

Notes to consolidated financial statements for the year ended March 31, 2018

32. Material partly owned subsidiaries (Contd.)

Summarised statement of profit or loss for the year ended 31 March 2017:

INR Crores

Particulars	Canegrass LLC	Anning Decco	UPL Agromed
Revenue	79	25	89
Cost of raw material and components consumed	(40)	15	(66)
Other expenses	(0)	(36)	(29)
Finance costs	(0)	1	(1)
Profit before tax	39	5	(7)
Income tax		(1)	1
Profit for the year from continuing operations	39	4	(6)
Total comprehensive income	39	4	(6)
Attributable to non-controlling interests	12	2	(3)
Dividends paid to non-controlling interests	12	-	-

Summarised balance sheet as at 31 March 2018:

INR Crores

Particulars	Canegrass LLC	Anning Decco
Current Assets	86	25
Non-current Assets	-	3
Current Liabilities	(32)	(2)
Non-current Liabilities	(0)	-
Total equity	54	26
Attributable to:		
Equity holders of parent	38	14
Non-controlling interest	16	12

Summarised balance sheet as at 31 March 2017:

INR Crores

Particulars	Canegrass LLC	Anning Decco	UPL Agromed
Current Assets	70	23	114
Non-current Assets	-	2	7
Current Liabilities	(32)	(2)	(95)
Non-current Liabilities	-	-	(0)
Total equity	38	23	26
Attributable to:			
Equity holders of parent	26	13	13
Non-controlling interest	12	10	13