THE SHAHABAD COOPERATIVE SUGAR MILLS LTD.
SHAHABAD (M)

BALANCE SHEET AS ON 31.03.2019

LIABILITIES

AS ON 31.03.2018		PARTICULARS	SCHEDULE	AS ON 31.03.2019
137407484.00		SHARE CAPITAL	I	137432884.00
1593172986.54		RESERVE & SURPLUS	II	1653497633.81
686934520.00		BORROWINGS	III	1087363278.00
1942781715.97		CURRENT LIABILITIES & PROVISIONS	IV	3030086376.64
4360296706.51		**TOTAL**		**5908380172.45**
		ASSETS		
1802522034.21		FIXED ASSETS	V	1892963494.80
27158300.00		INVESTMENTS	VI	27158300.00
2012210192.07		CURRENT ASSETS, LOANS & ADVANCES	VII	2780838961.87
518406180.23		ACCUMULATED LOSS UPTO 31-3-2019 AS PER P & L APPROPRIATION A/C	VIII	1207419415.78
4360296706.51		**TOTAL**		**5908380172.45**

Accounts Clerks **Accountant-II** **Accountant-I** **Chief Accounts Officer** **Managing Director**

Certified that we have audited the Balance Sheet of THE SHAHABAD COOP. SUGAR MILLS LTD., SHAHABAD (M),AS ON 31.03.2019 along with the Manufacturing and Trading A/c & Profit & Loss A/c for the year ending 31.03.2019 as drawn by Mills. In our opinion the said Balance sheet exhibits true and fair view of the mills according to the best of our knowledge and belief and as per information and explanation given to us and as shown the books of the Mills on that date subject to our separate audit report.

Senior Auditor

SENIOR AUDITOR
Coop. Societies Sugar Mill
Shahabad (M)

ANNEXURE - VIII

PROFIT & LOSS APPROPRITION ACCOUNT FOR THE YEAR 2018-19

AS ON 31.03.2018		Particulars		AS ON 31.03.2019
		Dr.		
235215551.62		To Accumulated Losses as on 01.04.2018		518406180.23
283190628.61		To Loss for the year 2018-19 b/d from profit & Loss A/C		689013235.55
518406180.23		**Total**		**1207419415.78**
		Cr.		
0.00		By General Reserve/Net Profit for the Year 2018-19		0.00
518406180.23		By Net Loss c/f to Balance Sheet AS ON 31.03.2019		1207419415.78
518406180.23		**Total**		**1207419415.78**

Accountant-II **Accountant-I** **Chief Accounts Officer** **Managing Director**

SCHEDULE - I		SHARE CAPITAL		
AS ON 31.03.2018		PARTICULARS	SCHEDULE	AS ON 31.03.2019
4300000.00		STATE GOVERNMENT		4300000.00
131558139.00		INDIVIDUALS		131583539.00
1388345.00		INSTITUTIONS		1388345.00
161000.00		OTHERS		161000.00
137407484.00		**TOTAL**		**137432884.00**

SCHEDULE - II		RESERVE & SURPLUS		
135021.00		RESERVE FUNDS		135021.00
0.00	385859251.60	GENERAL RESERVE	0.00	
	385859251.60	LESS: Transfer to P&L App A/C	0.00	
1587334334.54		DEPRECIATION RESERVE		1647666831.81
5703631.00		UNPAID DIVIDEND		5695781.00
1593172986.54		**TOTAL**		**1653497633.81**

SCHEDULE - III		BORROWINGS		
		A. SECURED LOAN		
48764597.00		LOAN AGST. EXCISE DUTY		4063710.00
79332000.00		SOFT LOAN FROM COOP. BANK		26444000.00
120624047.00		GOVT.OF INDIA SDF LOAN (CO-GEN)		55301091.00
		B. UNSECURED LOAN		
396554477.00		SHORT TERM LOAN FROM STATE GOVT.		1001554477.00
		C. CROP LOAN		
0.00		S.B.O.P		0.00
16391899.00		Union Bank of India		0.00
25267500.00		Bank of Baroda		0.00
686934520.00		**TOTAL**		**1087363278.00**

