



**PINCON SPIRIT LIMITED**  
**CIN NO: L67120WB1978PLC031561**  
 Registered Office: "Wellesley House", 7, Red Cross Place, 3rd Floor, Kolkata-700001  
 Corporate Office: Samskruthi Chambers No. 103, K.H.Road, 3rd Floor, Shantinagar, Bengaluru - 560027  
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**PART 1: STATEMENT OF AUDITED FINANCIAL RESULTS FOR QUARTER, STANDALONE AND CONSOLIDATED FOR THE YEAR ENDED MARCH 31, 2016 (Rs. in Lacs)**

Sl.No	Particulars	STANDALONE					CONSOLIDATED	
		Quarter Ended		Year Ended			Year Ended	
		Audited	Unaudited	Audited	Audited		Audited	
	31-Mar-16	31-Dec-15	31-Mar-15	31-Mar-16	31-Mar-15	31-Mar-16	31-Mar-15	
1	a) Income from Operations	24,825.84	23,740.58	17,512.42	94,605.88	60,255.57	98,759.65	69,219.50
	b) Other Operating Income	-	-	-	-	-	35.67	61.92
		<b>24,825.84</b>	<b>23,740.58</b>	<b>17,512.42</b>	<b>94,605.88</b>	<b>60,255.57</b>	<b>98,795.33</b>	<b>69,281.43</b>
2	<b>Expenses</b>							
	a. Cost of materials consumed	9,878.28	8,831.56	3,583.63	33,002.48	13,434.97	33,015.45	14,509.65
	b. Purchases	14,101.86	13,578.83	12,596.59	58,397.66	43,808.82	61,555.57	51,157.49
	c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1,846.41)	(854.95)	(302.47)	(5,663.31)	(2,625.35)	(5,507.60)	(2,802.26)
	d. Employee benefits expense	84.63	57.51	54.08	260.40	217.00	416.32	338.62
	e. Depreciation and Amortisation expense	51.14	52.56	25.89	207.40	215.14	230.80	244.17
	f. Other Expenses	707.12	725.38	564.49	2,998.25	2,148.35	3,501.10	2,529.59
	<b>Total Expenses</b>	<b>23,176.62</b>	<b>22,390.88</b>	<b>16,522.21</b>	<b>89,202.87</b>	<b>57,198.92</b>	<b>93,211.64</b>	<b>65,977.26</b>
3	Profit from Operations before other income, finance costs and exceptional items	1,649.22	1,349.70	990.21	5,403.01	3,056.65	5,583.69	3,304.17
4	Other Income	-	-	-	-	14.09	-	14.09
5	Profit from ordinary activities before finance costs and exceptional items	1,649.22	1,349.70	990.21	5,403.01	3,070.74	5,583.69	3,318.26
6	Finance Costs	603.35	394.20	197.15	1,669.28	706.73	1,670.07	707.82
7	Profit from ordinary activities after finance costs but before exceptional items	1,045.87	955.50	793.06	3,733.73	2,364.01	3,913.62	2,610.44
8	Exceptional items - (Expenditure)/Income	-	-	-	-	-	-	-
9	Profit from Ordinary Activities before tax	1,045.87	955.50	793.06	3,733.73	2,364.01	3,913.62	2,610.44
10	Tax Expense	326.33	339.19	264.69	1,247.77	796.01	1,333.82	888.61
11	Net Profit/(Loss) from Ordinary Activities after tax (9-10)	719.54	616.31	528.37	2,485.96	1,568.00	2,579.80	1,721.83
12	Extraordinary items (Net of Tax expense)	-	-	-	-	-	-	-
13	Net Profit/(Loss) for the period (11-12)	719.54	616.31	528.37	2,485.96	1,568.00	2,579.80	1,721.83
14	Minority Interest	-	-	-	-	-	29.33	56.11
15	Net Profit/(Loss) for the period (13-14)	719.54	616.31	528.37	2,485.96	1,568.00	2,550.47	1,665.72
16	Paid-up Equity Share Capital (Face Value Rs. 10/- each)	2,104.30	2,004.30	1,002.15	2,104.30	1,002.15	2,104.30	1,002.15
17	Reserves Excluding Revaluation Reserves as per Balance Sheet of previous accounting year	-	-	-	6,948.14	4,463.84	7,120.41	4,571.60
18	Earning Per Share of Rs 10 each (not annualised) (In. Rs.)							
	(a) Basic	3.42	3.07	5.27	11.81	15.65	12.26	17.18
	(b) Diluted	4.88	4.76	5.27	16.87	15.65	17.31	17.18

