

May 30, 2018

Ref: SEJAL/Compliance/18-19/28

General Manager
BSE Limited
(Corporate Relation Department)
Floor 25, P J Towers
Dalal Street
Mumbai – 400 001

National Stock Exchange of India Limited
(Listing Department)
Exchange Plaza
Bandra Kurla Complex
Bandra (East)
Mumbai – 400 051

Sub. : Outcome of the Board Meeting held on May 30, 2018

Dear Sir,

Pursuant to Regulation 30 and Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company in its meeting held as aforesaid has inter alia approved following:

1. Approved and took on record the Consolidated and Standalone Audited Financial Results for the quarter ended March 31, 2018 and Consolidated and Standalone Audited Financial Results for the year ended March 31, 2018 along with Statement of Assets and Liabilities.

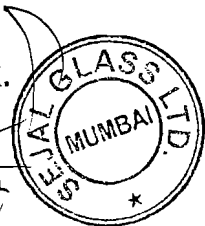
Please find enclosed the Audited Standalone and Consolidated Financial Results for the financial year ended March 31, 2018 along with the Statement of Assets and Liabilities, Auditors Report and declaration for unmodified opinion on standalone and consolidated financial results.

Kindly take note of the same.
Thanking you,

Yours faithfully,

For Sejal Glass Ltd.

Ashwin S. Shetty
G. M. Compliance, Company Secretary
Encl. : As Above



May 30, 2018

General Manager BSE Limited (Corporate Relation Department) Floor 25, P J Towers Dalal Street Mumbai – 400 001	National Stock Exchange of India Limited (Listing Department) Exchange Plaza Bandra Kurla Complex Bandra (East) Mumbai – 400 051
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Subject:- Declaration in respect of Auditors Report with Unmodified Opinion related to the financial Result for the Quarter and year ended 31/03/2018.

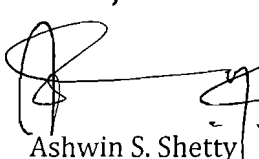
Ref:- Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

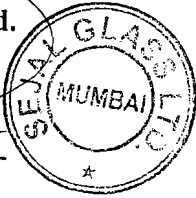
Dear Sir(s)/Ma'am,

We hereby declare that the Statutory Auditors of the Company, M/S Motilal and Associates , Chartered Accountants (F. R. No. 106584W), have issued the Audit Report with Unmodified Opinion in respect of the Audited Financial Results of company for the Quarter and year ended on 31st March, 2018.

Kindly take the same on record

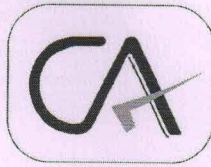
For Sejal Glass Ltd.


Ashwin S. Shetty



G. M. Compliance, Company Secretary

CA Mokshesh Shah
B.Com, A.C.A



**MOTILAL & ASSOCIATES
CHARTERED ACCOUNTANTS**

304, Orchid Plaza, Behind Gokul Shopping Center
Next to Platform No. 8, Off S. V. Road,
Borivali (West), Mumbai - 400 092.
Mob No.: +91 9821624491
Email :smokshesh@yahoo.com

**Independent Auditor's Report on Standalone Financial Results of the Company
Pursuant to the Regulation 33 and Regulation 52 read with Regulation 63(2) of the
SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

TO THE BOARD OF DIRECTORS OF SEJAL GLASS LIMITED

These standalone financial results are based on the standalone financial statements for the year ended 31st March, 2018 prepared in accordance with the accounting principles generally accepted in India, including Indian Accounting Standards ('IND AS') specified under Section 133 of the Companies Act, 2013 ('the Act') and published standalone year to date figures up to the end of the third quarter of the financial year prepared in accordance with the recognition and measurement principles laid down in IND AS 34, Interim Financial Reporting, specified under Section 133 of the Act, and SEBI Circulars CIR/CFD/CMD/15/2015 dated 30th November, 2015 and CIR/CFD/FAC/62/2016 dated 5th July, 2016. Which are the responsibility of the Company's management. Our responsibility is to express an opinion on these standalone financial results based on our audit of the standalone financial statements for the year ended 31st March, 2018 and our review of standalone financial results for the nine months period ended 31st December, 2017.

