

ASSIGNMENT - 4

Balance Sheet.

Particulars	31 Dec 2022
Assets (Non-current)	
a) Property, plant & equipment	68,031.32
b) capital working program	19,222.22
c) Right of asset.	10,347.07
d) Goodwill	242.30
e) other intangible asset.	5,411.00
f) Investment in associate & joint ventures.	179.32
a) Financial asset	
i) Investment	31.51
ii) Other Financial asset	622.67
b) Other non-current asset.	5,368.12
TOTAL non-current assets	109,515.53
Current assets.	
a) Inventories	21,505.33
b) Financial asset	
i) Trade receivable.	3593.85
ii) cash & cash equivalents.	2422.12
iii) Bank Balance other.	2,176.50
iv) others	3.11
c) current tax asset (net)	5,267.11
d) other current assets	42,356.30

Total current asset	151,87.83
equity & liabilities	
equity	
a) equity share capital	6,496.01
b) other equity	62869.91
equity attribute to owner of the Point Company	69364.92
non-controlling interest	1481.55.

Total equity.	70846.55
Liabilities.	
non-current liabilities.	
a) Financial liabilities	
b) Borrowings	31889.32
iii) Lease	1978.35
Provisions	2126.89
	3,430.91
	68.40

Total - non-current liabilities.	
Current liabilities	39,493.18
a) financial liabilities	
i) borrowings	20,054.49
ii) lease liabilities.	390.38
b) Trade payables.	761.42
i) other financial liabilities	4650.93
e) Provision.	825.23
d) current non-current liabilities.	390.02
	41532.12

marketing cost.

marketing expenses (2022)

1. Advertising - 544 crore.
2. Promotional exp - 214 Cr
3. Sales Promotion - 137 Cr
4. event marketing - 25 Cr
5. Digital marketing - 50 Cr

Total marketing exp - 970 Cr

marketing mix

- 1) Television Advertising (40%)
- 2) Print media (20%)
- 3) outdoor advertising (15%)
- 4) Digital media (10%)
- 5) event marketing (5%)
- 6) Promotional Activities (10%)

S.P.K