

**BEFORE THE HON'BLE NATIONAL GREEN TRIBUNAL**

**SOUTHERN ZONAL BENCH AT CHENNAI**

**ORIGINAL APPLICATION NO. 22 of 2022/SZ**

**IN THE MATTER OF:**

A. KRISHNA & ORS.

...APPLICANTS

VERSUS

UNION OF INDIA & ORS.

...RESPONDENTS

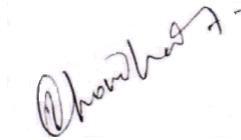
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**Through**



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Place:- Chennai/Delhi

Dated:- 14.07.2022

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Union of India & ors. ...Respondents

**REJOINDER TO REPLY OF RESPONDENT NO. 12 (M/S TETRA PAK**

**INDIA PRIVATE LIMITED) DATED 07.05.2022**

**MOST RESPECTFULLY SHOWETH:**

1. That the above Application is being filed under Section 14 and 15, read with Section 20 of the National Green Tribunal Act, 2010 highlighting the violation of the Plastic Waste Management Rules, 2016. It is submitted that the Applicant in the Original Application is raising concern with respect to non-compliance of Rule 9 of Plastic Waste (Management) Rules, 2016 in the States of Kerala, Tamil Nadu, Andhra Pradesh and Karnataka by not demonstrating large scale recyclability, energy recovery or alternate use of multi-layered plastic containing materials. It is submitted that as per Rule 9 of the Plastic Rules, multi-layered plastics which are non-recyclable or non-energy recoverable or with no alternative use are to be phased out in two years' time.
2. That Respondent No. 12 have filed their counter affidavit to the OA filed by the Applicant. That the contents of the affidavit of Respondent No. 12 are denied in entirety, unless specifically admitted.

**REJOINDER TO COUNTER AFFIDAVIT OF RESPONDENT NO. 12**

3. That the Respondent No. 12 has not provided any information or produced any records with regard to the collection, recyclability,

alternate use and energy recovery of MLPs, as has been prayed for by the Applicants in the Interim Prayer of the Original Application and as was directed by this Hon'ble Tribunal vide Order dated 18.02.2022 in the present Application wherein it directed the following:

*"8. The **Ministry of Environment, Forests and climate Change (MoEF & CC), Central Pollution Control Board (CPCB) and the respective State Pollution Control Boards/Pollution Control Committee are directed to file the status of generation of multi-layered plastic products within their States and whether Rule 9(3) has been implemented in their State and if not, what is the action taken from their side to implement the same, whether there is any mechanism to ascertain the quantity of such plastic articles manufactured and the quantity of articles collected, segregated and re-cycled or re-used or disposed of in a scientific manner as required under the Plastic Waste Management Rules, 2016 (as amended in 2018) and if there is any gap, what is the nature of mechanism that they have taken to fill the gap."***

(Emphasis supplied)

4. That in reply dated 04.05.2022 submitted to the OA by Respondent No. 2 (Central Pollution Control Board), Respondent No. 2 has clearly mentioned in Para 12 that Respondent No. 12 (Tetra Pak) has not registered with CPCB as a Brand Owner or a Producer of Multi-Layered Packaging. This is in violation of Clause 6(2) of the Plastic Waste Management (Amendment) Rules, 2022 that require mandatory registration by all producers, importers and brand owners.
5. That Respondent No. 12 has raised the following grounds in their Counter- Affidavit:

- (i) That the Hon'ble Tribunal lacks the territorial jurisdiction to entertain the Application since cause of action does not arise within the territorial limits of Hon'ble Tribunal.
- (ii) That one of the Applicants has filed another case on ban of plastics against the Respondent No. 12 and is therefore indulging in forum shopping.
- (iii) That the Ministry of Environment, Forest & Climate Change (hereinafter referred to as 'MoEF&CC') vide notification dated 16.02.2022 has extended the deadline for compliance with Extended Producer Responsibility.
- (iv) That the product produced by Respondent No. 12 is "paper-based aseptic carton" different from the Multi-Layered Plastics.
- (v) The recycling rate of the product produced by Respondent No. 12 is currently estimated to be approximately 50%.
- (vi) That the Applicants have provided misleading information regarding the quantity of packaging material and the weight of the product produced by Respondent No.12.
- (vii) That Respondent No. 12 exports 3.08 billion packs of the product out of the total 12.52 billion packs produced by them in the year 2019-20.

