



Natesh & Associates CHARTERED ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

To the members of AURANGABAD DISTILLERY PVT LTD.

Report on the Financial Statements

We have audited the accompanying financial statements of AURANGABAD DISTILLERY PVT LTD. ("the Company") which comprise the balance sheet as at 31st March 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 sec 134(5) of the Company Act, 2013 with respect to the preparation 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 Companies Act, 2013, read with rule 7 of the Companies(Accounts) rules 2014. This responsibility also includes maintenance of the 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 judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of accounting records, relevant to the preparation and presentation of the financial reporting framework 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 thereunder. 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.

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, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. 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.

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.



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:

- (i) in the case of the balance sheet, of the state of affairs of the Company as at 31 March 2016; and
- (ii) in the case of the statement of profit and loss, of the profit for the year ended on that date;
- (iii) in the case of the statement of cash flow for the year ended on that date;

Report on Other Legal and Regulatory Requirements

1 As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of Section 143(11) of the Act, we give in the Annexure A, a statement on the matters specified in paragraphs 3 and 4 of the Order.

2 As required by Section 143(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 it appears from our examination of those books;
- c. The Company does not have any branch office and accordingly Section 143 (8) of the Act does not apply.
- d. The balance sheet and statement of profit and loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account;
- e. In our opinion, the balance sheet, statement of profit and loss and cash flow statement comply with the Accounting Standards specified under Section 113 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014; and
- f. In our opinion no financial transactions or matters have any adverse effect on the functioning of the Company.
- g. On the basis of the written representations received from the directors as on 31 March 2016, and taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2016, from being appointed as a director in terms of Section 164 (2) of the Act, and
- h. In our opinion no qualification, reservation or adverse remark relating to the maintenance of accounts and other matters connected therewith;
- i. 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'
- j. With respect to the others matters to be included in the auditors 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:
 - 1] The Company does not have any pending litigations which would impact its financial position
 - 2] The company did not have any long term contracts including derivative contracts for which there were any material foreseeable Losses.
 - 3] Since there are no amounts liable to be transferred to the Investor Education and Protection Fund by the Company, the clause 11 (c) of Chapter X of the Companies (Audit and Auditors) Rules 2014 is not applicable.

FOR NATESH AND ASSOCIATES

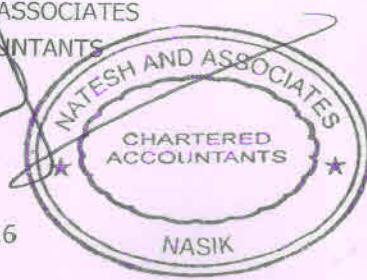
CHARTERED ACCOUNTANTS

FRN 106957W

CA R. NATESH

M. NO. 36481

Date: 4th June 2016

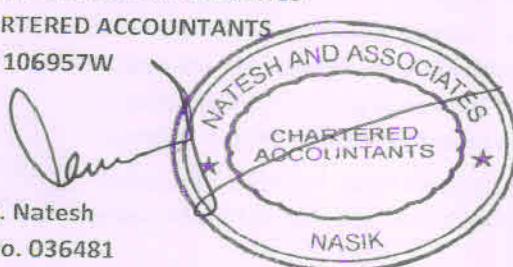


- (ix) In our opinion and according to the information and explanations given to us, the company did not raised any money by the way of intial public offer or further public offer (including debt instruments) and Term Loan during the year. Accordingly, paragraph 3 (ix) of the Order is not applicable.
- (x) Based upon the audit procedures performed and information and explanations given by the management, we report that no fraud on or by the company has been noticed or reported during the course of our audit.
- (xi) According to the information and explanation given to us, no managerial remuneration has been paid or provided during the year. Accordingly para 3(xi) of the Order is not applicable.
- (xii) According to the information and explanation given to us, the company is not a nidhi company . Accordingly para 3(xii) of the Order is not applicable.
- (xiii) According to the information and explanation given to us, based on our examination of the records of the Company, transactions with the related parties are in compliance with the sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- (xiv) According to the information and explanation given to us, based on our examination of the records of the Company, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year.
- (xv) According to the information and explanation given to us, based on our examination of the records of the Company, the company has not entered into non-cash transactions with directors or persons connected with them. Accordingly para 3(xv) of the Order is not applicable.
- (xvi) The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

FOR NATESH AND ASSOCIATES

CHARTERED ACCOUNTANTS

FRN 106957W



Annexure A referred to in our report of even date.

On the basis of such checks as we considered appropriate and in terms of information and explanations

- (i) a) The Company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets.
b) As explained to us, the company has formulated a policy of physically verifying the fixed assets based on a phased program of verifying all the assets over a period of two years. In our opinion the same is reasonable having regard to the size of the company and the nature of its fixed assets. No discrepancies were noticed on physical verification.
c) According to the information and explanation given to us and on the basis of our examination of records of the company, the title deeds of immovable properties are held in the name of company.
- (ii) As explained to us, the management has conducted physical verification of inventory at reasonable intervals. No material discrepancies were noticed on physical verification done by management.
- (iii) As per information given to us, the company has not granted any loans to parties covered in the register maintained under Section 189 of the Companies Act, 2013 (the Act) Accordingly para 3(iii) of the Order is not applicable.
- (iv) In our opinion and according to the information and explanation given to us, the Company has complied with the provisions of section 185 and 186 of the Act in respect of loans and investments made.
- (v) The company has not accepted any deposits from public.
- (vi) As per paragraph 3(vi) of the order the maintenance of cost records under Section 148(1) of the Companies Act, 2013 are prescribed by the Central Government vide Rule 3 of the Companies (Cost Records and Audit) Rules 2014, however the company has not produced cost audit report for our verification.
- (vii) a) According to information given to us and the books examined by us, the company has been regular in depositing the undisputed statutory dues namely, Income Tax, Profession Tax dues, Provident Fund, Sales Tax, Service Tax, Duty of customs, Duty of excise, Cess and other statutory dues with the appropriate authorities. According to information given to us there are no arrears of outstanding statutory dues as at the last day of the financial year for a period of more than six months from the date they became payable.
b) There are no dues of income tax or sales tax or service tax or duty of customs or duty of excise or value added tax have not been deposited on account of any dispute.
- (viii) In our opinion and according to the information and explanations given to us, the company has not defaulted in repayment of dues to a financial institution, bank, Government during the year.

Annexure B to the Auditors' Report:

Report on the Internal Financial Controls under Clause (i) of sub-section 3 of Section 143 of Companies Act, 2013 ('the Act')

We have audited the internal financial controls over financial reporting of Aurangabad Distillery Pvt. Ltd. ('the Company') as of 31st March 2016 in conjunction with our audit of the standalone 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 the business, including adherence to the 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 Companies Act, 2013.

Auditors' 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, issued by ICAI and deemed to be prescribed under Section 143(10) of the Companies Act, 2013, 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 Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting were established and maintained and if such controls operated effectively in all material respects.

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 assessed risk. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

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



Meaning 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 those 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 accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of the 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.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations 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.

Opinion

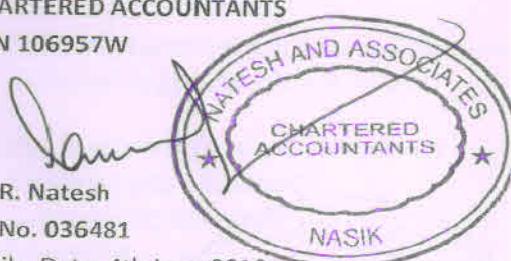
In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2016, based on the internal control over financial reporting criteria 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 NATESH AND ASSOCIATES
CHARTERED ACCOUNTANTS

FRN 106957W

CA R. Natesh
M. No. 036481

Nasik, Date: 4th June 2016



AURANGABAD DISTILLERY PVT. LTD.
BALANCE SHEET AS ON 31st March, 2016

PARTICULARS	Note No.	31.03.2016 Amt. ₹	31.03.2015 Amt. ₹
I EQUITIES AND LIABILITIES			
1 SHARE HOLDER'S FUND			
Share Capital	1	20,000,000	20,000,000
Reserves & Surplus	2	133,244,681	102,108,941
2 NON CURRENT LIABILITIES			
Long Term Borrowings	3	76,844,885	96,531,346
Other Long Term Borrowings	4	49,690,740	99,140,740
Deferred Tax Liability		39,592,385	29,424,152
3 CURRENT LIABILITIES	5		
Short Term Borrowings		157,812,055	57,724,237
Trade Payables		18,554,745	48,842,075
Short Term provisions		24,840,650	16,843,869
Total ₹ :-		520,580,141	470,615,360
II ASSETS			
1 NON CURRENT ASSETS			
a) Fixed Assets	6		
i) Tangible Assets		270,211,264	181,473,506
ii) Capital Work in Progress		21,368,670	102,807,554
b) Non Current Investments	7	28,300	28,300
c) Other Non Current Assets			
Preliminary Expenses not written off		72,185	79,650
2 CURRENT ASSETS	8		
a) Inventories		38,912,815	41,926,173
b) Trade Receivables		78,950,067	37,402,852
c) Cash & Cash equivalents		22,237,396	1,535,184
d) Short term Loans & Advances		88,799,444	105,362,141
Total ₹ :-		520,580,141	470,615,360

Significant accounting policies and Notes on accounts
form an integral part of the Accounts

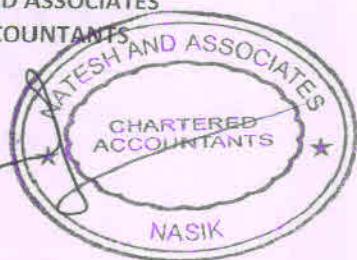
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AS PER REPORT OF EVEN DATE ATTACHED
FOR NATESH AND ASSOCIATES

CHARTERED ACCOUNTANTS

FRN 106957W

CA R. NATESH
M. NO. 36481
Place: Nashik
Date: 4th June 2016



For AURANGABAD DISTILLERY PVT. LTD.