Accountant-II   Accountant-I   Chief Accounts Officer

SCHEDULE - IV	CURRENT LIABILITIES		
AS ON 31.03.2018	PARTICULARS	SCHEDULE	AS ON 31.03.2019
	A. WORKING CAPITAL		
1135097125.77	CASH CREDIT(PLEDGE OF SUGAR)		1820882264.77
	B. OTHER LIABILITIES & PROVISIONS		
10120.00	G.P.F.& G.I.S. PAYABLE		0.00
35506.00	ANNUITY PAYABLE		35506.00
133331888.20	SECURITY PAYABLE		140573219.20
223853.33	T.D.S. PAYABLE		910306.78
16155.00	CANE BONUS PAYABLE		16155.00
3035000.00	AUDIT FEE PAYABLE		3035000.00
3374655.50	EARNEST MONEY PAYABLE		4537747.00
4795610.00	EXPENSES PAYABLE		3249735.00
560183329.69	CANE PRICE PAYABLE		862482666.42
165470.00	BIO LAB(SPONSORED SCHEME)		165470.00
1839869.00	CANE COMMISSION PAYABLE		1298481.00
20914664.00	SALARY & WAGES PAYABLE		22186041.00
5599.00	GOHANA COOP. SUGAR MILLS		5599.00
2320732.00	P.F.PAYABLE		2300188.00
2582.00	S.D. BINDING MATERIAL		2582.00
706020.00	BONUS PAYABLE		552520.00
[illegible]000.00	COMPUTER CHARGES PAYABLE		120000.00
1074260.00	CANE PENALTY PAYABLE A/C		1074260.00
381536.00	CANE DEV.(SPONSORED SCHEME)		381536.00
172814.00	R.D. PAYABLE		105314.00
19380.00	EMPLOYEE WELFARE DED. PAYABLE		18080.00
7714.00	INCENTIVE PAYABLE		7714.00
4200.00	AWARD PAYABLE		4200.00
9242.00	OVERTIME PAYABLE		9242.00
0.00	S.D. Scrap Dealer		602118.40
2220000.00	R.K.V.Y SCHEME		2220000.00
0.00	Cane Purchase tax Payable		2153894.00
0.00	PROVISION FOR IGST		2997000.00
2304.00	TRANSPORTATION SUBSIDY PAYABLE		2304.00
25594.00	OTHER LIABILITIES		25594.00

921500.00		EMPLOYEE SOCIETY LOAN PAYABLE		812500.00
193262.00		EMPLOYEES BANK LOAN DED. PAYABLE		139596.00
14567026.00		INTEREST RECOVERABLE BUT NOT RECEIVED		14567026.00
1046136.00		SUGAR FED HARYANA		0.00
600000.00		EDUCATION FUND PAYABLE		600000.00
5012.00		NSC PAYABLE		5012.00
41146258.00		INTEREST PAYABLE		110810967.00
3900.00		CANE DEVELOPMENT EXP. PAYABLE		3900.00
47876.00		HAFED SUGAR MILLS ASANDH		47876.00
174690.10		LAND COMPENSATION PAYABLE		174690.10
25000.00		S.D. BINDING MATERIAL(SUNDER SINGH)		25000.00
7103788.90		SUPPLIER A/C		14341939.90
22264.00		VEHICLE LOAN		22264.00
0.00		SUBSCRIPTION & CONTRIBUTION PAYABLE		8240000.00
5192629.99		Goods & Service Tax Payable		5593866.96
1637149.49		CONTRACTOR A/C + Others		2747001.11
1942781715.97		**TOTAL**		**3030086376.64**

Accountant-II **Accountant-I** **Chief Accounts Officer**

SCHEDULE - V

FIXED ASSETS

AS ON 31.03.2018	PARTICULARS	SCHEDULE	AS ON 31.03.2019
15474032.00	LAND & SITE DEVELOPMENT		15474032.00
78249967.68	FACTORY BUILDING		78249967.68
56914874.08	NON FACTORY BUILDING		56919874.08
0.00	WORK IN PROGRESS NON FACTORY BUILDING		0.00
688423.00	BIO-LAB BUILDING		688423.00
90187000.66	PLANT & MACHINERY(OLD)		90184258.28
629210514.99	PLANT & MACHINERY(NEW)		718872588.99
878621702.00	CO-GEN.PLANT & MACHINERY		878621702.00
5000000.00	WET SCRUBBER		5000000.00
2642297.00	ELECTRICAL INSTALLATION		2642297.00
2200267.47	TUBEWELL		2200267.47
860002.00	WEIGHBRIDGE		860002.00
24691898.00	LAND FOR DISTILLARY		25090242.00
2026616.60	AGRICULTURE IMPLEMENTS		2026616.60
1371209.00	BIO-LAB EQUIPMENTS		1371209.00
4047832.00	VEHICLES		4046082.00
818511.00	COMPUTER & ACCESSORIES		818511.00
2416973.33	OFFICE EQUIPMENT		2414908.33
48808.00	LIBRARY		48808.00
7051105.40	FURNITURE & FIXTURE		7433705.37
1802522034.21	**TOTAL**		**1892963494.80**

