



P. MURALI & CO.,
CHARTERED ACCOUNTANTS
6-3-655/2/3, SOMAJIGUDA,
HYDERABAD - 500 082, INDIA

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INDEPENDENT AUDITOR'S REPORT

To the Members of TYOHAR FOODS PRIVATE LIMITED

Report on the Financial Statements

We have audited the accompanying financial statements of M/s TYOHAR FOODS PRIVATE LIMITED ("the Company"), which comprises the Balance Sheet as at March 31, 2016, the Statement of Profit and Loss and Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ('the act') with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with rule 7 of Companies (Accounts) Rules, 2014. This responsibility includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; design, implementation and maintenance of adequate internal financial controls, that are operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.





3 and 4 of the Order.

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the Annexure A, a statement on the matters Specified in paragraphs

Report on Other Legal and Regulatory Requirements

Our opinion is not modified in respect of this matter.

We draw attention to Note No 18. The accumulated losses have completely eroded the Net Worth of the Company. The Company has suffered recurring losses. The accounts of the Company have been prepared on the basis of going concern assumption. However, the eroded Net Worth casts significantly affects the Company's ability to continue as a going concern unless it raises capital in order to fund its operations.

Emphasis of Matter Paragraph

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of the Company as at 31st March 2016, its Loss and its cash flows for the year ended on that date.

Opinion

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements:

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view, in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

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2. As required by section 143(3) of the Act, we further report that:

- a) we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) in our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;
- c) the Balance Sheet, Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account;
- d) In our opinion, the aforesaid financial statements comply with the applicable Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules 2014.
- e) On the basis of written representations received from the directors as on March 31, 2016, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2016, from being appointed as a director in terms of Section 164(2) of the Act.

f) With respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls, refer to our separate report in 'Annexure B'; and

g) With respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

- i. The Company has no pending litigations on its financial position in its notes to financial statements.
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the company.

For P. Murali & Co.,

Chartered Accountants

Firm Registration No : 007257S

A. Krishna Rao

Partner

Membership No. 020085

Place: Hyderabad

Date : 28.05.2016



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Annexure A to the Auditors Report

Annexure referred to in Independent Auditors Report to the Members of M/s TYOHAR FOODS PRIVATE LIMITED on the financial statements for the year ended 31st March 2016, we report that:

- i. (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
 (b) As explained to us, fixed assets have been physically verified by the management at regular intervals; as informed to us no material discrepancies were noticed on such verification. In our opinion, the frequency of verification is reasonable.
 (c) According to the information and explanations given to us and on the basis of our examination of records of the Company, there are no immovable properties held by the Company.
- ii. The Company does not have any inventory, hence this clause is not applicable.
- iii. The Company has not granted any loans, secured or unsecured, to companies, firms, and Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013. Therefore, the provisions of Clause 3(iii), (iii)(a), (iii)(b) and (iii)(c) of the said order are not applicable to the company.
- iv. The Company has not granted any loans or made any Investments, or provided any guarantee or security to the parties covered under section 185 and 186 of the Act. Therefore, the provisions of clause 3(iv) of the said order are not applicable to the company.
- v. The Company has not accepted any deposits from the public covered under Section 73 to 76 of the Companies Act, 2013 and rules framed there under to the extent notified.
- vi. The Central Government has not prescribed the maintenance of cost records under section 148(1) of The Companies Act, 2013.
- vii. (a) According to the information and explanations given to us and based on the records of the company examined by us, the company is regular in depositing the undisputed statutory dues, including Income-tax and other material statutory dues, as applicable, with the appropriate authorities in India ;
 (b) There were no undisputed amounts payable in respect of, Income-tax, and other material statutory dues in arrears as at 31st March 2016 for a period of more than 6 months for the date they became payable.



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(c) According to the information and explanations given to us and based on the records of the company examined by us, there are no dues of Income Tax, which have not been deposited on account of any disputes.

- viii. In our opinion, and according to the information and explanations given to us, the company has not defaulted in repayment of dues to financial institution or banks or Government or dues to debenture holders as at the balance sheet date.
- ix. Moneys raised by the company from Banks / Financial institutions have been utilized for the purpose for which they have raised.
- x. According to the information and explanations given to us, no material fraud by the company or on the company by its officers or employees has been noticed or reported during the course of our Audit.

