STATEMENTS OF FINANCIAL POSITION

As at 31 March 2022

Inventories		Note	Group		Company	
Property, plant and equipment 3 339,570,028 307,068,897 106,282,619 96,120,337 Right-of-use assets 4 14,820,525 15,819,769 3,636,093 3,368,093 3,368,093 3,368,093 3,368,093 3,368,093 3,368,093 3,368,093 3,368,093 3,368,093 3,368,093 3,368,093 3,368,093 3,368,093 3,368,093 3,368,093 3,368,093 3,368,093 3,420,470 2,703,881 96,411,191 71 71 71 71 71 71 71						
Property, plant and equipment 3 339,570,028 307,068,897 106,282,619 96,120,337 Right-of-use assets 4 14,820,525 15,819,769 3,636,093 3,368,093 3,368,093 3,368,093 3,368,093 3,368,093 3,368,093 3,368,093 3,368,093 3,368,093 3,368,093 3,368,093 3,368,093 3,368,093 3,368,093 3,368,093 3,368,093 3,368,093 3,420,470 2,703,881 96,411,191 71 71 71 71 71 71 71	Assets					
Right-of-use assets		3	339.570.028	307.068.897	106.282.619	96.120.337
Biological assets						
Intangible assets	•	5				
Investments in subsidiaries	3	6				
Trade and other receivables 8	-	7	_	_		
Deferred tax assets	Trade and other receivables	8	740,429	1,077,338	_	_
Total non-current assets	Deferred tax assets	9	9,469,156	3,352,750	_	_
Inventories	Due from subsidiaries	10	-	_	67,200,000	18,478,972
Trade and other receivables 8 100,248,170 88,796,172 32,531,102 21,472,301 Due from subsidiaries 10 — — 50,598,012 22,063,278 Current tax assets 393,813 31,070 24,000 — Derivative financial assets 12 1,518,875 — 260,108,202 — Cash and cash equivalents 14 28,103,066 11,723,637 9,565,273 6,632,114 Total current assets 529,703,356 205,585,518 389,303,008 86,121,302 Total assets 1,010,014,392 622,258,290 724,805,467 330,038,798 Equity Share capital 15 380,607,443 87,779,796 380,607,443 87,779,796 Reserves 15 225,335,994 146,863,517 89,872,359 60,423,450 Equity attributable to owners of the Company 605,943,437 234,643,313 470,479,802 148,203,246 Non-controlling interests 7 5,019,430 6,786,665 6,496,730 6,768,263 Loas and borrowings	Total non-current assets		480,311,036	416,672,772	335,502,459	243,917,496
Trade and other receivables 8 100,248,170 88,796,172 32,531,102 21,472,301 Due from subsidiaries 10 — — 50,598,012 22,063,278 Current tax assets 393,813 31,070 24,000 — Derivative financial assets 12 1,518,875 — 260,108,202 — Cash and cash equivalents 14 28,103,066 11,723,637 9,565,273 6,632,114 Total current assets 529,703,356 205,585,518 389,303,008 86,121,302 Total assets 1,010,014,392 622,258,290 724,805,467 330,038,798 Equity Share capital 15 380,607,443 87,779,796 380,607,443 87,779,796 Reserves 15 225,335,994 146,863,517 89,872,359 60,423,450 Equity attributable to owners of the Company 605,943,437 234,643,313 470,479,802 148,203,246 Non-controlling interests 7 5,019,430 6,786,665 6,496,730 6,768,263 Loas and borrowings	Inventories	11	118 844 819	105 03/, 639	76 477 751	75 957 609
Due from subsidiaries 10 - 50,598,012 22,063,278 Current tax assets 393,813 31,070 24,000 - Derivative financial assets 12 1,518,875 - 260,108,202 - Other investments 13 280,594,613 - 260,108,202 - Cash and cash equivalents 14 28,103,066 11,723,637 9,565,273 6,632,114 Total current assets 529,703,356 205,585,518 389,303,008 86,121,302 Total assets 1,010,014,392 622,258,290 724,805,467 330,038,798 Equity Share capital 15 380,607,443 87,779,796 380,607,443 87,779,796 89,872,359 60,423,450 Equity attributable to owners of the Company 605,943,437 234,643,313 470,479,802 148,203,246 Non-controlling interests 7 5,019,430 6,386,645 - - Total equity 610,962,867 241,029,958 470,479,802 148,203,246 Liabilities 5 <				, ,		