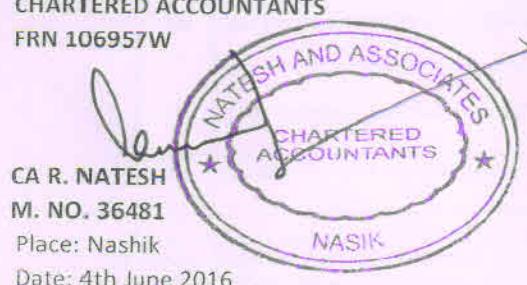
Dharampal Kalani Jagjitkaur Sethi
DIN: 00041021 DIN: 01825035
Director Director

AURANGABAD DISTILLERY PVT. LTD.

Profit & Loss account for the period ended on 31st March, 2016

Particulars		2015-2016 Amt. ₹	2014-2015 Amt. ₹
I Revenue from Operations		461,799,977	362,309,929
II Other income		1,682,722	161,674
III	Total :-	463,482,699	362,471,603
IV Expenses			
Cost of Raw Material Consumed	9	328,952,235	301,630,175
Change in inventory of Finish stock	10	2,210,228	(7,069,436)
Manufacturing expenses	11	28,116,888	14,812,369
Employee Benefit Expenses	12	14,567,701	13,811,264
Financial Expenses	13	17,030,333	12,033,760
Depreciation & Amortisation Expenses	14	17,836,409	12,829,458
Other Expenses	15	7,334,274	4,532,368
	Total ₹ :-	416,048,068	352,579,958
Net profit before Tax		47,434,630	9,891,645
Short/Excess Provision written off		(3,544,343)	1,519,739
Provision for Current tax		9,675,000	6,050,000
Provision for Deferred Tax		10,168,233	384,303
		16,298,890	7,954,042
Net profit after Tax		31,135,740	1,937,603
Basic and Diluted Earnings per Share of Rs. 10 Each [Refer Note 4 to Schedule 16)		15.57	0.97
Significant accounting policies and Notes on accounts form an integral part of the Accounts	16		

AS PER REPORT OF EVEN DATE ATTACHED
FOR NATESH AND ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 106957W



CA R. NATESH
M. NO. 36481
Place: Nashik
Date: 4th June 2016

For AURANGABAD DISTILLERY PVT. LTD.

 
 Dharampal Kalani Jagjitkaur Sethi
 DIN: 00041021 DIN: 01825035
 Director Director

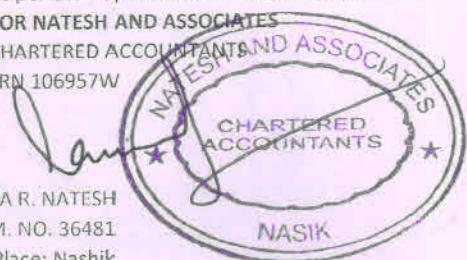
AURANGABAD DISTILLERY PVT. LTD.
CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31.03.2016

	PARTICULARS	2015-2016
1)	Profit after Tax	31,135,740
	Add : Depreciation & Amortisation	17,828,943
		48,964,683
	Less : Finance Charges	17,030,333
	Surplus / (Deficit) from operations before Non cash items & Exceptional Items	31,934,350
2)	Changes in working capital	
	Current assets (increase) / decrease	
	Inventory	3,013,358
	Receivables	(41,547,215)
	Others	16,570,162
		(21,963,695)
	Current liabilities increase / (decrease)	
	Current liabilities & provisions	77,797,269
		77,797,269
	(Increase) / Decrease in working capital	55,833,574
	Direct Tax Payment	10,168,233
3)	Cash flow from operations (A + B)	97,936,157
	Cash Flows from Investing Activities	
	Other cash payments to acquire equity or debt instruments of other entities	
4)	Capital Expenditures (net of Sale Proceeds)	(25,127,817)
	Cash flow from Investing Activities (D)	(25,127,817)
	Cash flows from used in financing activities [Abstract]	
5)	Secured Loan (Term loan - Additional)	(19,686,461)
6)	Secured Loan (Term loan- Repayment)	-
7)	Secured Loan (WCDL & Cash credits)	-
8)	Finance Expenses	17,030,333
9)	Unsecured Loans	(49,450,000)
10)	Share Capital (including share application money)	
11)	Sub-Total (E to H)	(52,106,128)
12)	Net increase (decrease) in cash and cash equivalents (C+D+I)	20,702,213
13)	Add : Opening cash and bank balances	1,535,184
14)	Closing cash and bank balances - Including Short Term FD (J-K)	22,237,396

As per our Report of even date attached

FOR NATESH AND ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 106957W

CA R. NATESH
M. NO. 36481
Place: Nashik
Date: 4th June 2016



For AURANGABAD DISTILLERY PVT. LTD.

Dharampal Kalani
DIN: 00041021
Director

Jagjitkaur Sethi
DIN: 01825035
Director

AURANGABAD DISTILLERY PVT. LTD.

Notes to the Accounts for the Year Ended on 31st March 2016.

Particulars	31.03.2016 Amt. ₹	31.03.2015 Amt. ₹
<u>NOTE NO 1 : SHARE CAPITAL</u>		
<u>Authorised capital</u>		
2,100,000 Equity Shares of Rs. 10/- each	21,000,000	21,000,000
<u>Issued, Subscribed & paid up</u>		
2,000,000 equity shares of Rs. 10/- each fully paid up	20,000,000	20,000,000
Total ₹ :-	20,000,000	20,000,000
Class of Shares : Equity Shares	Nos of shares	Nos of shares
Outstanding As Per Last Balance Sheet	2,000,000	2,000,000
Addition During The Period		
Shares bought back during the year		
Outstanding As At 31-March	2,000,000	2,000,000

Sr	Name of Shareholder	As at 31 March 2016		As at 31 March 2015	
		No. of Shares held	% of Holding	No. of Shares held	% of Holding
1	Amardeepsing T Sethi	125,000	6.25%	125,000	6.25%
2	Baljit R Sethi	175,000	8.75%	175,000	8.75%
3	Dharampal Kalani	330,000	16.50%	330,000	16.50%
4	Hiralal Kalani	330,000	16.50%	330,000	16.50%
5	Jagjit T Sethi	175,000	8.75%	175,000	8.75%
6	Kanayalal Kalani	340,000	17.00%	340,000	17.00%
7	Memkaur T Sethi	125,000	6.25%	125,000	6.25%
8	Ramanjit H Sethi	175,000	8.75%	175,000	8.75%
9	Ratansingh T Sethi	125,000	6.25%	125,000	6.25%

NOTE NO 2 : RESERVE & SURPLUS

Accumulated Surplus

Opening balance	102,108,941	100,171,338
(+) Net Profit/(Net Loss) For the current year	31,135,740	1,937,603
(+) Transfer from Reserves	-	-
(-) Proposed Dividends	-	-
(-) Interim Dividends	-	-
(-) Transfer to Reserves	-	-
Closing Balance	133,244,681	102,108,941

Total ₹ :-

133,244,681 102,108,941



AURANGABAD DISTILLERY PVT. LTD.

Notes to the Accounts for the Year Ended on 31st March 2016.

PARTICULARS	31.03.2016 Amt. ₹	31.03.2015 Amt. ₹
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NOTE NO 3 : LONG TERM BORROWINGS

FROM BANKS

Term Loan facilities from The Sarswat Co-op Bank Ltd.

i) Term Loan for Plant & Machinery	72,866,230	91,252,533
ii) Term Loan for Vehicle	313,661	465,355

Term Loan facilities from ICICI Bank Ltd.

i) Term Loan for Vehicles	3,664,994	4,813,458
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Total ₹ :-

76,844,885 96,531,346

Term Loans from Sarswat Co-op Bank Ltd

- i) Term Loan of Rs. 950 Lacs taken against hypothecation of Plant & Machinery and personal guarantee of Two Directors of Company. The same is repayable in 96 Equated monthly installments of Rs. 15.40 Lacs Amount Payable within one year is Rs. 184.80 Lacs
- ii) Vehicle Loan of Rs. 7.35 Lacs taken against hypothecation of Vehicle Mahindra Verito and personal guarantee of Two Directors of Company. The same is repayable in 60 Equated monthly installments of Rs. 16,000/- Amount Payable within one year is Rs. 1.92 Lacs

Term Loans from ICICI Bank Ltd

- i) Vehicle Loan of Rs. 60 Lacs taken against hypothecation of two Vehicle BMW and personal guarantee of Two Directors of Company. The same is repayable in 60 Equated monthly installments of Rs. 63,750/- Amount Payable within one year is Rs. 7.65 Lacs

NOTE NO 4 : OTHER LONG TERM LIABILITIES

Loans from Shareholders	49,690,740	92,640,740
Loans from Directors Relativies	-	6,500,000
Total ₹ :-	49,690,740	99,140,740

NOTE NO 5 : CURRENT LIABILITIES & PROVISIONS

Short term Borrowings

The Sarswat Co-op Bank Ltd. (refer Note)	157,812,055	57,724,237
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Trade Payables

a) Provision for Employees Benefits	9,202,478	8,313,503
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b) Other Provisions

Provision for taxation	9,675,000	6,050,000
Provision for Expenses	5,963,172	2,480,366
sub-total	24,840,650	16,843,869

Total ₹ :-

201,207,450 123,410,181

Note

Working Capital limits are secured by equitable hypothecation of stocks, book debts and additional charge on fixed assets of the company. (Repayable on demand, renewable every year as per term of sanction)



AURANGABAD DISTILLERY PVT. LTD.