- xi. The company has not paid or provided managerial Remuneration during the year consideration, hence this clause is not applicable.
- xii. As the Company is not a Nidhi Company and the Nidhi Rules, 2014 are not applicable to it, the Provisions of clause 3(xii) of the order are not applicable to the company.
- xiii. The Company has not entered transactions with related parties during the year as such the provisions of sec.177 and 188 are not applicable to the company.

- xiv. The Company has not made any preferential allotment of private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause 3(xiv) of the Order are not applicable to the Company.
- xv. The Company has not entered into non-cash transactions with its directors or persons connected with him. Accordingly, the provisions of clause 3(xv) of the Order are not applicable to the Company.

- xvi. The Company is not required to be registered under section 45-IA of The Reserve Bank of India Act 1934. Accordingly, the provisions of clause 3(xvi) of the order are not applicable to the Company.

For P. Murali & Co.,

Chartered Accountants

Firm Registration No : 007257S

A. Krishna Rao

Partner

Membership No. 020085

Place: Hyderabad

Date : 28.05.2016



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Annexure B to the Independent Auditor's Report

Report on the Internal Financial Controls over Financial Reporting under clause (i) of the Sub-section 3 of the Section 143 of the Companies Act, 2013 ('The Act')

We have audited the internal financial controls over financial reporting of M/s TYOHAR FOODS PRIVATE LIMITED ('the company') as of 31st march 2016 in conjunction with our audit of financial statements of the company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditor's Responsibility

Our responsibility is to express an opinion on the company's internal financial controls over financial reporting based on our Audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the standards on Auditing deemed to be prescribed under section 143(10) of the Act to the extent applicable to an Audit of Internal Financial Controls, both applicable to an audit of Internal Financial Controls and both issued by the ICAI. These standards and guidance note require that we comply with ethical requirements and plan and performed the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.





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Because of the inherent limitation of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, Projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Inherent Limitation of Internal Financial Controls over Financial Reporting

A Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control over financial reporting includes these policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted principles, and that receipts and expenditures are being made only in accordance with authorization of management and directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

Meaning of Internal Financial Controls over Financial Reporting

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion and the company's internal financial control system over financial reporting.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our Audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error.

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Opinion

In our opinion, the company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31st, 2016, based on the internal control over financial reporting criteria established by the company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute Of Chartered Accountants of India.

For P. Murali & Co.,

Chartered Accountants

Firm Registration No : 007257S

A. Krishna Rao

Partner

Membership No. 020085

Place: Hyderabad

Date : 28.05.2016



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TYOHAR FOODS PRIVATE LIMITED

SIGNIFICANT ACCOUNTING POLICIES:

a) BASIS OF ACCOUNTING AND PREPARATION OF FINANCIAL STATEMENTS

These financial statements of the Company are prepared in accordance with the Indian Generally Accepted Accounting Principles (GAAP) under the Historical Cost convention on the accrual basis except for certain financial instruments which are measured at Fair Values. GAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

b) REVENUE RECOGNITION:

i) The Company follows the mercantile system of Accounting and recognizes income and expenditure on accrual basis.

ii) Revenue is not recognized on the grounds of prudence, until realized in respect of liquidated damages, delayed payments as recovery of the amounts are not certain.

c) EARNINGS PER SHARE

The Basic and Diluted Earnings Per Share (EPS) is computed by dividing the net profit after tax for the year by weighted average number of equity shares outstanding during the year.

d) FIXED ASSETS:

Fixed assets are stated at cost. Cost comprises the Purchase price and other attributable expenses.

e) DEPRECIATION:

The company has calculated depreciation in accordance with provisions of Schedule II of Companies Act, 2013.

f) PROVISIONS

Provisions are recognized when the company has a legal and constructive obligation as a result of a past event, for which it is probable that a cash outflow will be required and a reliable estimate can be made of the amount of the obligation.

g) CASH FLOW STATEMENT

Cash flow statements are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of a non cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the company are segregated.

h) TAXATION:

The current charge for income tax is calculated in accordance with the relevant tax regulations applicable to the company.

