

RODIC COFFEE ESTATES PRIVATE LIMITED
39, 2ND FLOOR,POCKET -1, JASOLA VIHAR, NEW DELHI-110025

BALANCE SHEET AS ON 31ST MARCH'2018

PARTICULARS	Note No.	As at 31.03.2018	As at 31.03.2017
		Rs.	Rs.
I. EQUITY AND LIABILITIES			
1 Shareholder's Funds			
(a) Share Capital	1	5,00,00,000	5,00,00,000
(b) Reserves and Surplus	2	5,37,77,976	2,82,26,356
		10,37,77,976	7,82,26,356
2 Non-current liabilities			
(a) Long Term Borrowing	3	14,18,40,614	16,70,78,296
(b) Deferred tax Liabilities (Net)	4	12,664	30,262
		14,18,53,278	16,71,08,558
3. Current Liabilities			
(a) Other current liabilities	5	6,88,831	18,51,064
		6,88,831	18,51,064
TOTAL		24,63,20,085	24,71,85,978
II ASSETS			
1. Non-current assets			
(a) Fixed assets			
(i) Tangible assets	6	19,69,09,042	19,74,35,696
(b) Long term loans & advances	7	5,000.00	5,000
		19,69,14,042	19,74,40,696
2. Current assets			
(a) Inventories	8	3,66,62,360	3,86,98,144
(b) Trade Receivables	9	94,40,680	74,05,259
(c) Cash and cash equivalents	10	32,88,361	36,38,598
(d) Short-term loans and advances	11	14,642	3,281
		4,94,06,043	4,97,46,282
TOTAL		24,63,20,085	24,71,85,978
Significant accounting policies and notes to accounts	18		

As per our report of even date
FOR LODHA PATEL WADHWA & CO.
Chartered Accountants
(FRN - 006271C).

For and on behalf of the Board

(SANJAY GOENKA)
Partner
M.No -74350
Place : Patna
Date : 22.05.2018



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(Director)
DIN: 00954083

(Director)
DIN: 03539915

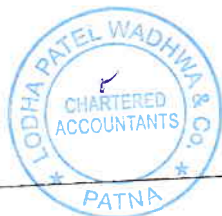
RODIC COFFEE ESTATES PRIVATE LIMITED
39, 2ND FLOOR, POCKET -1, JASOLA VIHAR, NEW DELHI-110025
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDING 31ST MARCH'2018

PARTICULARS	Note No.	As at 31.03.2018	As at 31.03.2017
		Rs.	Rs.
I Revenue from operations	12	4,07,33,304	4,30,33,931
II Other Income	13		7,89,974
III Total Revenue (I + II)		4,07,33,304	4,38,22,935
IV Expenses			26,68,877
(Increase)/Decrease in Inventories of finished goods	14	20,35,784	73,13,422
Employees benefit expense	15	64,67,748	69,12,856
Finance Costs	16	36,23,243	6,49,246
Depreciation and amortization expense	6	5,26,654	27,29,478
Other expense	17	25,45,853	2,02,73,879
Total Expense		1,51,99,282	2,02,73,879
V Profit before tax (III-IV)		2,55,34,022	2,35,49,056
VI Tax expense:			-
(1) Current tax		(17,598)	(4,832)
(2) Deferred tax (Assets)/ Liabilities		-	-
(3) Income Tax of Previous Year		-	-
VII Profit/(Loss) for the period (V -VI)		2,55,51,620	2,35,53,888
VIII Earnings per equity share:			
(1) Basic		5.11	4.71
(2) Diluted		5.11	4.71
Significant accounting policies and notes to accounts	18		

For and on behalf of the Board

As per our report of even date
FOR LODHA PATEL WADHWA & CO.
 Chartered Accountants
 (FRN - 006271C)

(SANJAY GOENKA)
 Partner
 M.No -74350
 Place : Patna
 Date : 22.05.2018



(Signature)

(Director) (Director)
 DIN: 00954083 DIN 03539915

COFFEE ESTATES PRIVATE LIMITED
 1 FLOOR, POCKET-1, JASOLA VIHAR, NEW DELHI-110025
 CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31.03.2018