Current tax assets 393,813 31,070 24,000 Derivative financial assets 12 1,518,875 — 2,668 — Other investments 13 280,594,613 — 260,108,202 — Cash and cash equivalents 14 20,103,066 11,723,637 9,565,273 6,632,114 Total current assets 529,703,356 205,585,518 389,303,008 86,121,302 Total assets 1,010,014,392 622,258,290 724,805,467 330,038,798 Equity 5 380,607,443 87,779,796 380,607,443 87,779,796 Reserves 15 380,607,443 87,779,796 380,607,443 87,779,796 Reserves 15 225,335,994 146,863,517 89,872,359 60,423,450 Equity attributable to owners of the Company 605,943,437 234,643,313 470,479,802 148,203,246 Non-controlling interests 7 5,019,430 6,386,645 — — — Total equity 610,962,867 241,029,958 470,479,802 1			100,248,170	00,790,172		
Derivative financial assets		10	797 217	71 070		22,003,270
Other investments 13 280,594,613 — 260,109,202 — 260,109,202 — 263,114 — 28,103,066 11,723,637 9,565,273 6,632,114 Total current assets 529,703,356 205,585,518 389,303,008 86,121,302 Total assets 1,010,014,392 622,258,290 724,805,467 330,038,798 Equity 5 380,607,443 87,779,796 380,607,443 87,779,796 Reserves 15 225,335,994 146,863,517 89,872,359 60,423,450 Equity attributable to owners of the Company 605,943,437 234,643,313 470,479,802 148,203,246 Non-controlling interests 7 5,019,430 6,386,645 — — — Total equity 610,962,867 241,029,958 470,479,802 148,203,246 Liabilities 5 232,316,928 101,014,756 201,319,373 24,717,931 Lease liabilities 9 7,711,483 5,801,597 4,209,312 3,999,703 Deferred tax liabilities 9 7,711,483 5,801,597 5,698,000<		12		51,070		
Cash and cash equivalents 14 26,103,066 11,723,637 9,565,273 6,632,114 Total current assets 529,703,356 205,585,518 389,303,008 86,121,302 Total assets 1,010,014,392 622,258,290 724,805,467 330,038,798 Equity Share capital 15 380,607,443 87,779,796 380,607,443 87,779,796 Reserves 15 225,335,994 146,863,517 89,872,359 60,423,450 Equity attributable to owners of the Company 605,943,437 234,643,313 470,479,802 148,203,246 Non-controlling interests 7 5,019,430 6,386,645 - - Total equity 610,962,867 241,029,958 470,479,802 148,203,246 Liabilities 0 6,496,730 6,768,263 6,496,730 6,768,263 Loans and borrowings 17 232,316,928 101,014,756 201,319,373 24,717,931 Lease liabilities 9 7,711,483 5,801,597 5,698,000 4,538,000 Total non-current liab				_		
Total current assets 529,703,356 205,585,518 389,303,008 86,121,302 Total assets 1,010,014,392 622,258,290 724,805,467 330,038,798 Equity Share capital 15 380,607,443 87,779,796 380,607,443 87,779,796 Reserves 15 225,335,994 146,863,517 89,872,359 60,423,450 Equity attributable to owners of the Company 605,943,437 234,643,313 470,479,802 148,203,246 Non-controlling interests 7 5,019,430 6,386,645 - - Total equity 610,962,867 241,029,958 470,479,802 148,203,246 Liabilities 2 232,316,928 101,014,756 201,319,373 24,717,931 Lease liabilities 5,919,368 6,159,799 4,203,312 3,999,703 Deferred tax liabilities 9 7,711,483 5,801,597 5,698,000 4,538,000 Total non-current liabilities 252,444,509 119,744,415 217,723,415 40,023,897 Deferred income 16 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td>6 6 3 2 1 1 4</td>						6 6 3 2 1 1 4
Total assets				· · ·		
Equity Share capital Reserves 15 380,607,443 87,779,796 89,872,359 60,423,450 Equity attributable to owners of the Company Non-controlling interests 7 5,019,430 6386,645 Total equity Liabilities Deferred income 16 Loans and borrowings 17 232,316,928 101,014,756 201,319,373 24,717,931 252,444,509 Deferred tax liabilities Deferred income 16 270,697 269,861 Loans and borrowings 17 252,300,841 140,927,921 4,157,198 50,880,656 Trade and other payables 18 93,075,548 83,078,535 28,470,582 19,530,030 Deto subsidiaries 10 3,392,734 70,930,753 Lease liabilities - 599,930 854,653 311,039 46,023 Total current liabilities 146,607,016 261,483,917 36,602,250 141,811,655 Total liabilities 399,051,525 381,228,332 254,325,665 181,835,552				· · ·	· · ·	