Note No. 6 : Fixed Assets

Yr. Ended 31st March 2016
Assessment Yr. 2016-2017

PARTULARS	GROSS BLOCK AT COST			CLOSING BALANCE	DEPR. RATE %	UP TO 31.3.2015	FOR THE YEAR	NET BLOCK	
	OPENING BALANCE	ADDITION	DEDUCTION					UP TO 31.3.2016	AS ON 31.3.2015
Factory Building	24,848,457	156,666	-	25,005,123	3.17%	6,720,845	792,662	7,513,507	17,491,616
Office Building	3,474,966	-	-	3,474,966	1.58%	430,153	54,904	485,057	2,989,909
Plant & Machinery	231,765,949	105,569,642	-	337,335,591	4.75%	79,768,796	15,989,200	95,757,996	241,577,595
Vehicle	8,330,945	-	-	8,330,945	9.50%	1,063,298	791,440	1,854,738	502,834
Tractor	756,796	752,500	-	1,509,296	11.88%	253,962	97,357	351,319	1,157,977
Office Equipments	227,828	87,893	-	315,721	19.00%	72,392	57,203	129,595	186,126
Furniture & Fittings	472,950	-	-	472,950	9.50%	96,187	44,930	141,117	155,436
Computers	171,784	-	-	171,784	31.67%	170,536	1,247	171,783	376,763
TOTAL RS.	270,049,675	106,566,701	-	376,616,376	-	88,576,169	17,828,943	106,405,112	270,211,264
Capital Work in Progress	102,807,554	23,214,524	104,653,408	21,368,670	-	-	-	-	181,473,506
GRAND TOTAL RS.	372,857,229	129,781,225	104,653,408	397,985,046	88,576,169	17,828,943	106,405,112	291,579,934	21,368,670

Previous Year Rs. 272,104,131 103,373,416 2,620,318 372,857,229 75,754,177 12,821,992 88,576,169 284,281,060 196,349,954
 Note : - Depreciation charged above is on Straight Line Method as per Rates prescribed under Schedule XIV of the Companies Act, 2013,
 on pro-rata basis from the month of acquisition/addition.



AURANGABAD DISTILLERY PVT. LTD.

Notes to the Accounts for the Year Ended on 31st March 2016.

PARTICULARS	31.03.2016 Amt. ₹	31.03.2015 Amt. ₹
NOTE NO 7 :NON CURRENT INVESTMENTS		
LONG TERM (UNQUOTED - AT COST)		
Non trade investments		
- in The Saraswat Co-op Bank Ltd	26,300	26,300
- National Savings Certificate	2,000	2,000
Total ₹ :-	28,300	28,300
NOTE NO 8 : CURRENT ASSETS & ADVANCES		
a) Inventories- as certified by the Management		
Raw Materials	14,609,408	13,885,834
Work In Progress	3,853,691	1,317,488
Stores & Spares	794,499	1,008,980
Organic Manure	-	340,000
Fuel	3,864,523	5,391,227
Finished Goods	15,790,694	19,982,644
	38,912,815	41,926,173
b) Trade Receivables Unsecured, cosidered good & certified by Director		
More than 6 months	23,800,156	2,887,463
Other debts	55,149,911	34,515,389
Total Debtors	78,950,067	37,402,852
c) Cash & Cash Equivalents		
Cash in Hand	744,183	681,731
Balances with Scheduled Banks		
- Current Deposits	21,213,541	733,411
- Term Deposits	279,672	120,042
	22,237,396	1,535,184
d) Short Term Loans & Advances -		
(Unsecured, considered good certified by Directors)		
Loans and Advances	62,676,847	76,858,575
Statutory Deposits	26,122,597	28,503,566
	88,799,444	105,362,141
Total ₹ :-	228,899,722	186,226,350



AURANGABAD DISTILLERY PVT. LTD.

Notes to the Accounts for the Year Ended on 31st March 2016.

PARTICULARS	2015-2016 Amt. ₹	2014-2015 Amt. ₹
<u>NOTE NO 9 :COST OF RAW MATERIALS CONSUMED</u>		
Opening stock of Raw Materials	13,885,834	4,186,961
Opening stock of Fuel	5,391,227	6,146,186
Add : Purchases during the year	328,149,105	310,574,089
Sub Total :-	347,426,166	320,907,236
Less : Closing stock of Raw Material	14,609,408	13,885,834
Less : Closing stock of Fuel	3,864,523	5,391,227
Total ₹ :-	328,952,235	301,630,175

NOTE NO 10 : CHANGE IN INVENTORY OF

FINISH GOODS

Opening stock of Work in Progress	1,317,488	3,768,016
Opening stock of Stores & Spares	1,008,980	1,108,890
Opening stock of Organic Manure	340,000	-
Opening stock of finished goods	19,982,644	10,702,770
	22,649,112	15,579,676
Less : Closing stock of Work in Progress	3,853,691	1,317,488
Less : Closing stock of Stores & Spares	794,499	1,008,980
Less : Closing stock of Organic Manure	-	340,000
Less : Closing stock of Finished Goods	15,790,694	19,982,644
	2,210,228	(7,069,436)

NOTE NO 11 : MANUFACTURING EXPENSES

Pollution Control Expenses	371,113	778,300
Factory Expenses	21,942,059	11,792,354
Repairs & Maintenance	5,803,716	2,241,715
Total ₹ :-	28,116,888	14,812,369

NOTE NO 12 : EMPLOYEE BENEFIT EXPENSES

Salary paid	7,673,556	7,324,039
Allowances and Contributions	5,879,756	5,668,038
Provident Fund Employer's Contribution	1,014,389	819,187
Total ₹ :-	14,567,701	13,811,264



AURANGABAD DISTILLERY PVT. LTD..

Notes to the Accounts for the Year Ended on 31st March 2016.

PARTICULARS	2014-2015 Amt. ₹	2014-2015 Amt. ₹
<u>NOTE NO. 13 : FINANCIAL EXPENSES</u>		
Bank Charges	807,350	344,737
Interest on Working Capital	6,769,204	11,053,155
Interest - Term Loans	9,453,779	635,868
Total ₹ :-	17,030,333	12,033,760
<u>NOTE NO. 14 : DEPRECIATION & AMORTISATION</u>		
Depreciation	17,828,943	12,821,992
Preliminary Expenses Written off	7,466	7,466
Total ₹ :-	17,836,409	12,829,458
<u>NOTE NO. 15 : OTHER EXPENSES</u>		
Auditors Remuneration	130,584	60,715
Insurance Expenses	522,904	320,174
Office expenses	591,841	491,756
Legal & Professional Fees	858,817	470,378
Statutory Expenses	5,022,404	2,965,315
Sales Promotion & Conference Expenses	9,600	6,117
Travelling & conveyance	198,124	217,913
Total ₹ :-	7,334,274	4,532,368



A. SIGNIFICANT ACCOUNTING POLICIES

The policies adopted in the preparation and presentation of the financial statements are as follows: -

System of Accounting:

- a) The assessee generally follows the Mercantile System of accounting and recognises income and expenditure on accrual basis.
- b) Financial Statements are based on historical cost and their costs are not adjusted to reflect the impact of the changing purchasing value of money.

Fixed assets and depreciation:

- c) Fixed assets are carried at cost of acquisition or construction less accumulated depreciation. Fixed assets include all duties, non-refundable taxes and directly attributable costs incurred for bringing assets into working condition for intended use. The Plant and Machinery are capitalised at a value net of CENVAT Credit and Sales Tax Setoff, wherever applicable.

Valuation of Inventories:

i) Raw materials	At landed cost on FIFO basis or Market Value whichever is lower
ii) Stores, Packing materials, and consumables	At landed cost on FIFO basis or Market Value whichever is lower
iii) Scrap materials	At net realisable value
iv) Work-in-process	At cost or net realisable value, whichever is lower. Costs for this purpose includes direct costs and appropriate portion of the manufacturing overheads incurred for conversion from raw materials on proportionate basis. It is assumed that the work-in-process is 50% complete for valuation.
v) Finished goods	At cost or market value, whichever is lower. Costs for this purpose includes direct costs and appropriate portion of the manufacturing overheads incurred for conversion from raw materials on proportionate basis.

Retirement Benefit Plans

- g) Defined Contribution Plan

The company makes contributions towards provident fund and superannuation fund to a defined contribution retirement benefit plan for qualifying employees. The Provident fund plan is operated by the Regional Provident Fund Commissioner. Under the schemes, the company is required to contribute a specified percentage of payroll cost to the retirement benefit schemes to fund the benefits.

Defined Benefit Plan

Company's liabilities towards gratuity, leave encashment of unavailed leave on retirement are determined on basis of valuations approved by management.

Provision for Current and Deferred Tax

- e) Provision for Current and Deferred tax is made after taking into consideration benefits admissible under the provisions of Income Tax Act, 1961. Deferred tax resulting from "timing difference" between book and taxable profit for using the tax rates and laws that have been enacted or substantively enacted as on the balance sheet date. The deferred tax asset is recognised and carried forward only to the extent that there is a reasonable certainty that the assets will be realised in future. MAT credit available u/s 115JB of Income Tax Act has not been considered in accounts.



Earning per share:

f) Basic earning per share is calculated by dividing the net profit or loss for the period attributable to the equity shareholders (after deducting preference dividends and attributable taxes) by the weighted average number of the equity shares outstanding during the period.

Contingent Liabilities & Provisions

g) All liabilities have been provided for in the books except liabilities of contingent nature, which shall be disclosed at their estimated value in the notes, wherever applicable.

B. NOTES TO ACCOUNTS

- 1 In the opinion of the board, all the current assets, loans & advances have a value on realisation in the ordinary course of business, equal to the amount, at which they are stated.
- 2 The valuation of closing stock of the Company is as per physical verification and valuation done by management.
- 3 The balance of Debtors, Creditors, Loans given and loans taken are reported in the Balance sheet as per books of account of the company. The management has installed a procedure of periodical reconciliation with the parties and confirmation system for better control.
- 4 The Company has debited Rs. 755,826/- for Gratuity and Rs. 177,145/- for Leave encashment. The costs related to gratuity and other defined benefits schemes are not based on actuarial valuation, but they are certified by the Board of Directors. There was no actuarial valuation conducted at the end of the period or at an earlier date.