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement. An audit includes examining on a test basis, evidence supporting amounts disclosed in the Statement. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the significant accounting estimates made by the Management, as well as evaluating the overall presentation of the Statement. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion and to the best of our information and according to the explanations given to us, the standalone financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circulars CIR/CFD/CMD/15/2015 dated 30th November, 2015 and CIR/CFD/FAC/62/2016 dated 5th July, 2016 in this regard; and



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(ii) give a true and fair view of the standalone net profit (including other comprehensive income) and other financial information in conformity with the accounting principles generally accepted in India including IND AS specified under Section 133 of the Act for the year ended 31 March 2018.

The Company has prepared separate standalone financial results for the year ended 31st March, 2017, based on the standalone financial statements for the year ended 31st March 2017 prepared in accordance with Accounting Standards (AS') prescribed under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended) on which we issued auditor's report dated 30th May 2017, and standalone financial results for the nine months period ended 31st December, 2016 prepared in accordance with the recognition and measurement principles laid down in AS 25, Interim Financial Reporting, prescribed under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended) and other accounting principles generally accepted in India which have not been audited/reviewed by us. These standalone financial statements for the year ended 31st March, 2017 have been adjusted for the differences in the accounting principles adopted by the Company on transition to IND AS, which have also been audited by us. Our opinion is not modified in respect of this matter.

For Motilal & Associates
Chartered Accountant
FRN : 106584W



Mokshesh Shah, Partner
M. No. 172906

Place: Mumbai
Date: 30/05/2018



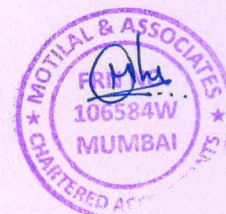
Auditor's Report on Quarterly Consolidated Financial Results and Consolidated Year to Date Results of SEJAL GLASS LIMITED pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

TO THE BOARD OF DIRECTORS OF SEJAL GLASS LIMITED

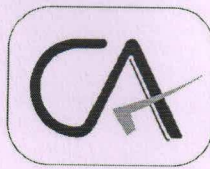
We have audited the accompanying Statement of Consolidated Financial Results of **SEJAL GLASS LIMITED** ("the Company") and its subsidiaries (collectively referred to as 'the Group'), for the year ended 31st March, 2018 ("the Statement"), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These consolidated financial results are based on the consolidated financial statements for the year ended 31st March, 2018 prepared in accordance with the accounting principles generally accepted in India, including Indian Accounting Standards (IND AS) specified under Section 133 of the Companies Act, 2013 (the Act) and SEBI Circulars CIR/CFD/CMD/15/2015 dated 30th November, 2015 and CIR/CFD/FAC/6212016 dated 5th July, 2016, which are the responsibility of the Holding Company's Management and approved by the Board of Directors, has been prepared on the basis of the related consolidated financial statements which are in accordance with the Accounting Standards prescribed under Section 133 of the Companies Act, 2013, as applicable and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement.

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement. An audit includes examining on a test basis, evidence supporting amounts disclosed in the Statement. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the significant accounting estimates made by the Management, as well as evaluating the overall presentation of the Statement. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

1. In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports, the consolidated financial results :
 - (a) Includes the results of **SEJAL FIREBAAN GLASS PRIVATE LIMITED** (the associate company).
 - (b) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circulars CIR/CFD/CMD/15/2015 dated 30th November, 2015 and CIR/CFD/FAC/62/2016 dated 5th July, 2016 in this regard; and.
 - (c) give a true and fair view of the consolidated net profit (including other comprehensive income) and other financial information in conformity with the accounting principles generally accepted in India including IND AS specified under Section 133 of the Act for the year ended 31st March, 2018.



CA Mokshesh Shah
B.Com, A.C.A



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The Holding Company has prepared separate consolidated financial results for the year ended 31st March, 2017, based on the consolidated financial statements for the year ended 31st March, 2017 prepared in accordance with Accounting Standards ('AS') prescribed under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended) and other accounting principles generally accepted in India, on which we issued auditor's report dated 30th May 2017. These consolidated financial results for the year ended 31st March, 2017 have been adjusted for the differences in the accounting principles adopted by the Holding Company on transition to IND AS, which have also been audited by us. Our opinion is not modified in respect of this matter.