Share capital 15 380,607,443 87,779,796 380,607,443 87,779,796 Reserves 15 225,335,994 146,863,517 89,872,359 60,423,450 Equity attributable to owners of the Company 605,943,437 234,643,313 470,479,802 148,203,246 Non-controlling interests 7 5,019,430 6,386,645 - - - Total equity 610,962,867 241,029,958 470,479,802 148,203,246 Liabilities 0 6,768,267 241,029,958 470,479,802 148,203,246 Liabilities 0 6,962,867 241,029,958 470,479,802 148,203,246 Liabilities 0 6,768,263 6,496,730 6,768,263 6,496,730 6,768,263 Loans and borrowings 17 232,316,928 101,014,756 201,319,373 24,717,931 Deferred tax liabilities 9 7,711,483 5,801,597 5,698,000 4,538,000 Total non-current liabilities 252,444,509 119,744,415 217,723,415 40,023,897	Total assets		1,010,014,392	622,258,290	724,805,467	330,038,798
Reserves 15 225,335,994 146,863,517 89,872,359 60,423,450 Equity attributable to owners of the Company 605,943,437 234,643,313 470,479,802 148,203,246 Non-controlling interests 7 5,019,430 6,386,645 - - - Total equity 610,962,867 241,029,958 470,479,802 148,203,246 Liabilities 0 6,768,263 6,496,730 6,768,263 6,496,730 6,768,263 Loans and borrowings 17 232,316,928 101,014,756 201,319,373 24,717,931 Lease liabilities 5,919,368 6,159,799 4,209,312 3,999,703 Deferred tax liabilities 9 7,711,483 5,801,597 5,698,000 4,538,000 Total non-current liabilities 252,444,509 119,744,415 217,723,415 40,023,897 Deferred income 16 270,697 269,861 270,697 269,861 Loans and borrowings 17 52,300,841 140,927,921 4,157,198 50,880,656 Trad	Equity					
Equity attributable to owners of the Company 605,943,437 234,643,313 470,479,802 148,203,246 Non-controlling interests 7 5,019,430 6,386,645 — — — — Total equity 610,962,867 241,029,958 470,479,802 148,203,246 Liabilities Deferred income 16 6,496,730 6,768,263 6,496,730 6,768,263 Loans and borrowings 17 232,316,928 101,014,756 201,319,373 24,717,931 Lease liabilities 5,919,368 6,159,799 4,209,312 3,999,703 Deferred tax liabilities 9 7,711,483 5,801,597 5,698,000 4,538,000 Total non-current liabilities 252,444,509 119,744,415 217,723,415 40,023,897 Deferred income 16 270,697 269,861 270,697 269,861 Loans and borrowings 17 52,300,841 140,927,921 4,157,198 50,880,656 Trade and other payables 18 93,075,548 83,078,535 28,470,582 19,530,030 Due to subsidiaries 10 — — 3,392,734 70,930,753 Lease liabilities 959,930 854,653 311,039 46,023 Current tax liabilities 959,930 854,653 311,039 46,023 Current tax liabilities 146,607,016 261,483,917 36,602,250 141,811,655 Total liabilities 399,051,525 381,228,332 254,325,665 181,835,552	Share capital	15	380,607,443	87,779,796	380,607,443	87,779,796
Company Non-controlling interests 605,943,437 (34,643,313) 234,643,313 (470,479,802) 148,203,246 Non-controlling interests 7 5,019,430 (6,386,645) 470,479,802 148,203,246 Total equity 610,962,867 241,029,958 470,479,802 148,203,246 Liabilities Deferred income 16 6,496,730 (6,768,263) 6,496,730 (6,768,263) 6,768,263 (201,319,373) 24,717,931 (201,319,374) 24,717,931 (201,319,374) 24,917,144 (201,319,374) 24,917,144 (201,319,374	Reserves	15	225,335,994	146,863,517	89,872,359	60,423,450