Particulars	As at 31.03.2018	As at 31.03.2017
CASH FLOW FROM (USED IN) OPERATING ACTIVITIES		
Net Profit/ (Loss) Before Tax & Extraordinary items	25,534,022	23,549,056
Adjustments for:		
Add : Depreciation & amortization expense	526,654	649,246
Add : Finance Costs	3,623,243	6,912,856
Operating Profit/ (Loss) before Working Capital Changes	29,683,919	31,111,158
Adjustments for:		
Decrease/ (Increase) in Short-term loans and advances	(11,361)	517
Decrease/ (Increase) in Long-term loans and advances	-	-
Decrease/ (Increase) in Inventories	2,035,764	2,668,878
Decrease/ (Increase) in Trade receivables	(2,035,421)	(7,318,901)
Increase/ (Decrease) in Trade payables		
Increase/ (Decrease) in Current liabilities	(1,162,233)	309,550
Increase/ (Decrease) in Short-term provisions		
Cash generated from operations	28,510,688	26,771,201
Income Tax paid (net of refunds)		
Net Cash flow from Operating activities	28,510,688	26,771,201
B CASH FLOW FROM (USED IN) INVESTING ACTIVITIES		
Purchase of Fixed Assets including intangible assets		(1,455,047)
Net Cash flow from Investing activities		(1,455,047)
C CASH FLOW FROM (USED IN) FINANCING ACTIVITIES		
Proceeds from Long - term borrowings	(25,237,682)	(16,901,981)
Finance Costs paid	(3,623,243)	(6,912,856)
Net Cash flow from financing activities	(28,860,925)	(23,814,837)
Net increase/ (decrease) in cash & Cash Equivalents	(350,237)	1,501,317
Cash and Cash equivalents at the beginning of the year	3,638,598	2,137,281
Cash and Cash equivalents at the end of the year	3,288,361	3,638,598
Cash & Cash Equivalents		
Cash in Hand	695,608	1,024,903
Cash at Bank	2,592,753	2,613,695
Cash & Cash equivalents as stated in Note '10'	3,288,361	3,638,598

AS PER OUR REPORT OF EVEN DATE ATTACHED

FOR, LODHA PATEL WADHWA & CO.
 CHARTERED ACCOUNTANTS

[SANJAY GOENKA]
 PARTNER



For and on behalf of the Board

[Signature]

[DIRECTOR]

DIN: 009540833

[Signature]

[DIRECTOR]

DIN: 03539915

PLACE : PATNA
 Date : 22.05.2018

RODIC COFFEE ESTATES PRIVATE LIMITED
39, 2ND FLOOR, POKKET -1, JASOLA VIHAR, NEW DELHI-110025

NOTES FORMING PART OF ACCOUNTS

NOTE '1'		
Note 1" A" SHARE CAPITAL		
Particulars	As at 31.03.2018	As at 31.03.2017
	Amount	Amount
Authorised 5000000 Equity Shares of Rs. 10 each	5,00,00,000	5,00,00,000
Issued, Subscribed & Paid up 5000000 Equity Shares of Rs. 10 each	5,00,00,000	5,00,00,000
Total	5,00,00,000	5,00,00,000

Note 1 "B" RECONCILIATION OF SHARES OUTSTANDING AT THE BEGINNING AND AT THE END OF REPORTING PERIOD

Particulars	For the Year ended 31st March 2018		For the Year ended 31st March 2017	
	No. of Shares	Amount	No. of Shares	Amount
Shares outstanding at the beginning of the year	50,00,000	5,00,00,000	50,00,000	5,00,00,000
Shares issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	50,00,000	5,00,00,000	50,00,000	5,00,00,000

The company has issued only one class of shares referred to as equity shares having nominal value of Rs.10/-. The holders of equity shares are entitled to one vote per share.

Note 1 "C" LIST OF SHARE HOLDERS HOLDING MORE THAN 5% SHARES IS SET OUT BELOW :

Name of Shareholder	For the Year ended 31st March 2018		For the Year ended 31st March 2017	
	No of Shares	% of Holding	No of Shares	% of Holding
SULABH ENGINEERS AND SERVICES LIMITED	25,50,000	51	25,50,000	51
RAJ KUMAR	14,50,000	29	14,50,000	29
VIMAL KUMAR SHARMA	10,00,000	20	10,00,000	20

NOTE '2'
RESERVES AND SURPLUS

Particulars	As at 31.03.2018	As at 31.03.2017
	Amount	Amount
Profit and Loss Account		
Opening Balance	2,82,26,356	46,72,460
Add: Profit During The Year	2,55,51,620	2,35,53,588
Closing Balance	5,37,77,976	2,82,26,356

NOTE '3'
LONG TERM BORROWING

Unsecured	3,18,00,000	1,09,00,000
From Directors	10,78,86,564	7,95,00,000
From Shareholders	21,54,050	7,66,78,296
From Bodies Corporate	14,18,40,614	16,70,78,296

