

# ROSSELL INDIA LIMITED



REGD. OFFICE : JINDAL TOWERS, BLOCK 'B', 4TH FLOOR, 21/1A/3, DARGA ROAD, KOLKATA - 700 017  
CIN : L01132WB1994PLC063513, WEBSITE : www.rossellindia.com  
TEL : 91 33 4061 - 6082 6083 E-mail : corporate@rosselltea.com

28<sup>th</sup> May, 2025

The Department of Corporate Services BSE Limited Ground Floor, P.J.Towers, Dalal Street, Fort Mumbai – 400 001 Scrip Code : 533168	National Stock Exchange of India Ltd. Listing Department, Exchange Plaza, Bandra-Kurla Complex Bandra (E), Mumbai – 400 051 Symbol : ROSSELLIND
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Dear Sirs,

## **Sub: Outcome of the Board Meeting**

Pursuant to Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we write to advise you that the Board of Directors of the Company at its Meeting held today i.e., 28<sup>th</sup> May, 2025, inter alia, considered and approved the followings:

### **1. Audited Financial Results of the Company for the 4<sup>th</sup> Quarter and Financial Year ended 31<sup>st</sup> March, 2025:**

In terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, we enclose the following:

- Audited Financial Results for the Fourth Quarter and Financial Year ended 31<sup>st</sup> March, 2025 including Cash Flow Statement for the said period; and
- Auditor's Reports on Financial Results for the Fourth Quarter and Financial Year ended 31<sup>st</sup> March, 2025;

**Further, in terms of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we do hereby declare that the Statutory Auditors of the Company have expressed unmodified opinion(s) in its audit report pertaining to the Audited Financial Results for the year ended 31<sup>st</sup> March, 2025.**

### **2. Recommendation Dividend for the financial year 2024-2025:**

Please be advised further that the Board of Directors has recommended **Dividend of Re.0.40 per fully paid-up Equity Share of Rs.2/- each** of the Company (i.e. 20 % on the paid up Share Capital) for the Financial Year ended 31<sup>st</sup> March, 2025, subject to declaration of the same by the Shareholders at the **31<sup>st</sup> Annual General Meeting scheduled to be held on 22<sup>nd</sup> August, 2025**. The Register of Members and Share Transfer Books of the Company shall be closed pursuant to Section 91 of the Companies Act, 2013 from 16<sup>th</sup> August, 2025 to 22<sup>nd</sup> August, 2025 (both days inclusive) for the purpose of 31<sup>st</sup> Annual General Meeting.





Further pursuant to the provisions of Regulation 42 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Record Date has been fixed on Friday, 15<sup>th</sup> August, 2025 for determining the entitlement in respect of the payment of dividend for the financial year 2024-2025, if declared at the ensuing 31<sup>st</sup> Annual General Meeting of the Company.

### 3. Appointment of Secretarial Auditor

The Board, based on the recommendation of the Audit Committee, has approved the appointment of **M/s. LABH & LABH Associates, Company Secretaries (Firm Registration No.: P2025WB105500)**, as Secretarial Auditors of the Company for a term period of five consecutive years commencing from financial year 2025-2026, subject to approval of the shareholders of the Company at the ensuing Annual General Meeting.

The relevant details pertaining to the aforesaid appointment of Secretarial Auditor, in terms of SEBI Master circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11<sup>th</sup> November, 2024 are given hereunder:

S/N	Particulars	Details
1.	Reason for Change viz. appointment	Appointment of M/s. LABH & LABH Associates, Company Secretaries (Firm registration number: P2025WB105500), as Secretarial Auditors of the Company.
2.	Date of appointment and term of appointment	The Board at its meeting held on 28 <sup>th</sup> May, 2025, approved the appointment of M/s. LABH & LABH Associates, as Secretarial Auditors, for a term period of five consecutive years commencing from financial year 2025-2026, subject to the approval of the shareholders at the ensuing Annual General Meeting of the Company.
3.	Brief Profile (in case of appointment)	" <b>LABH &amp; LABH Associates</b> " is a firm of Practicing Company Secretaries lead by CS Atul Kumar Labh (Mr. Labh), Practicing Company Secretary and a Senior Partner of the firm. Mr. Labh is a member of the Institute of Company Secretaries of India since 1996 and is having more than 29 years of extensive experience in company law, SEBI matters, capital markets, corporate restructuring, business planning and other gamut of corporate affairs. The firm is Peer Reviewed (bearing Peer Review Certificate No.: 1038/2020) and holds a valid Peer Review certificate issued by the Institute of Company Secretaries of India.