Company Non-controlling interests 605,943,437 (34,643,313) 234,643,313 (470,479,802) 148,203,246 Non-controlling interests 7 5,019,430 (6,386,645) 470,479,802 148,203,246 Total equity 610,962,867 241,029,958 470,479,802 148,203,246 Liabilities Deferred income 16 6,496,730 (6,768,263) 6,496,730 (6,768,263) 6,768,263 (201,319,373) 24,717,931 (201,319,374) 24,717,931 (201,319,374) 24,917,144 (201,319,374) 24,917,144 (201,319,374	Equity attributable to owners of the					
Non-controlling interests 7 5,019,430 6,386,645 -			605.943.437	234.643.313	470.479.802	148.203.246
Liabilities Deferred income 16 6,496,730 6,768,263 6,496,730 6,768,263 Loans and borrowings 17 232,316,928 101,014,756 201,319,373 24,717,931 Lease liabilities 5,919,368 6,159,799 4,209,312 3,999,703 Deferred tax liabilities 9 7,711,483 5,801,597 5,698,000 4,538,000 Total non-current liabilities 252,444,509 119,744,415 217,723,415 40,023,897 Deferred income 16 270,697 269,861 270,697 269,861 Loans and borrowings 17 52,300,841 140,927,921 4,157,198 50,880,656 Trade and other payables 18 93,075,548 83,078,535 28,470,582 19,530,030 Due to subsidiaries 10 - - - 3,392,734 70,930,753 Lease liabilities 959,930 854,653 311,039 46,023 Current tax liabilities 146,607,016 261,483,917 36,602,250 141,811,655 Total liabilities <td>Non-controlling interests</td> <td>7</td> <td></td> <td></td> <td>-</td> <td>-</td>	Non-controlling interests	7			-	-
Deferred income 16 6,496,730 bigs 6,768,263 bigs bigs 201,319,373 bigs 24,717,931 bigs 24,717,931 bigs 24,717,931 bigs 24,717,931 bigs 3,999,703 bigs 3,799,703 bigs 3,999,703 bi	Total equity		610,962,867	241,029,958	470,479,802	148,203,246
Deferred income 16 6,496,730 bigs 6,768,263 bigs bigs 201,319,373 bigs 24,717,931 bigs 24,717,931 bigs 24,717,931 bigs 24,717,931 bigs 3,999,703 bigs 3,799,703 bigs 3,999,703 bi	Liabilities					
Loans and borrowings 17 232,316,928 101,014,756 201,319,373 24,717,931 Lease liabilities 5,919,368 6,159,799 4,209,312 3,999,703 Deferred tax liabilities 9 7,711,483 5,801,597 5,698,000 4,538,000 Total non-current liabilities 252,444,509 119,744,415 217,723,415 40,023,897 Deferred income 16 270,697 269,861 270,697 269,861 Loans and borrowings 17 52,300,841 140,927,921 4,157,198 50,880,656 Trade and other payables 18 93,075,548 83,078,535 28,470,582 19,530,030 Due to subsidiaries 10 - - 3,392,734 70,930,753 Lease liabilities 959,930 854,653 311,039 46,023 Current tax liabilities 146,607,016 261,483,917 36,602,250 141,811,655 Total liabilities 399,051,525 381,228,332 254,325,665 181,835,552		16	6 496 730	6 768 263	6 496 730	6768263
Lease liabilities 5,919,368 6,159,799 4,209,312 3,999,703 Deferred tax liabilities 9 7,711,483 5,801,597 5,698,000 4,538,000 Total non-current liabilities 252,444,509 119,744,415 217,723,415 40,023,897 Deferred income 16 270,697 269,861 270,697 269,861 Loans and borrowings 17 52,300,841 140,927,921 4,157,198 50,880,656 Trade and other payables 18 93,075,548 83,078,535 28,470,582 19,530,030 Due to subsidiaries 10 - - - 3,392,734 70,930,753 Lease liabilities 959,930 854,653 311,039 46,023 Current tax liabilities - 36,352,947 - 154,332 Total current liabilities 146,607,016 261,483,917 36,602,250 141,811,655 Total liabilities 399,051,525 381,228,332 254,325,665 181,835,552						
Deferred tax liabilities 9 7,711,483 5,801,597 5,698,000 4,538,000 Total non-current liabilities 252,444,509 119,744,415 217,723,415 40,023,897 Deferred income 16 270,697 269,861 270,697 269,861 Loans and borrowings 17 52,300,841 140,927,921 4,157,198 50,880,656 Trade and other payables 18 93,075,548 83,078,535 28,470,582 19,530,030 Due to subsidiaries 10 - - 3,392,734 70,930,753 Lease liabilities 959,930 854,653 311,039 46,023 Current tax liabilities - 36,352,947 - 154,332 Total current liabilities 146,607,016 261,483,917 36,602,250 141,811,655 Total liabilities 399,051,525 381,228,332 254,325,665 181,835,552		1,				