The above amount includes

Secured borrowings	14,18,40,614	16,70,78,296
Unsecured borrowings	14,18,40,614	16,70,78,296

NOTE '4'
DEFERRED TAX ASSETS/(LIABILITIES)/(NET)

Opening Balance	(30,262)	(35,094)
Add/(Less) : Adjustment during the year	17,598	4,832
	(12,664)	(30,262)

NOTE '5'
OTHER CURRENT LIABILITIES

Current maturities of long-term borrowings	90,940	1,34,011
Employee Benefits Payable	4,83,101	14,18,045
Statutory Dues Payable	1,14,790	2,99,008
Other Payables	6,88,831	18,51,061



U. Kumar Rao

RODIC COFFEE ESTATE PRIVATE LIMITED
38, 2ND FLOOR, POKET -1, JASOLA VIHAR, NEW DELHI-110025

NOTE '6'
TANGIBLE ASSETS

Sl. No.	DESCRIPTION OF ASSETS	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		AS AT 01.04.2017	ADDITION DURING THE YEAR	SALE/ TRANSFER	AS AT 31.03.2018	UP TO 01.04.2017	FOR THE YEAR	ADJUSTMENT FOR THE YEAR	UPTO 31.03.2018	AS AT 31.03.2018	AS AT 31.03.2017
	Tangible Assets										
1	Land	19,27,72,715	-	-	19,27,72,715	-	-	-	-	19,27,72,715	19,27,72,715
2	Civil Structure	25,02,000	-	-	25,02,000	7,56,741	1,46,782	-	9,03,523	15,98,477	17,45,259
3	Building	19,17,000	-	-	19,17,000	6,96,173	99,277	-	7,95,450	11,21,550	12,20,827
4	Plant & Machinery	18,96,247	-	-	18,96,247	4,80,916	2,24,919	-	7,05,835	11,90,412	14,15,331
5	Furniture & Fixture	96,000	-	-	96,000	63,959	5,998	-	69,957	28,043	34,041
6	Computer System	46,303	-	-	46,303	32,260	1,390	-	33,650	12,653	14,043
7	Office Equipment	18,060	-	-	18,060	14,099	1,021	-	15,120	2,960	3,981
8	Vehicle	6,95,330	-	-	6,95,330	4,65,831	47,267	-	5,13,098	1,82,232	2,29,499
	Total (A)	19,99,45,675	-	-	19,99,45,675	25,08,979	5,26,654	-	30,36,633	19,69,09,042	19,74,35,696
	Previous Year	19,84,90,628	14,55,047	-	19,99,45,675	18,60,733	6,49,246	-	25,09,979	19,74,35,696	19,66,29,895



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Particulars	As at 31.03.2018 Amount	As at 31.03.2017 Amount
NOTE '7'		
LONG TERM LOANS AND ADVANCES		
Security Deposit	5,000	5,000
	<u>5,000</u>	<u>5,000</u>
NOTE '8'		
INVENTORIES		
Closing Stock (Finished Goods) (valued at net realizable value) (As valued, taken & certified by management)	3,86,62,360	3,86,98,144
	<u>3,86,62,360</u>	<u>3,86,98,144</u>
NOTE '9'		
TRADE RECEIVABLES		
Unsecured considered good		
Over Six Months		
Below Six Months	94,40,680	74,05,259
	<u>94,40,680</u>	<u>74,05,259</u>
NOTE '10'		
CASH AND CASH EQUIVALENTS		
Cash on hand (as certified by management)	6,95,608	10,24,903
Balances with Bank		
State Bank of India-New Delhi	7,93,687	5,38,186
Corporation Bank	14,35,298	20,69,503
Canara Bank	3,63,770	6,008
	<u>32,88,361</u>	<u>36,38,598</u>
NOTE '11'		
SHORT TERM LOANS AND ADVANCES		
Asham and Investment	10,603	
Prepaid Insurance	4,039	3,281
	<u>14,642</u>	<u>3,281</u>