The company has recognised Rs. 10,14,389/- (*Previous year Rs. 8,19,187/-*) for Provident Fund contributions in the profit and loss account. The contributions payable to these plans by the company are at rates specified in the rules of the schemes.

- 5 All liabilities have been provided for in the books. There are no liabilities of contingent nature, or other claims against the company not acknowledged as debts except Bank Guarantees given amounting to Rs 8 Lacs.
- 6 The Deferred tax liability and Assets as at 31st March 2016 are as under:

Particulars	31.03.2016	31.03.2015
a) Deferred tax liability i) Related to fixed assets	10,444,064	384,303
b) Deferred tax assets i) Gratuity Disallowed 40A(7) ii) Leave encashment 43(B) iii) Provision for Bonus 43(B)	247,473 58,001 146,510	Nil Nil Nil
b) Reversal of Deferred tax assets i) Gratuity Disallowed 40A(7) ii) Leave encashment 43(B) iii) Bonus43(B)	451,984 62,807 53,735 59,611	Nil Nil Nil Nil
c) Provision for deferred tax liability (net)	176,153	Nil
	10,168,233	384,303
	Nil	



- 7 In the absence of complete information in respect of each creditor outstanding as on 31st March 2016 about their status as SSI Registration the details of amounts due to Small Scale Industrial undertaking outstanding for more Forty Five days could not be complied and quantified.
- 8 In view of Accounting Standard 20 on "Earning per share" issued by "The Institute of Chartered Accountants of India", the following are the disclosures in respect of the calculation of earnings per share:

Particulars	31.03.2016	31.03.2015
a) Numerator Profit / (loss) after Tax	31,135,740	1,937,603
b) Denominator Weighted average number of equity Shares	2000000	2,000,000
c) Earnings per share — Numerator Denominator	15.57	0.97
d) Nominal Value of Equity Share	Rs. 10/-	Rs. 10/-

9 Related Party Disclosures

(a) List of Related Parties

i) Key Management Personnel

	Relation
Mr. Amardeep T Sethi	Director
Mr. D.K.Kalani	Director
Mr. K.K.Kalani	Director
Mrs. Jagjit .A. Sethi	Director

ii) Relatives of key management personnel

Mr. Ajit Singh Sethi	Brother of Director Mr AT Sethi is Karta
Mr. Baljit R. Sethi	Brother of Director Mr AT Sethi
Mr. Hira Singh Sethi	Brother of Director Mr AT Sethi
Mr. MemKaur T.Sethi	Mother of Director Mr AT Sethi
Mr. H.K.Kalani	Brother of Director Mr DK Kalani
Mr. Ramanjeetkaur H. Sethi	Sister in Law of Director Mr AT Sethi
Mr. Ratan Singh Sethi	Brother of Director Mr DK Kalani

(c) Enterprises owned or significantly influenced by key management personnel or their relatives (either individually or with others)

Brihan Karan Sugar Syndicate P Ltd.

Karan Bottling Company P Ltd

Satyam Sprits Pvt Ltd.

Karan Agencies

Master Blenders Pvt Ltd.

Nevitad Distillers Pvt Ltd.

No amount has been provided as doubtful debt or advance written off or written back in the year in respect of debts due from/to above related parties.



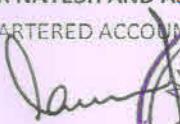
(b) Details of transactions		Rs. Is Lacs	
(c) Enterprises owned or significantly influenced by key management personnel or their relatives (either individually or with others)	Nature of Transaction	31.03.2016	31.03.2015
Transactions for the year			
Brihan Karan Sugar Syndicate P Ltd.	Sale of Finished Goods	210.12	-
Karan Bottling Company P Ltd	Sale of Finished Goods	502.88	-
Karan Agencies	Sale of Finished Goods	23.20	-
Master Blenders Pvt Ltd.	Sale of Finished Goods	111.70	-
Nevitad Distillers Pvt Ltd.	Sale of Finished Goods	142.55	-
Balances at the year end			
Satyam Sprits Pvt Ltd.	Trade receivables	210.00	-
Karan Bottling Company P Ltd	Trade Payables	0.36	-
Mr.D.K.Kalani	Loans Taken	91.07	91.07
Mr.H.K.Kalani	Loans Taken	87.69	87.69
Mr.K.K.Kalani	Loans Taken	69.69	69.69
Mr. Ajit Singh Sethi	Loans Taken	5.10	115.10
Mr. Amardeep T Sethi	Loans Taken	81.15	285.65
Amardeep T Sethi (HUF)	Loans Taken	-	40.00
Mr. Baljit R. Sethi	Loans Taken	10.00	10.00
Mr. Hira Singh Sethi	Loans Taken	10.10	10.10
Mrs. Jagjit .A. Sethi	Loans Taken	5.00	5.00
Mrs. MemKaur T.Sethi	Loans Taken	5.60	110.60
Mr. Ramanjeetkaur H. Sethi	Loans Taken	7.50	7.50
Mr. Ratan Singh Sethi	Loans Taken	124.01	134.01
Ratan Singh Sethi (HUF)	Loans Taken	-	25.00

- 10 Additional information pursuant to the provisions of part 3 & 4 of the part II of Schedule VI of the Companies Act are given in Annexure 16A.
- 11 Previous year figures have been reworked, regrouped, rearranged and reclassified wherever necessary to make them comparable with the current year figures.

Signature to schedules 1 to 16

FOR NATESH AND ASSOCIATES

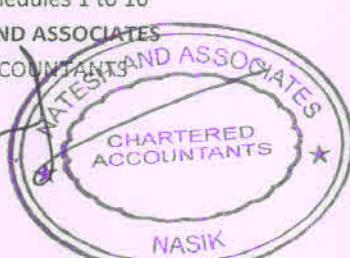
CHARTERED ACCOUNTANTS

 Proprietor

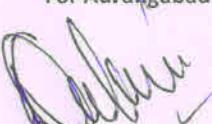
CA R Natesh

Place: Nasik

Date: 4th June 2016



For Aurangabad Distillery Pvt. Ltd.

 Director

 Jagjit Sethi

Director

**Aurangabad
DISTILLERY PVT. LTD.**

GROUPINGS TO ACCOUNTS FY 2015-2016

AURANGABAD DISTILLERY PVT. LTD.

Groupings to Accounts for period ended on 31st March 2016

Particulars	2015-2016	2014-2015
PROFIT AND LOSS ACCOUNT		
<i>Sales</i>		
Sales - Denatured Alcohol (SDS)	185,785,861	360,193,400
Sales - Rectified spirit	275,788,982	666,585
Sales - Fusel Oil	-	31,200
Sales - Carbon Dioxide	-	1,396,000
Sales - Scrap	1,610	15,000
Sales -Organic Manure	223,524	7,744
Total Rs.	461,799,977	362,309,929
<i>Other Income</i>		
Interest Income	1,223,263	143,289
Other Receipt	3,000	15,881
Prior period Incomes	54,266	-
Dividend Received	3,750	2,500
Credit Balance Written Off	398,443	4
Total Rs.	1,682,722	161,674



AURANGABAD DISTILLERY PVT. LTD.

Groupings to Accounts for period ended on 31st March 2016

Particulars	2015-2016	2014-2015
NOTE NO 9 :COST OF RAW MATERIALS CONSUMED		
<i>Purchases</i>		
Power & Fuel Purchase	68,282,512	38,117,718
Organic Manure	3,460,006	3,036,033
Excise Reversal in Rule 6	16,801,600	86,508
Purchase Raw Material	212,208,319	255,707,562
Stores & Spares	5,390,879	4,727,994
Water Purchases	24,684,789	8,898,274
Less Insurance Claim for loss due to fire	(2,679,000)	-
Total Rs.	328,149,105	310,574,089

NOTE NO 11 : MANUFACTURING EXPENSES

Pollution Control Expenses

ETP Plant Expenses	147,123	726,026
Gardening Expenses	9,500	20,878
Compost Yard Expenses	214,490	31,396
Total Rs.	371,113	778,300

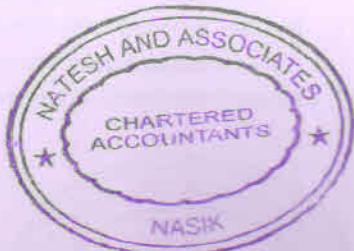
NOTE NO 11 : MANUFACTURING EXPENSES

Repairs & Maintenance

Repairs - Computer	18,486	15,460
Repairs - Buildings	1,000,106	448,049
Repairs - Plant	1,482,366	577,641
Annual Maintenance Charges	143,559	35,956
Repairs-Material	813,641	469,895
Repairs-Drainage	-	395,818
Repairs-Others	2,143,147	298,896
Repairs-Vehicles	202,411	-
Total Rs.	5,803,716	2,241,715

Factory Expenses

Analysis & Testing Charges	10,430	18,371
Factory General Expenses	148,798	212,841
Loading Unloading Charges	4,221	89,419
MPCB Charges	58,440	70,152
Baggas Yard Expenses	11,000	110,000
Machine Rent Paid	1,702,632	190,640
Expenses for Boiler	1,594,033	1,343,666
Labour Charges	4,439,074	2,414,085
Tractor Expenses	232,071	68,088
Swaccha Bharat Cess Paid	91,850	-
Transport Inward(St)	72,215	56,797
Spent-wash Transportation	13,577,295	7,218,295
Total Rs.	21,942,059	11,792,354



AURANGABAD DISTILLERY PVT. LTD.