SCHEDULE - VI

INVESTMENTS

20100.00	SHARE OF HARCO COOP. BANK		20100.00
10000.00	SHARE OF SUGARFED, HARYANA		10000.00
27128200.00	SHARE OF KAITHAL COOP. SUGAR MILLS		27128200.00
27158300.00	**TOTAL**		**27158300.00**

Accountant-II　　Accountant-I　　Chief Accounts Officer

SCHEDULE - VII	CURRENT ASSETS LOANS & ADVANCES		
AS ON 31.03.2018	**PARTICULARS**	**GROUPING**	**AS ON 31.03.2019**
	STORE & SPARE		
64094857.29	STORE INVENTORY		63831077.45
2405744.00	PESTICIDE STOCK IN HAND		1071206.00
54908.10	STATIONERY IN HAND		37224.10
66555509.39	**SUB TOTAL**		**64939507.55**
1668444750.00	SUGAR STOCK		2345367960.00
28971066.80	MOLASSES STOCK		58479404.30
266012.95	SUGAR CANE		1135681.78
1697681829.75	**SUB TOTAL**		**2404983046.08**
23273151.20	CASH AND BANK BALANCES	VII-A	31045666.49
224699701.73	LOANS AND ADVANCES	VII-B	279870741.75
2012210192.07	**TOTAL**		**2780838961.87**

Accountant-II **Accountant-I** **Chief Accounts Officer**

MANUFACTURING AND TRADING ACCOUNT

FOR THE YEAR 2018-19

AS ON 31.03.2018		PARTICULARS	ANNEXURE	AS ON 31.03.2019
2104680753.72		OPENING STOCK	A	1697681829.75
2455320519.32		SUGAR CANE & ALLIED EXPENSES	B	2795783796.44
81991282.18		REPAIR & MAINTENANCE OF PLANT AND MACHINERY	C	87000406.73
299007109.00		SALARY & WAGES(OTHER THAN,GEN.)	D	282800690.00
77202739.53		MANUFACTURING & PROCESS EXPENDITURE	E	90953662.03
16074168.12		POWER & FUEL EXPENSES	F	9518620.14
36767340.59		**GROSS PROFIT C/F TO PROFIT & LOSS A/C**		**0.00**
5071043912.46		**TOTAL**		**4963739005.09**
3373362082.71		SALES	G	2262507142.80
1697681829.75		CLOSING STOCK	H	2404983046.08
0.00		**GROSS LOSS C/F TO PROFIT & LOSS A/C**		296248816.21
5071043912.46		**TOTAL**		**4963739005.09**

Accountant-II **Accountant-I** **Chief Accounts Officer** **Managing Director**

PROFIT & LOSS ACCOUNT

FOR THE YEAR 2018-19

AS ON 31.03.2018		PARTICULARS	ANNEXURE	AS ON 31.03.2019
0.00		**BY GROSS LOSS B/D FROM MFG. & TRD. A/C**		296248816.21
66198008.00		TO SALARY & WAGES (GENERAL)	I	64380398.00
51620301.80		TO MANAGEMENT EXPENSES	J	36601651.52
50169954.56		TO DEPRECIATION ACCOUNT	K	60519241.20
1866027.40		TO REPAIR & MAINT. EXPENSES	L	415909.56
139460107.00		TO INTEREST ACCOUNT	M	222671399.00
21205215.40		TO SELLING & DISTRIBUTION & ALLIED EXPENSES	N	16921101.95
0.00		LOSS ON SALE OF VEHICLE		0.00
27276.89		ASSETS WRITTEN OFF		37294.48
445427.00		LOSS OF KISAN SEWA KENDER		249617.49
0.00		NET PROFIT FOR THE YEAR		0.00
330992318.05		**TOTAL**		**698045429.41**
36767340.59		**BY GROSS PROFIT B/D FROM MFG. & TRADING ACCOUNT**		0.00
3806136.22		PROFIT OF PETROL PUMP A/C		3428841.00
7228212.63		BY MISC. INCOME	O	5603352.86
283190628.61		**LOSS FOR THE YEAR**		689013235.55
330992318.05		**TOTAL**		**698045429.41**

Accountant-II **Accountant-I** **Chief Accounts Officer** **Managing Director**

ANNEXURE - A | **OPENING STOCK AS ON 01.04.2018**

AS ON 31.03.2018		PRODUCT		AS ON 31.03.2019
1971411770.16		SUGAR		1668444750.00
133136156.25		MOLASSES		28971066.80
132827.31		CANE		266012.95
2104680753.72		**TOTAL**		**1697681829.75**