**On jurisdiction of this Hon'ble Tribunal to entertain this Application**

6. That the Applicants have filed the present Application before the Hon'ble Tribunal to bring to its notice the non-compliance of Rule 9 of Plastic Waste (Management) Rules, 2016 in the States of Kerala, Tamil Nadu, Andhra Pradesh and Karnataka by not demonstrating large scale recyclability, energy recovery or alternate use of multi-layered plastic containing materials. It is submitted that the products produced by Respondent No. 12 are in circulation in the States coming under the

territorial jurisdiction of the Southern Bench of this Hon'ble Tribunal and therefore, it has jurisdiction to entertain this Application.

7. That this Application particularly deals with the usage, disposal and waste production taking place in the States of Andhra Pradesh, Telangana, Karnataka, Tamil Nadu, Kerala and Union Territories of Puducherry and Lakshwadeep. This Hon'ble Tribunal exercises jurisdiction over these States and Union Territories and can therefore entertain the present Application.

**On another case pending before the Hon'ble Supreme Court regarding ban on plastics filed by the Applicant**

8. That the Respondent No. 12 has averred that the Applicant No. 2 of the present Application has already filed a series of litigations before the Hon'ble Tribunal and thus indulged in forum shopping.
9. That by Respondent No. 12's own admission, the other matter relates to a ban on plastics, which is a different subject-matter from phasing out of multi-layered plastic which is non-recyclable, non-energy recoverable and with no alternate use. Violation of law relating to plastics and phasing out of multi-layered plastics give rise to two different cause of actions which require two different Applications before this Hon'ble Tribunal. It is submitted that an Original Application was filed by Applicant No. 2 before this Hon'ble Tribunal bringing to the notice the improper plastic waste management in the campus of Indian Institute of Technology, Madras and the detrimental implications that such plastic waste resulted on the welfare of the endangered black buck deer and spotted deer in the said campus. Further, another Original Application was filed by him for strict compliance of the G.O. (Ms) No. 84 dated 25.06.2018 issued by the Environment and Forest Department, State of Tamil Nadu which brought forth a ban on one time use of throwaway plastics irrespective of thickness with effect

from 01.01.2019. However, none of the abovementioned two cases were filed against Respondent No. 12 or concerned phasing out of multi-layered packaging. The issue raised in the present OA concerns phasing out of multi-layered packaging as per the provisions of the 2018 Rules. It is submitted that it is a different cause of action warranting a fresh OA to be filed.

10. That OA No. 15 of 2014 filed before this Hon'ble Tribunal and Civil Appeal No. 2314 of 2021 filed before the Hon'ble Supreme Court of India against Respondent No. 12 pertains to indiscriminate usage of plastics and its impact on human health. It is submitted that it is also a different subject matter than phasing out of multi-layered plastics.

11. That Respondent No. 12 is misleading this Hon'ble Tribunal by stating cases that were filed relating to different subject matters and did not relate to phasing out of multi-layered plastics.

**On extension on timeline for compliance with the provisions of Extended Producer Responsibility by 2023-24:**

12. That the Plastic Waste Management (Amendment) Rules, 2022 provides an extension on the provisions of Extended Producer Responsibility. It provides the EPR in Category III multi-layered plastic packaging fixed up to 100% upto 2023-24 and obligation of producers, importers and brand owners in category III multilayered packaging fixed upto 2027-28 onwards.

13. That however, the provision on EPR have been a part of the Plastic Waste Rules since 2011 when the Plastic Waste (Management and Handling) Rules, 2011 were promulgated. These were also made a part of the successive Plastic Waste Rules as well. Eventually, they came to be a part of the 2022 Rules as well. Therefore, it is submitted that the obligation to comply with the provision of EPR has been upon the

producers since 2011 and is not a new obligation, formulated in 2022.

Therefore, compliance with the same was mandatory from 2011.

