

**Balance Sheet as at 31st March 2013**

₹ in rupees

	Note No.	As at 31st March 2013	As at 31st March 2012
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholder's funds</b>			
Share capital		1,04,26,040.00	52,01,050.00
Reserves and surplus		6,03,66,410.14	2,61,51,403.37
Money received against share warrants			
		<b>7,07,92,450.14</b>	<b>3,13,52,453.37</b>
<b>Share application money pending allotment</b>			
<b>Non-current liabilities</b>			
Long-term borrowings		3,35,02,511.52	4,78,96,305.32
Deferred tax liabilities (Net)		37,74,292.00	5,02,902.00
Other long term liabilities			
Long-term provisions			
		<b>3,72,76,803.52</b>	<b>4,83,99,207.32</b>
<b>Current liabilities</b>			
Short-term borrowings		8,94,42,497.27	8,81,49,739.14
Trade payables		7,66,07,226.79	4,29,80,389.53
Other current liabilities		64,13,746.48	4,86,021.47
Short-term provisions		28,19,647.00	13,99,653.00
		<b>17,52,83,117.54</b>	<b>13,30,15,803.14</b>
<b>TOTAL</b>		<b>28,33,52,371.20</b>	<b>21,27,67,463.83</b>
<b>ASSETS</b>			
<b>Non-current assets</b>			
Fixed assets			
Tangible assets		4,64,38,040.94	3,25,97,520.87
Intangible assets			
Capital work-in-Progress		4,95,898.00	
Intangible assets under development			
Non-current investments			
Deferred tax assets (net)			
Long-term loans and advances		7,94,909.00	9,21,300.00
Other non-current assets			
		<b>4,77,28,847.94</b>	<b>3,35,18,820.87</b>
<b>Current assets</b>			
Current investments			
Inventories		5,55,20,437.74	5,84,76,781.78
Trade receivables		17,26,90,571.44	11,22,33,402.56
Cash and cash equivalents		34,38,978.88	62,83,448.56
Short-term loans and advances		19,11,757.20	
Other current assets		20,61,778.00	22,55,010.06
		<b>23,56,23,523.26</b>	<b>17,92,48,642.96</b>
<b>TOTAL</b>		<b>28,33,52,371.20</b>	<b>21,27,67,463.83</b>

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: 02/09/2013



For and on behalf of the Board of Directors

For Jhandewalas Foods Private Limited

*R. R. K. S. B. K.*

Director

**Statement of Profit and loss for the year ended 31st March 2013**

₹ in rupees

	Note No.	31st March 2013	31st March 2012
<b>Revenue</b>			
Revenue from operations		1,15,61,40,598.42	97,71,58,418.34
Less: Excise duty			
<b>Net Sales</b>		<b>1,15,61,40,598.42</b>	<b>97,71,58,418.34</b>
Other income		26,56,980.75	27,53,233.19
<b>Total Revenue</b>		<b>1,15,87,97,579.17</b>	<b>97,99,11,651.53</b>
<b>Expenses</b>			
Cost of material Consumed			
Purchase of stock-in-trade		1,10,47,97,348.29	96,17,18,278.13
Changes in inventories		29,56,344.04	(1,96,74,328.24)
Employee benefit expenses		73,80,743.42	56,85,396.50
Finance costs		2,00,01,576.41	1,33,38,184.06
Depreciation and amortization expenses		19,13,235.00	25,89,969.05
Other expenses		1,25,07,119.22	1,17,77,273.19
Expenditure on production, transportation and other expenditure pertaining to E and P activities			
<b>Total Expenses</b>		<b>1,14,95,56,366.38</b>	<b>97,54,34,772.69</b>
<b>Profit before exceptional, extraordinary and prior period items and tax</b>		<b>92,41,212.79</b>	<b>44,76,878.84</b>
Exceptional items			
<b>Profit before extraordinary and prior period items and tax</b>		<b>92,41,212.79</b>	<b>44,76,878.84</b>
Extraordinary items			
Prior period item		43,69,173.98	
<b>Profit before tax</b>		<b>1,36,10,386.77</b>	<b>44,76,878.84</b>
<b>Tax expenses</b>			
Current tax		22,48,940.00	13,99,653.00
Deferred tax		32,71,390.00	3,12,061.00
Excess/short provision relating earlier year tax			
<b>Profit(Loss) for the period from continuing operations</b>		<b>80,90,056.77</b>	<b>27,65,164.84</b>
Profit(Loss) from discontinuing operations			
Tax expenses of discontinuing operations			
<b>Profit(Loss) from discontinuing operations(after tax)</b>			
<b>Profit(Loss) for the period</b>		<b>80,90,056.77</b>	<b>27,65,164.84</b>
<b>Earning per share</b>			
Basic			
Diluted			
Average number of shares for EPS			520105