ANNEXURE - B | **SUGARCANE AND ALLIED EXPENSES**

AS ON 31.03.2018				AS ON 31.03.2019
2435862349.45		CANE PURCHASES		2767566920.22
9093304.00		CANE PURCHASE TAX		14398550.00
4647148.00		COMMISSION ON CANE PURCHASE		4992189.00
2401716.11		CANE MARKETING EXPENSES		3981938.79
1235619.30		CANE DEV.EXP.		2375552.43
2080382.46		BIO LAB EXP.		2468646.00
2455320519.32		**TOTAL**		**2795783796.44**

ANNEXURE - C | **REPAIR & MAINTENANCE EXPENSES**

AS ON 31.03.2018				AS ON 31.03.2019
74939817.31		PLANT AND MACHINERY		84270739.41
1623124.00		BAGASSE/ASH HANDLING EXP.		1337499.00
4864110.27		REPAIR OF FACTORY BUILDING		808692.74
564230.60		REPAIR OF WEIGHBRIDGE		583475.58
81991282.18		**TOTAL**		**87000406.73**

Accountant-II **Accountant-I** **Chief Accounts Officer**

ANNEXURE - D

SALARY & WAGES (ENGG.,MFG. AND CANE DEPTT.)

AS ON 31.03.2018		PARTICULARS		AS ON 31.03.2019
		SALARY & WAGES		
93791738.00		PERMANENT		82658259.00
102375534.00		SEASONAL		103114860.00
7221709.00		DAILY WAGERS		8406939.00
1540885.00		APPRENTICE		3464090.00
0.00		CONTRACTOR		2524304.00
28013226.00		P.F. CONTRIBUTION		16766281.00
4159033.00		PENSION CONTRIBUTION		4487913.00
2286761.00		E.P.F. ADMN. CHARGES		990200.00
22030081.00		RETAINING ALLOWANCE		18227907.00
440107.00		BONUS		310308.00
0.00		LEAVE TRAVEL CONCESSION		0.00
20285693.00		GRATUITY		25721140.00
13461.00		P.F INSPECTION CHARGES		8857.00
285075.00		AWARD/FESTIVAL		270900.00
11222358.00		LEAVE ENCASHMENT		11027441.00
5341448.00		ADDITIONALPAY		4821291.00
299007109.00		**TOTAL**		**282800690.00**

Accountant-II **Accountant-I** **Chief Accounts Officer**

ANNEXURE - E **MANUFACTURING & PROCESS EXPENSES**

AS ON 31.03.2018	PARTICULARS	AS ON 31.03.2019
43479758.83	PACKING MATERIAL	53923201.74
6308178.23	CHEMICAL & LAB APPARATUS	7985319.56
6549906.14	SULPHUR	5526605.21
8154376.02	LIME	7076360.88
3353988.43	OIL & LUBRICANTS	3508103.87
9356531.88	OTHER MFG. EXPENSES	12934070.77
77202739.53	**TOTAL**	**90953662.03**

ANNEXURE - F **POWER & FUEL**

AS ON 31.03.2018		AS ON 31.03.2019
10255763.00	ELECTRICAL CHARGES	8256861.00
264863.07	FIRE WOOD EXP.	315000.00
5553542.05	DIESEL EXPENSES	946759.14
16074168.12	**TOTAL**	**9518620.14**

ANNEXURE - G **SALES**

AS ON 31.03.2018		AS ON 31.03.2019
2939481834.06	FREE SUGAR	1894561230.32
27014335.84	TPDS SUGAR	41861369.17
187822554.85	MOLASSES	90697799.04
2702524.16	PRESS MUD	3450425.77
10667699.80	SALE OF Scrap	3792391.00
205673134.00	SALE OF ELECTRICITY	219880427.50
0.00	SALE OF BROWN SUGAR	8263500.00
3373362082.71	**TOTAL**	**2262507142.80**

Accountant-II **Accountant-I** **Chief Accounts Officer**

ANNEXURE - H

CLOSING STOCK STATEMENT AS ON 31.3.2019

PARTICULARS			
	1. OPENING STOCK AS ON 1.4.2018	**SUGAR(QTLS.)**	**MOLASSES(QTLS.)**
Finished		519565.00	126040.80
In Process (Net Sugar)		10100.00	5050.00
	Sub Total 'A'	**529665.00**	**131090.80**
	2. PRODUCTION DURING THE YEAR(2018-19)		
Finished		856750.00	456957.00
In Process (Net Sugar)		8100.00	5200.00
	Sub Total 'B'	**864850.00**	**462157.00**
Less: Bags of previous year Reprocess:		-	-
Last year in Process		10100.00	5050.00
Net Production for the year 2018-19 'C'		**854750.00**	**457107.00**
	3. Total (1+2)	**1384415.00**	**588197.80**
	4. Sold during the year	629063.00	465855.95
	4. Closing Stock as on 31.3.2019 (3-4)	**755352.00**	**122341.85**
In godowns		747252.00	117141.85
In Process		8100.00	5200.00
	VALUATION OF CLOSING STOCK		
	SUGAR		
755352.00	FREE	3105.00	2345367960.00
-	LEVY	-	-
-	BROWN SUGAR	-	-
122341.85	**MOLASSES**	478.00	58479404.30
3342.60	**CANE STOCK**	339.76	1135681.78
	TOTAL		**2404983046.08**
	ROUNDED OF		**2404983046.08**