14. That additionally, the provision on phasing out of multi-layered plastic as provided in Rule 9(3) of the Plastic Waste Management (Amendment) Rules, 2018 has not been amended by any further notification of MoEF&CC and therefore the provision as provided in 2018 Rules is still applicable. The said provision states:

***"3) Manufacture and use of multi-layered plastic which is non - recyclable or non - energy recoverable or with no alternate use of plastic if any **should be phased out in Two years time;**"***

(Emphasis supplied)

**On the product produced by Respondent No. 12 is "paper-based aseptic carton" different from the Multi-Layered Plastics**

15. That Respondent No. 12 has claimed by placing reliance on the Notification dated 30.06.2018 of the Maharashtra Government, information provided on the Maharashtra Pollution Control Board, HSN Code and Bureau of Indian Standards that the product produced by Respondent No. 12 is not multilayered plastic but only is "paper-based aseptic carton". The definition of multi-layered plastic, as given in Rules 9(3) of the Plastic Waste Management (Amendment) Rules, 2018 is as follows: ***"9(3) any material used or to be used for packaging and **having at least one layer of plastic as the main ingredients in combination with one or more layers of materials such as paper, paper board, polymeric materials, metalized layers or aluminium foil, either in the form of a laminate or co-extruded structure"*****. It is submitted that the definition of multi-layered packaging makes plastic as the "main ingredient" in combination with other materials.

16. It is submitted that the term 'main ingredient' has to be interpreted in terms of the essential nature of the material. The Hon'ble High Court of Delhi in the case of **Travancore Rayons Ltd. vs Union Of India And Others 1985 (19) ELT 354 Del** held that the products as known in the common parlance will be their common name, as opposed to going into the technicality of their composition and its percentage. In this matter, the classification of nitrocellulose lacquer was disputed. The product was composed of paraffin wax, volatile matter and nitrocellulose contents. The percentage of volatile matter was 85.2% whereas the percentage of paraffin wax and nitrocellulose content was only 14.8%. The revenue department alleged that the product could not be classified as nitrocellulose lacquer as the presence of nitrocellulose contents was low. The Hon'ble High Court of Delhi held that traders and consumers know this product as nitrocellulose lacquer and generally do not know the exact materials used in preparing it. The product is known as nitrocellulose lacquer in common parlance. Thus, merely based on lower percentage of nitrocellulose contents, it cannot be disregarded as nitrocellulose lacquer. The relevant part from the judgment is reproduced below:

*"17. After noting various other judgments, it was held that the meaning given to the article in a fiscal statute **must be as people in trade and commerce, conversant with the subject, generally treat and understand them in usual course.***

*18. Traders and consumers generally understand from the term 'nitrocellulose lacquer', a surface coating composition which dries up rapidly and on drying forms a film by evaporation of volatile constituents and contains a substantial quantity of nitrocellulose. (I say so because of the definition of the term 'lacquer' given in various dictionaries noted earlier). **They generally do not know the exact materials used in preparing the composition. They***

*are not supposed to know whether volatile matter is 70 per cent or more and whether it contained paraffin wax or not.*

*19. The percentage of volatile matters depends on the evaporation rate required. If for achieving a particular result more volatile matters are required to prepare a composition it would not cease to be nitrocellulose lacquer if the basic requirements exist. For the same reason presence of paraffin wax for obtaining the particular result, namely, making the cellulose film, on which the composition is to be coated, moisture proof, would not make any difference. Paraffin-wax is only 2 Kgs. out of 103 Kgs. while nitrocellulose is 50 Kgs. out of 103 Kgs. of non-volatile material."*

(Emphasis supplied)

17. That the term 'main ingredient' has to be interpreted as the essential ingredient in the product. Plastic is essential for the manufacturing of any kind of multi-layered packaging and therefore forms the 'main ingredient' of the product. Product produced by the Respondent No. 12 has plastic as the 'main ingredient' because without the use of plastic in these products, the product will lose its utility that only plastic can provide. Diagrammatic information available on the website of Respondent No. 12 (**Annexure A-2** annexed with the Original Application) shows the multiple layers that Respondent No. 12 uses to manufacture their product. Plastic forms 4 out of 6 layers of the product and paper forms only one layer. Therefore, not categorizing tetra pak packaging in multi-layered packaging will be in violation of the definition given under 2018 Rules.

18. That multi-layered packaging is used for the reason that it provides freshness to the product stored inside, reduces air contact and is leak-proof. All these features in the multi-layered packaging are only possible

because plastic forms a part of the packaging. Additionally, the structure of multi-layered packaging is provided by the plastic component in it. If plastic is removed from the composition, multi-layered packaging will lose its structure. Therefore, plastic forms a 'main ingredient' in multi-layered packaging.