For Motilal & Associates
Chartered Accountant
FRN : 106584W



Mokshesh Shah, Partner
M. No. 172906

Place: Mumbai
Date: 30/05/2018

The consolidated financial results for the year ended 31st March, 2017, have been prepared in accordance with the Accounting Standards ('AS') prescribed under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended) and other accounting principles generally accepted in India, on which we issued auditor's report dated 30th May 2017. These consolidated financial results for the year ended 31st March, 2017 have been adjusted for the differences in the accounting principles adopted by the Holding Company on transition to IND AS, which have also been audited by us. Our opinion is not modified in respect of this matter.

The consolidated financial results for the year ended 31st March, 2017, have been prepared in accordance with the Accounting Standards ('AS') prescribed under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended) and other accounting principles generally accepted in India, on which we issued auditor's report dated 30th May 2017. These consolidated financial results for the year ended 31st March, 2017 have been adjusted for the differences in the accounting principles adopted by the Holding Company on transition to IND AS, which have also been audited by us. Our opinion is not modified in respect of this matter.

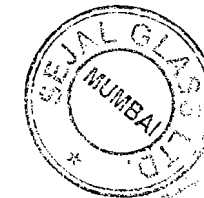
The consolidated financial results for the year ended 31st March, 2017, have been prepared in accordance with the Accounting Standards ('AS') prescribed under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended) and other accounting principles generally accepted in India, on which we issued auditor's report dated 30th May 2017. These consolidated financial results for the year ended 31st March, 2017 have been adjusted for the differences in the accounting principles adopted by the Holding Company on transition to IND AS, which have also been audited by us. Our opinion is not modified in respect of this matter.

9/1/18

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Part I		(Rs in Laacs)									
Sr.No	Particulars	Standalone For Quarter Ended			Standalone Year Ended		Consolidated Quarter Ended			Consolidated Year Ended	Consolidated Year Ended
		31.03.2018 (Audited)	31.12.2017 (Unaudited)	31.03.2017 (Audited)	31.03.2018 (Audited)	31.03.2017 Restated (Audited)	31.03.2018 (Audited)	31.12.2017 (Unaudited)	31.03.2017 (Audited)	31.03.2018 (Audited)	31.03.2017 Restated (Audited)
1	Income from Operations (including Excise duty)	328.48	257.03	41.71	985.54	530.28	328.48	257.03	41.71	985.54	530.28
2	Other Income	-	255.81	23.73	279.21	76.41	-	255.81	23.73	279.21	76.41
3	Total Income (1+2)	328.48	512.84	65.43	1,264.75	606.69	328.48	512.84	65.43	1,264.75	606.69
4	Expenses										
a)	Cost Of materials consumed	228.44	183.15	82.61	648.24	300.34	228.44	183.15	82.61	648.24	300.34
b)	Purchases of Stock -in-Trade	0.09	-	0.69	2.76	142.60	0.09	-	0.69	2.76	142.60
c)	(Increase) /Decrease in inventories of finished goods ,work-in-progress and stock -in -trade	(5.04)	1.70	(12.83)	13.54	6.36	(5.04)	1.70	(12.83)	13.54	6.36
d)	Excise Duty	-	-	4.04	15.21	38.91	-	-	4.04	15.21	38.91
e)	Employee Benefit Expenses	80.77	69.77	92.17	278.94	388.94	80.77	69.77	92.17	278.94	388.94
f)	Finance Cost	68.8	48.31	(47.63)	212.05	441.73	68.80	48.31	(47.63)	212.05	441.73
g)	Depreciation and amortisation expenses	37.74	79.96	88.65	273.10	340.87	37.74	79.96	88.65	273.10	340.87
h)	Other expenses	754.95	62.93	3,398.08	568.38	3,615.58	754.95	62.93	3,398.08	568.38	3,615.58
	Total expenses	1,165.75	445.82	3,605.79	2,012.22	5,275.33	1,165.75	445.82	3,605.79	2,012.22	5,275.33
5	Profit/ (Loss) before exceptional items and tax (3-4)	(837.27)	67.02	(3,540.35)	(747.47)	(4,668.64)	(837.27)	67.02	(3,540.35)	(747.47)	(4,668.64)
6	Exceptional Items	-	-	-	-	-	-	-	-	-	-
7	Profit/(Loss) before tax 5-6)	(837.27)	67.02	(3,540.35)	(747.47)	(4,668.64)	(837.27)	67.02	(3,540.35)	(747.47)	(4,668.64)
8	Tax Expenses										
1.	Current tax	-	-	-	-	-	-	-	-	-	-
2.	Deferred Tax Expense	-	-	-	-	-	-	-	-	-	-
9	Profit / (Loss) for the period from continuing operations (7-8)	(837.27)	67.02	(3,540.35)	(747.47)	(4,668.64)	(837.27)	67.02	(3,540.35)	(747.47)	(4,668.64)
10	Profit / (Loss) for the period from discontinuing operations	-	-	-	-	-	-	-	-	-	-
11	Profit / (Loss) for the period (9+10)	(837.27)	67.02	(3,540.35)	(747.47)	(4,668.64)	(837.27)	67.02	(3,540.35)	(747.47)	(4,668.64)
12	Other Comprehensive Income										
A (i)	items that will not be reclassified to Profit or loss	-	-	-	-	-	-	-	-	-	-
(ii)	income tax relating to items that will not be reclassified to Profit or loss	-	-	-	-	-	-	-	-	-	-
B (i)	items that will be reclassified to Profit or loss	-	-	-	-	-	-	-	-	-	-
(ii)	income tax relating to items that will be reclassified to Profit or loss	-	-	-	-	-	-	-	-	-	-
	Total Other Comprehensive Income	-	-	-	-	-	-	-	-	-	-
13	Total Comprehensive Income for the Period (11+12)	(837.27)	67.02	(3,540.35)	(747.47)	(4,668.64)	(837.27)	67.02	(3,540.35)	(747.47)	(4,668.64)
14	Paid-up Equity Share Capital(F.V Rs 10/- each)	3,355	3,355	3,355	3,355	3,355	3,355	3,355	3,355	3,355	3,355
15	Basic and diluted Earnings Per Share From Continuing operations (EPS) in Rs.	(2.50)	0.20	(10.55)	(2.23)	(13.92)	(2.50)	0.20	(10.55)	(2.23)	(13.92)

