

Revised Balance Sheet

as at 31 March 2022

[Currency - INR in Million, except per share data]

Particulars	Notes	31 March 2022	31 March 2021
ASSETS			
Non-current assets			
Property, plant and equipment	6A	1,298.07	1,118.53
Capital work-in-progress	6B	616.93	424.49
Right-of-Use Asset	6C	588.22	664.46
Intangible assets	7	2.43	2.73
Financial assets			
Loans	8A	46.00	-
Other financial assets	9	3.46	3.46
Deferred tax assets (net)	35	22.52	5.96
Income tax assets (net)		30.74	26.99
Other non-current assets	10	109.65	231.09
Total non-current assets (i)		2,718.02	2,477.71
Current assets			
Inventories	11	663.45	692.79
Financial assets			
Trade receivables	12	544.48	543.40
Cash and cash equivalents	13	39.60	348.19
Bank balances other than cash and cash equivalents	14	0.73	0.87
Loans	8B	6.00	-
Derivative contract assets	15	10.88	9.73
Other financial assets	16	146.31	160.37
Other current assets	17	178.69	242.04
Total current assets (ii)		1,590.14	1,997.39
TOTAL ASSETS (i+ii)		4,308.16	4,475.10
EQUITY AND LIABILITIES			
Equity			
Equity share capital	18	25.66	25.66
Other equity	19	2,146.12	2,040.54
Total equity (i)		2,171.78	2,066.20
Liabilities			
Non-current liabilities			
Financial liabilities			
Borrowings	20A	435.57	496.76
Lease liabilities	39	585.38	636.95
Provisions	21	59.60	73.58
Total non-current liabilities (ii)		1,080.55	1,207.29
Current liabilities			
Financial liabilities			
Borrowings	20B	307.49	566.76
Lease liabilities	39	51.57	44.55
Trade payables	22		
- Total outstanding dues of micro enterprises and small enterprises		28.66	18.55
- Total outstanding dues of creditors other than micro enterprises and small enterprises		585.49	472.87
Derivative contract liabilities	23	-	3.74
Other financial liabilities	24	59.16	80.39
Other current liabilities	25	16.05	10.28
Provisions	26	7.41	4.47
Total current liabilities (iii)		1,055.83	1,201.61
TOTAL EQUITY AND LIABILITIES (i+ii+iii)		4,308.16	4,475.10
Summary of significant accounting policies	1 - 5		
Notes to the revised financial statements	6 - 51		

The accompanying notes referred to above form an integral part of the revised financial statements.

As per our report of even date attached

for **B S R & Associates LLP**

Chartered Accountants

Firm Registration No: 116231W/W - 100024

Raajnish Desai

Partner

Membership No: 101190

Place: Pune

Date: 10 August 2022

For and on behalf of the Board of Directors of

Tasty Bite Eatables Limited

CIN: L15419PN1985PLC037347

Gaurav Gupta

Whole Time Director

& Chief Financial Officer

DIN: 07529010

Place: Pune

Date: 10 August 2022

Ashok Vasudevan

Chairman

DIN: 00575574

Minal Talwar

Company

Secretary