Deferred tax asset or liability is recognized for future tax consequences attributable to the timing differences that result between profit offered for Income tax and the profit as per the financial statements. Deferred tax asset or liability is measured as per the tax rates/laws that have been enacted or substantively enacted by the Balance Sheet date.

i) CAPITAL WORK IN PROGRESS:

Capital work in progress is carried at cost and incidental and attributable expenses including interest and depreciation on fixed assets in use during construction are carried as part of "Expenditure During Construction Period, Pending Allocation" to be allocated on major assets on commissioning of the project.

Advances paid towards the acquisition of fixed assets outstanding at each balance sheet date and the cost of fixed assets not ready for their intended use before such date are disclosed under capital work-in-progress.



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TYOHAR FOODS PRIVATE LIMITED

Notes to Accounts

- (18) The Company has incurred recurrent losses on account of which the net worth of the company has completely eroded.
- (19) There are no dues to SSI Units outstanding for more than 45 days.
- (20) Auditors' Remuneration:

Particulars	31-03-2016	31-03-2015
Audit Fee	11,450/- Rupees	11,236/- Rupees

- (21) Previous years' figures are restated/rearranged/rearranged wherever necessary in order to Conform to the current years' grouping and classifications.
- (22) Figures have been rounded off to the nearest rupee.

SIGNATURE TO NOTES 1 TO 22

As per our report of even date
For P. Murali & Co.,
Chartered Accountants
Firm Registration No : 007257S



A. Krishna Rao
Partner
Membership No. 020085

Director
Director

Place: Hyderabad
Date : 28.05.2016

TYOHAR FOODS PRIVATE LIMITED

BALANCE SHEET AS AT 31ST MARCH 2016

PARTICULARS		NOTE NO	As At 31/03/2016	As At 31/03/2015
I. EQUITY AND LIABILITIES				
(1) Shareholder's Funds	(a) Share Capital	1	1,00,000	1,00,000
	(b) Reserves and Surplus	2	(85,70,122)	(62,03,658)
(2) Non-Current Liabilities	(a) Long Term Borrowings	3	3,09,68,613	2,97,95,415
	(b) Deferred Tax Liability	4	4,23,121	3,47,023
(3) Current Liabilities	(a) Short Term Provisions	5	11,450	20,736
Total			2,29,33,062	2,40,59,516
II. Assets				
(1) Non-current assets	(a) Fixed assets	6	48,04,034	51,45,004
	(i) Tangible assets	6	1,65,31,414	1,25,97,262
	(ii) Capital Work-in-Progress	7	15,22,371	60,76,393
	(b) Long Term Loans and Advances	8	-	40,000
(2) Current assets	(a) Inventories	9	63,243	1,88,857
	(b) Cash and cash Equivalents	10	12,000	12,000
	(c) Other Current Assets			
Total			2,29,33,062	2,40,59,516

AS PER OUR REPORT OF EVEN DATE
 FOR P MURALI & CO.,
 CHARTERED ACCOUNTANTS
 Firm Registration Number : 0072575



A. Krishna rao
 PARTNER
 M.No : 020085

PLACE : HYDERABAD
 DATE : 28.05.2016

FOR AND ON BEHALF OF THE BOARD OF
 DIRECTORS OF TYOHAR FOODS PRIVATE
 LIMITED

Director

Director

TYOHAR FOODS PRIVATE LIMITED

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31.03.2016

Particulars	Note No	YEAR ENDED 31/03/2016	YEAR ENDED 31/03/2015
		Rs.	Rs.
I. Revenue from operations	11	15,93,900	22,54,395
II. Expenses:			
Purchases	12	11,61,725	15,75,201
Changes in Stock-in-Trade	13	40,000	10,000
Employee Benefit Expense	14	13,69,235	12,75,350
Other operating expenses	15	8,24,086	13,34,641
Administrative Expenses	16	1,18,726	5,59,606
Finance costs	17	29,524	40,594
Depreciation and amortization expense	6	3,40,970	4,10,507
II. Total Expenses		38,84,266	52,05,899
III. Profit/(Loss) Before Tax (I-II)		(22,90,366)	(29,51,504)
IV. Tax expense:			
(1) Current tax		-	-
(2) Deferred tax		76,098	86,529
V. Profit/(Loss) for the period (III-IV)		(23,66,464)	(30,38,033)