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: 02/09/2013



For and on behalf of the Board of Directors

For Jhandewalas Foods Private Limited

*Rajesh B.R.*  
Director

**Notes to Financial statements for the year ended 31st March 2013**

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

**Share Capital**

₹ in rupees

Particulars	As at 31st March	
	2013	2012
Authorised :		
	1,10,00,000.00	60,00,000.00
Issued :		
	1,04,26,040.00	52,01,050.00
Subscribed and paid-up :		
	1,04,26,040.00	52,01,050.00
<b>Paid up Share Capital</b>	<b>1,04,26,040.00</b>	<b>52,01,050.00</b>

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

**Equity shares**

₹ in rupees

	As at 31st March 2013		As at 31st March 2012	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	5,20,105	52,01,050.00	5,12,500	51,25,000.00
Issued during the Period	5,22,499	52,24,990.00	7,605	76,050.00
Redeemed or bought back during the period				
<b>Outstanding at end of the period</b>	<b>10,42,604</b>	<b>1,04,26,040.00</b>	<b>5,20,105</b>	<b>52,01,050.00</b>

**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 2013		As at 31st March 2012	
		No. of Shares	% of Holding	No. of Shares	% of Holding
Equity [NV: 10.00 ] [NV: 10.00 ]	Jinko Devi Koolwal	1,55,800	14.94	1,25,000	24.03
Equity [NV: 10.00 ] [NV: 10.00 ]	Rakesh B Koolwal	3,97,930	38.17	2,54,105	48.86
Equity [NV: 10.00 ] [NV: 10.00 ]	Renu Koolwal	1,46,033	14.01	1,28,500	24.71
Equity [NV: 10.00 ] [NV: 10.00 ]	Harinarayan Gyarsilal	3,33,333	31.97		
	<b>Total :</b>	<b>10,33,096</b>	<b>99.09</b>	<b>5,07,605</b>	<b>97.60</b>

**Reserves and surplus**

₹ in rupees

Particulars	As at 31st March	
	2013	2012
<b>Profit loss account</b>		
Opening Balance	87,47,453.37	59,82,288.53
Add: Profit for the year	80,90,056.77	27,65,164.84
Less : Deletion during the year		
<b>Closing Balance</b>	<b>1,68,37,510.14</b>	<b>87,47,453.37</b>
<b>Securities premium</b>		
Opening Balance	1,74,03,950.00	98,75,000.00
Add: Addition during the year	2,61,24,950.00	75,28,950.00
Less : Deletion during the year		



Closing Balance	4,35,28,900.00	1,74,03,950.00
Balance carried to balance sheet	6,03,66,410.14	2,61,51,403.37