4.	Disclosure of relationships between directors (in case of appointment of a director)	Not applicable
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The Meeting commenced at 15:00 Hours and concluded at 17:35 Hours.

The above is for your record and necessary dissemination.

Yours faithfully,  
For **ROSSELL INDIA LTD**



**(NIRMAL KUMAR KHURANA)**  
**DIRECTOR (FINANCE) and**  
**COMPANY SECRETARY**

## INDEPENDENT AUDITORS' REPORT

### TO THE BOARD OF DIRECTORS OF ROSSELL INDIA LIMITED

#### Report on the audit of the Financial Results

#### Opinion

We have audited the accompanying Financial Results of Rossell India Limited ("the Company") for the quarter ended 31st March, 2025 and the year to date results for the period from 1st April, 2024 to 31st March, 2025, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these Financial Results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter ended 31<sup>st</sup> March, 2025 as well as the year to date results for the period from 1st April, 2024 to 31st March, 2025.

#### Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section in our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

#### Management's Responsibility for the Financial Statements

The Statement has been prepared on the basis of the annual financial statements. The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these financial statements to give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Ind AS. This responsibility also includes 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.



In preparing the 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 are also responsible for overseeing the Company's financial reporting process.

## **Auditor's Responsibility for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the 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 SAs 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 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 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company had adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management and Board of Directors.
- Evaluate the appropriateness and the reasonableness of disclosures made by the Board of Directors in terms of requirement specified under Regulation 33 of the Listing Regulation.
- 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 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 financial statements, including the disclosures, and whether financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



# KHANDELWAL RAY & CO.

CHARTERED ACCOUNTANTS

15/15, SARSOONA BANERJEE PARA ROAD  
SARSOONA, KOLKATA - 700 061  
Phone : 2243-8018  
E-mail : khand.ray@hotmail.com

- Obtain sufficient appropriate audit evidence regarding the financial results of the company to express an opinion on the financial results.

Materiality is the magnitude of misstatements in the Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Results

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control 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.

## Other Matters

The Annual Financial Results include the results for the Quarter ended 31<sup>st</sup> March, 2025 being the balancing figure between audited figures in respect of the full financial year ended 31<sup>st</sup> March, 2025 and the published unaudited year to date figures up to the third quarter of the current financial year, which were subject to limited review by us.



Place: Kolkata  
Date : 28<sup>th</sup> May, 2025

For Khandelwal Ray & Co.,  
Chartered Accountants  
(Registration No.302035E)

A handwritten signature in black ink, appearing to read "Milan Kumar Chakravarti".

Partner: Milan Kumar Chakravarti  
Membership No. 050293  
UDIN: 25050293BMUIZY1404

ROSSELL INDIA LIMITED

Regd. Office: Jindal Towers, Block 'B', 4th Floor, 21/1A/3, Darga Road, Kolkata-700 017

CIN: L01132WB1994PLC063513

Website: www.rossellindia.com

E-mail: corporate@rosselltea.com

AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2025

(Rs. in lakhs)