Accountant-II **Accountant-I** **Chief Accounts Officer**

ANNEXURE - I **SALARY & WAGES (GENERAL DEPTT.)**

AS ON 31.03.2018	SALARY & WAGES		AS ON 31.03.2019
38841471.00	PERMANENT		35375265.00
10588710.00	SEASONAL		11122340.00
2571925.00	DAILY WAGERS		2908837.00
0.00	CONTRACTOR		102982.00
1636193.00	P.F. CONTRIBUTION		1411161.00
3713758.00	PENSION CONTRIBUTION		3202989.00
378955.00	ADMN. CHARGES		213322.00
577203.00	RETAINING ALLOWANCE		357925.00
69264.00	BONUS		156471.00
4530341.00	GRATUITY		6200669.00
2229.00	INSPECTION CHARGES		1923.00
64575.00	AWARD/FESTIVAL		56175.00
2490742.00	LEAVE ENCASHMENT		2481253.00
732642.00	ADDITIONAL PAY		789086.00
66198008.00	**TOTAL**		**64380398.00**

Accountant-II **Accountant-I-** **Chief Accounts Officer**

ANNEXURE - J

MANAGEMENT EXPENSES

AS ON 31.03.2018	PARTICULARS	AS ON 31.03.2019
2244570.00	MEDICAL EXPENSES	4642313.00
148827.00	TELEPHONE EXPENSES	150948.94
71248.00	ENTERTAINMENT EXPENSES	61150.00
19462083.00	RENT, RATES AND TAXES	1580313.40
681585.86	PRINTING & STATIONERY	807466.94
18421.00	NEWS PAPERS & PERIODICALS	23530.00
5683852.00	SUBSCRIPTION & CONTRIBUTION	8499561.00
800000.00	AUDIT FEE	800000.00
578008.94	ADVERTISEMENT & PUBLICITY	706064.32
47072.30	POSTAGE & TELEGRAM	30705.90
469100.00	FEE/LEGAL EXPENSES	501120.00
541723.00	T.A. TO STAFF	842693.00
204562.98	GUEST HOUSE EXP.	96077.11
5380648.00	INSURANCE CHARGES	4774553.00
46251.00	GARDEN EXPENSES	63934.79
587208.00	INAUGURATION EXP.	291884.00
439164.20	BANK CHARGES	11062.52
21325.00	MEETING EXPENSES	41522.00
114856.00	T.A. TO DIRECTORS	157402.00
250941.00	COMPUTER EXPENSES	425429.00
724841.00	EMPLOYEES WELFARE EXP.	844180.00
772023.53	VEHICLE RUNNING EXP.	1131070.06
825302.01	UNIFORM AND LEVERIES EXP.	1233726.50
3300000.00	EX-GRATIA/COMPENSATION TO WORKER	642608.00
438421.73	VEHICLE MAINTENANCE EXPENSES	228470.12
5141830.00	DISCOUNT ON POWER EXPORT	5497009.50
2510258.25	GENERAL CHARGES	2439856.42
38778.00	T.A. TO OTHERS	0.00
77400.00	CO-GEN.EXPENSES A/C	77000.00
51620301.80	**TOTAL**	**36601651.52**

Accountant-II　　　Accountant-I　　　Chief Accounts Officer

ANNEXURE - L

REPAIR & MAINTENANCE EXPENSES

AS ON 31.03.2018		PARTICULARS		AS ON 31.03.2019
1344247.40		REPAIR OF NON FACTORY BUILDING		352429.56
433130.00		REPAIR OF ROAD		0.00
88650.00		REPAIR OF GENERAL ITEM		63480.00
1866027.40		**TOTAL**		**415909.56**

ANNEXURE - M

		INTEREST		
36249606.00		INTEREST ON TERM LOAN		83278296.00
103210501.00		INTEREST ON WORKING CAPITAL		139393103.00
139460107.00		**TOTAL**		**222671399.00**