**Note No. Long-term borrowings**

₹ in rupees

Particulars	As at 31st March 2013			As at 31st March 2012		
	Non-Current	Current Maturities	Total	Non-Current	Current Maturities	Total
<b>Term Loan - From banks</b>						
Bank of Baroda T. Loan unsecured	25,04,152.50		25,04,152.50	36,10,900.00		36,10,900.00
Hdfc Bank Ltd ( Business Loan ) unsecured		3,52,959.38	3,52,959.38			
KOTAK MAHINDRA BANK unsecured		6,16,392.00	6,16,392.00	79,107.44		79,107.44
Standard Chartered Bank ( Business Loan ) unsecured		9,55,646.77	9,55,646.77	9,78,591.55		9,78,591.55
ICICI Bank unsecured				5,08,247.00		5,08,247.00
	<b>25,04,152.50</b>	<b>19,24,998.15</b>	<b>44,29,150.65</b>	<b>51,76,845.99</b>		<b>51,76,845.99</b>
<b>Other Loans and advances</b>						
Bajaj Finance Ltd ( Business Loan ) unsecured		5,12,895.22	5,12,895.22	3,46,253.24		3,46,253.24
BMW INDIA FINANCIAL SERVICES CAR LOAN unsecured	29,83,367.46		29,83,367.46			
Harinarayan Gyarsilal-L/A unsecured	2,00,01,547.00		2,00,01,547.00	3,08,56,099.00		3,08,56,099.00
JINKO DEVI KOOLWAL unsecured	4,785.90		4,785.90	14,70,194.90		14,70,194.90
Magma Fincorp Ltd ( Business Loan ) unsecured		16,18,650.00	16,18,650.00			
Rakesh B Koolwala unsecured	2,794.66		2,794.66	52,75,672.66		52,75,672.66
RELIGARE FINVEST LIMITED ( Business Loan ) unsecured		6,50,994.28	6,50,994.28	6,75,604.34		6,75,604.34
RENU KOOLWAL unsecured	5,864.00		5,864.00	21,92,595.00		21,92,595.00
SIDBI LOAN unsecured	80,00,000.00		80,00,000.00			
BARCLAYS INVESTMENTS and LOANS INDIA LTD unsecured				5,17,324.93		5,17,324.93
Tata Capital Ltd ( Business Loan ) unsecured		2,27,560.26	2,27,560.26	13,85,715.26		13,85,715.26
	<b>3,09,98,359.02</b>	<b>30,10,099.76</b>	<b>3,40,08,458.78</b>	<b>4,27,19,459.33</b>		<b>4,27,19,459.33</b>
<b>The Above Amount Includes</b>						
UnSecured Borrowings	3,35,02,511.52	49,35,097.91	3,84,37,609.43	4,78,96,305.32		4,78,96,305.32
Amount Disclosed Under the Head "Other Current Liabilities"(Note No. )		(49,35,097.91)	(49,35,097.91)		0	0
<b>Net Amount</b>	<b>3,35,02,511.52</b>	<b>0</b>	<b>3,35,02,511.52</b>	<b>4,78,96,305.32</b>	<b>0</b>	<b>4,78,96,305.32</b>

**Note No. Deferred Tax**

₹ in rupees

Particulars	As at 31st March 2013		As at 31st March 2012	
<b>Deferred tax liability</b>				
Deferred tax liability other		37,74,292.00		5,02,902.00
<b>Gross deferred tax liability</b>		<b>37,74,292.00</b>		<b>5,02,902.00</b>
<b>Net deferred tax liability</b>		<b>37,74,292.00</b>		<b>5,02,902.00</b>



**Note No. Provisions**

₹ in rupees

Particulars	As at 31st March 2013			As at 31st March 2012		
	Long-term	Short-term	Total	Long-term	Short-term	Total
<b>Other provisions</b>						
Other Provision		28,19,647.00	28,19,647.00		13,99,653.00	13,99,653.00
		<b>28,19,647.00</b>	<b>28,19,647.00</b>		<b>13,99,653.00</b>	<b>13,99,653.00</b>

Total	28,19,647.00	28,19,647.00	13,99,653.00	13,99,653.00
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Note No. Short-term borrowings