Groupings to Accounts for period ended on 31st March 2016

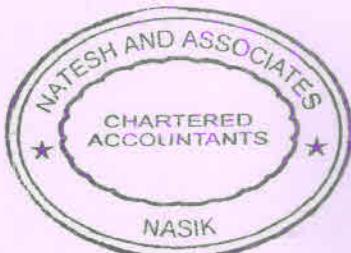
Particulars	2015-2016	2014-2015
NOTE NO 12 : EMPLOYEE BENEFIT EXPENSES		
<u>Allowances and Contributions</u>		
Canteen Allowance	359,074	358,888
Conveyance Allowance	466,769	405,130
Employees Death Employer's Contribution	36,220	29,598
Employee Insurance Expenses	1,085,155	1,085,155
Employers Labour Welfare Fund Contribution	2,826	2,898
Exgratia	143,078	264,399
Bonus Paid	447,468	182,062
Gratuity Paid	755,826	758,133
Grade Allowance	172,294	167,152
HRA	457,868	428,986
Lay Off Compensation	21,502	
Leave Encashment (CL)	31,920	30,390
L.T.A	277,870	270,888
Medical Allowance	765,902	697,389
Medical Expenses	3,135	29,090
Leave Encashment Paid	177,145	346,610
Overtime Paid	248,390	270,411
Staff Welfare Expenses	152,083	63,515
Washing Allowance	275,232	277,345
Total Rs.	5,879,756	5,668,038

Groupings for Note No 15 : Other Expenses

<u>Insurance Expenses</u>	2015-2016	2014-2015
Plant & machinery Insurance	306,607	173,215
Office Building Insurance	363	-
Insurance on Vehicle	115,593	48,105
Workmen Insurance	46,212	52,771
Insurance on Stock	54,129	46,083
Total Rs.	522,904	320,174

Office Expenses

Annual subscription		50,000
Newspaper\Magazines		172
Office Expenses	91,737	68,887
Printing & Stationery	27,388	16,542
Stationery Expenses	22,090	18,710
House Rent Paid	168,000	78,300
Pooja Expenses	4,452	-
Xerox Charges	6,241	8,087
Tea,Snack,Lunch at Office Exp.	15,570	11,267
Loadging Bording Expenses	22,810	10,286
Diwali Gifts- Contract Labours	155,866	173,271
Guest House Expenses	18,596	24,621
Postage & Telephone Expenses	59,091	31,613
Total Rs.	591,841	491,756



AURANGABAD DISTILLERY PVT. LTD.

Groupings to Accounts for period ended on 31st March 2016

Particulars	2015-2016	2014-2015
<u>Statutory Expenses</u>		
Company Profession Tax	2,500	2,500
Rent Rates & taxes	295,359	254,480
R.O.C charges	36,000	
Licence fees	662,640	603,225
State Excise Establishment	1,584,098	1,452,638
Sales Tax Assessment Dues	1,058,759	287,946
Service Tax on GTA	1,383,048	364,526
Total Rs.	5,022,404	2,965,315

Auditors Remuneration

Statutory Audit fees	34,350	56,180
Internal Audit Fees	90,000	
Other services / reimbursements	6,234	4,535
Total Rs.	130,584	60,715



AURANGABAD DISTILLERY PVT. LTD.

Groupings to Accounts for period ended on 31st March 2016

Particulars	31.03.2016	31.03.2015
BALANCE SHEET		
NOTE NO. 1: SHARE CAPITAL		
KK Kalani family	10,000,000	10,000,000
Sethi family	10,000,000	10,000,000
Total Rs.	20,000,000	20,000,000
NOTE NO. 4 : OTHER LONG TERM LIABILITIES		
<u>Loans from Shareholders</u>		
Mr.D.K.Kalani	9,107,222	9,107,222
Mr.H.K.Kalani	8,769,074	8,769,074
Mr.K.K.Kalani	6,969,074	6,969,074
Mr. Ajit Singh Sethi	510,000	11,510,000
Mr. Amardeep T Sethi	8,114,705	28,564,705
Amardeep T Sethi (HUF)	-	4,000,000
Mr. Baljit R. Sethi	1,000,000	1,000,000
Mr. Hira Singh Sethi	1,010,000	1,010,000
Mrs. Jagjit .A. Sethi	500,000	500,000
Mrs. MemKaur T.Sethi	560,000	11,060,000
Mr. Ramanjeetkaur H. Sethi	750,000	750,000
Mr. Ratan Singh Sethi	12,400,665	13,400,665
Ratan Singh Sethi (HUF)	-	2,500,000
	49,690,740	99,140,740
Total Rs.	49,690,740	99,140,740
<u>Promoters Contribution through Loans</u>		
Kalani family	24,845,370	24,845,370
Sethi family	24,845,370	74,295,370
Total Rs.	49,690,740	99,140,740



AURANGABAD DISTILLERY PVT. LTD.
Groupings to Accounts for period ended on 31st March 2016

Particulars	31.03.2016	31.03.2015
NOTE NO 8 : CURRENT ASSETS & ADVANCES		
Balances with Scheduled Banks		
<u>Current Deposits</u>		
Axis Bank Ltd	302,638	270,120
Dena Bank	1,155,695	-
HDFC Bank 0049	6,638	6,638
HDFC Bank Ltd	19,675,556	134,361
Saraswat Co.Op. Bank C/A 1462	9,213	797
SBI-Baramati	70,984	256,736
SBI-Powerpack	(10,000)	-
Walchandnagar Sahakari Bank Ltd.	2,817	64,759
	21,213,541	733,411
<u>Term Deposits</u>		
The Saraswat Co-op Bank Ltd.	279,672	120,042
	Total Rs.	
	21,493,213	853,453
<u>Statutory Deposits</u>		
<u>Central Excise Deposit</u>		
RG-23-A Part-II	6,763,073	7,345,863
RG-23-A Part-II Cess	725,212	725,212
RG-23-C Part-II	2,404,496	4,817,245
RG-23-C Part-II Cess	144,233	95,643
RG-23-A Part-II S&H Edu Cess	351,822	351,822
RG-23-C Part-II S&H Edu Cess	65,412	41,124
Service Tax Deposit	13,414,929	9,524,293
Service Tax Deposit	238,563	238,563
Excise Duty Additional	4,047	4,047
Excise Duty PLA	390	390
Excise Duty & Service Tax Receivable (Unavailed)	176,700	3,386,864
Central Excise Deposit	24,288,877	26,531,066
State Excise Current Account	52,957	142,617
State Excise Escort	6,540	2,425
Deposit Telephone AACL	6,013	6,013
Deposit Telephone Broadband	850	850
Deposit Telephone 252507	500	500
Deposit Gas	6,500	6,500
Irrigation Deposit	168,960	168,960
MSEB Deposit	1,561,400	1,498,300
House Deposit to B B Bhandwalkar	10,000	10,000
Deposit to Saudagar Tatoba Sabale	10,000	10,000
Accrued Interest on MSEB Deposit	-	116,335
Deposit- MSFC	10,000	10,000
	Total Rs.	
	26,122,597	28,503,566



AURANGABAD DISTILLERY PVT. LTD.

Groupings to Accounts for period ended on 31st March 2016

Particulars	31.03.2016	31.03.2015
NOTE NO 8 : CURRENT ASSETS & ADVANCES		
<u>Loans and Advances</u>		
Loans & Advances to Staff	95,500	92,000
Prepaid Expenses	1,478,273	1,683,287
VAT Receivable FY 2011-12		2,055,944
VAT Receivable FY 2012-13	-	11,022,960
VAT Receivable FY 2013-14	19,626,977	19,626,977
VAT Receivable FY 2014-15	39,269,565	39,269,565
Interest receivable	-	23,186
Income Tax - Refund (AY 2009-2010)	348,631	348,631
Income Tax - Refund (AY 2010-2011)	312,504	312,504
Income Tax Advance (AY 2015-2016)	-	512,927
Income Tax Advance (AY 2016-2017)	1,501,897	-
Holkar Sanjay C	-	1,867,094
EMD Deposit with MSTC for Coal	22,500	22,500
Sample Duty under Protest	21,000	21,000
Total Rs.	62,676,847	76,858,575



AURANGABAD DISTILLERY PVT. LTD.
 Groupings to Accounts for period ended on 31st March 2016

Particulars	31.03.2016	31.03.2015
<u>NOTE NO 5 : CURRENT LIABILITIES & PROVISIONS</u>		
<u>a) Provision for Employees Benefits</u>		
Bonus Payable	447,468	182,574
Gratuity Payable	6,875,011	6,311,010
Leave Encashment Payable	988,864	975,835
Salary Payable	535,388	560,116
Provident Fund Payable	84,693	-
Recovery from Employees Payable	271,054	283,968
	9,202,478	8,313,503
<u>Provision for Expenses</u>		
Outstanding Liabilities	2,197,270	2,280,164
Service Tax Payable	-	148,975
TDS Payable - 192B	-	2,261
TDS Payable - 194C	20,587	17,467
TDS Payable - 194J	68,706	23,893
TDS Payable - 194I	9,832	-
VAT Receivable FY 2015-16	3,666,777	-
TDS VAT on Work Contract	-	7,606
	5,963,172	2,480,366
Total Rs.	15,165,650	10,793,869



AURANGABAD DISTILLERY PVT. LTD.
Details of additions during the period ended on 31st March 2016

Description	Date of acquisition	Capitalised amount	No. of months	Rate	Depn 31-Mar-16
FACTORY BUILDING					
Office	30-Apr-15	156,666	12	3.17%	4,966
	Sub-Total	156,666			4,966
PLANT & MACHINERY					
Lab Instrument for Praj Plant	30-Apr-15	581,250	12	4.75%	27,609
Lab Instrument for Praj Plant	30-Sep-15	60,000	7		1,663
65 KLPD Distillation Plant of Praj	30-Apr-15	84,673,002	12		4,021,968
65 KLPD Distillation Plant of Praj	30-Sep-15	1,670,090	7		46,275
65 KLPD Distillation Plant Foundation	30-Apr-15	2,926,730	12		139,020
65 KLPD Distillation Plant Structure	30-Apr-15	5,746,939	12		272,980
Cooling Tower	30-Apr-15	3,808,071	12		180,883
Cooling Tower Foundation	30-Apr-15	1,059,009	12		50,303
D G Set 600 KVA	30-Apr-15	2,738,612	12		130,084
Gas Holder	30-Apr-15	1,233,039	12		58,569
Electro magnetic Flow Automation Sy	30-Apr-15	1,072,900	12		50,963
	Sub-Total	105,569,642			4,980,317
Tractor					
Mahindra 605 Novo Arjun	15-Mar-16	752,500	1	11.88%	7,450
	Sub-Total	752,500			7,450
Office Equipments					
AC Purchased	08-Jun-15	87,893	10	19.00%	13,916
	Sub-Total	87,893			13,916
	Grand Total	106,566,701			5,006,649



CAPITAL WORK IN PROGRESS

AURANGABAD DISTILLERY PVT LTD .