ANNEXURE - N

SELLING AND ALLIED EXPENSES

AS ON 31.03.2018				AS ON 31.03.2019
6424335.00		SUGAR HANDLING EXPENSES		9391058.00
14780880.40		SUGAR SALE COMMISSION		7530043.95
21205215.40		**TOTAL**		**16921101.95**

Accountant-II

Accountant-I

Chief Accounts Officer

ANNEXURE - O	MISC. INCOME	
AS ON 31.03.2018	PARTICULARS	AS ON 31.03.2019
2600596.00	PENALTY ON SUGAR AGENT	2107920.00
1615750.00	INTEREST RECEIVED	1216218.00
0.00	SALE OF MISC. ITEMS	0.00
2528319.63	MISC. INCOME	1497430.66
1908.00	R.T.I INCOME	2916.00
1680.00	ADMISSION FEE	1270.00
1032.00	SHARE TRANSFER FEE	4747.00
478927.00	INTEREST ON FDR	772851.20
7228212.63	**TOTAL**	**5603352.86**

Accountant-II Accountant-I Chief Accounts Officer

ANNEXURE - VII-A		CASH IN HAND & BANK		
AS ON 31.03.2018				AS ON 31.03.2019
143488.30		CASH IN HAND		485187.10
37819.08		SBOP SAVING A/C		39161.08
2120040.74		PNB SAVING A/C		1448901.44
1050483.32		STATE BANK OF INDIA A/C		1761952.32
435625.28		COOPERATIVE BANK SAVING A/C		453224.28
1861.00		COOP. BANK SDF A/C		1936.00
144693.03		O.B.C., CHARUNI JATTAN A/C		157832.03
629819.09		PNB CURRENT A/C		467519.69
13066.26		OBC SHAHABAD CURRENT A/C,		13066.26
447291.06		ICICI BANK CURRENT A/C		3151654.95
348203.71		ICICI BANK SAVING A/C		361588.71
10000000.00		FIXED DEPOSIT A/C (HDFC)		10000000.00
314955.00		INTEREST ACCRUED ON FDR		1017547.00
26025.00		CANARA BANK A/C		27749.00
961194.44		H.D.F.C. BANK CURRENT A/C		432301.30
1271431.06		H.D.F.C BANK SAVING A/C		4224938.74
292188.82		AXIS BANK A/C		5176001.07
1676172.00		UNION BANK OF INDIA A/C		17592.51
3352879.01		BANK OF BARODA		1801359.01
5915.00		COOP.BANK SDF(CO-GEN) A/C		6154.00
23273151.20		**TOTAL**		**31045666.49**

Accountant-II Accountant-I Chief Accounts Officer

ANNEXURE - VII-B		LOAN & ADVANCES		
AS ON 31.03.2018				AS ON 31.03.2019
134717.70		ADVANCE TO STAFF		175336.80
2321532.00		SECURITY DEPOSIT		2319832.00
5018583.22		LOAN TO GROWERS		4894227.72
553796.86		S.D.BAGASSE DEALER		553796.86
1070255.42		S.D.MOLASSES DEALER		3177401.23
0.00		HARYANA SUGAR FED.		749678.00
110000.00		BINDING MATERIAL CONT.(PRITAM SINGH)		110000.00
3804944.00		PRE-PAID INSURANCE		4024519.00
96575.00		JASWANT SINGH CONT.BINDING MATERIAL		96575.00
89010.00		CANE DRIAGE RECOVERABLE		57892.00
106720.00		BALBIR SINGH CONT.BINDING MATERIAL		106720.00
9000.00		ROHTAK COOP.SUGAR MILLS LTD.		9000.00
206369.00		BUFFER STOCK CLAIM(RECOVERABLE)		24414175.00
2518121.00		TRIVENI ENGG WORKS		2518121.00
71594426.00		LOAN TO OTHER SUGAR MILLS		71594426.00
2715272.56		CGST RECOVERABLE A/C		1842061.80
5917670.08		IGST RECOVERABLE A/C		196596.91
2715241.60		SGST RECOVERABLE A/C		1841202.82
906253.07		SALES TAX RECOVERABLE		906253.07
16768663.28		PETROL PUMP ACCOUNT		29116348.95
199998.00		SERVICE TAX RECOVERABLE		199998.00
1120853.19		KISAN SEWA KENDER		1817417.59
34670.00		SIRSA COOP.SUGAR MILLS		34670.00
3794891.20		INCOME TAX RECOVERABLE		3765920.40
7795713.30		SUGAR RETAIL SHOP		26959806.55
3512000.00		ADVANCE INCOME TAX		3512000.00
69990985.50		CHIEF ENGINEER HPPC HARYANA		74301816.50
68223.00		PNB CROP LOAN		68223.00
768608.00		KAITHAL COOP.SUGAR MILLS		768608.00
2680344.60		ADVANCE CANE SEED		2634981.60
2940658.36		SUGAR SELLING AGENT		2912703.33
8647532.00		OTHER ADVANCE		12342931.00

