

Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of Lyka Labs Limited Pursuant to the Regulation M of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Lyka Labs Limited

Report on the Audit of Standalone Financial Results

Opinion

We have audited the accompanying standalone financial results of Lyka Labs Limited (the "Company") for the quarter and year ended March 31, 2022 ("Periods") attached herewith, being submitted by the Company pursuant to the requirement of Regulation M of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

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

- are presented in accordance with the requirements of Regulation M of the Listing Regulations in this regard; and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India, of the transactions entered and other comprehensive income and other financial information for the quarter and year ended March 31, 2022.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(2) of the Companies Act, 2013 (the "Act"). Our responsibilities under these Standards are further described in the Auditor's Responsibilities in the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with financial requirements that are relevant to our audit of the standalone financial results under the provisions of the Companies Act, 2013 and the Indian Accounting Standards, and we have fulfilled our other ethical responsibilities in accordance with these requirements under the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide basis for our opinion.

Background of Matter

We draw your attention to Item 7 to the standalone financial results in respect of the Scheme of Incorporation (the "Scheme") between the Company ("Transferee Company") and its subsidiary, namely Lyka Sports Limited ("Transferor Company"), dated the appointed date of April 1, 2021, as approved by Transferor Company's Last General Meeting on or after March 15, 2021. However, the accounting treatment pursuant to the Scheme is being given effect to from the date required under IND AS 32 - Financial Instruments, which is the beginning of the preceding period presented i.e. April 1, 2021, accordingly, the figures for the quarter and year ended March 31, 2022 and quarter ended



December 31, 2021 has been assumed to give effect to the dividend payment. Our opinion is not modified in respect of this matter.

Management's Responsibility for the Standalone Financial Results

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of the audited financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS, prescribed under Section 133 of the Act and with accounting rules issued by Ministry and other accounting principles generally accepted in India and in compliance with Regulation 34 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for ascertaining of the results of the Company and for presenting and debiting financial and other transactions; selection and application of appropriate accounting policies; making judgments 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are 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 the Board of Directors 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 ensuring the Company's financial reporting process.

Auditor's Responsibility for the Audit of the Standalone Financial Results

The objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an audit report that includes an opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the act, 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 standalone financial results.

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

- Identify and assess the risks of material misstatement of the standalone financial results, 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 existing from time to time is higher than the one existing from transaction, or from any particular estimate, judgment, or other financial decision, or the results of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal



General controls with reference to financial statements in place, and the operating effectiveness of such controls.

- Include the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude as to the appropriateness of the Board of Director'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 and 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 to our audit report on 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.
- Include the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the entity by incorporation and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, 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 Statement includes the results for the quarter ended March 31, 2020 being the balancing figure between the audited figures in respect of the full financial year and the preliminary consolidated year-to-date figures up to the date results of the current financial year which were subject to limited review by us.

For D. Kothary & Co.
Chartered Accountants
New Delhi Office No. 4010010



Harish Kothari
Partner
New Delhi Office No. 4010010



www.dkotharyandco.com

Place: Mumbai
Date: May 31, 2020

Statement of Standalone Financial Results for the Quarter and Year ended 31st March, 2020

(Rs in Lakhs)

Particulars	Quarter Ended			Year Ended	
	31st Mar, 2020	31st Dec, 2019	31st Mar, 2019	31st Mar, 2020	31st Mar, 2019
	(Unaudited) (After audit)	(Unaudited) (After audit)	(Unaudited) (After audit)	(Audited)	(Audited) (After audit)
A Revenue					
Revenue from Operations	230.27	211.11	181.05	1,098.21	1,042.71
Other income	19.80	13.84	32.22	117.84	179.80
B Total Income	250.07	224.95	213.27	1,216.05	1,222.51
C Expenses					
Cost of Materials Consumed	742.56	719.00	667.59	3,175.69	2,927.38
Production of Work in Progress	499.89	499.31	1,81.27	1,479.94	752.27
Change in Inventories of Finished Goods, Work in Progress and Stock in Trade	1,138.60	1,171.11	1,18.09	1,847.88	1,227.22
Structure and fix expense	1,287.24	641.94	956.41	4,668.22	3,407.51
Depreciation	67.09	61.83	51.09	313.87	339.89
Employee cost (including employer's contribution)	254.20	213.42	181.86	945.98	678.02
Other expenses	601.10	581.80	544.35	2,621.71	2,268.73
Total Expenses	3,983.38	3,807.31	3,300.56	15,073.41	12,301.73
D Profit / (Loss) before financial items (and Taxes B - C)	(3,733.31)	(35.36)	(3,087.29)	(13,857.36)	(11,079.22)
Government Grants (Net)	1,611.40	0.00	0.00	1,611.40	0.00
E Profit / (Loss) before tax	(2,121.91)	(35.36)	(3,087.29)	(12,245.96)	(11,079.22)
F Tax Expenses					
Corporate Tax	149.80	0.00	67.51	0.00	172.35
Surcharge and Surtax	32.79	0.00	0.00	32.79	0.00
Securities Tax	167.25	0.00	17.52	1,711.40	40.00
G Net Profit / (Loss) after tax	(2,031.31)	(35.36)	(3,172.30)	(14,089.15)	(11,159.57)
H Other Comprehensive Income					
Effect of Tax - Net Profit / (Loss)	1,140.00	1,140.00	1,140.00	1,140.00	1,140.00
Total Comprehensive Income / (Loss)	(891.31)	1,104.64	(1,032.30)	(12,949.15)	(10,019.57)
Profit or (Loss) from Equity (P.F.E.) reserve	2,031.31	2,031.31	2,031.31	2,031.31	2,031.31
Other Items	0.00	0.00	0.00	0.00	0.00
I Reserves and Retained Earnings at the end (After provision for the current)	1,140.00	3,135.95	900.00	1,140.00	1,140.00

