



**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 TYOHAR FOODS PRIVATE LIMITED ("the Company"), which comprise the Balance Sheet as at March 31, 2014, and the Statement of Profit and Loss for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statements:

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the Accounting Standards notified under the Companies Act, 1956 ("the Act") read with the General circular 15/2013 dated 13 September 2013 of the Ministry of Corporate Affairs in respect Section 133 of the Companies Act, 2013. This responsibility includes the design, implementation and maintenance of internal control 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 conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. 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.

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 control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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





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**Opinion:**

In our opinion and to the best of our information and according to the explanations given to us, the 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:

- (a) In the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2014;  
(b) In the case of the Statement of Profit and Loss, of the loss for the year ended on that date;

**Report on Other Legal and Regulatory Requirements:**

1. As required by the Companies (Auditor's Report) Order, 2003 ("the Order") issued by the Central Government of India in terms of sub-section (4A) of section 227 of the Act, we give in the Annexure a statement on the matters specified in paragraphs 4 and 5 of the Order.

2. As required by section 227(3) of the Act, we report that:

a) We have 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 and Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.

d) In our opinion, the Balance Sheet and Statement of Profit and Loss comply with the Accounting Standards notified under the Companies Act, 1956 ("the Act") read with the General circular 15/2013 dated 13 September 2013 of the Ministry of Corporate Affairs in respect Section 133 of the Companies Act, 2013.

e) On the basis of written representations received from the directors as on March 31, 2014, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2014, from being appointed as a director in terms of clause (g) of sub-section (1) of section 274 of the Companies Act, 1956.

Place: Hyderabad  
Date: 29.05.2014

For P. Murali & Co.,  
Chartered Accountants  
Firm's Regn No. 007257S





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**ANNEXURE TO THE AUDITORS' REPORT**

- I. (a) The Company has maintained proper records showing full particulars including quantitative details and situation of Fixed Assets.  
(b) As explained to us, the fixed assets have been physically verified by the management at reasonable intervals and no material discrepancies between the book records and the physical presence have been noticed on such verification.  
(c) The Company has not disposed off substantial part of the Fixed Assets during the year.
- II. (a) The Inventory has been physically verified during the year by the Management and in our opinion, the frequency of verification is reasonable.  
(b) In our opinion, the procedures of the physical verification of inventory followed by the Management are reasonable and adequate in relation to the size of the Company and the nature of its business.  
(c) The Company is maintaining proper records of inventory and as explained to us, no material discrepancies were noticed on physical verification of stocks as compared to book records.
- III. (a) The Company has granted unsecured loans to Companies, Firms, or other parties covered in the register maintained U/s.301 of the Companies Act, 1956 and the balance outstanding as at the year end is Rs. 3,00,00,000/-.  
(b) As per the information & explanation given to us and in our opinion, the terms and conditions on which loans have been granted to parties listed in the register maintained under Section 301 are not prejudicial to the interests of the Company.  
(c) As per the information & explanation given to us, as there is no repayment schedule, the clause of receipt of principal amount from parties listed U/s.301 of the Companies Act, 1956 is not applicable.  
(d) The clause of taking reasonable steps by the company for the recovery of overdue amount of more than rupees one lakh doesn't arise as there is no repayment schedule.  
(e) The company has taken unsecured loans from Companies, Firms or other parties covered in the register maintained under section 301 of the Companies Act, 1956 and the balance outstanding as at the year end is Rs.1,40,59,863.  
(f) As per the information & explanation given to us and in our opinion, the company has taken interest free loan from director and the terms & conditions are not prejudicial to the interest of the company.  
(g) As per the information & explanation given to us, as there is no repayment schedule, the clause regards regularity of repayment is not applicable.
- IV. In our opinion and according to the information and explanations given to us generally adequate internal control systems commensurate with the size of the company and the nature of its business with regard to purchase of fixed assets and inventories and sale of products.



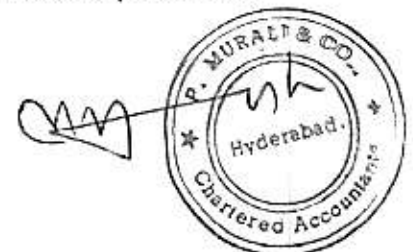


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There is no continuing failure by the company to correct any major weaknesses in internal control.