Part II		Select information for the Quarter Ended 31st March ,2018	
Sr No	Particulars	Standalone Quarter Ended	
		31.03.2018 (Audited)	31.03.2017 (Unaudited)
A	PARTICULARS OF SHAREHOLDING		
1	Public Shareholding		
-	Number of shares	16,601,217	16,601,217
-	Percentage of shareholding	49.48	49.48
2	Promoters and Promoter Group Shareholding		
a)	Pledged/Encumbered		
-	Number of shares	4,550,000	4,550,000
-	Percentage of shares (as a % of the total	26.84	26.84
-	Percentage of shares (as a % of the total share capital of company)	13.56	13.56
b)	Non- encumbered		
-	Number of shares	12,398,783	12,398,783
-	Percentage of shares (as a % of the total shareholding of promoter and promoter group)	73.15	73.15
-	Percentage of shares (as a % of the total share capital of company)	36.96	36.96



Particulars	31.03.2018
R INVESTOR COMPLAINTS	
Pending at the beginning of the quarter	2.00
Received during the quarter	-
Disposed of during the quarter	2.00
Remaining unresolved at the end of the quarter	-

NOTES

1 The above is an extract of the detailed format of Quarterly and Yearly Financial Results filed with Stock Exchanges under Regulation 33 of SEBI (Listing & Disclosure requirements) Regulations, 2015. The Full Format of the Financial Results are available on the websites of the Stock Exchange websites, www.nseindia.com, www.bseindia.com and company website www.sejalglass.co.in

2

The Above Financial Results for the Year Ended 31.03.2018 were reviewed and recommended by the Audit committee and approved by the Board of Directors at their respective meetings held on 30th May, 2018. The above results have been audited by the statutory auditors of the company.