19. That the Hon'ble Supreme Court of India in the case of ***Commissioner of Central Excise New Delhi v. M/s Connaught Place Restaurant (P) Ltd., New Delhi***, while deciding whether 'soft serve' served by Mc Donalds can be classified as 'ice cream' for the purposes of taxation or not held the following:
- "31. Therefore, what flows from a reading of the afore-mentioned decisions is that in the ***absence of a statutory definition in precise terms; words, entries and items in taxing statutes must be construed in terms of their commercial or trade understanding, or according to their popular meaning. In other words they have to be constructed in the sense that the people conversant with the subject-matter of the statute, would attribute to it. Resort to rigid interpretation in terms of scientific and technical meanings should be avoided in such circumstances. This, however, is by no means an absolute rule. When the legislature has expressed a contrary intention, such as by providing a statutory definition of the particular entry, word or item in specific, scientific or technical terms, then, interpretation ought to be in accordance with the scientific and technical meaning and not according to common parlance understanding.***"

(Emphasis supplied)

20. Multi-layered packaging are known as 'plastic packaging' in common parlance. Packaging material used to store food may contain other

materials such as paper and aluminum but are known as 'plastic packaging' in common man's language. Therefore, it may be construed as plastic packaging, as per the common parlance.

21. In view of above, it is submitted that the product produced by Respondent No. 12 falls within the definition of multi-layered plastic and compliance with the Plastic Waste Management (Amendment) Rules, 2018 is mandatory.

**On the averment that the product is fully recyclable**

22. That the Respondent No. 12 in Para 47 of the Counter has stated that:

*"In contrast, aseptic paper-based carton packaging, like that of the Respondent No. 12, is recyclable and increasingly being recycled in India..."*

23. That the Applicants, in the Original Application had prayed as interim prayer that Respondent No. 12 may be directed to produce records with regard to implementation of Rule 9(1) of the Rules, on method of collection of multi-layered plastic produced in India and the total quantity of multi-layered plastic produced and recycled in India since 2018. This Hon'ble Tribunal had also directed for the same information to be produced vide its Order dated 18.02.2022. However, it is submitted that no such information has been provided by the private Respondents or the Government authorities.

24. That Respondent No. 12 has only stated that their product is recyclable and have an alternate use. It has stated that the chipboards of Bajaj Autos are manufactured from recycled Tetra Pak cartons. However, they have not provided any evidence/ data/ proof to prove the veracity of the same as well as the quantity of Tetra Pak used in the process. Blank statements such as these cannot be relied upon for the purposes of deciding whether multi-layered packaging has an alternate use and are recyclable or not.

25. That reference to Para 11 to Para 14 of the Original Application make it clear that only 3% of the total multi-layered plastic is being recycled. It is also pertinent to note that this minuscule percentage of 3% of recycling of multi-

layered plastic is not only of the waste generated in the country but also includes the waste imported for recycling. Reference to import data, as provided in the Original Application will show that the 4 major recycling units of India are importing huge amount of waste to be recycled in India. This fact can be verified from the perusal of Corporate Social Responsibility document of Tetra Pak Pvt. Ltd. which clearly states that they directly funded the recycling unit for the purpose of recycling.

26. That reliance on the TERI Report titled "*Used Beverage Carton (UBC) Management Study For India*" cannot be made as the same is incomplete in the sense that it does not take into account all the cities of India and is only restricted to only 20 cities of India. Additionally, this report was prepared by TERI for Respondent No. 12 and therefore cannot be relied upon to prove that the recycle rate is at 50%.

27. That Respondent No. 12 has provided no information to refute the contention of the Applicants that the multi-layered plastic are not being recycled in India which is also clear from the fact that recycling of multi-layered plastic costs more than its production because of its multi-layered nature and this is also a reason why Tetra Pak Pvt. Ltd. is funding under their CSR, some of the recycler to recycle multi-layered plastic which is negligible amount of the total multi-layered plastic produced. Respondent No. 12 has also not provided any information to refute the point that recycling of multi-layered plastic in India is not commercially viable because of the structure of the multi-layered plastic i.e. multiple layers of plastic, paper and aluminium are stuck together with adhesive and cannot be separated from each other and that there is no information or evidence to suggest that any technology in India can be used to separate the layers of multi-layered plastic so as to make it recyclable. Multiple layers cannot be recycled together because each kind of layer will require different processes

to be recycled. It is submitted that Respondent No. 12 has simply denied these averments without providing any basis/ proof/ evidence.