71227.20		PREPAID EXCISE DUTY		71227.20
84175.60		SD SCRAP DEALER		0.00
306822.70		S D PRESS MUD DEALER		692159.75
0.00		CANE PURCHASE TAX RECOVERABLE		0.00
5047834.29		S.D. SUGAR DEALERS		106100.67
978014.00		BIO-LAB EXP. RECOVERABLE		978014.00
224699701.73		**TOTAL**		**279870741.75**

Accountant-II **Accountant-I** **Chief Accounts Officer**

	COST OF PRODUCTION DURING THE YEAR 2018-19		
	PARTICULARS		
	SUGARCANE CRUSHED		82.17
	SUGAR RECOVERY (%)		10.42
	SUGAR PRODUCED (IN QTLS.)		8.56
	MOLASSES PRODUCTION (IN QTLS.)		4.56
	MOLASSES RECOVERY (%)		5.55
	BREAK-UP OF COST OF PRODUCTION		
		TOTAL EXP. (RS. IN LACS)	**COST PER BAG (IN RS.)**
1	**SUGARCANE & ALLIED EXPENSES**		
a.	Cane Purchase	2767566920.22	3233.14
b.	Purchase tax	14398550.00	16.82
c.	Cane Mkt.including Commission on	8974127.79	10.48
d.	Cane dev.including intt.on crop loan	2375552.43	2.78
e.	BIO-LAB EXPENSES	2468646.00	2.88
	TOTAL (a to f)	**2795783796.44**	3266.10
2	**POWER & FUEL EXPENSES**		
a.	Electricity Expenses	8256861.00	9.65
b.	Firewood Expenses	315000.00	0.37
c.	Bagasse Expenses	1337499.00	1.56
d.	Diesel & other Expenses	946759.14	1.11
	TOTAL (a to c)	**10856119.14**	12.68
3	**MANUFACTURING PROCESS EXPENSES**		
a.	Packing material	53923201.74	62.99
b.	Chemical, Sulpher, Lime & Lab.	20588285.65	24.05
c.	Oil & Lubricants,other	16442174.64	19.21
	TOTAL (a to c)	**90953662.03**	106.25
4	**REPAIR & MAINTENANCE**		
a.	Plant & Machinery	84270739.41	98.45
b.	Building & Roads	1161122.30	1.36
c.	Others	646955.58	0.76
	TOTAL (a to c)	**86078817.29**	100.56
5	**SALARY & WAGES A/C**	**347181088.00**	405.59
6	**MANAGEMENT EXPENSES**	**36601651.52**	42.76
7	**SELLING & ALLIED EXPENSES**	**16921101.95**	19.77
8	**INTEREST CHARGES**		
a.	Intt. On Term Loan	83278296.00	97.29
b.	Intt. On Working Capital	139393103.00	162.84
	TOTAL	**222671399.00**	260.13
9	**DEPRECIATION**	**60519241.20**	70.70
10	**TOTAL COST OF PRODUCTION**	**3667566876.57**	4284.54
11	**LESS**		
	Sale of Molasses	90697799.04	105.96
	Add: Closing stock	58479404.30	68.32
	Less: Opening Stock	28971066.80	33.84
	Net Molasses	**120206136.54**	140.43
	Sale of Brown Sugar	8263500.00	9.65
	Sale of Press Mud	3450425.77	4.03
	Sale of Electric Power	219880427.50	256.87
	Other Income	9395743.86	10.98
	TOTAL	**361196233.67**	421.96
12	**NET COST OF PRODUCTION(13-14)**	**3306370642.90**	3862.58

Accountant-II **Accountant-I** **Chief Accounts Officer**

THE SHAHABAD COOP. SUGAR MILLS LTD., SHAHABAD (M)
PROFIT & LOSS A/C OF KISSAN SEWA KENDRA AS ON 31.03.2019

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Opening Stock	1,47,198.57	By Sales	110,78,985.68
To Purchase of fertilizers	105,69,970.99	By Closing Stock	40,779.88
To Loading & Unloading Exp.	63,922.49	By Loss	2,49,617.49
To Salary & Wages a/c	5,88,291.00		
TOTAL (Rs.)	113,69,383.05	TOTAL (Rs.)	113,69,383.05