**PART - 2: SELECT INFORMATION FOR THE QUARTER AND YEAR ENDED MARCH 31, 2016**

A PARTICULARS OF SHAREHOLDING						
1	Public Share Holding					
	- Number of Shares	21,043,000	20,043,000	10,021,500	21,043,000	10,021,500
	- Percentage of Shareholding	100.00%	100.00%	100.00%	100.00%	100.00%
2	Promoter and Promoter Group Shareholding					
	a) Pledged / Encumbered					
	- Number of Shares	NIL	NIL	NIL	NIL	NIL
	- Percentage of Shareholding (as a % of the total shareholding of promoter and promoter group)	NIL	NIL	NIL	NIL	NIL
	- Percentage of Shares (as a % of total share capital of the Company)	NIL	NIL	NIL	NIL	NIL
	b) Non Encumbered					
	- Number of Shares	21,043,000	20,043,000	10,021,500	21,043,000	10,021,500
	- Percentage of Shares (as a % of total shareholding of promoter and promoters group)	0.00%	0.00%	0.00%	0.00%	0.00%
	- Percentage of Shares (as a % of total share capital of the Company)	100.00%	100.00%	100.00%	100.00%	100.00%
B INVESTORS COMPLAINTS FOR THE 3 MONTHS ENDED 31ST MARCH, 2016						
Pending at the beginning of the quarter - Nil; Received during the quarter - Nil; Disposed off during the quarter - Nil; Remaining unresolved at the end of the quarter - Nil						

**PART 3: STANDALONE AUDITED SEGMENT-WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND YEAR ENDED MARCH 31, 2016 (Rs. in Lacs)**

Particulars	Quarter Ended			Year Ended	
	Audited	Unaudited	Audited	Audited	
	31-Mar-16	31-Dec-15	31-Mar-15	31-Mar-16	31-Mar-15
1. Segment Revenue					
a) IMFL & IMIL	17,929.41	17,152.50	11,664.53	66,506.06	42,087.84
b) FMCG	6,896.43	6,588.08	5,847.89	29,099.82	18,167.73
<b>Gross Income from Operations</b>	<b>24,825.84</b>	<b>23,740.58</b>	<b>17,512.42</b>	<b>94,605.88</b>	<b>60,255.57</b>
2. Segment Results					
a) IMFL & IMIL	1,364.64	840.38	790.00	4,060.21	2,108.43
b) FMCG	284.58	509.33	200.21	1,342.80	948.22
<b>Total</b>	<b>1,649.22</b>	<b>1,349.70</b>	<b>990.21</b>	<b>5,403.01</b>	<b>3,056.65</b>
Less: Other unallocable expenditure					
i) Interest	603.35	394.20	197.15	1,669.28	706.73
Add: j) Other un-allocable income	-	-	-	-	14.09
<b>Profit Before Tax</b>	<b>1,045.87</b>	<b>955.50</b>	<b>793.06</b>	<b>3,733.73</b>	<b>2,364.01</b>
Tax Expenses	326.33	339.19	264.69	1,247.77	796.01
<b>Profit After Tax</b>	<b>719.54</b>	<b>616.31</b>	<b>528.37</b>	<b>2,485.96</b>	<b>1,568.00</b>
3. Capital Employed					
a) IMFL	9,587.76	9,190.74	6,941.75	9,587.76	6,941.75
b) FMCG	4,050.98	4,011.69	2,996.49	4,050.98	2,996.49
<b>Total Segment Capital Employed</b>	<b>13,638.74</b>	<b>13,202.43</b>	<b>9,938.24</b>	<b>13,638.74</b>	<b>9,938.24</b>



## PART 4: STANDALONE/CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2016

(Rs. in Lacs)