Particulars	₹ in rupees	
	As at 31st March 2013	As at 31st March 2012
<b>Loans Repayable on Demands - From banks</b>		
Bank of Baroda Cash Credit A/c 039 secured	7,41,98,968.27	7,33,58,465.14
Bank of Baroda cash Credit A/c 040 secured	1,51,92,754.00	1,47,91,274.00
	<b>8,93,91,722.27</b>	<b>8,81,49,739.14</b>
<b>Other Loans and advances</b>		
Ajay Khandelwal unsecured	29,484.00	
Kailash Chand Khandelwal Indore unsecured	15,396.00	
Vikas Agarwal unsecured	5,895.00	
	<b>50,775.00</b>	
<b>The Above Amount Includes</b>		
Secured Borrowings	8,93,91,722.27	8,81,49,739.14
UnSecured Borrowings	50,775.00	
<b>Total</b>	<b>8,94,42,497.27</b>	<b>8,81,49,739.14</b>

Trade payables

Particulars	₹ in rupees	
	As at 31st March 2013	As at 31st March 2012
Trade payable	7,66,07,226.79	4,29,80,389.53
<b>Total</b>	<b>7,66,07,226.79</b>	<b>4,29,80,389.53</b>

Note No. Other current liabilities

Particulars	₹ in rupees	
	As at 31st March 2013	As at 31st March 2012
<b>Current maturities of long-term debt(Note No. )</b>		
	49,35,097.91	
<b>Others payables</b>	49,35,097.91	
Entry Tax		
Entry Tax on Sugar	44,086.00	
Krishi Mandi Tax 1.6 %	8,884.94	
Tds	2,14,545.47	11,031.47
VAT TAX	7,41,008.00	2,14,380.00
Service tax payable	4,70,124.16	
		2,60,610.00
	<b>14,78,648.57</b>	<b>4,86,021.47</b>
<b>Total</b>	<b>64,13,746.48</b>	<b>4,86,021.47</b>



**Note No. Loans and advances**

₹ in rupees

Particulars	As at 31st March 2013		As at 31st March 2012	
	Long-term	Short-term	Long-term	Short-term
<b>Security Deposit</b>				
Secured, considered good	2,06,754.00	23,406.00	1,97,254.00	
	<b>2,06,754.00</b>	<b>23,406.00</b>	<b>1,97,254.00</b>	
<b>Other loans and advances</b>				
Ajay Chouhan (Salesman)		5,000.00		
Amit Tiwari (ASM)	7,125.00		7,125.00	
Anil Kumar Aroda Adv Exp. (Ganganagar)	5,000.00	5,000.00	5,000.00	
BARCLAYS INVESTMENTS and LOANS (INDIA) LIMITED ( NEW		1,01,460.40		
Bhanwar Lal Koolwal and Sons(Huf)		3,170.00		
Brahmanand Khandelwal Adv.	20,006.00		20,000.00	
Brahmanand Khandelwal Impress Money Advance	1,500.00		1,500.00	
BRIJ BIHARI AGARWAL ADV		1,79,000.00		
Brijesh Tiwari Adv Exp.	11,265.00		11,265.00	
Dhansing Bhati-Adv.	1,08,088.00	56,000.00	1,08,088.00	
Food and Boitech Engineers ( India ) Pvt.Ltd. Delhi		1,50,000.00		
Vikaram Singh Bhatti	8,000.00	30,500.00	8,000.00	
Gopal Vijayvargiya (Salesman)	5,130.00		5,130.00	
Govind Parashar (S R)	5,991.00		5,991.00	
Govind Soni A/d		961.00		
Hi Pack and Fill Machines Pvt. Ltd.		1,00,000.00		
ICICI BANK LTD CAR FINANCE TOYOTA		315.80		
INDIABULLS FINANCIAL SERVICES LTD	9,635.00		9,635.00	
Kailash Khandelwal A/d		1,21,564.00		
Kuldeep Jain		3,900.00		
Kuldeep Jain Adv	22,500.00	83,500.00	22,500.00	
Magma Fincorp Ltd	3,966.00		3,966.00	
Manish Kumar Saini Adv NOVA	4,060.00		4,060.00	
Mukesh Sharma Loan (Factory )		6,800.00		
Narendra Kumar Medathiya		7,500.00		
Naveen Goyal Adv		10,000.00		
Praveen Sharma Imprest A/c		880.00		
Prem Prakash Sharma Tour and Travling Adwance A/c		5,000.00		
Premprakesh Khandelwal Adv		22,500.00		
Rajeev Badya Adc.A/c	25,000.00	1,00,000.00	25,000.00	
Rajeev Goyal Adv		5,000.00		
Rajeev Kapoor		43,800.00		
RAJEEV PATHAK IMPREST A/C		5,000.00		
Rajendra Kumar Sharma S.M..Adv.		3,000.00		
Rajesh Narula Imprest A/c		5,000.00		
Rakesh Kumar Singh [D Adv]	21,403.00		42,000.00	
Rakesh Sharma Adv		500.00		
Ramesh Kumar Saini Adv	1,71,602.00		1,60,000.00	
Ratan Mandewkar Tour Adv	5,000.00		5,000.00	
Sandeep Soni	50,000.00		50,000.00	
Sandhu Singh		5,000.00		
Sanjay Sharma [Nova] ADV	5,000.00		5,000.00	
Satish Sukla Tour Adv	8,000.00		8,000.00	
Shalander Kuamr Advance	7,600.00		7,600.00	
Shanker Lal Jalywal Advance	57,143.00		52,649.00	
SUMIT SARASWAT T /A NOVA	14,756.00		14,756.00	
Tejendra Kumar Sharma Adv.		3,000.00		
Vijay Singh Vishnawat [Adv-N]	2,267.00		2,267.00	
VINAY MATHUR ADV	1,000.00		1,000.00	
Vinod Sharma (Salesman)	7,118.00		7,118.00	
Wasim Fabricator Advance Against Material		40,000.00		
dinesh chand sharma		1,00,000.00		