- V. (a) In our opinion and according to the information and explanation given to us, Since no contracts or arrangements referred to in section 301 of the Companies Act, 1956 have been made by the company in respect of any party in the financial year, the entry in the register U/s.301 of the Companies Act, 1956 does not arise.
- (b) According to the information and explanations given to us, as no such contracts or arrangements made by the company, the applicability of the clause of charging the reasonable price having regard to the prevailing market price at the relevant time does not arise.
- VI. The Company has not accepted any deposits from the public and hence the applicability of the clause of directives issued by the Reserve Bank of India and provisions of section 58A, 58AA or any other relevant provisions of the Act and the rules framed there under does not arise. As per information and explanations given to us the order from the Company Law Board or National Company Law Tribunal or Reserve Bank of India or any Court or any other Tribunal has not been received by the Company.
- VII. In our opinion, the company is having internal audit system, commensurate with its size and nature of its business.
- VIII. In respect of the Company, the Central Government has not prescribed maintenance of cost records under clause (d) of sub-section (1) of section 209 of the Companies Act, 1956.
- IX. (a) The Company is regular in depositing statutory dues in respect of Income Tax, and other statutory dues with the appropriate authorities and at the last date of the financial year there were no amounts outstanding which were due for more than 6 months from the date they became payable.
- (b) According to the information and explanations given to us, no undisputed amounts are payable in respect of Income Tax, and other statutory dues as at the end of the period, for a period more than six months from the date they became payable.
- X. Since the Company has been registered for a period of less than 5 years, and as such the clause as regards accumulated losses and cash losses is not applicable.
- XI. According to information and explanations given to us, the company has not defaulted in repayment of dues to financial Institutions or Banks.
- XII. According to the information and explanations given to us, the Company has not granted any loans or advances on the basis of security by way of pledge of shares, debentures and other securities and hence the applicability of the clause regarding maintenance of adequate documents in respect of loans does not arise.
- XIII. This clause is not applicable to this Company as the Company is not covered by the provisions of special statute applicable to Chit Fund in respect of Nidhi/Mutual Benefit Fund/Societies.
- XIV. According to the information and explanations given to us, the company is not dealing or trading in shares, securities, Debentures and other investments and hence the provisions of





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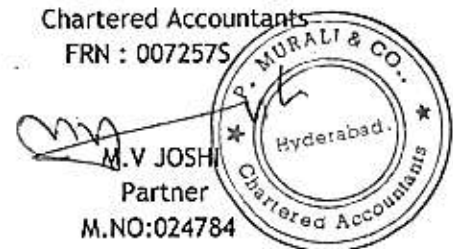
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clause 4(xiv) of the Companies (Auditor's Report) Order 2003, are not applicable to the Company.

- XV. According to the information and explanations given to us, the Company has not given any guarantee for loans taken by others from Banks or Financial Institutions, and hence the applicability of this clause regarding terms and conditions which are prejudicial to the interest of the company does not arise.
- XVI. According to the information and explanations given to us, the Term Loans obtained by the company were applied for the purpose for which such loans were obtained for.
- XVII. According to the information and explanations, we report that there are no funds raised on short term basis, hence the application of short term funds for long term-investment during the audit period does not arise.
- XVIII. According to the information and explanations given to us, the Company has not made any preferential allotment of Shares to parties and Companies covered in the Register maintained under section 301 of the Companies Act, 1956 and hence the applicability of the clause regarding the price at which shares have been issued and whether the same is prejudicial to the interest of the Company does not arise.
- XIX. According to the information and explanations given to us, the Company has not issued Debentures and hence the applicability of clause regarding the creation of security or charge in respect of debentures issued does not arise.
- XX. According to information and explanations given to us, the company has not raised money by way of public issues during the year; hence the clause regarding the disclosure by the management on the end use of money raised by Public Issue is not applicable.
- XXI. According to the information and explanations given to us, no fraud on or by the Company has been noticed or reported during the year under audit.

Place : Hyderabad  
Date : 29.05.2014

For P.Murali & Co.,  
Chartered Accountants  
FRN : 007257S



M.V JOSHI  
Partner  
M.NO:024784

## TYOHAR FOODS PRIVATE LIMITED

### Notes to Accounts

#### A. SIGNIFICANT ACCOUNTING POLICIES

##### (a) Basis of Accounting

The financial statements have been prepared in accordance with Generally Accepted Accounting Principles (GAAP) in India and presented under the historical cost convention on accrual basis of accounting to comply with the accounting standard prescribed in the Companies (Accounting Standards) Rules, 2006 (as amended) and with the relevant provisions of the Companies Act, 1956.