The audited financial results have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in section 133 of the Companies Act, 2013 and other recognized accounting practices to the extent applicable. Consequently, financial results for quarter ended 31 March 2017 have been aligned to comply with Ind AS requirements to make them comparable with current periods.

3 The lenders have classified the company as NPA in their books & however the company on conservative basis has provided for interest on borrowings in respect of such borrowings under provision for contingencies except for Edelweiss Asset Reconstruction Company (EARC) in respect of which Interest Provision has not been made as there is a proposal to file to NCLT.

4 The Company operates 2 segments viz Processing Division and Retail Trading Division

5 The reconciliation of net profit or loss for the quarter and Year ended reported in accordance with Indian GAAP to Profit in accordance with Ind AS is given below :

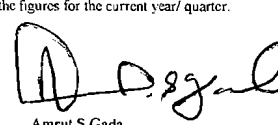
		Standalone	Consolidated
	Particulars	Year Ended March 31,2017	Year Ended March 31,2017
	Net Profit/(Loss) as per previous GAAP (Indian GAAP)	(4,725.40)	(4,725.40)
	Adjustments in statement of profit and loss on account of restatement of Acturial Valuation of Gratuity and Leave Encashment as per IND AS	(1.07)	(1.07)
Add/(Less) :			
	Adjustments in statement of profit and loss on account of restatement of Depreciation as per IND AS	(55.69)	(55.69)
Add/(Less) :			
	AS	(4,668.64)	(4,668.64)

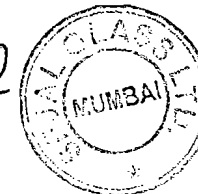
6 Amounts for the quarter ended 31 March 2018 represents the balancing amounts between audited amounts for the full financial year and the published year to date amounts up to third quarter of the respective financial year which were subjected to limited review by the statutory auditors of the Company.

7 Consequent to the introduction of Goods and Service Tax (GST) with effect from 1st July, 2017, CST, VAT etc. have been subsumed into GST. In accordance with Indas 18 on Revenue, unlike excise duty, levies like GST and VAT etc. are not part of revenue. Accordingly, the

8 Figures for the previous period / quarter have been rearranged / re-grouped / reclassified wherever necessary, to confirm with the figures for the current year/ quarter.

Place : Mumbai
Dated : 30th May 2018


Amrut S. Gada
Chairman and Managing Director
DIN : 00163290



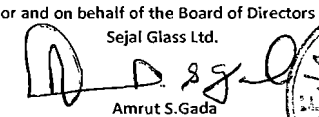
Rs in lakhs

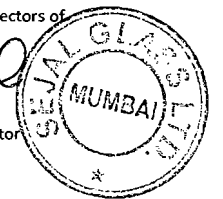
Segment -wise Revenue, Results and Capital Employed for the Quarter Ended and Year Ended 31st March, 2018

Sr No	Particulars	Standalone					Consolidated				
		For Quarter Ended			For Year Ended		Quarter Ended			For Year Ended	
		31.03.2018 (Audited)	31/12/2017 (Unaudited)	31/03/2017 (Audited)	31/03/2018 (Audited)	31/03/2017 Restated as Per IND AS (Audited)	31.03.2018 (Audited)	31/12/2017 (Unaudited)	31/03/2017 (Audited)	31.03.2018 (Audited)	31/03/2017 (Audited)
1	Segment Revenue :										
	a)Glass Processing Division	326.25	255.59	38.27	974.83	388.29	326.25	255.59	38.27	974.83	388.29
	b)Retail Trading Division	2.22	1.44	3.44	10.7	141.97	2.22	1.44	3.44	10.70	141.97
	c)Others	-	-	-	-	-	-	-	-	-	-
	Total	328.47	257.03	41.71	985.53	530.26	328.47	257.03	41.71	985.53	530.26
	Less: Inter Segment Revenue	-	-	-	-	-	-	-	-	-	-
	Total Income from operations	328.47	257.03	41.71	985.53	530.26	328.47	257.03	41.71	985.53	530.26
2	Segment Results before tax and Interest										
	a)Glass Processing Division	(613.77)	119.91	(3,656.04)	(362.26)	(4,259.12)	(613.77)	119.91	(3,656.04)	(362.26)	(4,259.12)
	b)Retail Trading Division	(154.70)	(4.59)	68.06	(173.30)	32.22	(154.70)	(4.59)	68.06	(173.30)	32.22
	c)Others	-	-	-	-	-	-	-	-	-	(4.49)
	Total	(768.47)	115.32	(3,587.98)	(535.56)	(4,226.90)	(768.47)	115.15	67.86	(535.56)	(4,231.39)
	Less										
	i) Interest	68.78	48.32	(47.63)	212.05	441.73	68.78	48.32	(47.63)	212.05	441.73
	ii) Other Un-allocable expenditure net off un-allocable income	-	-	-	-	-	-	-	-	-	-
	Net Profit from ordinary activities before Tax	(837.25)	67.02	(3,540.35)	(747.61)	(4,668.63)	(837.25)	66.85	21.93	(747.61)	(4,668.63)
3	Capital Employed (Excluding Revaluation Reserve)										
	a)Glass Processing Division	(12,473.97)	(11,859.77)	(11,918.09)	(12,473.97)	(11,918.09)	(12,473.97)	(11,859.77)	(11,941.17)	(12,473.97)	(11,977.60)
	b)Retail Trading Division	344.52	500.26	494.10	344.52	494.10	344.52	500.26	503.12	344.52	494.10
	c)Un-allocated/Share of Associate & JV Company	-	-	-	-	-	-	-	-	-	-