9. How comprehensive income is being arrived at?



Balance Sheet as at 31st March, 2022		
Particulars	As at 31st March, 2022	As at 31st March, 2021
Assets		
I Non-current Assets		
(a) Property, Plant and Equipment	1,00,00,000	1,00,00,000
(b) Intangible Assets	50,00,000	50,00,000
(c) Investment in Subsidiaries	1,00,00,000	1,00,00,000
(d) Investment in Associates	1,00,00,000	1,00,00,000
(e) Financial Assets		
(i) Equity Instruments		
(ii) Debt Instruments		
(iii) Other Financial Assets		
(f) Other Assets		
II Current Assets		
(a) Cash and Bank	1,00,00,000	1,00,00,000
(b) Trade Receivables	1,00,00,000	1,00,00,000
(c) Inventory	1,00,00,000	1,00,00,000
(d) Prepaid Expenses	1,00,00,000	1,00,00,000
(e) Other Current Assets	1,00,00,000	1,00,00,000
Liabilities		
III Equity and Liabilities		
Equity		
(a) Share Capital	1,00,00,000	1,00,00,000
(b) Reserves	1,00,00,000	1,00,00,000
IV Liabilities		
I Non-current Liabilities		
(a) Financial Liabilities		
(i) Long-term Debt		
(ii) Other Financial Liabilities		
(b) Other Liabilities		
II Current Liabilities		
(a) Financial Liabilities		
(i) Short-term Debt		
(ii) Other Financial Liabilities		
(b) Other Current Liabilities		
Total Equity and Liabilities	12,00,00,000	12,00,00,000



[illegible]

Independent Audited Report on the Quarterly and Year to Date Audited Consolidated Financial Results of the Company (pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended)

To
The Board of Directors of
Lyka Labs Limited

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying Statement of Consolidated Financial Results of Lyka Labs Limited ("the Parent" or "the Company") and its subsidiary company (the Parent Company and its subsidiary company together referred to as "the Group") for the quarter and year ended March 31, 2024 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- a. reflects the results of the following entities:
 1. Lyka Labs Limited (Parent Company)
 2. Lyka ESR International Limited (subsidiary Company)
- b. is prepared in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended; and
- c. gives a true and fair view in conformity with the accounting and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India, of the disclosure of income and other comprehensive income and other financial information for the quarter and year ended March 31, 2024.

Notes to Opinion

We conducted our audit in accordance with the framework as resulting ("Ind AS") specified under section 133(1) of the Companies Act, 2013 (the Act). Our responsibility under these Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group, 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 Companies Act, 2013 and the Rules 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 obtained by us is sufficient and appropriate to provide a basis for our opinion.



Emphasis of Matter

We draw your attention to Note 2 to the consolidated financial results in respect of the Scheme of amalgamation (the "Scheme") between the Company ("Transunion Company") and its subsidiary, namely Lata Sports Limited ("Translata Company"), from the aggregated date of April 1, 2023, as approved by National Company Law Tribunal vide its order dated March 30, 2023. However, the accounting has been prepared in the accounts has been given effect to from the date required under IAS 18 - Revenue Recognition, which is the beginning of the preceding period presented i.e. April 1, 2024. Accordingly, the figures for the quarter and year ended March 31, 2023 and quarter ended December 31, 2023 has been limited to give effect to the consolidated merger / the operation has been modified in respect of the scheme.