Ud Kumar



Particulars	As at 31.03.2018 Amount	As at 31.03.2017 Amount
NOTE '12'		
REVENUE FROM OPERATIONS	24,63,599	50,92,216
Sale of Vegetable & Fruits	3,82,69,705	2,19,49,420
Sale of Coffee	-	79,38,900
Sale of Cardamom	-	80,53,425
Sale of Black Pepper	4,07,33,304	4,30,33,981
NOTE '13'		
OTHER INCOME	-	7,88,974
Fallen Tree	-	7,88,974
Note '14'		
(Increase)/Decrease in Inventories of finished goods		
Inventories at the end of the Year	3,66,62,360	3,86,98,144
Finished Goods	3,66,62,360	3,86,98,144
Inventories at the beginning of the year	3,86,98,144	4,13,67,021
Finished Goods	3,86,98,144	4,13,67,021
(Increase) / Decrease	20,35,784	26,68,877
NOTE '15'		
EMPLOYEES BENEFIT EXPENSES	62,87,355	69,34,254
Salaries & wages	75,308	86,829
Contribution to provident and other funds	1,05,085	2,92,339
Staff Welfare	64,67,748	73,13,422
NOTE '16'		
FINANCE COSTS	-	1,578
Interest On Vehicle Loan	36,16,614	69,06,920
Interest on Unsecured Loan	6,829	4,358
Bank Charges	36,23,243	69,12,856
NOTE '17'		
OTHER EXPENSES	12,56,146	13,53,849
Pesticides	-	52,260
Seeds Exp	8,83,755	7,97,165
Repair & Maintenance	60,000	60,000
Audit Fee	1,02,666	7,786
Conveyance Expense	57,124	44,244
Electricity Expenses	-	22,152
Interest on TDS Late Deposit	1,440	-
Late fee of GST	14,038	13,256
Insurance Charges	7,505	10,687
Printing & Stationary	53,915	70,000
Professional charges	(11)	2
Round Off	69,916	2,30,113
Travelling Expenses	10,185	10,570
Communication Expenses	23,600	40,000
Legal Expense	4,900	10,800
Filing Fee	-	5,220
Handling Charges	474	1,394
Postage & Courier	25,45,853	27,29,478



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RODIC COFFEE ESTATES PRIVATE LIMITED
39, 2ND FLOOR, POCKET -1, JASOLA VIHAR, NEW DELHI-110025

Details to Accounts Particulars	2017-18 Amount	2016-17 Amount
LONG TERM BORROWING		
Unsecured		
From Directors	31,800,000	10,900,000
Raj Kumar		
	<u>31,800,000</u>	<u>10,900,000</u>
From Shareholders	107,885,564	79,500,000
Sulabh Engineers and Services Limited		
	<u>107,885,564</u>	<u>79,500,000</u>
From Bodies Corporate		29,665,471
Atlantic Invest Advisory Pvt. Ltd.		19,672,561
Himalyan Investment Consultants Pvt. Ltd.		25,339,771
Welkin Investment Consultants Pvt. Ltd.	2,154,050	2,000,493
Knack Financial Services Pvt. Ltd.		
	<u>2,154,050</u>	<u>76,678,296</u>
The above amount includes		
Secured borrowings	141,840,614	167,078,296
Unsecured borrowings	<u>141,840,614</u>	<u>167,078,296</u>
Employee Benefits Payable	90,940	134,011
Salary Payable		
	<u>90,940</u>	<u>134,011</u>
Statutory Dues Payable	115,353	708,422
VAT Payable	10,688	12,980
PF Payable	351,060	680,643
TDS on Interest of Unsecured Loan	6,000	8,000
TDS on Audit Fee		
	<u>483,101</u>	<u>1,418,045</u>
Other Payables	54,000	263,866
Lodha Patel Wadhwa & Co	5,500	7,542
Electricity Payable	4,900	27,600
Hebe Financial Services Pvt Ltd	50,300	-
S.L. Coffee Links		
	<u>114,700</u>	<u>299,008</u>
Security Deposit	5,000	5,000
Security Deposit : VAT		
	<u>5,000</u>	<u>5,000</u>
Loans and advances	10,603	-
Arham and Investment		
	<u>10,603</u>	<u>-</u>
Trade Receivable		
Ms Spicck Foods LLP		6,812,172
S.L. Coffee Links Hassan		593,087
Sibri Traders Private Limited	9,440,680	-
	<u>9,440,680</u>	<u>7,405,259</u>
Repair and Maintenance	100,732	144,752
Repair & Maintenance Guest House	527,467	344,149
Repair & Maintenance	255,556	308,281
Repair & Maintenance Fuel		
	<u>883,755</u>	<u>797,165</u>
Salaries & wages	1,077,790	1,212,285
Basic Salary	4,656,298	4,562,031
Estate Worker Wages	553,267	653,435
Estate Worker Wages Permanent Staff		
Overtime & Holiday Wages		
	<u>6,267,355</u>	<u>6,934,254</u>
Contribution to Provident and other funds	6,475	8,284
PF Admin Charges	68,633	78,565
PF Employers Contribution		
	<u>75,108</u>	<u>86,829</u>



Ud Kumar Ram