Acctt.Clerk   Acctt.II   Acctt.-I   CAO

THE SHAHABAD COOP. SUGAR MILLS LTD., SHAHABAD (M)
PROFIT & LOSS A/C OF PETROL PUMP AS ON 31.03.2019

PARTICULARS	Qty (In Ltrs.)	AMOUNT	PARTICULARS	Qty (In Ltrs.)	AMOUNT
To Opening Stock			**By Sales**		
Petrol	16522	12,20,150.00	Petrol	693230	414,48,625.00
Diesel	36257	23,59,243.00	Diesel	1977933	1138,88,434.00
Mobil Oil	240	60,278.00	Mobil Oil	183	38,783.00
To Purchases			**By Closing Stock**		
Petrol	700000	395,09,566.00	Petrol	23292	16,85,409.00
Diesel	1964000	1089,42,031.00	Diesel	22324	14,49,720.00
Mobil Oil	220	40,979.00	Mobil Oil	277	70,322.00
To Salary & Wages a/c		29,62,060.00			
To Petrol Pump Expenses a/c		58,145.00			
To Profit		34,28,841.00			
TOTAL (Rs.)		1585,81,293.00	TOTAL (Rs.)		1585,81,293.00

Acctt.clerk Acctt-II Acctt-I CAO

FIXED ASSETS

ANNEXURE-K

Particulars	Gross as on 1.4.2018	Addition during the year	Written off during the year	Gross as on 31.3.2019	Rate of Dep.	Acc. Dep. as on 01.04.2018	Less: Adjustment Reg. Written Off Assets	Depreciation during the year	Total Dep. as on 31.03.2019	W.D.V. as on 31.3.2019
1	2	3	4	5		6				8
Land	15474032.00			15474032.00	0%	0.00		0.00	0.00	15474032.00
Plant & Mach.(Old)	90187000.66			90187000.66	25%	90187000.66		0.00	90187000.66	0.00
Plant & Mach.(New)	629210514.99	89662074.00	2742.38	718869846.61	25%	563177647.04	2507.08	38923676.66	602098816.62	116771029.99
Plant & Mach. (WIP)	0.00			0.00	0%	0.00		0.00	0.00	0.00
Factory Building	78249967.68			78249967.68	10%	69255062.95		899490.47	70154553.42	8095414.26
Non Factory Buldg.	56914874.08	5000.00		56919874.08	5%	38595845.14		916201.45	39512046.59	17407827.49
WIP- Non Factory Building	0.00			0.00	0%	0.00		0.00	0.00	0.00
Wet Scruber	5000000.00			5000000.00	100%	5000000.00		0.00	5000000.00	0.00
Furniture & Fixt.	7051105.40	600081.00	217481.03	7433705.37	10%	3840823.59	180776.23	377365.80	4037413.16	3396292.21
Electrical Inst.	2642297.00			2642297.00	15%	2544941.79		14603.28	2559545.07	82751.93
Vehicles	4047832.00		1750.00	4046082.00	20%	3724736.71	1732.46	64615.55	3787619.80	258462.20
Computer	818511.00	0.00		818511.00	30%	506777.94		93519.92	600297.85	218213.15
Office Equipment	2416973.33		2065.00	2414908.33	10%	2119752.70	1728.16	29688.38	2147712.92	267195.41
Tubewell	2200267.47	0.00		2200267.47	15%	1710511.41		73463.41	1783974.82	416292.65
Agg.Impliment	2026616.60			2026616.60	25%	1351359.61		168814.25	1520173.86	506442.74
Bio-Lab Equipment	1371209.00			1371209.00	10%	895775.32		47543.37	943318.69	427890.31
Liabrary	48808.00			48808.00	0%	0.00		0.00	0.00	48808.00
Land for Distillery	24691898.00	398344.00		25090242.00	0%	0.00		0.00	0.00	25090242.00
Bio Lab Building	688423.00			688423.00	10%	513435.23		17498.78	530934.00	157489.00
Weighbridge	860002.00			860002.00	25%	502624.63		89344.34	591968.97	268033.03
Co-gen. Plant & Machinery	878621702.00			878621702.00	25%	803408039.83		18803415.54	822211455.37	56410246.63
Total	1802522034.21	90665499.00	224038.41	1892963494.80		1587334334.54	186743.93	60519241.20	1647666831.81	245296662.99

Rounded off 60519241.20

Accountant-II Accountant-I - Chief Accounts Officer

The Shahabad Cooperative Sugar Mills Ltd., Shahabad (M)
Detail of Loan to Other Sugar Mills

Sr. No.	Particulars	Amount Rs.
1	Loan to Bhuna Coop. Sugar Mills Ltd.	640,10,175.00
2	Loan to Panipat Coop. Sugar Mills Ltd.	75,84,251.00
	Total (Rs.)	715,94,426.00

Accountant-II Accountant-I Chief Accounts Officer