

Balance Sheet as at 31st March 2015

₹ in rupees

	Note No.	As at 31st March 2015	As at 31st March 2014
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital	01	3,12,78,120.00	1,04,26,040.00
Reserves and surplus	02	7,00,65,290.88	7,30,93,869.16
Money received against share warrants		10,13,43,410.88	8,35,19,909.16
Non-current liabilities			
Long-term borrowings	03	3,15,03,029.49	3,34,06,674.11
Deferred tax liabilities (Net)	04	42,71,608.00	41,89,818.00
Other long term liabilities	05	0.00	1,66,582.00
Long-term provisions		0.00	0.00
		3,57,74,637.49	3,77,63,074.11
Current liabilities			
Short-term borrowings	06	24,79,43,197.99	20,15,73,347.16
Trade payables	07	9,23,19,362.50	5,81,27,165.09
Other current liabilities	08	28,93,362.96	42,80,945.08
Short-term provisions	09	56,61,022.00	45,79,700.00
		34,88,16,945.45	26,85,61,157.33
TOTAL		48,59,34,993.82	38,98,44,140.60
ASSETS			
Non-current assets			
Fixed assets	10		
Tangible assets		4,41,55,721.69	5,21,82,786.69
Intangible assets		0.00	0.00
Capital work-in-Progress		0.00	0.00
Intangible assets under development		0.00	0.00
Non-current investments		0.00	0.00
Deferred tax assets (net)	04	0.00	0.00
Long-term loans and advances	11	34,72,488.13	2,80,754.00
Other non-current assets		4,76,28,209.82	5,24,63,540.69
Current assets			
Current investments		0.00	0.00
Inventories	12	19,33,35,067.87	9,68,70,188.59
Trade receivables	13	22,81,27,159.57	21,98,13,380.31
Cash and cash equivalents	14	31,50,113.31	98,98,916.74
Short-term loans and advances	11	33,21,302.00	43,63,923.40
Other current assets	15	1,03,73,141.25	64,34,190.87
		43,83,06,784.00	33,73,80,599.91
TOTAL		48,59,34,993.82	38,98,44,140.60

The schedule referred above form an integral part of the Accounts

Audit Report as on even date attached

For G. S. Tatiwala And Company

Chartered Accountants

(FRN: 001840C)

Rajnish Tatiwala
Partner

Membership No.: 411571

Place: Jaipur

Date: 02nd September, 2015



For Jhandewalas Foods Private Limited

For and on behalf of the Board of Directors

For Jhandewalas Foods Private Limited

Rajnish B Kulwal

Director (Rajnish B Kulwal) (Jinko Devi Koolwal) Director

Statement of Profit and loss for the year ended 31st March 2015

₹ in rupees

	Note No.	31st March 2015	31st March 2014
Revenue			
Revenue from operations	16	1,39,96,14,795.01	1,51,68,20,894.68
		1,39,96,14,795.01	1,51,68,20,894.68
Less: Excise duty		0.00	0.00
Net Sales		1,39,96,14,795.01	1,51,68,20,894.68
Other income	17	1,53,48,228.14	36,01,081.67
Total revenue		1,41,49,63,023.15	1,52,04,21,976.35
Expenses			
Cost of material Consumed	18	1,41,89,26,682.44	1,49,41,46,908.02
Purchase of stock-in-trade	19	(9,64,64,879.28)	(4,13,49,750.85)
Changes in inventories	20	1,44,87,544.00	93,74,092.00
Employee benefit expenses	21	3,08,38,511.53	2,31,90,412.42
Finance costs	22	39,38,288.00	23,98,707.00
Depreciation and amortization expenses	23	1,92,85,459.74	1,42,38,362.74
Other expenses			
Total expenses		1,39,10,11,606.43	1,50,19,98,731.33
Profit before exceptional, extraordinary and prior period items and tax		2,39,51,416.72	1,84,23,245.02
Exceptional items			
Profit before extraordinary and prior period items and tax		2,39,51,416.72	1,84,23,245.02
Extraordinary items		0.00	0.00
Prior period item		0.00	0.00
Profit before tax		2,39,51,416.72	1,84,23,245.02
Tax expenses			
Current tax	24	60,03,502.00	45,79,700.00
Deferred tax	25	81,790.00	4,15,526.00
Excess/short provision relating earlier year tax		0.00	0.00
Profit(Loss) for the period from continuing operations		1,78,66,124.72	1,34,28,019.02
Profit(Loss) from discontinuing operations		0.00	0.00
Tax expenses of discontinuing operations		0.00	0.00
Profit(Loss) from discontinuing operations(after tax)			
Profit(Loss) for the period		1,78,66,124.72	1,34,28,019.02
Share earnings associates		0.00	0.00
Share earnings joint ventures		0.00	0.00
Share minority interest		0.00	0.00
Adjustments related merger acquisitions		0.00	0.00
Profit(Loss) for the period		1,78,66,124.72	1,34,28,019.02
Earnings per share			
Basic		5.71	12.88
Before extraordinary Items			
After extraordinary Adjustment			
Diluted			
Before extraordinary Items			
After extraordinary Adjustment			