Sl. No.	Particulars	Standalone				
		Quarter Ended			Year Ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		(Audited)	(Unaudited)	(Restated-Audited)	(Audited)	(Restated-Audited)
1.	<b>Revenue from Operations</b>					
	(a) Gross Revenue from sale of products and services	831	6,237	984	17,735	14,540
	(b) Other Operating Income	46	28	138	421	430
	<b>Total Revenue from Operation (a)+(b)</b>	<b>877</b>	<b>6,265</b>	<b>1,122</b>	<b>18,156</b>	<b>14,970</b>
2.	Other Income	65	19	107	365	327
3.	<b>Total Income (1+2)</b>	<b>942</b>	<b>6,284</b>	<b>1,229</b>	<b>18,521</b>	<b>15,297</b>
4.	<b>Expenses</b>					
	a) Consumption of Green Leaf (Note 3)	(8)	208	7	757	632
	b) Changes in inventories of finished goods and Stock-in-trade	379	1,582	971	(283)	288
	c) Employee Benefits Expense	2,257	2,548	1,562	10,875	9,626
	d) Consumption of Stores and Spares	120	155	93	866	806
	e) Power and Fuel	148	317	108	1,241	1,178
	f) Other expenses	423	669	336	2,094	1,881
	<b>Total Operating Expenses</b>	<b>3,319</b>	<b>5,479</b>	<b>3,077</b>	<b>15,550</b>	<b>14,411</b>
5	<b>Profit before Finance Cost, Depreciation, Exceptional Items and Tax (3-4)</b>	<b>(2,377)</b>	<b>805</b>	<b>(1,848)</b>	<b>2,971</b>	<b>886</b>
6	Finance Cost	145	32	35	382	254
7	Depreciation and Amortisation Expenses	108	109	111	467	483
8	<b>Profit before Exceptional Items and Tax (5-6-7)</b>	<b>(2,630)</b>	<b>664</b>	<b>(1,994)</b>	<b>2,122</b>	<b>149</b>
9	Exceptional Items- Demerger Expenses (Notes 8 and 9)	1	-	(1)	14	29
10	<b>Profit for the Period before Tax (8-9)</b>	<b>(2,631)</b>	<b>664</b>	<b>(1,993)</b>	<b>2,108</b>	<b>120</b>
11	Tax Expenses					
	- Current Tax	(415)	47	(173)	150	15
	- Deferred Tax	(11)	-	25	(11)	25
12	<b>Profit for the Period (10-11)</b>	<b>(2,205)</b>	<b>617</b>	<b>(1,845)</b>	<b>1,969</b>	<b>80</b>



(Rs. in lakhs)

Sl. No.	Particulars	Standalone				
		Quarter Ended			Year Ended	
		31.03.2025 (Audited)	31.12.2024 (Unaudited)	31.03.2024 (Audited)	31.03.2025 (Audited)	31.03.2024 (Restated- Audited)
13	<b>Other Comprehensive Income</b>					
	i) (a) Items that will not be reclassified to Profit or Loss	139	(22)	(49)	72	(148)
	(b) Income Tax relating to Items that will not be reclassified to Profit or Loss	(18)	-	18	(18)	18
	ii) (a) Items that will be reclassified to Profit or Loss	-	-	-	-	-
	- Impairment recognised by revaluation of Non-Current Investment (Note 10)	(462)	-	-	(462)	-
	(b) Income Tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-
14	<b>Total Comprehensive Income (12+13)</b>	(2,546)	595	(1,876)	1,561	(50)
15	<b>Paid up Equity Share Capital (Ordinary Share of Rs.2 each)</b>	754	754	754	754	754
16	<b>Reserves (excluding Revaluation Reserve) (Notes 8 and 9)</b>				18,233	16,728
17	<b>Earnings per Share (Rs.)</b>					
	- Basic	(5.85)	1.64	(4.90)	5.22	0.21
	- Diluted	(5.85)	1.64	(4.90)	5.22	0.21



## STATEMENT OF ASSETS AND LIABILITIES

(Rs. in Lakhs)

Particulars	Standalone	
	31.03.2025	31.03.2024
	(Audited)	(Restated-Audited)
<b>I.ASSETS</b>		
<b>(1) Non-current assets</b>		
(a) Property, Plant and Equipment	20,842	13,961
(b) Capital work-in-progress	1,020	389
(c) Other Intangible Assets	26	29
(d) Investment in Subsidiary and Associate	-	1
(e) Financial Assets		
(i) Non-Current Investments (Note 10)	1,386	1,848
(ii) Loans	7	8
(iii) Other Financial Assets	305	251
(f) Other Non-current Assets	154	105
(g) Deferred Tax Asset	328	336
<b>Total Non-Current Assets</b>	<b>24,068</b>	<b>16,928</b>
<b>(2) Current assets</b>		
(a) Inventories	913	640
(b) Biological Assets other than bearer plants	142	108
(c) Financial Assets		
(i) Investments	4,069	2,928
(ii) Trade Receivables	18	219
(iii) Cash and Cash Equivalents	64	104
(iv) Other Bank Balances	3	4
(v) Loans	25	11
(vi) Other Financial Assets	2	5
(d) Current Tax Assets (Net)	147	150
(e) Other Current Assets	1,262	945
<b>Total Current Assets</b>	<b>6,645</b>	<b>5,114</b>
<b>TOTAL ASSETS</b>	<b>30,713</b>	<b>22,042</b>