28. That collection of multi-layered plastic is not economically viable for recyclers and therefore no rag picker voluntarily collects Tetra pak/aseptic carton waste as the realization is very low. The recycling of multi-layered plastic is shown by Respondent No. 12 by funding these recyclers under its Corporate Social Responsibility funding.

**On the averment that the Applicant has provided misleading information regarding the quantity of packaging material and the weight of the product produced by Respondent No.12**

29. That Respondent No. 12 has averred that the Applicants have provided misleading information regarding the quantity of waste imported by it. It is submitted that following is the approximate weight of the products of Tetra Pak which ranges between 10 to 37 grams.

<b>Brand</b>	<b>Sub-Brand</b>	<b>Size (ML)</b>	<b>CAP</b>	<b>Number</b>	<b>Weight (Grams)</b>
Mother Dairy	Lassi	200		3321361A1	10.00
Tropicana	Mango Delight	200		7467E30E22	10.00
Tropicana	Orange	200		7467FO1F2	10.00
Tropicana	Mixed fruit	200		7476H17E22	9.00
Borges	Rice & Walnut	250	Yes		14.00
B Natural	Mango	180		B3MS190522	9.00
Real	Coconut	200		WD20017E1249	10.00
Hersheys	Chocolate Milk	180		HM11922	10.00

Hersheys	Strawberry	180		HM12322	10.00
Amul	LASSI	1000	Yes	GAL1241	36.50
Tropicana	Orange	1000	Yes	7467020D22	35.00
Real	Mixed fruit	1000	Yes	NB22003C	35.00
Real	Alphonso	1000	Yes	NW00078-H	37.00
Amul	TAAZA	1000		BAL1311S	32.00

30. That therefore the Applicants had taken 18 grams as average weight of the products. Respondent No. 12 has averred that their products vary between 3 grams to 20 grams of weight is faulty and without any evidence produced by the Respondent No. 12.

**On the averment that Respondent No. 12 exports 3.08 billion packs out of the total 12.52 billion packs produced by Respondent No. 12 in the year 2019-20**

31. That in Para 73.3.1 of the Reply, Respondent No. 12 has averred that Respondent No. 12 exports 3.08 billion packs out of the total 12.52 billion packs produced by them in the year 2019-20.

32. That Respondent No. 12 is trying to mislead the Hon'ble Tribunal since as per their own admission, Respondent No. 12 has stated in "*Standalone Financial Statements for period 01/04/2019 to 31/03/2020*" that "*Export sale manufactured goods*" is zero for the financial year 2019-20. It is submitted that if the export of manufactured goods is zero, then stating that Respondent No. 12 exported 3.08 billion packs is faulty and misleading.

Relevant pages of the financial statements of Respondent No. 12 for the year 2019-20 are annexed herewith as **ANNEXURE A-1**.

Pass any other order as this Hon'ble Tribunal may deem fit in the facts and circumstances of the present case.

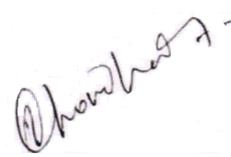


**APPLICANT No. 2**

**THROUGH**



**RITWICK DUTTA**



**RAHUL CHOUDHARY**  
**ADVOCATES**

COUNSELS FOR THE APPLICANT  
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**IN THE MATTER OF:**

A. KRISHNA& ORS.

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...RESPONDENTS

**AFFIDAVIT**

I, Antony Clement Rubin, R/O No. 1B, E Block, VGN Imperia Phase 1, 3<sup>rd</sup> Main Road, VGN Mahalakshmi Nagar, Thiruverkadu, Chennai- 600 007 do hereby solemnly affirm and declare as under:

1. That I am the ApplicantNo. 2 in the above titled Application and I am conversant with the facts and circumstances of the case and competent to swear this affidavit.
2. That the contents of the accompanying Rejoinder are true and correct and nothing material has been concealed therefrom.