##### (b) Use of Estimates

The preparation of financial statements in conformity with Generally Accepted Accounting Principles (GAAP) in India requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosures of contingent liabilities on the date of financial statements and reported amounts of income and expenses during the period.

##### 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) Tangible Fixed Assets

Tangible fixed assets are carried at the cost of acquisition or construction, less accumulated depreciation. The cost of fixed assets includes taxes (other than those subsequently recoverable from tax authorities), duties, freight and other directly attributable costs related to the acquisition or construction of the respective assets. Expenses directly attributable to new manufacturing facility during its construction period are capitalized.

##### d) Depreciation and Amortization

Depreciation on all fixed assets is provided under Straight Line Method. The rates of depreciation prescribed in Schedule XIV to the Companies Act, 1956 are considered as the minimum rates.

e) Capital work-in-progress: Projects under which assets are not ready for their intended use and other capital work-in-progress are carried at cost, comprising direct cost, related incidental expenses and attributable interest.

##### f) 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.

## TYOHAR FOOD SYSTEMS PRIVATE LIMITED

### Notes to Accounts

#### g) Taxes on Income

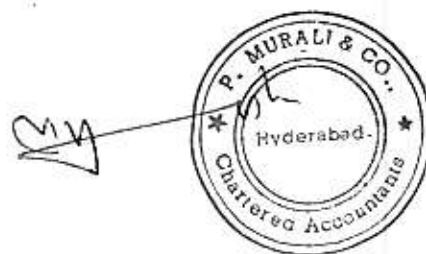
To provide Current tax as the amount of tax payable in respect of taxable income for the period, measured using the applicable tax rates and tax laws.

To provide deferred tax on timing differences between taxable income and accounting income subject to consideration of prudence, measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date.

Not to recognize Deferred tax assets on unabsorbed depreciation and carry forward of losses unless there is virtual certainty that there will be sufficient future taxable income available to realize such assets.

#### h) Provisions

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources.



**TYOHAR FOOD SYSTEMS PRIVATE LIMITED**

**Notes to Accounts**

19. There are no dues to SSI Units outstanding for more than 45 days.
20. In accordance with accounting Standard 22(AS 22) issued by the ICAI, the Company has accounted for deferred income tax during the year. The deferred income tax provision for the current year amounts to Rs. 1,61,966/- towards deferred income tax liability.

**21. Auditors' Remuneration:**

Particulars	2013-14	2012-13
	Rupees	Rupees
Audit Fee	11,236	10,000

22. There are no previous years' figures as the company is incorporated during the financial year.
23. The figures have been rounded off to the nearest rupee.

**SIGNATURE TO NOTES 1 To 23**

For P.Murali & Co.,  
Chartered Accountants

Firm's Registration Number - 007257S

  
M.V. JOSHI  
PARTNER

M.NO:024784

Place: Hyderabad

Date: 29.05.2014



For and on behalf of the Board  
Tyohar Foods Private Limited

Sd/-

Sd/

(DIRECTOR)

(DIRECTOR)

**TYOHAR FOODS PRIVATE LIMITED**

**Balance Sheet as at 31st March, 2014**

Particulars	Note No	As on 31/03/2014	As on 31/03/2013
		Rs.	Rs.
<b>I. EQUITY AND LIABILITIES</b>			
(1) Shareholder's Funds			
(a) Share Capital	1	1,00,000	1,00,000
(b) Reserves and Surplus	2	(31,65,625)	(9,87,041)
(2) Non-Current Liabilities			
(a) Long-term borrowings	3	4,69,90,132	3,51,64,321
(b) Deferred tax liabilities (Net)	4	2,60,494	98,528
(3) Current Liabilities			
(a) Trade payables	5	2,84,176	5,58,110
(b) Short-term provisions	6	2,45,470	1,76,061
<b>Total</b>		<b>4,47,14,647</b>	<b>3,51,09,979</b>
<b>II. Assets</b>			
(1) Non-current assets			
(a) Fixed assets			
(i) Tangible assets	7	55,55,512	48,37,036
(ii) Capital work-in-progress		80,18,950	52,83,521
(b) Long term loans and advances	8	3,07,97,593	2,47,64,062
(2) Current assets			
(a) Inventories	9	50,000	78,014
(b) Cash and cash equivalents	10	2,81,593	1,47,346
(c) Other Current Assets	11	11,000	
<b>Total</b>		<b>4,47,14,647</b>	<b>3,51,09,979</b>

The accompanying Notes are an Integral Part of the Financial Statements  
As per Our Report of Even Date

for and on behalf of the Board

For P. Murali & Co.