PARTICULARS	Standalone		Consolidated	
	Year ended		Year ended	
	31.03.2016	31.03.2015	31.03.2016	31.03.2015
<b>EQUITY AND LIABILITIES</b>				
<b>Shareholder's Funds</b>				
Share Capital	2,104.30	1,002.15	2,104.30	1,002.15
Reserves and Surplus	6,948.14	4,463.84	7,120.41	4,571.60
<b>Shareholders' Funds</b>	<b>9,052.44</b>	<b>5,465.99</b>	<b>9,224.71</b>	<b>5,573.75</b>
<b>Minority Interest</b>			<b>628.35</b>	<b>599.02</b>
<b>Non-Current Liabilities</b>				
Long-Term Borrowings	6,204.09	6,037.67	6,256.59	6,227.67
<b>Non-Current Liabilities</b>	<b>6,204.09</b>	<b>6,037.67</b>	<b>6,256.59</b>	<b>6,227.67</b>
<b>Current Liabilities</b>				
Short-Term Borrowings	19,167.97	9,170.21	19,167.97	9,170.21
Trade Payables	275.61	133.76	709.01	1,005.24
Other Current Liabilities	1,334.30	259.19	1,518.13	424.41
Short-Term Provisions	3,466.09	2,055.99	3,604.28	2,188.68
<b>Current Liabilities</b>	<b>24,243.97</b>	<b>11,619.15</b>	<b>24,999.39</b>	<b>12,788.54</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>39,500.50</b>	<b>23,122.81</b>	<b>41,119.04</b>	<b>25,188.98</b>
<b>ASSETS</b>				
<b>Non-Current Assets</b>				
Tangible Assets	1,774.50	1,780.47	1,991.94	2,002.20
Work in Progress	401.16	-	401.16	-
Intangible Assets	-	-	882.73	882.73
Deferred Tax Assets	34.39	13.06	95.48	110.77
Non-Current Investments	1,552.36	1,552.36	-	-
Long-Term Loans and Advances	1,908.15	-	1,936.98	28.83
Miscellaneous Expenditure	31.04	-	31.49	-
<b>Non-Current Assets</b>	<b>5,701.60</b>	<b>3,345.89</b>	<b>5,339.78</b>	<b>3,024.53</b>
<b>Current Assets</b>				
Inventories	19,024.63	6,956.60	20,090.07	8,190.71
Trade Receivables	10,751.08	10,566.81	11,314.39	11,290.30
Cash and Cash Equivalents	37.18	13.71	49.05	112.04
Other Current Assets	3,986.01	2,239.80	4,325.75	2,571.40
<b>Current Assets</b>	<b>33,798.90</b>	<b>19,776.92</b>	<b>35,779.26</b>	<b>22,164.45</b>
<b>TOTAL ASSETS</b>	<b>39,500.50</b>	<b>23,122.81</b>	<b>41,119.04</b>	<b>25,188.98</b>

## Notes:

- The Board recommended a dividend of Rs. 0.75 per Equity Share i.e. 7.5% for the financial year ended March 31, 2016
- The Board recommended Bonus shares subject to the approval of Members in upcoming shares AGM in the Ratio of 1:1
- The above results have been reviewed by the Audit Committee and thereafter, approved by the Board of Directors at their meeting held on April 28, 2016
- Previous period figures have been regrouped, rearranged, restated and reclassified wherever necessary, for the purpose of comparison
- The Company does not have any Exceptional or Extraordinary item to report for the above periods
- The Company alongwith its Subsidiaries are engaged in the business of Marketing, Blending, Bottling of Indian Made Foreign Liquor (IMFL), Beer in Beverages, Indian Made Indian Liquor (IMIL), Marketing of Packaged Drinking Water and FMCG items including through Tie-up Manufacturing/ Brand Franchise.
- The Company has taken over 3 IMIL bottling plants in West Bengal & two brands of IMIL viz. "Bengal Tiger" & "Uddan".
- The Company has allotted 1000000 Equity Shares on 30.03.2016 on preferential basis to Mr. Monoranjan Roy, which has approved by the members in the EGM on 22.03.2016
- This statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Place : Kolkata  
Date: April 28, 2016



For and on behalf of Board

Monoranjan Roy  
CHAIRMAN & MANAGING DIRECTOR

## PART 4: STANDALONE/CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2016

(Rs. in Lacs)