Management's Responsibility for the Consolidated Financial Results

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in the form of the consolidated audited financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the consolidated financial results that give a true and fair view of the net assets and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Ind AS prescribed under Section 133 of the Act and with respect to related disclosures and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The respective Board of Directors of the companies included in the Group are responsible for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preserving and protecting books and other documents for retention and appropriate of appropriate accounting policies, making judgements and estimates that are reasonable and prudent and the design, implementation and maintenance of an adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, which in turn is the responsibility and creation of the consolidated financial results. We give a true and fair view and are free from material misstatements, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as presented.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative to do so.

The respective Board of Directors of the companies included in the Group is responsible for ensuring that financial reporting process of the Group.

Auditor's Responsibility for the Audit of the Consolidated Financial Results

Our objectives are to design, execute and report on whether the consolidated financial results as a whole are free from material misstatements, whether due to fraud or error, and to state in our audit report on that whether we are satisfied with the consolidated financial results and to provide a guarantee that the audit conducted in accordance with Ind AS will always detect a material misstatement when it exists.



Information can arise from fraud or error and are sometimes reported to, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

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

- Identify and assess the risks of material misstatement of the consolidated financial results, 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, misstatements, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate to the circumstances. Under Section 143(3)(b) of the Act, we are also responsible for reporting on whether the company has adequate internal financial controls with reference to financial statements 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 the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 ability of the Group and its associates and jointly controlled entities 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 consolidated financial results or, if such disclosures are not adequate, 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 Group and its associates and jointly controlled entities to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that is free from presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group to express its opinion on the consolidated financial results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditor.

We communicate with those charged with governance of the Issuing Company and with other entities included in the consolidated financial results of which we are the independent auditor 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 declare ourselves with them all relationships and other



we have also only reasonably to thought to have in our independence, and where applicable, related engagements.

We also performed procedures to determine with the extent to which the 2020 audit Regulation (EU) of the existing legislation, as presented, to the extent applicable.

Other Matters

The accompanying Statement includes the audited financial results and other financial information, as reported in our preliminary, whose financial results include total assets of Rs. 422.84 lakhs as at March 31, 2020, total income of Rs. 12.15 lakhs and Rs. 108.88 lakhs, total net profit/loss after tax of Rs. 12.15 lakhs and Rs. 124.30 lakhs, total comprehensive income of Rs. 12.15 lakhs and Rs. 124.30 lakhs, for the quarter and the year ended on that date respectively, and net cash inflow of Rs. 10.14 lakhs for the year ended March 31, 2020, as presented in the Statement which have been audited by us.

The statement includes the results for the quarter ended March 31, 2020 using the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figures up to the date available of the current financial year which were subject to limited review by us.

For D. Kothary & Co.
Chartered Accountants
New Delhi, India, 505530

Signature of Partner
Partner
Membership No.: 11888



1009 32/12/2020 10:48:17

Hasn Khanna
Date: May 20, 2020

Statement of Consolidated Financial Results for Quarter and Year ended 31st March 2023

(IN Lakhs)

