vet cash generated / (used in) investing activities (B)       16,385         C. Cash flow from financing activities       9,987         Repayment of porrowings       9,987         Repayment of porrowings       (171)         Finance costs (including interest on lease liabilities)       (172)         iet cash generated in financing activities (C)       3,876         iet cash generated in financing activities (C)       33	B. Cash flow from investing activities	·····	(10)000)
Redemption of investment (net)     245     14       Fixed deposits with bank placed     (2       Fixed deposits with bank matured     15,000     7       Interest received     1455     1       Vet cash generated / (used in) investing activities (B)     16,385     15       C. Cash flow from financing activities     9,987     9,987       Proceeds from borrowings     9,987     (5,812)       Repayment of borrowings     (171)     (171)       Finance costs (including interest on lease liabilities)     (128)       Vet cash generated in financing activities (C)     3,876       Vet cash generated in financing of the year     33	Payments for purchase of property, plant and equipment (including capital work-in-progress, intangible assets and intangible assets under development)	(357)	(504)
Redemption of investment (net)       245       14         Fixed deposits with bank placed	Proceeds from disposal of property, plant and equipment	42	23
Fixed deposits with bank placed       -       (2         Fixed deposits with bank matured       15,000       7         Interest received       1,455       1         Vet cash generated / (used in) investing activities (B)       16,385       15         C. Cash flow from financing activities       9,987       1         Proceeds from borrowings       9,987       1         Repayment of borrowings       (5,812)       1         Finance costs (including interest on lease liabilities)       (171)       1         Vet cash generated in financing activities (C)       3,876       3         Vet cash generated in financing of the year       33       3	Redemption of investment (net)		14,144
Fixed deposits with bank matured       15,000       7         Interest received       1,455       1         Vet cash generated / (used in) investing activities (B)       16,385       19         C. Cash flow from financing activities       9,987       1         Proceeds from borrowings       9,987       1         Repayment of borrowings       (5,812)       1         Finance costs (including interest on lease liabilities)       (171)       1         Vet cash generated in financing activities (C)       1281       1         Vet cash generated in financing activities (C)       3       3         Sash and cash equivalents at the beginning of the year       533       3	Fixed deposits with bank placed	_	(2,500)
Interest received          Interest received       1,455       1         Vet cash generated / (used in) investing activities (B)       16,385       19         C. Cash flow from financing activities       16,385       19         Proceeds from borrowings       9,987       1         Repayment of borrowings       (5,812)       1         Repayment of principal portion of lease liabilities       (171)       1         Finance costs (including interest on lease liabilities)       (128)       1         Vet cash generated in financing activities (C)       3,876       3         Let Increase / (decrease) in cash and cash equivalents (A+B+C)       33       3	Fixed deposits with bank matured	15,000	7,262
Net cash generated / (used in) investing activities (B)       16,385       15         C. Cash flow from financing activities       9,987         Proceeds from borrowings       9,987         Repayment of borrowings       (5,812)         Repayment of principal portion of lease liabilities       (171)         Finance costs (including interest on lease liabilities)       (128)         let cash generated in financing activities (C)       3,876         let increase / (decrease) in cash and cash equivalents (A+B+C)       33         cash and cash equivalents at the beginning of the year       533		1,455	1,120
Proceeds from borrowings     9,987       Repayment of borrowings     (5,812)       Repayment of principal portion of lease liabilities     (171)       Finance costs (including interest on lease liabilities)     (171)       Let cash generated in financing activities (C)     3,876       Let increase / (decrease) in cash and cash equivalents (A+B+C)     33       Cash and cash equivalents at the beginning of the year     533	Net cash generated / (used in) investing activities (B)	16,385	19,545
Repayment of borrowings       3,507         Repayment of principal portion of lease liabilities       (5,812)         Finance costs (including interest on lease liabilities)       (171)         Let cash generated in financing activities (C)       3,876         Let increase / (decrease) in cash and cash equivalents (A+B+C)       33         Cash and cash equivalents at the beginning of the year       533	C. Cash flow from financing activities		
Repayment of borrowings       (5,812)         Repayment of principal portion of lease liabilities       (171)         Finance costs (including interest on lease liabilities)       (128)         let cash generated in financing activities (C)       3,876         let increase / (decrease) in cash and cash equivalents (A+B+C)       33         cash and cash equivalents at the beginning of the year       533	Proceeds from borrowings	9 987	190
Repayment of principal portion of lease liabilities       (171)         Finance costs (including interest on lease liabilities)       (128)         let cash generated in financing activities (C)       3,876         let increase / (decrease) in cash and cash equivalents (A+B+C)       33         cash and cash equivalents at the beginning of the year       533	Repayment of borrowings		(195)
Finance costs (including interest on lease liabilities)       (128)         let cash generated in financing activities (C)       3,876         let increase / (decrease) in cash and cash equivalents (A+B+C)       33         cash and cash equivalents at the beginning of the year       533	Repayment of principal portion of lease liabilities		(112)
let cash generated in financing activities (C)       3,876         let increase / (decrease) in cash and cash equivalents (A+B+C)       33         cash and cash equivalents at the beginning of the year       533	Finance costs (including interest on lease liabilities)		(52)
let increase / (decrease) in cash and cash equivalents (A+B+C)     33       cash and cash equivalents at the beginning of the year     533	Net cash generated in financing activities (C)		(169)
Cash and cash equivalents at the beginning of the year 533	Net increase / (decrease) in cash and cash equivalents (A+B+C)		73
iffect of exchange differences on restatement of foreign currency each and each any indexte	Cash and cash equivalents at the beginning of the year		58
1	Effect of exchange differences on restatement of foreign currency cash and cash equivalents	1	
ash and cash equivalents at the end of the period 567	Cash and cash equivalents at the end of the period	567	131



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