

CLASSIC COFFEE CURING WORKS

Balance Sheet for the Financial Year 2017-18

Rs.in lakhs

Particulars	Note No	As at 31 MARCH 2018	As at 31 March 2017
I. EQUITY AND LIABILITIES			
(1) Capital Funds			
(a) Partners Capital		310.09	310.09
(b) Reserves and Surplus - Debit in P&L account		(129.50)	(116.54)
(c) Money received against share warrants			
(2) Share application money pending allotment			
(3) Non-Current Liabilities			
(a) Long-term borrowings		10.91	6.15
(b) Deferred tax liabilities (Net)		-	-
(c) Other Long term liabilities		-	-
(d) Long term provisions		-	-
(4) Current Liabilities			
(a) Short-term borrowings		-	-
(b) Trade payables		-	-
(c) Other current liabilities		1.00	1.00
(d) Short-term provisions		0.02	0.02
TOTAL		192.53	200.72
II.Assets			
(1) Non-current assets			
(a) Fixed assets			
(i) Tangible assets	I	191.97	200.16
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(b) Non-current investments		-	-
(c) Deferred tax assets (net)		-	-
(d) Long term loans and advances		-	-
(e) Other non-current assets		-	-
(2) Current assets			
(a) Current investments		-	-
(b) Inventories		-	-
(c) Trade receivables		-	-
(d) Cash and cash equivalents		0.20	0.20
(e) Short-term loans and advances		0.36	0.36
(f) Other current assets		-	-
TOTAL		192.53	200.72
Notes on Accounts and significant Accounting Policies			
Notes Nos I to II form an integral part of these Financial Statements			

For CHANDRASHEKAR KOTE & CO.,
CHARTERED ACCOUNTANTS

RAJARAM KOTE
(PARTNER) 13/04/2018

CLASSIC COFFEE CURING WORKS

Profit and Loss statement for the Financial Year 2017-18 Rs.in Lakhs

	Particulars	Note No	As at 31 March 2018	As at 31 March 2017
	REVENUE			
I	Revenue from operations			-
	Sales of Products			-
	Sales of Services			-
	Other operating revenues			-
	Less: Excise Duty			-
II	Other Income		1.08	1.08
	Rent			-
	Interest			-
III	Total Revenue (I +II)		1.08	1.08
	EXPENSES			
	Cost of materials consumed		-	-
	Purchase of Stock-in-Trade		-	-
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		-	-
	Employee benefit expense		-	-
	Financial costs		-	-
	Depreciation and amortization expense	I	11.97	12.50
	Other expenses	II	2.07	2.33
IV	Total Expenses		14.04	14.82
V	Profit before exceptional and extraordinary items and tax (III - IV)		(12.96)	(13.74)
VI	Exceptional Items			-
VII	Profit before extraordinary items and tax (V - VI)		(12.96)	(13.74)
VIII	Extraordinary Items			-
IX	Profit before tax (VII - VIII)		(12.96)	(13.74)
X	Tax expense:			
	(1) Current tax			-
	(2) Deferred tax			-
XI	Profit(Loss) from the perid from continuing operations (IX - X - XIV)		(12.96)	(13.74)
XII	Profit/(Loss) from discontinuing operations			-
XIII	Tax expense of discounting operations			-
XIV	Profit/(Loss) from Discontinuing operations (XII - XIII)			-
XV	Profit/(Loss) for the period (XI + XIV)		(12.96)	(13.74)
XVI	Earning per equity share:			
	(1) Basic		NA	NA
	(2) Diluted		NA	NA

For CHANDRASHEKHAR KOTE & CO.,
CHARTERED ACCOUNTANTS

HAJARAM KOTE
(PARTNER)