Place : Mumbai
Date : 30th May, 2018

For and on behalf of the Board of Directors of
Sejal Glass Ltd.


Amrut S. Gada
Chairman and Managing Director
DIN : 00163290



SEJAL GLASS LIMITED				
STATEMENT OF AUDITED STANDALONE AND CONSOLIDATED ASSETS AND LIABILITIES				
FOR THE YEAR ENDED 31ST MARCH, 2018				
Particulars	STANDALONE		CONSOLIDATED	
	As at 31 March 2018	As at 31 March 2017	As at 31 March 2018	As at 31 March 2017
	Rs. In Lacs		Rs. In Lacs	
ASSETS				
Non-current assets				
Property, plant and equipment	3,943	4,211	3,943	4,211
Capital work-in-progress	492	492	492	492
Financial assets				
- Investments	102	102	52	52
- Loans and advances				
- Others financial assets	109	84	109	84
- Bank balances	15	15	15	15
Deferred tax assets (Net)	-	-	-	-
Income tax assets (Net)	-	-	-	-
Other non-current assets	4	1,505	4	1,505
Subtotal (A)	4,666	6,409	4,616	6,359
Current assets				
Inventories	221	245	221	245
Financial assets				
- Investments	-	-	-	-
- Trade receivables	599	565	599	565
- Cash and cash equivalents	6	5	6	5
- Bank balances other than Cash and cash equivalents	-	-	-	-
- Loans and advances	572	607	548	584
- Other financial assets	99	190	99	190
Assets for current tax (net)				
Other current assets	339	311	339	311
Subtotal (B)	1,836	1,923	1,812	1,899
Non-current assets classified as held for sale				
TOTAL ASSETS (A+B)	6,501	8,332	6,427	8,259
Equity & Liability				
Equity				
Equity Share capital	3,355	3,355	3,355	3,355
Other Equity	(12,890)	(12,142)	(12,940)	(12,192)
Total Equity (A)	(9,535)	(8,787)	(9,585)	(8,837)
Liabilities				
Non-current liabilities				
Financial liabilities				
- Borrowings	-	-	-	-
- Other financial liabilities				
Provisions	23	61	23	61
Deferred tax liabilities (Net)	-	-	-	-
Other non-current liabilities	-	-	-	-
Subtotal (B)	23	61	23	61
Current liabilities				
Financial liabilities				
- Borrowings	2,674	2,913	2,674	2,913
- Trade payables	1,268	1,263	1,268	1,263
- Other financial liabilities	7,994	8,777	7,970	8,754
Other current liabilities	4,032	4,064	4,032	4,064
Provisions	28	24	28	24
Liabilities for income tax (net)	17	17	17	17
Subtotal (C)	16,013	17,058	15,989	17,035
TOTAL EQUITY AND LIABILITIES	6,501	8,332	6,427	8,259