Firm Registration No. 007257S

Chartered Accountants

M V Joshi

Partner

Membership No. 024784



For Tyohar Foods Private Limited

Director

Director

Place : Hyderabad

Date: 29.05.2014

**TYOHAR FOODS PRIVATE LIMITED**

**Profit and Loss statement for the year ended 31st March, 2014**

Particulars	Note No	As on 31/03/2014	As on 31/03/2013
		Rs.	Rs.
I. Revenue from operations	12	30,97,816	4,37,040
II. Other Income		7,659	-
<b>II. Total Revenue</b>		<b>31,05,475</b>	<b>4,37,040</b>
<u>III. Expenses:</u>			
Purchases	13	20,52,589	7,33,875
Changes in Stock-in-Trade	14	28,014	(78,014)
Employee benefit expense	15	12,28,000	3,08,727
Other operating expenses	16	8,63,863	1,69,922
Administrative Expenses	17	4,75,521	1,30,490
Financial costs	18	1,83,159	4,340
Depreciation and amortization expense	7	2,90,946	56,213
<b>Total Expenses</b>		<b>51,22,093</b>	<b>13,25,553</b>
V. Profit before exceptional and extraordinary items and tax ( III - IV)		(20,16,618)	(8,88,513)
VI. Exceptional Items		-	-
VII. Profit before extraordinary items and tax (V - VI)		(20,16,618)	(8,88,513)
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII - VIII)		(20,16,618)	(8,88,513)
X. Tax expense:			
(1) Current tax		-	-
(2) Deferred tax		1,61,966	98,528
XI. Profit(Loss) from the period from continuing operations ( IX - X)		(21,78,584)	(9,87,041)
XII. Profit/(Loss) for the period (XI + XIV)		(21,78,584)	(9,87,041)
XIII. Earning per equity share:			
(1) Basic		(217.9)	(98.7)
(2) Diluted		(217.9)	(98.7)

The accompanying Notes are an Integral Part of the Financial Statements  
As per Our Report of Even Date

for and on behalf of the Board

For P. Murali & Co.  
Firm Registration No. 007257S  
Chartered Accountants

For Tyohar Foods Private Limited

M V Joshi  
Partner  
Membership No. 024784



Director

Director

Place : Hyderabad  
Date: 29.05.2014

**TYOHAR FOODS PRIVATE LIMITED**

**NOTES TO BALANCE SHEET**

**NOTE NO. 1 : SHARE CAPITAL**

S.NO.	Particulars	As on 31/03/2014	As on 31/03/2013
		Rs.	Rs.
a	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	-	-
	(e) Par value per share Rs. 10		
	<b>Total Equity Share capital</b>	<b>1,00,000</b>	<b>1,00,000</b>
b	A Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period:	Number of Shares	Number of Shares
	Equity Shares of Rs.10Each, Fully paid up :		
	At the Beginning	-	-
	Issued during the year - Bonus Issue	-	-
	Issued during the year - Cash Issue	10,000.00	10,000.00
	Issued during the year - ESOP	-	-
Forfeited / Bought Back during the year	-	-	
At the end	10,000.00	10,000.00	
c	Details of Shareholder holding more than 5% shares of the company:	% of Share Holding	% of Share Holding
	Equity Shares of Rs. 10 each Held By Virinchi Technologies Ltd 10,000 shares	100%	100%

**NOTE NO. 2 : RESERVES AND SURPLUS**

S. No.	Particulars	As on 31/03/2014	As on 31/03/2013
		Rs.	Rs.
I	RESERVES AND SURPLUS		
	a) Surplus :		
	i) Opening Balance - Profit and Loss Account	(9,87,041)	-
	Add: Transfer from Profit & Loss Account	(21,78,584)	(9,87,041)
	<b>Total Reserves and Surplus</b>	<b>(31,65,625)</b>	<b>(9,87,041)</b>