**DEPONENT**

**VERIFICATION**

Verified on this \_\_\_\_ day of \_\_\_\_\_ 2022 that the contents of the present Affidavit are true and correct to my knowledge and belief and nothing material is concealed therefrom.

*Itisha*

Itisha Awasthi Advocate



**DEPONENT**

## Annexure A-1

**TETRA-PAK INDIA PRIVATE LIMITED**  
Standalone Financial Statements for period 01/04/2019 to 31/03/2020

**[700300] Disclosure of general information about company**

Unless otherwise specified, all monetary values are in Millions of INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Corporate identity number	U21014PN1987PTC012926	
Permanent account number of entity	AAACT3467B	
Address of registered office of company	Plot No. B-53, Chakan MIDC, Phase-2 Tal- Khed, Vilage- Vasuli, Chakan Pune MH 410501 IN	
Type of industry	Commercial and Industrial	
Registration date	01/12/1987	
Category/sub-category of company	Company limited by Shares/Non-govt company	
Whether company is listed company	No	
Date of board meeting when final accounts were approved	04/09/2020	
Date of start of reporting period	01/04/2019	01/04/2018
Date of end of reporting period	31/03/2020	31/03/2019
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Millions	
Type of cash flow statement	Indirect Method	
Name of registrar and transfer agent	NA	
Address and contact details of registrar and transfer agent	NA	
Whether company is maintaining books of account and other relevant books and papers in electronic form	Yes	
Complete postal address of place of maintenance of computer servers (storing accounting data)	PLOT NO B-53, CHAKAN MIDC, PHASE 2 TALUKA KHED, VILLAGE VASULI, CHAKAN PUNE 410501	
Name of city of place of maintenance of computer servers (storing accounting data)	PUNE	
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	MAHARASHTRA	
Pin code of place of maintenance of computer servers (storing accounting data)	410501	
Name of district of place of maintenance of computer servers (storing accounting data)	PUNE	
ISO country code of place of maintenance of computer servers (storing accounting data)	91	
Name of country of place of maintenance of computer servers (storing accounting data)	INDIA	
Phone (with STD/ ISD code) of place of maintenance of computer servers (storing accounting data)	02135678101	
Whether books of account and other books and papers are maintained on cloud	No	
Total number of product or service category	1. 4811 2. 8438	
Description of principal product or services category	1. 48115900- Manufacture of paper and paper products 2. 84389090- Processing Projects for dairy and beverages industry	

**[500200] Notes - Additional information statement of profit and loss**

Unless otherwise specified, all monetary values are in Millions of INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Additional information on profit and loss account explanatory [TextBlock]		
Net write-downs (reversals of write-downs) of inventories	0	0
Net write-downs (reversals of write-downs) of property, plant and equipment	-53.86	0
Net impairment loss (reversal of impairment loss) recognised in profit or loss, trade receivables	0	0
Net gains (losses) on disposals of non-current assets	0	0
Net gains (losses) on disposals of property, plant and equipment	0	0
Net gains (losses) on disposals of investment properties	0	0
Net gains (losses) on disposals of investments	0	0
Net gains (losses) on litigation settlements	0	0
Net gains (losses) on change in fair value of derivatives	0	0
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	0	0
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax	0	0
Total aggregated income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	0	0
Total aggregated income tax relating to components of other comprehensive income	0	0
Changes in inventories of finished goods	135.26	-158.92
Changes in inventories of work-in-progress	19.02	-47.09
Changes in inventories of stock-in-trade	-75.59	-522.56
Changes in other inventories	-75.19	(A) 106.1
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	3.5	-622.47
Total exceptional items	0	0
Total revenue arising from exchanges of goods or services	0	0
Domestic sale manufactured goods	17,509.72	13,224.87
Domestic sale traded goods	4,768.3	3,992.62
Total domestic turnover goods, gross	22,278.02	17,217.49
Export sale manufactured goods	0	4,214.59
Total export turnover goods, gross	0	4,214.59
Total revenue from sale of products	22,278.02	21,432.08
Domestic revenue services	5,692.24	5,961.94
Total revenue from sale of services	5,692.24	5,961.94
Gross value of transaction with related parties	0	0
Bad debts of related parties	0	0

**Footnotes**

(A) Stores and spare