Particulars	Quarter Ended			Year Ended	
	31st Mar, 2023	31st Mar, 2022	31st Mar, 2023	31st Mar, 2022	31st Mar, 2022
	(Unaudited) (After audit ₹)	(Unaudited) (After audit ₹)	(Unaudited) (After audit ₹)	(Unaudited)	(Unaudited) (After audit ₹)
1 Revenue					
Revenue from Operations	3,889.37	3,871.82	3,889.37	12,886.49	13,844.04
Other Income	51.23	110.11	51.01	495.19	219.17
2 Total Revenue	3,940.60	3,981.93	3,940.38	13,381.68	14,063.21
3 Expenses					
Cost of Materials Consumed	792.89	733.06	987.04	3,171.43	3,097.19
Purchase of Stock-in-trade	488.48	661.19	588.12	2,076.49	2,897.96
Change in inventory of finished goods, work-in-progress & stock-in-trade	2,188.66	(17.70)	217.28	(221.34)	(222.88)
Employee benefits expense	1,291.38	948.01	948.11	4,184.69	3,499.21
Depreciation	76.19	82.19	82.01	332.64	227.29
Provision for doubtful debts	329.39	117.94	143.48	888.88	878.88
Other expenses	1,464.52	1,011.58	943.09	5,521.28	3,833.02
4 Total Expenses	4,713.41	3,553.77	3,611.12	16,973.91	14,436.55
5 Profit / Loss before exceptional items and taxes (A)	(772.81)	(571.84)	(670.74)	(3,592.23)	(3,373.34)
6 Share-based payment	-	-	-	-	-
7 Profit / Loss before tax	(772.81)	(571.84)	(670.74)	(3,592.23)	(3,373.34)
8 Tax Expenses					
Income Tax	(49.00)	-	64.00	-	173.00
Surcharge	51.71	-	-	51.71	61.50
Deferred Tax	(91.75)	(1.00)	36.00	(117.17)	61.50
9 Profit / Loss after tax	(860.85)	(572.84)	(568.74)	(3,657.59)	(308.34)
10 Other Comprehensive Income	21.11	(3.11)	14.09	(14.00)	25.00
11 Total Comprehensive Income (C=9+10)	(839.74)	(575.95)	(554.65)	(3,671.59)	(283.34)
12 Profit after tax allocated to:					
Shareholders of the Parent	(766.86)	(511.00)	(377.14)	(3,000.00)	(851.19)
Non-controlling interest	(72.88)	(64.95)	(77.51)	(146.40)	(71.66)
	(839.74)	(575.95)	(554.65)	(3,671.59)	(283.34)
13 Other Comprehensive Income					
Shareholders of the Parent	(10.00)	(3.00)	(10.00)	(60.00)	(10.00)
Non-controlling interest	-	-	-	-	(10.00)
	(10.00)	(3.00)	(10.00)	(60.00)	(10.00)
14 Total Comprehensive Income (C=12+13)					
Shareholders of the Parent	(776.86)	(514.00)	(387.14)	(3,060.00)	(861.19)
Non-controlling interest	(62.88)	(67.95)	(77.51)	(146.40)	(71.66)
	(839.74)	(581.95)	(564.65)	(3,671.59)	(283.34)
15 Total up to equity from Capital PV to 100% owned	3,080.85	3,400.00	3,380.73	9,710.09	1,144.85
Other Equity	-	-	-	3,671.59	4,000.00
16 Total consolidated equity per share	(2.10)	(2.10)	(2.10)	(2.10)	(2.10)

1. Total net includes dividends and pending amounts to equity

18



Journal of Management Inquiry 28(4) 615-630 © 2019 Sage Publications
10.1177/1056492619866666

Particulars	(in lakhs)	
	Actual 2015 Period: 2015	Actual 2014 Period: 2014
ASSETS		
I Non-current assets		
(a) Property, Plant and Equipment	8,440.37	1,049.44
(b) Goodwill in Progress	120.35	20.44
(c) Intangible assets	405.37	244.96
(d) Intangible assets under development	3.39	330.33
	8,969.48	1,645.17
(e) Financial assets		
(i) Government		
(ii) Other Financial Assets	1,349.40	1,372.44
(f) Other Non-current Assets	140.33	146.74
(g) Miscellaneous Assets	13.81	322.75
	1,463.54	1,841.93
II Current Assets		
(a) Inventories	1,040.38	1,040.38
(b) Other (current)		
(i) Government	3.39	1.44
(ii) Other Financial Assets	8,440.45	1,011.14
(iii) Cash and Cash Equivalents	1,34.33	344.44
(iv) Other	4.37	12.22
(v) Other Financial Assets	444.33	444.33
(vi) Other Current Assets	130.33	130.33
	9,653.25	2,944.28
	17,622.73	4,586.45
LIABILITIES AND EQUITY		
Equity and Liabilities		
Equity		
(a) Equity Invested Capital	2,200.33	1,000.33
(b) Other Equity	2,200.33	1,000.33
Equity attributable to owners of the company	4,400.66	2,000.66
(c) Non-Controlling Interest	2,200.33	1,000.33
	6,601.00	3,001.00
LIABILITIES		
I Non-current liabilities		
(a) Financial liabilities		
(i) Government	2,200.33	1,000.33
(ii) Other Financial		
(iii) Other Financial Liabilities	14.34	14.34
(iv) Financial	144.37	14.34
(v) Government (Liabilities)	114.33	114.33
	2,469.37	1,139.34
II Current liabilities		
(a) Financial liabilities		
(i) Government	2,200.33	1,000.33
(ii) Other Financial	14.34	14.34
(iii) Financial liabilities	14.34	14.34
(iv) Other Financial Liabilities	1,144.34	1,144.34
(v) Other Financial Liabilities	114.33	114.33
(vi) Other Current Liabilities	114.33	114.33
(vii) Financial	114.33	114.33
	4,600.37	2,362.71
	11,201.37	5,363.71
Non-current and current	27,622.73	10,000.00



10

- [illegible]

4

Monday, February 1999



Small line graph showing a trend over time. The y-axis is labeled 'Number of...'. The x-axis is labeled 'Year'. The line starts at a low point, rises sharply, and then levels off.