The schedule referred above form an integral part of the Accounts

Audit Report as on even date attached

For G. S. Tatiwala & Co. Chartered Accountants
(FRN: 001840C)

Rajnish Tatiwala
Partner
Membership No.: 411571
Place: Jaipur
Date: 02nd September, 2015

For Jhandewalas Foods Private Limited

Rakesh B Kulwal
Director

For and on behalf of the Board of Directors

For Jhandewalas Foods Private Limited

जिनको देवी कुलवाल
Director (Raakesh B Kulwal) (Jinko Devi Koolwal)

Notes to Financial statements for the year ended 31st March 2015

The previous year figures have been regrouped / reclassified, wherever necessary to conform to the current year presentation.

Note No. 01 Share Capital

₹ in rupees

Particulars	As at 31st March 2015	As at 31st March 2014
Authorized :		
3200000 (31/03/2014:1050000) Equity shares of Rs. 10.00/- par value	3,20,00,000.00	1,05,00,000.00
Issued :		
3127812 (31/03/2014:1042604) Equity shares of Rs. 10.00/- par value	3,12,78,120.00	1,04,26,040.00
Subscribed and paid-up :		
3127812 (31/03/2014:1042604) Equity shares of Rs. 10.00/- par value	3,12,78,120.00	1,04,26,040.00
Total	3,12,78,120.00	1,04,26,040.00

Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period

Equity shares

₹ in rupees

	As at 31st March 2015		As at 31st March 2014	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	10,42,604	1,04,26,040.00	10,42,604	1,04,26,040.00
Issued during the Period	20,85,208	2,08,52,080.00	0.00	0.00
Redeemed or bought back during the period	0.00	0.00	0.00	0.00
Outstanding at end of the period	31,27,812	3,12,78,120.00	10,42,604	1,04,26,040.00

Right, Preferences and Restriction attached to shares

Equity shares

The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

Details of shareholders holding more than 5% shares in the company

Type of Share	Name of Shareholders	As at 31st March 2015		As at 31st March 2014	
		No. of Shares	% of Holding	No. of Shares	% of Holding
Equity [NV: 10.00]	Raakesh B Kulwal	2,97,144	9.50	99,048	9.50
Equity [NV: 10.00]	Jinko Devi Koolwal	19,91,763	63.68	6,63,921	63.68
Equity [NV: 10.00]	Renu Koolwal	2,07,099	6.62	69,033	6.62
Equity [NV: 10.00]	Bhanwar Lal Koolwal	5,94,306	19.00	1,98,102	19.00
Total :		30,90,312	98.80	10,30,104	98.80