PARTICULARS	Standalone		Consolidated	
	Year ended		Year ended	
	31.03.2016	31.03.2015	31.03.2016	31.03.2015
<b>EQUITY AND LIABILITIES</b>				
<b>Shareholder's Funds</b>				
Share Capital	2,104.30	1,002.15	2,104.30	1,002.15
Reserves and Surplus	6,948.14	4,463.84	7,120.41	4,571.60
<b>Shareholders' Funds</b>	<b>9,052.44</b>	<b>5,465.99</b>	<b>9,224.71</b>	<b>5,573.75</b>
<b>Minority Interest</b>			<b>628.35</b>	<b>599.02</b>
<b>Non-Current Liabilities</b>				
Long-Term Borrowings	6,204.09	6,037.67	6,256.59	6,227.67
<b>Non-Current Liabilities</b>	<b>6,204.09</b>	<b>6,037.67</b>	<b>6,256.59</b>	<b>6,227.67</b>
<b>Current Liabilities</b>				
Short-Term Borrowings	19,167.97	9,170.21	19,167.97	9,170.21
Trade Payables	275.61	133.76	709.01	1,005.24
Other Current Liabilities	1,334.30	259.19	1,518.13	424.41
Short-Term Provisions	3,466.09	2,055.99	3,604.28	2,188.68
<b>Current Liabilities</b>	<b>24,243.97</b>	<b>11,619.15</b>	<b>24,999.39</b>	<b>12,788.54</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>39,500.50</b>	<b>23,122.81</b>	<b>41,119.04</b>	<b>25,188.98</b>
<b>ASSETS</b>				
<b>Non-Current Assets</b>				
Tangible Assets	1,774.50	1,780.47	1,991.94	2,002.20
Work in Progress	401.16	-	401.16	-
Intangible Assets	-	-	882.73	882.73
Deferred Tax Assets	34.39	13.06	95.48	110.77
Non-Current Investments	1,552.36	1,552.36	-	-
Long-Term Loans and Advances	1,908.15	-	1,936.98	28.83
Miscellaneous Expenditure	31.04	-	31.49	-
<b>Non-Current Assets</b>	<b>5,701.60</b>	<b>3,345.89</b>	<b>5,339.78</b>	<b>3,024.53</b>
<b>Current Assets</b>				
Inventories	19,024.63	6,956.60	20,090.07	8,190.71
Trade Receivables	10,751.08	10,566.81	11,314.39	11,290.30
Cash and Cash Equivalents	37.18	13.71	49.05	112.04
Other Current Assets	3,986.01	2,239.80	4,325.75	2,571.40
<b>Current Assets</b>	<b>33,798.90</b>	<b>19,776.92</b>	<b>35,779.26</b>	<b>22,164.45</b>
<b>TOTAL ASSETS</b>	<b>39,500.50</b>	<b>23,122.81</b>	<b>41,119.04</b>	<b>25,188.98</b>

## Notes:

- The Board recommended a dividend of Rs. 0.75 per Equity Share i.e. 7.5% for the financial year ended March 31, 2016
- The Board recommended Bonus shares subject to the approval of Members in upcoming shares AGM in the Ratio of 1:1
- The above results have been reviewed by the Audit Committee and thereafter, approved by the Board of Directors at their meeting held on April 28, 2016
- Previous period figures have been regrouped, rearranged, restated and reclassified wherever necessary, for the purpose of comparison
- The Company does not have any Exceptional or Extraordinary item to report for the above periods
- The Company alongwith its Subsidiaries are engaged in the business of Marketing, Blending, Bottling of Indian Made Foreign Liquor (IMFL), Beer in Beverages, Indian Made Indian Liquor (IMIL), Marketing of Packaged Drinking Water and FMCG items including through Tie-up Manufacturing/ Brand Franchise.
- The Company has taken over 3 IMIL bottling plants in West Bengal & two brands of IMIL viz. "Bengal Tiger" & "Uddan".
- The Company has allotted 1000000 Equity Shares on 30.03.2016 on preferential basis to Mr. Monoranjan Roy, which has approved by the members in the EGM on 22.03.2016
- This statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Place : Kolkata  
Date: April 28, 2016