Vikram Singh Bhatti		1,20,000.00		
Gowardha Dass Agarwal		1,25,000.00		
Kamal Deep Tikkiwal		1,05,000.00		
Ramawatar Gujjar		1,35,000.00		
Sumit Tambi		1,00,000.00		
Vijay Agarwal		1,00,000.00		
dinesh chand sharma			4,000.00	
Girriraj sharma			4,500.00	
Mahesh kunteta			16,667.00	
Pradeep Agarwal			1,00,000.00	
Rakesh B koolwal			1,229.00	
Zaheer Abbas			5,000.00	
<b>Total</b>	<b>5,88,155.00</b>	<b>18,88,351.20</b>	<b>7,24,046.00</b>	
	<b>7,94,909.00</b>	<b>19,11,757.20</b>	<b>9,21,300.00</b>	

**Note No. Loans and advances : Security Deposit: Secured, considered good** ₹ in rupees

Particulars	As at 31st March 2013		As at 31st March 2012	
	Long-term	Short-term	Long-term	Short-term
Deposit with Wholsale Pure Ghee Association -Indore	9,500.00			
FDR with MP Sales Tax Department	5,000.00		5,000.00	
K S Cars [P] Ltd		23,406.00		
KRISHI UPAJ MANDI-DEPOSIT	41,500.00		41,500.00	
NSC A/C	14,061.00		14,061.00	
Renu Koolwal Rent Advance	54,000.00		54,000.00	
RICO EARN. MONEY	8,203.00		8,203.00	
SEC, WATER CON.	340.00		340.00	
Sec. Electric Conation	6,750.00		6,750.00	
Sec. Telephone Exp.	2,000.00		2,000.00	
Shv Energy Pvt.Ltd.Jaipur	4,400.00		4,400.00	
Stock Holding Corp.Security	60,000.00		60,000.00	
Telephone Securities	1,000.00		1,000.00	
<b>Total</b>	<b>2,06,754.00</b>	<b>23,406.00</b>	<b>1,97,254.00</b>	

**Note No. Inventories** ₹ in rupees

Particulars	As at 31st March 2013	As at 31st March 2012
(Valued at cost or NRV unless otherwise stated)		
Finished Goods	5,55,20,437.74	5,84,76,781.78
<b>Total</b>	<b>5,55,20,437.74</b>	<b>5,84,76,781.78</b>