AS PER OUR REPORT OF EVEN DATE

FOR AND ON BEHALF OF THE BOARD OF

DIRECTORS OF TYOHAR FOODS PRIVATE LIMITED

for P MURALI & CO.,
CHARTERED ACCOUNTANTS

Firm Registration Number : 0072575



A. Krishna rao

PARTNER

M.No : 020085

PLACE : HYDERABAD
DATE : 28.05.2016

Director

Director

NOTES TO BALANCE SHEET

NOTE NO. 1 : SHARE CAPITAL

Particulars	As At 31/03/2016	As At 31/03/2015
Share Capital (For each class of capital)		
(a) Authorised	10,00,000	10,00,000
(b) Issued	1,00,000	1,00,000
(c) Subscribed & Fully Paid Up	1,00,000	1,00,000
(d) Subscribed & not fully paid up	-	-
Total Equity Share capital	1,00,000	1,00,000
Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period:		
Equity Shares of Rs.10Each, Fully paid up :		
At the Beginning	10,000	10,000
Issued during the year	-	-
At the end	10,000	10,000
Details of Shareholder Holding More Than 5% Shares of the Company:		
Equity Shares of Rs. 10 each Held By		
Virinchil Limited held 10,000 shares	99.99%	99.99%
% of Share Holding		
% of Share Holding		

NOTE NO. 2 : RESERVES AND SURPLUS

Particulars	As At 31/03/2016	As At 31/03/2015
Surplus:		
Opening Balance - Profit and Loss Account	(62,03,658)	(31,65,625)
Add: Transfer from Profit & Loss Account	(23,66,464)	(30,38,033)
Total Reserves and Surplus	(85,70,122)	(62,03,658)

NOTE NO. 3 : LONG TERM BORROWINGS

Particulars	As At 31/03/2016	As At 31/03/2015
Term Loans:		
From Banks:		
Secured	2,48,32,091	2,97,95,415
Others: (Land in the name of Holding Company)		
Unsecured	61,36,522	-
Total Long Term Borrowings	3,09,68,613	2,97,95,415

Land Details

Semi Finished Building, Sy no. 15/part, Suraram Village, Quthbullapur, Ranga Reddy District

Area: 4840 Sq. Yds

Built-up area

Ground Floor

First Floor



23295 Sq. Fts
23295 Sq. Fts



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NOTE NO. 4 : DEFERRED TAX LIABILITY

Particulars	As At 31/03/2016	As At 31/03/2015
Opening Deferred Tax Liability	3,47,023	2,60,494
Add: Deferred Tax Liability for the year (Due to SLM and WDV Difference)	76,098	86,529
Total Deferred Tax Liability	4,23,121	3,47,023

NOTE NO. 5 : SHORT TERM PROVISIONS

Particulars	As At 31/03/2016	As At 31/03/2015
Audit Fee Payable	11,450	20,736
Total Short Term Provisions	11,450	20,736

NOTE NO. 7 : LONG TERM LOANS AND ADVANCES

Particulars	As At 31/03/2016	As At 31/03/2015
a) Security Deposit	15,22,371	15,22,371
b) Loans and advances	-	45,54,022
Unsecured		
Total Long Term Loans & Advances	15,22,371	60,76,393

NOTE NO. 8 : INVENTORIES

Particulars	As At 31/03/2016	As At 31/03/2015
Inventories	-	40,000
Total Inventories	-	40,000

NOTE NO. 9 : CASH & CASH EQUIVALENTS

Particulars	As At 31/03/2016	As At 31/03/2015
Cash and cash equivalents :		
a) Balances with banks :		
1) On Current Accounts	24,887	21,662
b) Cash on hand	38,356	1,67,195
Total Cash and Cash Equivalents	63,243	1,88,857

NOTE NO. 10 : OTHER CURRENT ASSETS

Particulars	As At 31/03/2016	As At 31/03/2015
Salary and other Advances	11,000	11,000
TDS Receivable	1,000	1,000
Total Other Current Assets	12,000	12,000