Particulars	Standalone	
	31.03.2025	31.03.2024
	(Audited)	(Restated-Audited)
<b>II. EQUITY AND LIABILITIES</b>		
<b>(1) Equity</b>		
(a) Equity Share Capital	754	754
(b) Other Equity (Notes 8 and 9 )	18,233	16,728
<b>Total Equity</b>	<b>18,987</b>	<b>17,482</b>
<b>(2) Liabilities</b>		
<b>(a) Non-Current Liabilities</b>		
(i) Financial Liabilities		
Borrowings	4,275	-
(ii) Other Non-Current Liabilities	245	218
<b>Total Non-Current Liabilities</b>	<b>4,520</b>	<b>218</b>
<b>(b) Current Liabilities</b>		
(i) Financial Liabilities		
Borrowings	4,347	2,650
Trade Payables		
Total Outstandings dues of micro and small Enterprises	110	51
Total Outstandings dues of Creditors other than micro and small Enterprises	372	276
Other Financial Liabilities	170	38
(ii) Other Current Liabilities	2,207	1,327
<b>Total Current Liabilities</b>	<b>7,206</b>	<b>4,342</b>
<b>Total Liabilities</b>	<b>11,726</b>	<b>4,560</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>30,713</b>	<b>22,042</b>



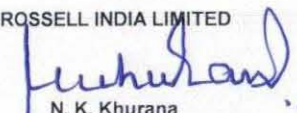
**Notes :**

1. The Board of Directors of the Company in its Meeting held on 28th May, 2025 has recommended a Dividend of Re. 0.40 Per Equity Shares of Rs. 2 each (20 %) for the Financial Year 2024-2025 as against 15% declared for the Previous Financial Year 2023-2024.
2. These Financial Results of the Company have been prepared in accordance with the Indian Accounting Standards (Ind AS) as notified under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India, and is in compliance with the presentation and disclosure requirements of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended including relevant circulars issued by the SEBI from time to time.
3. Consumption of green leaf represents cost of green leaf purchased from other growers as well the net difference in value of Opening and Closing stock of Green Leaves.
4. Cultivation, Manufacture and Sale of Tea is seasonal in nature. As there is very little cropping, the fourth quarter results do not adequately represent the annual performance of the Company
5. The Company acquired Dhoedaam Tea Estate in Assam as a going concern on and from 1st January, 2025. Thus, the expenses incurred on this Estate are included in the results for the quarter ended 31st March, 2025.
6. The above results, duly reviewed by the Audit Committee at its Meeting held on 28th May, 2025 and were approved at the Meeting of the Board of Directors of the Company held immediately thereafter.
7. Figures for the three months ended 31st March, 2025 are the balancing figure between audited figures for the full financial year and unaudited published year to date figures up to the nine month period ended 31st December, 2024.
8. By a Scheme of Amalgamation between BMG Enterprises Limited (Transferor Company) and Rossell India Limited (Transferee Company) approved by the Hon'ble National Company Law Tribunal, Kolkata Bench by an order dated 2nd August, 2024, which became effective and operational on and from 13th August, 2024, the Transferor Company stands amalgamated with the Transferee Company with all its Properties, Assets, Liabilities and Obligations from the Appointed Date viz. 1st July, 2022. Accordingly, as on the Appointed Date, Net Assets of Rs. 356.17 lakhs have been taken over by the Transferee Company with corresponding increase in Reserves. In view of this the Audited Financial Statement of the Company for the year ended 31st March, 2024 have been restated to incorporate the Accounts of Transferor Company for the period from the Appointed Date till 31st March, 2024. The figures as per restated Accounts are given as figures for the year ended 31st March, 2024.
9. By another Scheme of Arrangement between Rossell India Limited (Demerged Company) and Rossell Techsys Limited (Resulting Company) approved by the Hon'ble National Company Law Tribunal, Kolkata Bench by an order dated 25th April, 2024, which became effective and operational on and from 30th August, 2024, Rossell Techsys Division of the Demerged Company (Demerged Undertaking) got transferred and vest with all its Properties, Assets, Liabilities and Obligations in the Resulting Company from the Appointed Date viz. 1st April, 2023. Thus, Demerged Undertaking is now an integral part of the Resulting Company from 1st April, 2023. Accordingly, as on the Appointed Date, Net Assets of Rs. 11,901.91 lakhs were transferred to the Resulting Company with corresponding reduction in Reserves. In view of this, the Audited Financial Statement of the Company for the year ended 31st March, 2024 have been restated to exclude the Accounts of the Demerged Undertaking. The figures as per restated Accounts are given as figures for the year ended 31st March, 2024.
10. In line with prudent financial reporting, the Board has reviewed the fair value of the non-current investment and has recognised an impairment of Rs. 462.00 lakhs as part of Other Comprehensive Income (OCI).
11. The Company has only one business segment of cultivation, manufacture and sale of tea. Thus segment reporting as per Ind AS 108 - Operating Segments is not applicable.
12. The Company has no Subsidiary/ Associate/ Joint Venture as on 31st March, 2025 and therefore the requirement of presentation of Consolidated Financial Results is not applicable.