**Note No. Trade receivables** ₹ in rupees

Particulars	As at 31st March 2013		As at 31st March 2012	
<b>Exceeding six months</b>				
Unsecured, Considered Good		2,19,38,753.41		
<b>Total</b>		<b>2,19,38,753.41</b>		
<b>Less than six months</b>				
Unsecured, Considered Good		15,07,51,818.03		11,22,33,402.56
<b>Total</b>		<b>15,07,51,818.03</b>		<b>11,22,33,402.56</b>
<b>Total</b>		<b>17,26,90,571.44</b>		<b>11,22,33,402.56</b>

**Note No. Cash and cash equivalents** ₹ in rupees

Particulars	As at 31st March 2013	As at 31st March 2012
<b>Balance with banks</b>		
Bank Accounts		47,84,325.56
Bank of Baroda, VKI Branch		
BOB, Johari Bazar	50,000.00	
IDBI Bank Ltd. C/a	32,095.82	
	8,865.05	



Kotak Mahindra Bank Ltd	1,459.00	
PUNJAB NATIONAL BANK 32435 C/a	78,330.84	
IDBI Bank Indore C/A	37,305.00	
IDBI Bank 6569	1,35,689.17	
<b>Total</b>	<b>3,43,744.88</b>	<b>47,84,325.56</b>
<b>Cash in hand</b>		
Cash-in-Hand	30,95,234.00	14,99,123.00
<b>Total</b>	<b>30,95,234.00</b>	<b>14,99,123.00</b>
<b>Total</b>	<b>34,38,978.88</b>	<b>62,83,448.56</b>

**Note No. Other current assets**

₹ in rupees

Particulars	As at 31st March 2013	As at 31st March 2012
<b>Miscellaneous expenditure not written off</b>		
Preliminary Exp.	21,900.00	36,500.00
<b>Other Assets</b>		
MAT Credit	5,70,707.00	
Advance Income Tax A.Y 13-14	11,00,000.00	
Income Tax Refundable A.Y. 12-13	3,69,171.00	
Tds Receivable A.Y 12-13		68,824.00
Advance Income Tax A.Y 12-13		17,00,000.00
Vat TAX Receivable		4,49,686.06
<b>Total</b>	<b>20,61,778.00</b>	<b>22,55,010.06</b>

**Revenue from operations**

₹ in rupees

Particulars	31st March 2013	31st March 2012
<b>Sale of products</b>		
SALES 2% CST	3,14,925.00	1,68,24,510.00
Sales 5% Vat	4,57,82,775.37	8,04,52,999.46
SALES 5% VAT MTP[Trading]	50,82,04,498.96	25,10,29,369.58
Sales Empty Tin 5% Vat	6,22,685.46	8,39,419.51
Sales MTP 5% Vat	45,53,52,685.67	39,76,28,534.32
Sales MTP 5% Vat ( Kirana Itmes )	4,77,414.78	
SALES RET 5% VAT	(57,44,985.25)	(10,89,474.75)
Sales Ret Trading 5% Vat	(1,15,120.48)	(7,100.02)
Sales Return 5% Vat	(6,08,477.32)	(8,27,699.83)
SALES TRADING NOVA 5%	3,84,65,209.23	16,52,68,609.04
SALES VAT EXEMPTED	10,90,68,987.00	6,70,39,251.03
Rent Received from ware house	43,20,000.00	
	<b>1,15,61,40,598.42</b>	<b>97,71,58,418.34</b>
<b>Gross revenue from operations</b>	<b>1,15,61,40,598.42</b>	<b>97,71,58,418.34</b>

**Other income**

₹ in rupees

Particulars	31st March 2013	31st March 2012
<b>Interest Income</b>		
Interest [S.Debtors]	6,777.50	9,797.00
	<b>6,777.50</b>	<b>9,797.00</b>
<b>Other non-operating income</b>		
Bardana	6,250.00	
Discount A/c	60,293.77	54,355.28
Intrest Recived A/c	979.00	26,714.15
Kanta	11,874.40	
M to M commodity income	25,70,250.00	
Commission		1,32,060.00
Job Work Income		25,30,200.00
Round Off	556.08	106.76
	<b>26,50,203.25</b>	<b>27,43,436.19</b>