Note Number : 6
 FIXED ASSETS AS ON 31st MARCH, 2016

Sl. No.	Particulars	Gross Block					Rate of Depreciation	Depreciation/Amortization				Net Block as on 31.03.2016	Net Block as on 31.03.2015
		As on 01.04.2015	Additions during the year	Additions through Business acquisitions	Capitalised during the year	Sale/ Deletions during the year		As on 31.03.2016	Dep. As on 01.04.2015	Dep. For the year 2015-16	Total Depreciation		
1	TANGIBLE:												
1	PLANT & MACHINERY	53,07,492		-	-	-	4.75%	6,45,415	2,79,553	9,24,968	43,82,524	46,62,077	
2	ELECTRICAL EQUIPMENT	61,062		-	-	-	4.75%	9,763	6,208	15,971	45,091	51,299	
3	COMPUTERS	25,000		-	-	-	16.21%	14,980	4,743	19,722	5,278	10,020	
4	INTERIORS	5,09,117		-	-	-	6.33%	87,509	50,466	1,37,976	3,71,141	4,21,608	
	Sub Total	59,02,671		-	-	-		7,57,667	3,40,970	10,98,637	48,04,034	51,45,004	
5	CAPITAL WORK IN PROGRESS	1,25,97,262	39,34,152	-	-	-	0.00%	-	-	-	1,65,31,414	1,25,97,262	
	Sub Total	1,25,97,262	39,34,152	-	-	-		7,57,667	3,40,970	10,98,637	2,13,35,448	1,77,42,266	
	GRAND TOTAL	1,84,99,933	39,34,152	-	-	-		7,57,667	3,40,970	10,98,637	2,13,35,448	1,77,42,266	
	PY	1,39,21,621	45,78,312	-	-	-	0	3,47,159	4,10,507	7,57,667	1,77,42,266		



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NOTES TO STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED

NOTE NO. 11 : REVENUE FROM OPERATIONS

Particulars	Revenue from operations	
	Sale of Products	Total Revenue from Operations
YEAR ENDED 31/03/2016	15,93,900	15,93,900
YEAR ENDED 31/03/2015	22,54,395	22,54,395

NOTE NO. 12 : PURCHASES

Particulars	Total Purchases	
	YEAR ENDED 31/03/2016	1,12,496
YEAR ENDED 31/03/2015	35,000	1,83,138
	48,410	48,410
	2,294	2,294
	4,80,400	6,76,290
	4,25,829	4,25,639
	-	46,830
	1,08,000	1,92,600
	11,61,725	15,75,201

NOTE NO. 13 : CHANGES IN STOCK IN TRADE

Particulars	Stock in trade at the beginning of the year		(Increase) / Decrease in Inventories	
	YEAR ENDED 31/03/2016	40,000	50,000	40,000
YEAR ENDED 31/03/2015	-	40,000	-	40,000

NOTE NO. 14 : EMPLOYEE BENEFIT EXPENSES

Particulars	Salaries & Wages		Total Employee Benefit Expenses	
	YEAR ENDED 31/03/2016	13,16,000	11,84,000	13,69,235
YEAR ENDED 31/03/2015	53,235	91,350	53,235	91,350

NOTE NO. 15 : OTHER OPERATING EXPENSES

Particulars	Power & Fuel		Repairs and Maintenance		Total Other Expenses	
	YEAR ENDED 31/03/2016	1,34,086	6,90,000	-	50,240	8,24,086
YEAR ENDED 31/03/2015	2,64,401	10,20,000	-	50,240	2,64,401	13,34,641

NOTE NO. 16 : ADMINISTRATIVE EXPENSES

Particulars	Telephone, Postage and Others		Business Promotion Expenses		Conveyance		Office Maintenance		Printing & Stationery Expenses		Audit Fee		Consultancy Charges		Misc Expenses		Total Administrative Expenses	
	YEAR ENDED 31/03/2016	16,000	40,000	-	90,000	76,276	-	1,020	2,350	11,450	-	15,000	11,236	-	3,16,000	85,000	1,18,726	5,59,606
YEAR ENDED 31/03/2015	14,000	40,000	-	90,000	76,276	-	1,020	2,350	11,450	-	15,000	11,236	-	3,16,000	85,000	1,18,726	5,59,606	

NOTE NO. 17 : FINANCE COSTS

Particulars	Interest & Bank Charges		Total Finance Cost	
	YEAR ENDED 31/03/2016	29,524	40,594	29,524
YEAR ENDED 31/03/2015	Rs.	Rs.	Rs.	Rs.