**NOTE NO. 3 : LONG TERM BORROWINGS**

S.No.	Particulars	As on 31/03/2014	As on 31/03/2013
		Rs.	Rs.
I	Long Term borrowings		
	b) Term loans:		
	From banks:		
	Secured	3,29,30,269	3,51,64,321
	(Land in the name of Holding Company and directors personal guarantee)		
	Unsecured		
	- Virinchi Technologies Limited	1,40,59,863	-
	<b>Total Long Term Borrowings</b>	<b>4,69,90,132</b>	<b>3,51,64,321</b>



**NOTE NO. 4 : DEFERRED TAX LIABILITY**

S. No.	Particulars	As on 31/03/2014	As on 31/03/2013
		Rs.	Rs.
I	Opening Deferred tax Liability		
	Add: Deferred Tax Liability for the year ( Due to SLM and WDV Difference )	98,528	
	<b>Total Deferred tax Liability</b>	<b>1,61,966</b>	<b>98,528</b>
		2,60,494	98,528

**NOTE NO. 5 : TRADE PAYABLES**

S. No.	Particulars	As on 31/03/2014	As on 31/03/2013
		Rs.	Rs.
I	a) Trade Payables	2,84,176	5,58,110
	<b>Total Trade Payables</b>	<b>2,84,176</b>	<b>5,58,110</b>

**NOTE NO. 6 : SHORT TERM PROVISIONS**

S. No.	Particulars	As on 31/03/2014	As on 31/03/2013
		Rs.	Rs.
I	a) Provisions for employee benefits		
	Salaries Payable		
	b) Others	92403	1,50,693
	Statutory Liabilities	16033	15,368
	Provision for Expenses	137034	10,000
	<b>Total Short Term Provisions</b>	<b>2,45,470</b>	<b>1,76,061</b>

**NOTE NO. 8 : LONG TERM LOANS AND ADVANCES**

S. No.	Particulars	As on 31/03/2014	As on 31/03/2013
		Rs.	Rs.
I	a) Security Deposit Unsecured	7,97,593	2,69,000
	c) Loans and advances to related parties Unsecured (Advance towards Land Purchase given to M/s. Virinchi Technologies Limited)	3,00,00,000	2,44,95,062
	<b>Total Long term loans &amp; advances</b>	<b>3,07,97,593</b>	<b>2,47,64,062</b>

**NOTE NO. 9 : INVENTORIES**

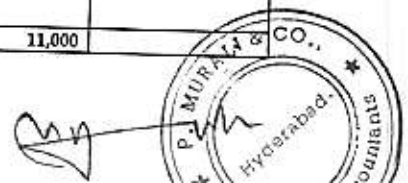
S. No.	Particulars	As on 31/03/2014	As on 31/03/2013
		Rs.	Rs.
I	Inventories :		
	a) Raw materials Provisions		
	<b>Total Inventories</b>	<b>50,000</b>	<b>78,014</b>
		50,000	78,014

**NOTE NO. 10 : CASH AND CASH EQUIVALENTS**

S. No.	Particulars	As on 31/03/2014	As on 31/03/2013
		Rs.	Rs.
I	Cash and cash equivalents :		
	a) Balances with banks :		
	1) On Current Accounts	146225.6	1,43,291
	b) Cash on hand	135367	4,055
	<b>Total Cash and Cash Equivalents</b>	<b>2,81,593</b>	<b>1,47,346</b>

**NOTE NO. 11 : OTHER CURRENT ASSETS**

S. No.	Particulars	As on 31/03/2014	As on 31/03/2013
		Rs.	Rs.
I	Salary and other Advances	11000	
	<b>Total Other Current Assets</b>	<b>11,000</b>	



**TYOHAR FOODS PRIVATE LIMITED**

**NOTES TO STATEMENT OF PROFIT & LOSS**

**NOTE NO. 12 : REVENUE FROM OPERATIONS**

S. No.	Particulars	As on 31/03/2014	As on 31/03/2013
		Rs.	Rs.
(i)	Revenue from operations (a) Sale of Products	30,97,816	4,37,040
	<b>Total Revenue from Operations</b>	<b>30,97,816</b>	<b>4,37,040</b>

**NOTE NO. 13 : PURCHASE OF STOCK IN TRADE**

S. No.	Particulars	As on 31/03/2014	As on 31/03/2013
		Rs.	Rs.
I'	Drinks	3,36,716	8,560
	ICE Creams	12,518	3,981
	Milk	1,32,820	56,478
	Packing Material	13,016	10,157
	Provisions	7,91,244	4,25,182
	Vegetables	2,63,849	75,544
	Water Charges	55,170	6,900
	Gas Cylinders	4,47,256	1,47,073
	<b>Total Trade Purchases</b>	<b>20,52,589</b>	<b>7,33,875</b>