<b>Total</b>	<b>26,56,980.75</b>	<b>27,53,233.19</b>
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**Purchase of stock-in-trade**

Particulars	₹ in rupees	
	31st March 2013	31st March 2012
Packing Charges of Saffron	54,476.00	43,543.68
PURCHASE 2 % CST	3,38,81,554.29	3,80,33,754.09
PURCHASE 2 % CST1	17,46,750.00	28,57,632.00
PURCHASE 5% PACKING	89,31,765.42	1,49,06,999.08
PURCHASE 5% VAT	44,51,63,462.66	40,71,26,020.97
Purchase 5% Vat Trading	48,49,46,827.40	38,91,39,316.26
Purchase Butter 5 % Vat	2,98,46,512.70	
Purchase Kirana Items 5 %	4,59,250.72	
PURCHASE PACKING 14%	67,774.87	52,364.33
Purchase Packing Inter Stat	38,87,007.83	21,86,423.00
Purchase Poha Inter-State	35,62,860.44	
Purchase Retrun (CST)	(14,07,295.70)	(11,81,316.00)
Purchase Return 5% VAT	(18,450.00)	
Purchase Round Off and Others	22,622.99	5,09,133.50
Purchase Vat Exmpted	9,36,52,228.67	5,63,39,015.00
Purchase Ghee Interstate		5,21,65,054.50
Purchase 5% Vat Trading return		(4,59,662.28)
<b>Total</b>	<b>1,10,47,97,348.29</b>	<b>96,17,18,278.13</b>

**Note No. Changes in inventories**

Particulars	₹ in rupees	
	31st March 2013	31st March 2012
<b>Inventory at the end of the year</b>		
Finished Goods	5,55,20,437.74	5,84,76,781.78
	5,55,20,437.74	5,84,76,781.78
<b>Inventory at the beginning of the year</b>		
Finished Goods	5,84,76,781.78	3,88,02,453.54
	5,84,76,781.78	3,88,02,453.54
<b>(Increase)/decrease in inventories</b>		
Finished goods	29,56,344.04	(1,96,74,328.24)
	29,56,344.04	(1,96,74,328.24)

**Employee benefit expenses**

Particulars	₹ in rupees	
	31st March 2013	31st March 2012
<b>Salaries and Wages</b>		
Wages and Hammali	587.42	5,355.50
SALARY	67,42,261.00	37,64,764.00
Staff Bonus	1,15,098.00	
Salary and wages		15,40,126.00
	68,57,946.42	53,10,245.50
<b>Staff welfare Expenses</b>		
Mobile Expenses for Staff	34,755.00	
Refreshment Exp	604.00	
Staff Welfare Expenses	4,87,438.00	3,75,151.00
	5,22,797.00	3,75,151.00
<b>Total</b>	<b>73,80,743.42</b>	<b>56,85,396.50</b>

**Finance costs**

Particulars	₹ in rupees	
	31st March 2013	31st March 2012
<b>Interest</b>		
Interest	2,00,01,501.41	1,19,01,069.05
Vat Int A/c	75.00	
	2,00,01,576.41	1,19,01,069.05
<b>Other Borrowing costs</b>		
		14,37,115.01
<b>Total</b>	<b>2,00,01,576.41</b>	<b>1,33,38,184.06</b>

**Depreciation and amortization expenses**

₹ in rupees



Particulars	31st March 2013	31st March 2012
Depreciation on tangible assets	19,13,235.00	25,89,969.05
<b>Total</b>	<b>19,13,235.00</b>	<b>25,89,969.05</b>