Yr. Ended 31st March 2016
Assessment Yr. 2016-2017

WIP Summary

Name of WIP Asset	Opening	Additions	Put to use	Closing
Factory Building				
New Panel Room	156,666	-	156,666	-
WIP Plant & Machinery				
Lab Instrument for Praj Plant	581,250	60,000	641,250	-
65 KLPD Distillation Plant	84,557,238	1,785,854	86,343,092	-
65 KLPD Distillation Plant of Praj	2,926,730	-	2,926,730	-
65 KLPD Distillation Plant Structure	5,746,939	-	5,746,939	-
Cooling Tower	3,808,071	-	3,808,071	-
Cooling Tower Foundation	1,059,009	-	1,059,009	-
D G Set 600 KVA	2,738,612	-	2,738,612	-
Gas Holder	1,233,039	-	1,233,039	-
WIP Fermentation Tank	-	7,509,546	-	7,509,546
WIP Steel Molasses Tank	-	13,859,124	-	13,859,124
	102,650,888	23,214,524	104,496,742	21,368,670
	102,807,554	23,214,524	104,653,408	21,368,670



Item	Add	Deduct	Diff	Tax 30%	S/c	Edu Cess	Total Tax	DTL	DTA
				30%	7%	3%	33.06%		
Permanent Differences									
PF Delayed u/s 36(5)a	-	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
ESIS payments u/s 36 (5) a		Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
MLW payments u/s 36 (5) a		Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Donations	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Total	-	-	-	-	-	-	-	-	-

Timing Differences

Deferred Tax Liability

Depreciation for year

17,828,943 49,417,317 (31,588,374) (9,476,512) (663,356) (304,196) (10,444,064) (10,444,064)

Deferred Tax Assets

43B disallowances

755,826 Nil 755,826 226,748 15,872 4,852 247,473 247,473

Provision for Gratuity

177,145 - 177,145 53,144 3,720 1,137 58,001 58,001

Provision for Leave

447,468 - 447,468 134,240 9,397 2,873 146,510 146,510

REVERSAL OF DTA

On Payment of Retirement Benefit

Gratuity (Sec.40A (7))

Leave encashment (Sec. 43B)

Bonus (Sec. 43B)

191,825 (191,825) (57,548) (4,028) (1,232) (62,807)
164,116 (164,116) (49,235) (3,446) (1,054) (53,735)
182,062 (182,062) (54,619) (3,823) (1,169) (59,611)

Total

(30,745,938) (9,223,781) (645,665) (298,788) (10,168,233) (10,444,064) 275,831

Net Effect of above adjustments
(10,168,233)



AURANGABAD DISTILLERY PVT LTD.
Period Ended 31st March 2016.

Fixed Assets Schedule As Per Income Tax Act, 1961.

Particulars	Gross Block WDV			WDV Rate	Depreciation Additional Dep [@20% us 32(2)]	Upto 31-03-2016	WDV Block As On 31-03-2016
	Opening Balance	Additions 1st Half	1Ind Half				
Block -1							
Factory Building	11,015,831			11,015,831	10%	1,101,583	1,101,583
Office Building	1,627,732			1,784,398	10%	178,440	178,440
Sub-total	12,643,563	156,666	-	12,800,229		1,280,023	11,520,206
Block -2							
Plant & Machinery	62,135,358	104,496,742	-	166,632,100	15%	24,994,815	20,899,348
Plant & Machinery-ETP		1,072,900			100%	1,072,900	-
Vehicles	6,438,871			6,438,871	15%	965,831	-
Tractor	464,767			1,217,267	15%	126,153	-
Office Equipments	137,397	87,893	-	225,290	15%	33,794	-
Sub-total	69,176,393	105,657,535	752,500	174,513,528		27,193,493	20,899,348
Block -6							
Computer	15,741			15,741	60%	9,445	9,445
Block -7							
Furniture & Fixture	350,078			350,078	10%	35,008	35,008
TOTAL Rs :-	82,185,775	105,814,201	752,500	187,679,576		28,517,969	20,899,348
						49,417,317	138,262,259



AURANGABAD DISTILLERY PVT LTD.

Details Of Additions To Fixed Assets

1	2	Supplier Name	Inv. No.	Date put to use	Basic value	Excise Duty / Service Tax	Sales tax	Octroi, Pkg & Trpt	Landed cost	CENVAT availed	ST setoff availed	Net cost capitalised	Yr. Ended 31st March 2016 Assessment Yr. 2016-2017
Factory Building	WIP Trfd			30-Apr-15	156,666					156,666			156,666
Office				Sub-Total	156,666					156,666			156,666
Plant & Machinery													
Lab Instrument for Praj Plant	WIP Trfd			30-Apr-15	581,250					581,250			581,250
Lab Instrument for Praj Plant	WIP Trfd			30-Sep-15	60,000					60,000			60,000
65 KLPD Distillation Plant of Praj	WIP Trfd			30-Apr-15	84,673,002					84,673,002			84,673,002
65 KLPD Distillation Plant of Praj	WIP Trfd			30-Sep-15	1,670,090					1,670,090			1,670,090
65 KLPD Distillation Plant Foundation	WIP Trfd			30-Apr-15	2,926,730					2,926,730			2,926,730
65 KLPD Distillation Plant Structure	WIP Trfd			30-Apr-15	5,746,939					5,746,939			5,746,939
Cooling Tower	WIP Trfd			30-Apr-15	3,808,071					3,808,071			3,808,071
Cooling Tower Foundation	WIP Trfd			30-Apr-15	1,059,009					1,059,009			1,059,009
D G Set 600 KVA	WIP Trfd			30-Apr-15	2,738,612					2,738,612			2,738,612
Gas Holder	WIP Trfd			30-Apr-15	1,233,039					1,233,039			1,233,039
ETP Machinery- Air Pollution Control Equipments													
Boiler Dust Control Systems				30-Apr-15	1,072,900					1,072,900			1,072,900
Electro magnetic Flow Automation System				Sub-Total	105,569,642					105,569,642			105,569,642
Tractor													
Mahindra 605 Novo Atrium	Bharne Automotive	156		15/03/2016	752,500					752,500			752,500
Sub-Total				Sub-Total	752,500					752,500			752,500
Office Equipments													
AC Purchased	Royal Refrigeration Com	299		08-Jun-15	85,333			10,667	96,000		8,107		87,893
Sub-Total				Sub-Total	85,333			10,667	96,000		8,107		87,893
Grand Total				Grand Total	106,564,141			10,667	106,574,808		8,107		106,566,701



AURANGABAD DISTILLERY PVT LTD.

Details Of Additions To Fixed Assets

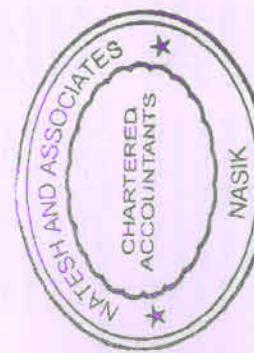
Description of Asset	Supplier Name	Inv. No.	Date put to use	Basic value	Excise Duty / Service Tax	Sales tax	Octroi, Pkg & Trpt	Landed cost	CENVAT availed	Yr. Ended 31st March 2016	Assessment Yr. 2016-2017	ST setoff availed	Net cost capitalised
1	2		3	4	5	6	7	sum(4to 7)=8	9	10	8-(9+10)		
CAPITAL WORK IN PROGRESS													

WIP - Office Building

Opening Bal.	156,666	-	-	-	-	156,666	-	-	-	156,666	-	-	-
Balance to be capitalised													
Less Capitalised													
Balance to be capitalised													
Sub-Total	156,666	-	-	-	-	156,666	-	-	-	156,666	-	-	-
30-Apr-15	156,666	-	-	-	-	156,666	-	-	-	156,666	-	-	-
Sub-Total	-	-	-	-	-	-	-	-	-	-	-	-	-

WIP - Electro magnetic Flow Automation System

Opening Bal.	25-Nov-15	281,250	-	-	35,156	-	-	316,406	-	35,156	-	281,250	-
Automation System supply of Web	Piyu Systems	52	95,625	-	11,953	-	-	107,578	-	11,953	-	95,625	-
Automation System supply of	Piyu Systems	51	478,125	-	59,766	-	-	537,891	-	59,766	-	478,125	-
Automation System supply of	Piyu Systems	53	202,500	-	25,313	-	-	227,813	-	25,313	-	202,500	-
Electro Magnetic flow metering	Quality Automation	66	3,950	-	494	-	-	4,444	-	494	-	3,950	-
2U Rack & Cisco 8 Port Switch for	Piyu Systems	128	10,000	1,450	11,450	-	-	-	-	-	-	11,450	-
Erection, Supervision &		13											
Balance to be capitalised													
Sub-Total	1,071,450	1,450	132,682	-	1,205,582	-	-	132,682	-	1,072,900	-		-
30-Apr-15	1,071,450	1,450	132,682	-	1,205,582	-	-	132,682	-	1,072,900	-		-
Sub-Total	-	-	-	-	-	-	-	-	-	-	-	-	-



AURANGABAD DISTILLERY PVT LTD.