Place : Kolkata  
Date : 28th May, 2025



ROSSELL INDIA LIMITED

  
N. K. Khurana  
Whole Time Director  
(DIN: 00123297)

**ROSSELL INDIA LIMITED**  
Cash Flow Statement for the year ended 31st March, 2025

	2024-2025	2023-2024 (Restated)	Rs. in Lakhs
<b>A. Cash Flow from Operating Activities</b>			
Profit before Tax	2,108		120
- Adjustment for :			
Depreciation and Amortization expense	467	483	
Finance Cost	382	254	
Net Gain on Foreign Currency Transaction and Translation	(106)	(64)	
(Profit)/ Loss on Disposal of Property, Plant and Equipment (Net)	(2)	(3)	
Liabilities no more required written back (net)	(5)	-	
Investment in Subsidiary written off (exceptional item)	1	-	
	737		670
	2,845		790
<b>Items Considered in Investing Activity :</b>			
Interest on Deposits etc.	(17)	(25)	
Net Gain on restatement of Investments designated at FVTPL	(61)	(8)	
Profit on sale of Investments designated at FVTPL	(92)	(174)	
	(170)	(207)	
	2,676	584	
<b>Operating Profit before Working Capital Changes</b>			
- Adjustment for :			
Trade Receivables, Loans, Advances and Other Assets	(145)	24	
Inventories	(274)	456	
Trade Payable, Other Liabilities and Provisions	1,148	(511)	
	729	(30)	
Cash Generated from Operations	3,405	553	
Direct Taxes (Net of refund)	(147)	(139)	
	(147)	(139)	
<b>Net Cash Flow from Operating Activities</b>	<b>3,258</b>	<b>414</b>	
<b>B. Cash Flow from Investing Activities :</b>			
Purchase of Property, Plant and Equipment, Other Intangible Assets including Advances for Capital Assets and changes in Capital Work-in-Progress	(1,618)	(504)	
Sale of Property, Plant and Equipment	15	7	
Consideration paid for purchase of Dhoedaam Tea Estate	(6,420)	-	
Purchase of Current Investments	(7,359)	(8,685)	
Proceeds from sale of Current Investments	6,372	7,879	
Interest Received	21	23	
Dividend Received	0	-	
<b>Net Cash Flow from Investing Activities</b>	<b>(8,990)</b>	<b>(1,280)</b>	
<b>C. Cash Flow from Financing Activities</b>			
Proceeds of Working Capital Loan from Bank (Net)	1,472	1,256	
Proceeds of Term Loan From Banks	4,500	-	
Payment of Interest/ Other Borrowing Cost	(271)	(229)	
Gain/ (Loss) on Foreign Currency Translations	47	40	
Dividend Paid	(57)	(151)	
<b>Net Cash Flow from Financing Activities</b>	<b>5,691</b>	<b>917</b>	
<b>Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)</b>	<b>(40)</b>	<b>51</b>	
<b>Cash and Cash Equivalents at the beginning of the Financial Year</b>	<b>104</b>	<b>54</b>	
<b>Cash and Cash Equivalents at the end of the Financial Year</b>	<b>64</b>	<b>104</b>	

**Notes:**

The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Ind AS 7 - "Statement of Cash Flow".