**Other expenses**

₹ in rupees

Particulars	31st March 2013	31st March 2012
Boiler Expenses A/c	3,51,213.50	99,334.00
Cartage (Inward) A/c	3,11,367.00	6,53,351.60
Design and Development Charges	64,650.00	3,21,760.00
Electricity Expenses and Water Exp. Account	4,94,389.00	3,26,495.00
Entry Tax Expenses	50,112.00	2,928.00
Factory Expenses Account	5,62,559.00	77,938.00
Freight and Cartage Inward	2,93,864.00	
Laboratory Exp.	66,029.00	33,600.00
Packing Exp.	37,087.00	34,420.00
Advertisement Exp.	8,80,611.00	14,65,611.00
Audit Fee	25,000.00	
Bank Commission and Charges	1,46,503.00	
Bank of Baroda Credit Card Exp.	2,26,759.41	
BROKERAGE A/C	1,63,452.00	3,71,234.50
Car 3832-367 EXP	83,056.00	1,32,416.00
CARTAGE OUTWARD	1,29,484.00	15,02,329.00
Cash Coupon Expenses	18,552.00	32,427.00
CII Membership Free	43,821.00	
Computer Expenses	1,600.00	29,335.00
Confrance Exp	12,557.00	27,500.00
Consultancy Charge A/C	1,20,429.00	2,63,600.00
Conveyance expenses	1,58,952.00	1,14,223.00
Courier and Postage Expenses	51,289.00	50,576.00
Cycle Exp.A/c	2,013.00	
Damage	5,878.00	
Depawali Exp.	1,51,889.50	90,028.94
Disallowed Charges	8,953.00	55,067.00
Discount Allowed	88,540.00	
Donation A/c Other	2,601.00	1,61,100.00
Entertainment Exp.	13,958.36	
Freight and Cartage	4,52,280.00	
Fright FOR Expenses A/c	8,11,300.00	
FRIGHT LESS ON CST	1,735.00	
General Office Expenses	47,365.40	1,25,659.00
Incentive/commission Expenses	2,927.00	63,201.00
Insurance Expenses	2,97,254.00	2,79,298.00
Machine Repairing and Maintenance	39,443.00	
Memberships of Vishwakarma Industries	26,000.00	
Office Exp.	82,237.00	2,26,007.00
Office Exp.-Vki	18,600.00	
OTHER EXP.	450.00	
Plant and Mach. Exp.	66,593.00	
Printing and stationery	2,70,532.00	2,22,690.00
Processing Charges	3,99,689.89	
Rebates and Discounts	18,36,743.88	8,29,538.05
RENT A/C	1,42,888.00	2,01,603.00
Repair and Maintenance	5,31,279.00	5,95,262.00
Sales Promotion	9,53,043.75	9,25,917.00
Sales Promotion Expenses	1,32,690.00	
Sales Tax Penalty	1,24,740.00	
Salesman Incentiv Exp.	1,415.00	
Scheme and Commission A/c	8,408.00	
Shop Exp. Mis. A/c [J.B.]	18.00	
Telephone Exp.	2,28,920.00	2,71,618.00
Testing and Laboratory Exp.	2,500.00	6,774.00



THREE WHELER EXP.	1,56,378.00	1,51,423.00
Tour and Travelling Expenses	8,14,562.00	11,69,283.00
Trade Discount Jhandewalas Gold Ghee	1,09,081.53	23,458.00
WAIR HOUSE RENT		68,921.00
Website Builder Charges		25,360.00
Roc Exp W/o	5,960.00	5,000.00
Preliminary Exp W/o	8,640.00	27,600.00
News Paper and Perodical Exp		15,079.00
Legal and Proffesional Exp	3,66,277.00	6,50,333.00
Inugration		26,440.00
Dye Exp		6,000.00
Other expenditure		15,535.10
<b>Total</b>	<b>1,25,07,119.22</b>	<b>1,17,77,273.19</b>

**Current tax**

₹ in rupees

Particulars	31st March 2013	31st March 2012
Current tax pertaining to current year	28,19,647.00	13,99,653.00
MAT credit entitlement	(5,70,707.00)	
<b>Total</b>	<b>22,48,940.00</b>	<b>13,99,653.00</b>

**Deferred tax**

₹ in rupees

Particulars	31st March 2013	31st March 2012
Deferred Tax	32,71,390.00	3,12,061.00
<b>Total</b>	<b>32,71,390.00</b>	<b>3,12,061.00</b>