Details Of Additions To Fixed Assets

1 Description of Asset	2 Supplier Name	Inv. No.	3 Date put to use	Basic value	4 Excise Duty / Service Tax	5 Sales tax	Octroi, Pkg & Trpt	Landed cost	CENVAT availed	ST setoff availed	Net cost capitalised	Yr. Ended 31st March 2016	Assessment Yr. 2016-2017
												8-(9+10)	
WIP 65 KLPD Distillation Plant													
Opening Bal.			Opening Bal.	84,557,238					84,557,238			84,557,238	
Qty.1	Prai Industries Limited	51009394*	16-Apr-15	3,375		422		3,797		422		3,375	
Qty.23	Prai Industries Limited	OS/10	21-Apr-15	500		25		525		25		500	
Qty.54	Prai Industries Limited	51009394!	21-Apr-15	6,594		330		6,924		330		6,594	
Qty.160	Prai Industries Limited	51009394!	21-Apr-15	2,868		359		3,227		359		2,868	
Qty.2	Prai Industries Limited	51009394!	21-Apr-15	500		62		562		62		500	
Qty. 18	Prai Industries Limited	51009403*	22-Apr-15	700		35		735		35		700	
Qty. 1	Prai Industries Limited	51009667*	15-Jul-15	21,000	26,250	5,906		53,156	26,250	5,906		21,000	
Qty. 4	Prai Industries Limited	51009668!	15-Jul-15	2,050		256		2,306		256		2,050	
Qty. 8	Prai Industries Limited	51009668!	15-Jul-15	21,337	19,175	5,064		45,576	19,175	5,064		21,337	
Qty. 2	Prai Industries Limited	51009668!	15-Jul-15	3,156		394		3,550		394		3,156	
Qty. 6	Prai Industries Limited	51009668!	15-Jul-15	1,280		160		1,440		160		1,280	
Qty. 32	Prai Industries Limited	51009668!	15-Jul-15	1,432		72		1,504		72		1,432	
Qty. 2	Prai Industries Limited	51009668!	15-Jul-15	151		19		170		19		151	
Qty. 64	Prai Industries Limited	51009668!	15-Jul-15	24,965	19,615	5,573		50,153	19,615	5,573		24,965	
Qty. 84	Prai Industries Limited	51009668!	15-Jul-15	187		9		196		9		187	
Qty. 90	Prai Industries Limited	51009668!	15-Jul-15	5,764		288		6,052		288		5,764	
Qty. 256	Prai Industries Limited	51009669!	15-Jul-15	531		26		557		26		531	
Qty. 6	Prai Industries Limited	51009669!	15-Jul-15	7,902		987		8,889		987		7,902	
Qty. 342	Prai Industries Limited	51009669!	15-Jul-15	15,228		1,903		17,131		1,903		15,228	
Qty. 35	Prai Industries Limited	51009669!	15-Jul-15	927		116		1,043		116		927	
Qty. 229.80	for Cladding	Aluminium	15-Jul-15	10,100		1,263		11,363		1,263		10,100	
Qty. 296 Flanges	Prai Industries Limited	51009669!	15-Jul-15	1,766		88		1,854		88		1,766	
Qty. 130 Gasket Pan	Prai Industries Limited	51009669!	15-Jul-15	242		30		272		30		242	
Qty. 4 Gasket Pan	Prai Industries Limited	51009669!	15-Jul-15	152		19		171		19		152	
Qty. 40 Paint White	Prai Industries Limited	51009674!	15-Jul-15	2,005		251		2,256		251		2,005	
Qty. 120 Hexbolt	Prai Industries Limited	51009674!	15-Jul-15	149		8		157		8		149	
Praj Project	Material Sandesh Transport Corp	14903	16-Jul-15	8,800		-		8,800		-		8,800	
Transportation charges													
Qty. 4 Pump Spare	Prai Industries Limited	51009688!	21-Jul-15	10,512		1,314		11,826		1,314		10,512	
Qty. 27 Stub End	Prai Industries Limited	51009695!	21-Jul-15	1,300		65		1,365		65		1,300	
Qty. 10 Stub End	Prai Industries Limited	51009724!	30-Jul-15	187		9		196		9		187	
Qty. 22 Elbow	Prai Industries Limited	51009728!	30-Jul-15	2,212		111		2,323		111		2,212	
Qty. 12 ER Tubes	Prai Industries Limited	51009728!	30-Jul-15	2,779		139		2,918		139		2,779	
Qty. 06 MS Pipes	Prai Industries Limited	51009728!	30-Jul-15	574		29		603		29		574	
Qty. 06 MS Pipes	Prai Industries Limited	51009728!	30-Jul-15	1,667		83		1,750		83		1,667	
Qty. 192	Pasecon Engineering Pro	51009985!	30-Jul-15	362		18		380		18		362	
Erection of Piping, insulation													
Painting	Prai Industries Limited		29-Sep-15	1,497,600	209,664	-		1,707,264	209,664	-		1,497,600	
Mechanical Seal for Pump													
Excise Duty reversed on Praj													
Balance to be capitalised													
Less Capitalised													
Balance to be capitalised													



 PRAJ INDUSTRIES LIMITED
 CHARTERED ACCOUNTANTS
 NASIK

AURANGABAD DISTILLERY PVT LTD.

Details Of Additions To Fixed Assets

Description of Asset	Supplier Name	Inv. No.	Date put to use	Basic value	Excise Duty / Service Tax	Sales tax	Octroi, Pkg & Tpt	Landed cost	CENVAT availed	ST setoff availed	Net cost capitalised	Yr. Ended 31st March 2016 Assessment Yr. 2016-2017
WIP - lab Instrument for Praj		2		3	4	5	6	7	sum(4to 7)=8	9	10	8-(9+10)
Opening Bal.			Opening Bal.	581,250				581,250				581,250
Mega 624.30 X 0.32 mm Netel India Ltd.		R15/15	01-Jun-15	60,000				67,500				60,000
Accessory for micor processor based gas chromatograph model Mirror 9100 NFP				7,500								
Balance to be capitalised			Sub-Total	641,250		7,500		648,750		7,500		641,250
Less Capitalised			30-Apr-15	641,250		7,500		648,750		7,500		641,250
Balance to be capitalised			Sub-Total	-		-		-				

WIP - Praj Plant Foundation

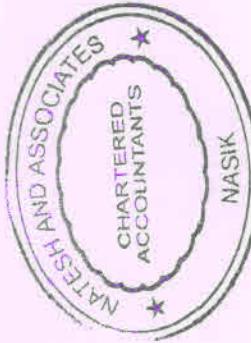
Opening Bal.	2,926,730			2,926,730			30,318	(30,318)				
Additions												
Balance to be capitalised			Sub-Total	2,926,730		2,926,730		2,926,730		2,926,730		
Less Capitalised			30-Apr-15	2,926,730				2,926,730		2,926,730		
Balance to be capitalised			Sub-Total	-		-		-				

WIP - Praj Plant Structure

Opening Bal.	5,746,939			5,746,939			5,746,939					
Additions												
Balance to be capitalised			Sub-Total	5,746,939			5,746,939					
Less Capitalised			30-Apr-15	5,746,939			5,746,939					
Balance to be capitalised			Sub-Total	-		-	-					

WIP Cooling Tower

Opening Bal.	3,808,071			3,808,071			3,808,071					
Additions												
Balance to be capitalised			Sub-Total	3,808,071			3,808,071					
Less Capitalised			30-Apr-15	3,808,071			3,808,071					
Balance to be capitalised			Sub-Total	-		-	-					



AURANGABAD DISTILLERY PVT LTD.

AURANGABAD DISTILLERY PVT LTD
Details Of Additions To Fixed Assets

AURANGABAD DISTILLERY PVT LTD.		Details Of Additions To Fixed Assets		Yr. Ended 31st March 2016 Assessment Yr. 2016-2017	
Description of Asset	Supplier Name	Inv. No.	Date put to use	Basic value	Excise Duty / Service Tax
1	2	3	4	5	Sales tax Octroi, Pkg & Tpt
WIP Cooling Tower- Foundation	Opening Bal.	1,059,009		6	Landed cost
	Opening Bal.			7	CENVAT availed
					ST setoff availed
					Net cost capitalised
					8 sum(4to 7)=8
					9
					10 8-(9+10)
					-
					* 1,059,009

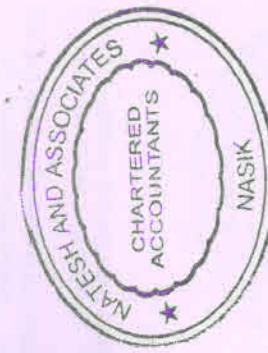
WIP Cooling Tower- Foundation

WIP DG Set 600 KVA

Opening Bal.	2,738,612					
Additions	-					
Balance to be capitalised						
Less Capitalised						
Balance to be capitalised						
Sub-Total	<u>2,738,612</u>					
30-Apr-15	2,738,612					
Sub-Total						

WTP Eas Hold

Opening Bal.	1,233,039				
Additions					
Balance to be capitalised					
Less Capitalised					
Balance to be capitalised					
Sub-Total	1,233,039				
30-Apr-15	1,233,039				



AURANGABAD DISTILLERY PVT LTD.