**NOTE NO. 14 : CHANGE IN INVENTORIES & WIP.**

S. No.	Particulars	As on 31/03/2014	As on 31/03/2013
		Rs.	Rs.
	Stores		
	Stock in trade at the beginning of the year	(78,014)	-
	Less : Stock in trade at the end of the year	50,000	78,014
	<b>(Increase) / Decrease in Inventories</b>	<b>28,014</b>	<b>(78,014)</b>

**NOTE NO. 15 : EMPLOYEE BENEFIT EXPENSES**

S. No.	Particulars	As on 31/03/2014	As on 31/03/2013
		Rs.	Rs.
I	(a) Salaries & Wages	11,35,520	2,90,187
	(b) Staff Welfare Expenses	92,480	18,540
	<b>Total Employee Benefit Expenses</b>	<b>12,28,000</b>	<b>3,08,727</b>

**NOTE NO. 16 : OTHER OPERATING EXPENSES**

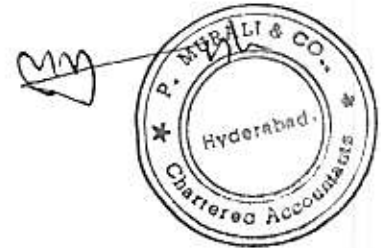
S. No.	Particulars	As on 31/03/2014	As on 31/03/2013
		Rs.	Rs.
	(a) Power & Fuel	2,38,245	16,550
	(b) Rent	4,88,800	1,22,200
	(c) Repairs and Maintenance	1,36,818	31,172
	<b>Total Other Expenses</b>	<b>8,63,863</b>	<b>1,69,922</b>

**NOTE NO. 17 : ADMINSTRATIVE EXPENSES**

S. No.	Particulars	As on 31/03/2014	As on 31/03/2013
		Rs.	Rs.
I	(a) Telephone, Postage and Others	10694	2,126
	(b) Business Promotion Expenses	42557	9,190
	(c) Conveyance	27770	13,639
	(d) Office Maintenance	-	61,248
	(e) Printing & Stationery Expenses	13891	19,897
	(f) Rates & Taxes (excluding Income Tax)	-	14,390
	(g) Audit Fee	11236	10,000
	(h) Consultancy Charges	361385	-
	(i) Misc Expenses	7988	-
	<b>Total Administrative Expenses</b>		<b>4,75,521</b>

**NOTE NO. 18 : FINANCE COST**

S. No.	Particulars	As on 31/03/2014	As on 31/03/2013
		Rs.	Rs.
I	(a) Interest Expenses :		
	- Loan processing Charges & Bank Charges	1,83,159	4,340
<b>Total Finance Cost</b>		<b>1,83,159</b>	<b>4,340</b>



**TYOHAR FOODS PRIVATE LIMITED**

Note Number : 7

FIXED ASSETS AS ON 31st MARCH, 2014

Sl. No.	Particulars	Gross Block				Rate of Depreciation	Depreciation/Amortization			Net Block as on 31.03.2014	Net Block as on 31.03.2013
		As on 01.04.2013	Additions during the year	As on 31.03.2014	Dep. As on 01.04.2013		Dep. For the year 2013-14	Total Depreciation			
1	PLANT & MACHINERY	42,98,070	10,09,422	53,07,492	50,143	4.75%	2,51,766	3,01,909	50,05,583	42,47,927	
2	ELECTRICAL EQUIPMENT	61,062		61,062	654	4.75%	2,900	3,554	57,508	60,408	
3	COMPUTERS	25,000		25,000	600	16.21%	4,033	4,633	20,348	24,400	
4	Interiors	5,09,117		5,09,117	4,816	6.33%	32,227	37,043	4,72,074	5,04,301	
		48,93,249	10,09,422	59,02,671	56,213		2,90,946	3,47,159	55,55,512	48,37,036	
5	CAPITAL WORK IN PROGRESS	52,83,521	27,35,429	80,18,950	-	0.00%	-	-	80,18,950	52,83,521	
		52,83,521	27,35,429	80,18,950	-		-	-	80,18,950	52,83,521	
	<b>TOTAL</b>	1,01,76,770	37,44,851	1,39,21,621	56,213		2,90,946	3,47,159	1,35,74,462	1,01,20,557	