Note No. 02 Reserves and surplus

₹ in rupees

Particulars	As at 31st March 2015	As at 31st March 2014
Profit loss account		
Opening Balance	2,95,64,969.16	1,68,37,510.14
Add: Profit for the year	1,78,66,124.72	1,34,28,019.02
Less: Accelerated depreciation as per Companies Act, 2013	(42,623.00)	0.00
Less: Income Tax of Old Years	0.00	(1,29,853.00)
Less: Mat Credit Written Off	0.00	(5,70,707.00)
Less: Appropriation Towards Bonus Shares	(2,08,52,080.00)	0.00
Closing Balance	2,65,36,390.88	2,95,64,969.16
Securities premium		
Opening Balance	4,35,28,900.00	4,35,28,900.00
Add: Addition during the year	0.00	0.00
Less : Deletion during the year	0.00	0.00
Closing Balance	4,35,28,900.00	4,35,28,900.00
Balance carried to balance sheet	7,00,65,290.88	7,30,93,869.16



Note No. 03 Long-term borrowings

₹ in rupees

Particulars	As at 31st March 2015			As at 31st March 2014		
	Non-Current	Current Maturities	Total	Non-Current	Current Maturities	Total
Term Loan - From banks						
Rupee term loans banks secured	26,60,933.00	13,96,320.00	40,57,253.00	4,23,582.00	26,52,957.00	30,76,539.00
	26,60,933.00	13,96,320.00	40,57,253.00	4,23,582.00	26,52,957.00	30,76,539.00
Loans and advances from related parties						
Unsecured Loans				35,59,948.66		35,59,948.66
				35,59,948.66		35,59,948.66
Other Loans and advances						
Borrowing from Government Semi Government Bodies unsecured	1,01,29,521.00		1,01,29,521.00			
Other Unsecured Loan	1,75,00,000.00		1,75,00,000.00	2,94,23,143.45	10,64,397.22	3,04,87,540.67
Loans taken for vehicles secured	12,12,575.49	10,49,136.96	22,61,712.45			
	2,88,42,096.49	10,49,136.96	2,98,91,233.45	2,94,23,143.45	10,64,397.22	3,04,87,540.67
The Above Amount Includes						
Secured Borrowings	38,73,508.49	24,45,456.96	63,18,965.45	4,23,582.00	26,52,957.00	30,76,539.00
Unsecured Borrowings	2,76,29,521.00		2,76,29,521.00	3,29,83,092.11	10,64,397.22	3,40,47,489.33
Amount Disclosed Under the Head "Other Current Liabilities"(Note No. 8)		(24,45,456.96)	(24,45,456.96)		(37,17,354.22)	(37,17,354.22)
Net Amount	3,15,03,029.49	0	3,15,03,029.49	3,34,06,674.11	0	3,34,06,674.11

a. Loans has been guaranteed by director or others

- i. Personal Gurantee by Name of directors has been provided for SBBJ Term Loan of Rs.4057253t (P.Y. Loan Amount3076539)

Note No. 04 Deferred Tax

₹ in rupees

Particulars	As at 31st March 2015	As at 31st March 2014
Deferred tax liability		
Deferred tax liability other	42,71,608.00	41,89,818.00
Gross deferred tax liability	42,71,608.00	41,89,818.00
Net deferred tax liability	42,71,608.00	41,89,818.00

Note No. 05 Other long term liabilities

₹ in rupees

Particulars	As at 31st March 2015	As at 31st March 2014
Trade payables		
Sundry Creditors for Capital Goods	0.00	1,66,582.00
Total	0.00	1,66,582.00

Note No. 06 Short-term borrowings

₹ in rupees

Particulars	As at 31st March 2015	As at 31st March 2014
Loans Repayable on Demands - From banks		
Working capital loans banks secured	24,79,43,197.99	20,15,73,347.16
	24,79,43,197.99	20,15,73,347.16
The Above Amount Includes		
Secured Borrowings	24,79,43,197.99	20,15,73,347.16
Total	24,79,43,197.99	20,15,73,347.16

a. Loans has been guaranteed by director or others

- i. Personal Gurantee by Name of directors has been provided for Working capital loans banks secured ofRs 24,79,43,197 99 (20,15,73,347.16)

Note No. 07 Trade payables

₹ in rupees

Particulars	As at 31st March 2015	As at 31st March 2014
Trade payable	9,23,19,362.50	5,81,27,165.09
Total	9,23,19,362.50	5,81,27,165.09