For and on behalf of Board

Monoranjan Roy  
CHAIRMAN & MANAGING DIRECTOR



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**PART 1: STATEMENT OF AUDITED FINANCIAL RESULTS FOR QUARTER, STANDALONE AND CONSOLIDATED FOR THE YEAR ENDED MARCH 31, 2016 (Rs. in Lacs)**

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		Quarter Ended		Year Ended			Year Ended	
		Audited	Unaudited	Audited	Audited		Audited	
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	c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1,846.41)	(854.95)	(302.47)	(5,663.31)	(2,625.35)	(5,507.60)	(2,802.26)
	d. Employee benefits expense	84.63	57.51	54.08	260.40	217.00	416.32	338.62
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13	Net Profit/(Loss) for the period (11-12)	719.54	616.31	528.37	2,485.96	1,568.00	2,579.80	1,721.83
14	Minority Interest	-	-	-	-	-	29.33	56.11
15	Net Profit/(Loss) for the period (13-14)	719.54	616.31	528.37	2,485.96	1,568.00	2,550.47	1,665.72
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2	Promoter and Promoter Group Shareholding					
	a) Pledged / Encumbered					
	- Number of Shares	NIL	NIL	NIL	NIL	NIL
	- Percentage of Shareholding (as a % of the total shareholding of promoter and promoter group)	NIL	NIL	NIL	NIL	NIL
	- Percentage of Shares (as a % of total share capital of the Company)	NIL	NIL	NIL	NIL	NIL
	b) Non Encumbered					
	- Number of Shares	21,043,000	20,043,000	10,021,500	21,043,000	10,021,500
	- Percentage of Shares (as a % of total shareholding of promoter and promoters group)	0.00%	0.00%	0.00%	0.00%	0.00%
	- Percentage of Shares (as a % of total share capital of the Company)	100.00%	100.00%	100.00%	100.00%	100.00%
B INVESTORS COMPLAINTS FOR THE 3 MONTHS ENDED 31ST MARCH, 2016						
Pending at the beginning of the quarter - Nil; Received during the quarter - Nil; Disposed off during the quarter - Nil; Remaining unresolved at the end of the quarter - Nil						

**PART 3: STANDALONE AUDITED SEGMENT-WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND YEAR ENDED MARCH 31, 2016 (Rs. in Lacs)**

Particulars	Quarter Ended			Year Ended	
	Audited	Unaudited	Audited	Audited	
	31-Mar-16	31-Dec-15	31-Mar-15	31-Mar-16	31-Mar-15
1. Segment Revenue					
a) IMFL & IMIL	17,929.41	17,152.50	11,664.53	66,506.06	42,087.84
b) FMCG	6,896.43	6,588.08	5,847.89	29,099.82	18,167.73
<b>Gross Income from Operations</b>	<b>24,825.84</b>	<b>23,740.58</b>	<b>17,512.42</b>	<b>94,605.88</b>	<b>60,255.57</b>
2. Segment Results					
a) IMFL & IMIL	1,364.64	840.38	790.00	4,060.21	2,108.43
b) FMCG	284.58	509.33	200.21	1,342.80	948.22
<b>Total</b>	<b>1,649.22</b>	<b>1,349.70</b>	<b>990.21</b>	<b>5,403.01</b>	<b>3,056.65</b>
Less: Other unallocable expenditure					
i) Interest	603.35	394.20	197.15	1,669.28	706.73
Add: j) Other un-allocable income	-	-	-	-	14.09
<b>Profit Before Tax</b>	<b>1,045.87</b>	<b>955.50</b>	<b>793.06</b>	<b>3,733.73</b>	<b>2,364.01</b>
Tax Expenses	326.33	339.19	264.69	1,247.77	796.01
<b>Profit After Tax</b>	<b>719.54</b>	<b>616.31</b>	<b>528.37</b>	<b>2,485.96</b>	<b>1,568.00</b>
3. Capital Employed					
a) IMFL	9,587.76	9,190.74	6,941.75	9,587.76	6,941.75
b) FMCG	4,050.98	4,011.69	2,996.49	4,050.98	2,996.49
<b>Total Segment Capital Employed</b>	<b>13,638.74</b>	<b>13,202.43</b>	<b>9,938.24</b>	<b>13,638.74</b>	<b>9,938.24</b>