13/04/2018

CLASSIC COFFEE CURING WORKS

NOTE - I PARTICULARS OF FIXED ASSETS AND DEPRECIATION FOR THE Financial Year 2017-18

Description	Gross block			Accumulated depreciation			Net block		
	As at 1 Apr 2017	Additions	Deletions	As at 31 March 2018	As at 01 Apr 2017	Charge for the Qtr	Deletions	As at 31 March 2018	As at 01 Apr 2017
Land (8.79 @ 10/0000)	8,790,000.00	-	-	8,790,000.00	-	-	-	8,790,000.00	8,790,000.00
Buildings	20,344,051.10	378,000.00	-	20,722,051.10	10,674,263.80	1,004,053.80	-	11,678,317.60	9,669,787.30
Plant and Machinery	2,313,694.00	-	-	2,313,694.00	1,633,157.46	102,080.48	-	1,735,237.94	680,536.54
Electrical Equipments	1,417,392.00	-	-	1,417,392.00	775,519.82	64,187.22	-	839,707.04	641,872.18
Weigh Bridge	252,160.00	-	-	252,160.00	178,125.40	11,105.19	-	189,230.59	74,034.60
Office Equipments and Furniture	343,006.00	-	-	343,006.00	183,233.96	15,977.20	-	199,211.16	159,772.04
	33,460,303.10	378,000.00	-	33,838,303.10	13,444,300.44	1,197,403.89	-	14,641,704.33	19,196,598.77
		378,000,000							20,016,002.66
		1,137,780,000							

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NOTE-II - PARTICULARS OF OTHER EXPENSES

Rs. in Lakhs

Particulars	for the QTR		for the Period ending	
	30 March 2018	ending 31 March 2017	30 March 2018	31 March 2017
Audit Expenses	14,160.00	-	60,105.00	-
Building Maintenance	-	-	172,595.00	-
Garden Maintenance	192,510.00	-	-	-
Office Maintenance	-	-	-	-
Repairs and Maintenance	-	-	-	-
Rates and Taxes	-	-	-	-
	206,670.00	232,700.00		



Fixed Asset Register - Classic Coffee Roasting unit For the FY 2017-18

Sr no	Description	Date of Purchase or Date of Invoice mm/dd/yy	Date to Put to Use	Total Cost Incl. Cost of Dependent Asset	No.Of Days	Rate of Dep	Dep for the Year
1	PLANT & MACHINERY						
	Opening Balance	01.04.12	01.04.17	680,536.54	365	15.00%	102,080.48
				680,536.54			102,080.48
2	Electrical Equipments						
	Opening Balance	01.04.12	01.04.17	641,872.18	365	10.00%	64,187.22
				641,872.18			64,187.22
3	Weigh Bridge						
	Opening Balance	01.04.12	01.04.17	74,034.60	365	15.00%	11,105.19
				74,034.60			11,105.19
4	Office Equipment and Furniture						
	Opening Balance	01.04.12	01.04.17	159,772.03	365	10.00%	15,977.20
				159,772.03			15,977.20
5	Buildings						
	Opening Balance	01.04.11	01.04.17	9,669,787.30	365	10.00%	966,978.73
			08.04.17	378,000.00	358	10.00%	37,075.07
				10,047,787.30			1,004,053.80

1,197,403.89

11,604,002.65





CHANDRASHEKAR KOTE & CO., CHARTERED ACCOUNTANTS

Also at: BANGALORE & MANGALORE
P.B.No.28

Partners:

A. SHIVA RAO, B. Com., F.C.A.
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Auditor's Report

We have audited the attached Balance Sheet of “M/s. Classic Coffee Curing Works, K.R. Pete Road, Chikmagalur”, as on **31.03.2018** and also the Profit & Loss A/c for the period ended on that date, annexed thereto. These financial statements are the responsibility of the management of the “M/s. Classic Coffee Curing Works, K.R. Pete Road, Chikmagalur.” Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan & perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts & disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion & to the best of our information & according to the explanation given to us, the financial statements given a true & fair view in conformity with the accounting principles generally accepted in India:-

- 1) In the case of the Balance Sheet, of the state of affairs of the M/s. Classic Coffee Curing Works, K.R. Pete Road, Chikmagalur. as on **31.03.2018** and
- 2) In the case of the Profit & Loss Account of the Loss of the said Firm for the period ended on that date.

Date:- 13.04.2018..
Place: Chikmagalur

For, CHANDRASHEKAR KOTE & CO.,
CHARTERED ACCOUNTANTS

(RAJARAM KOTE)
Partner.



M/s. Classic Coffee Curing Works
K.R. Pete Road, Chikmagalur.

Notes on Accounts:-

1. The Financial statement is prepared under historical cost convention.
2. Fixed Assets are stated at cost. Depreciation is provided on W.D.V. basis as per the rates provided in Income Tax Act 1961.
3. Confirmation of balances from parties in respect of unsecured loans has been obtained.

Place: Chikmagalur.
Date: 13.04.2018.

For CHANDRASHEKAR KOTE & CO.,
CHARTERED ACCOUNTANTS,


(RAJARAM KOTE)
Partner.