Total non-current liabilities 252,444,509 119,744,415 217,723,415 40,023,897 Deferred income 16 270,697 269,861 270,697 269,861 Loans and borrowings 17 52,300,841 140,927,921 4,157,198 50,880,656 Trade and other payables 18 93,075,548 83,078,535 28,470,582 19,530,030 Due to subsidiaries 10 - - 3,392,734 70,930,753 Lease liabilities 959,930 854,653 311,039 46,023 Current tax liabilities - 36,352,947 - 154,332 Total current liabilities 146,607,016 261,483,917 36,602,250 141,811,655 Total liabilities 399,051,525 381,228,332 254,325,665 181,835,552		9				
Deferred income 16 270,697 269,861 270,697 269,861 Loans and borrowings 17 52,300,841 140,927,921 4,157,198 50,880,656 Trade and other payables 18 93,075,548 83,078,535 28,470,582 19,530,030 Due to subsidiaries 10 - - 3,392,734 70,930,753 Lease liabilities 959,930 854,653 311,039 46,023 Current tax liabilities - 36,352,947 - 154,332 Total current liabilities 146,607,016 261,483,917 36,602,250 141,811,655 Total liabilities 399,051,525 381,228,332 254,325,665 181,835,552						
Loans and borrowings 17 52,300,841 140,927,921 4,157,198 50,880,656 Trade and other payables 18 93,075,548 83,078,535 28,470,582 19,530,030 Due to subsidiaries 10 - - 3,392,734 70,930,753 Lease liabilities 959,930 854,653 311,039 46,023 Current tax liabilities - 36,352,947 - 154,332 Total current liabilities 146,607,016 261,483,917 36,602,250 141,811,655 Total liabilities 399,051,525 381,228,332 254,325,665 181,835,552	- Total Hon-current habilities		252,444,509	119,744,415	217,723,415	40,023,697
Trade and other payables 18 93,075,548 83,078,535 28,470,582 19,530,030 Due to subsidiaries 10 - - 3,392,734 70,930,753 Lease liabilities 959,930 854,653 311,039 46,023 Current tax liabilities - 36,352,947 - 154,332 Total current liabilities 146,607,016 261,483,917 36,602,250 141,811,655 Total liabilities 399,051,525 381,228,332 254,325,665 181,835,552		16	270,697	269,861	270,697	269,861
Due to subsidiaries 10 - - 3,392,734 70,930,753 Lease liabilities 959,930 854,653 311,039 46,023 Current tax liabilities - 36,352,947 - 154,332 Total current liabilities 146,607,016 261,483,917 36,602,250 141,811,655 Total liabilities 399,051,525 381,228,332 254,325,665 181,835,552	Loans and borrowings	17	52,300,841	140,927,921	4,157,198	50,880,656
Lease liabilities 959,930 854,653 311,039 46,023 Current tax liabilities - 36,352,947 - 154,332 Total current liabilities 146,607,016 261,483,917 36,602,250 141,811,655 Total liabilities 399,051,525 381,228,332 254,325,665 181,835,552	Trade and other payables	18	93,075,548	83,078,535	28,470,582	19,530,030
Current tax liabilities - 36,352,947 - 154,332 Total current liabilities 146,607,016 261,483,917 36,602,250 141,811,655 Total liabilities 399,051,525 381,228,332 254,325,665 181,835,552		10	-	_	3,392,734	
Total current liabilities 146,607,016 261,483,917 36,602,250 141,811,655 Total liabilities 399,051,525 381,228,332 254,325,665 181,835,552			959,930	854,653	311,039	
Total liabilities 399,051,525 381,228,332 254,325,665 181,835,552	Current tax liabilities		_	36,352,947	_	154,332
	Total current liabilities		146,607,016	261,483,917	36,602,250	141,811,655
Total equity and liabilities 1,010,014,392 622,258,290 724,805,467 330,038,798	Total liabilities		399,051,525	381,228,332	254,325,665	181,835,552
	Total equity and liabilities		1,010,014,392	622,258,290	724,805,467	330,038,798

The accompanying notes form an integral part of the financial statements.