Details Of Additions To Fixed Assets

Asset	Description of Asset	Supplier Name	Inv. No.	Date due to use	Basic value	Excise Duty / Service Tax	Sales tax	Octroi, Pkg & Trpt	Landed cost	CENVAT availed	Yr. Ended 31st March 2016 Assessment Yr. 2016-2017
1	2	3	4	5	6	7	8	9	10	8-(9+10)	ST setoff availed Net cost capitalised
WIP Fermentation Tank											
Opening Bal.				Opening Bal.							
SS Sheet 5450 KG				10-Jul-15	1,015,350		50,768			50,768	1,015,350
Clarify Wash Tank				10-Jul-15	9,500				9,500		9,500
PHE for New Fermenter Transport charges				20-Aug-15	660,000	82,500	92,813		835,313	82,500	660,000
Brought from Alfa Laval		Material	Indrajeet Roadlines	21-Aug-15	5,000				5,000		5,000
KSB Make Pumps		Pumaoi Sales	PS/066/15	22-Aug-15	344,921		17,246		362,167		17,246
KSB Make Pumps Baseframe, Pumaoi Sales Coupling & Coupling Guard			PS/067/15	22-Aug-15	152,506		19,063		171,569		19,063
Crompton Greaves Make 3HP Flam P M Sales Corporation	38			24-Aug-15	31,272		3,909				31,272
Proof Motor				24-Aug-15	82,782		10,348		93,130		10,348
Crompton Greaves Make 15 HP P M Sales Corporation	39			24-Aug-15	47,355		5,919		53,274		5,919
Motor				24-Aug-15							47,355
Foundation Work done for DM Anita Santosh Gaikwad B7				26-Oct-15	224,310				224,310		224,310
Water Storage Tank											
CWT Tank Fabrication & Erection S M Engineering BHLPPS SME 131				07-Dec-15	594,752						
Work											
Tank Work done		S M Engineering BHLPPS SME 132		07-Dec-15	121,503		49,815		121,503		49,815
Stainless Steel purchased for New Fermento	6150 Kg.	Bhairav Metal Industries	225	22-Dec-15	996,300				1,046,115		996,300
20 HP Crompton Greaves Make P M Sales Corporation	67			05-Feb-16	82,851		10,356		93,207		10,356
Two Motors											82,851
SS ERW Pipe		Bhairav Metal Industries	266	13-Feb-16	268,470		13,423		281,893		13,423
MS ERW Pipe purchase	Short	Bend Bhairav Metal Industries	269	19/02/2016	51,270		2,564		53,834		2,564
SS ERW Pipe Collar Long		Bhairav Metal Industries	270	19/02/2016	41,129		2,057		43,186		2,057
MS S/O Flange Table		Bhairav Metal Industries	271	19/02/2016	27,930		1,397		29,327		1,397
Cl Butterfly Valve With SS Disk		Bhairav Metal Industries	272	19/02/2016	11,687		1,461		13,148		1,461
Fermentation Tank Fabrication				28/02/2016	870,603				870,603		
Work done											
SS C R Coil 12.10 MT Transport charges for Material	Aksa Steel Industries LL 1291 brought from Aksa Steel			26/03/2016	1,854,930		92,746			92,746	1,854,930
				27/03/2016	15,125				15,125		15,125
Balance to be Capitalised											
Less Capitalised											
Balance to be Capitalised											
Sub-Total	7,509,546			82,500	373,885				7,965,931	82,500	373,885
Sub-Total	7,509,546			82,500	373,885				7,965,931	82,500	373,885
											7,509,546

Sub-Total	7,509,546										
Sub-Total	7,509,546										

Balance to be Capitalised
Sub-Total

Less Capitalised

Balance to be Capitalised

Sub-Total	7,509,546										
Sub-Total	7,509,546										

Sub-Total	7,509,546										
Sub-Total	7,509,546										

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Sub-Total	7,509,546		
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AURANGABAD DISTILLERY PVT LTD.

Details Of Additions To Fixed Assets

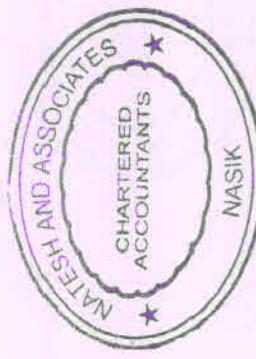
1	2	3	4	5	6	7	sum(4to 7)=8	9	10	8-(9+10)
WIP Steel Molasses Tank										
Opening Bal.		Opening Bal.								
M S Plates 31.610 MT	Trade Tube	21-Aug-15	1,002,037	50,102	1,052,139	-	-	50,102	1,002,037	
Transport Charges for bought from Kalamboli.	Material Shree Samarth Transport 809	24-Aug-15	39,500	-	39,500	-	-	-	39,500	
H R Plate 16.330 MT	Aksha Steel Industries Ll	614	01-Sep-15	553,248	27,662	580,910	-	27,662	553,248	
H R Plate 09.680 MT	Aksha Steel Industries Ll	624	01-Sep-15	324,204	16,210	340,414	-	16,210	324,204	
H R Plate 10.820 MT	Aksha Steel Industries Ll	625	02-Sep-15	366,798	18,340	385,138	-	18,340	366,798	
H R Plate 10.500 MT	Aksha Steel Industries Ll	626	02-Sep-15	355,950	17,798	373,748	-	17,798	355,950	
M S Beam, Challe & Angals	Aksha Steel Industries Ll	620	03-Sep-15	844,424	42,221	886,645	-	42,221	844,424	
24.290 MT	Transport Charges material from Aksha Steel		03-Sep-15	56,680	-	56,680	-	-	56,680	
SIR No. OS/145, PO No. 228, Bill Aksha Steel Industries Ll		21-Oct-15	320,775	16,039	336,814	-	16,039	320,775		
No. 779 Dt. 20.10.2015. (M S plates)										
M S Plates	Aksha Steel Industries Ll	780	21-Oct-15	673,792	33,690	707,482	-	33,690	673,792	
Transport chargesAksha Steel	Shree Samarth Transport 880		26-Oct-15	11,700	-	11,700	-	-	11,700	
Transport charges Aksha Steel	Shree Samarth Transport 881		26-Oct-15	24,576	-	24,576	-	-	24,576	
MS Angle, MS Channel, MS Beem,	Aksha Steel Industries Ll	1009	10-Jan-16	358,598	17,930	376,528	-	17,930	358,598	
MS Plates	Aksha Steel Industries Ll	780	19-Jan-16	551,057	27,553	578,610	-	27,553	551,057	
8 mm MS Plates	Trade Tube	687	19-Jan-16	441,922	22,0936	464,018	-	22,096	441,922	
Transport chargesTrade Tube	Shree Samarth Transport 960		27-Jan-16	23,237	-	23,237	-	-	23,237	
Being Transport charges for Shree Samarth Transport 961			27-Jan-16	18,595	-	18,595	-	-	18,595	
Material brought from Trade Tube on 19/01/16. Bill No. 961 Dt. 27/01/2016 r PAN - RSKPR 2449Q										
Being Transport charges for Shree Samarth Transport 962 Material brought from Aksha Steel Industries LLP		27-Jan-16	13,727	-	13,727	-	-	13,727		
SIR No. OS/199, PO No. 353, Bill Trade Tube No. 690 Dt 21/01/2016 (18 & 12 mm MS Plates, 5 mm Chequred Plate, 12 mm MS Angle, 6 mm M S Flat for Molasses Tank)		28-Jan-16	595,102	29,755	624,857	-	29,755	624,857		
Transport charges for Material Shree Samarth Transport 960 bought from Trade Tube MS Plate & M S Pipe		28-Jan-16	25,737	-	25,737	-	-	25,737		
MS Plate	Aksha Steel Industries Ll	1136	08-Feb-16	291,975	14,599	306,574	-	14,599	291,975	
Transport charges for brought from Aksha Steel	Material Shree Samarth Transport 974		08-Feb-16	294,560	14,728	309,288	-	14,728	294,560	
Transport charges for brought from Aksha Steel on 07/02/16. Bill No. 975	Material Shree Samarth Transport 975		09-Feb-16	13,150	-	13,150	-	-	13,150	
09/02/2016 (PAN -) Foundation for New Tank work MS Pipe Black havey										
molasses Pruthviraj Constructions S CHAR TERED ACCOUNTANTS ★ Bhairav Metal Industries 205 NASHIK		10-Feb-16	3,998,450	-	3,998,450	-	-	3,998,450		
NASHIK		13-Feb-16	125,371	-	6,268	131,639	-	6,268	125,371	

AURANGABAD DISTILLERY LTD.

Details Of Additions To Fixed Assets

Less Capitalised

Balance to be capitalised



2

AURANGABAD DISTILLERY PVT LTD.

Details Of Additions To Fixed Assets

Description of Asset	Supplier Name	Inv. No.	Date put to use	Basic value	Excise Duty / Service Tax	Sales tax	Octroi Pkt & Tpt
AURANGABAD DISTILLERY PVT LTD.		2					
			3	4	5	6	7
					Yr. Ended 31st March 2016		
					Assessment Yr. 2016-2017		
WIP Summary							
Name of WIP Asset							
Factory Building							
New Panel Room		156,666					
Plant & Machinery							
Lab Instrument for Praj Plant		581,250		60,000		641,250	
65 KLPD Distillation Plant		84,557,238	1,785,854			86,343,092	
65 KLPD Distillation Plant of Praj		2,926,730				2,926,730	
Cooling Tower		5,746,939				5,746,939	
Cooling Tower Foundation		3,808,071				3,808,071	
D G Set 600 KVA		1,059,009				1,059,009	
Gas Holder		2,738,612				2,738,612	
WIP Fermentation Tank		1,233,039				1,233,039	
WIP Steel Molasses Tank				7,509,546		7,509,546	
				13,859,124		13,859,124	
				23,214,524		104,496,742	
						21,368,670	
102,807,554	23,214,524	104,653,408	21,368,670				

