

Particulars	As at March 31, 2018	As at March 31, 2017	As at April 1, 2016
Lower of cost or net realizable value			
(a) Raw Material	318.00	353.36	145.34
(b) Work in progress	15.67	5.55	15.45
(c) Finished goods	394.83	448.67	307.60
(d) Stores and spares	75.07	49.31	51.42
(e) Packing material	29.87	22.66	26.00
Total	833.44	879.55	545.81