

**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	VIII	1207419415.78 ✓
	AS PER P & L APPROPRIATION A/C		
4360296706.51	TOTAL		5908380172.45 ✓


Accounts Clerk


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
Coop. Societies Sugar Mill
Shahabad (M)

PROFIT & LOSS APPROPRIATION ACCOUNT FOR THE YEAR 2018-19

ANNEXURE - VIII

AS ON 31.03.2018	Dr.	AS ON 31.03.2019
	Particulars	
	To Accumulated Losses as on 01.04.2018	
235215551.62		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	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

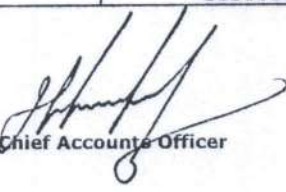
Chief Accounts Officer

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
300.00	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

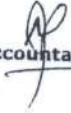

 Accountant-I


 Chief Accounts Officer

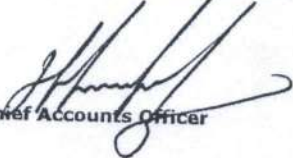
SCHEDULE - VII

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**

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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**

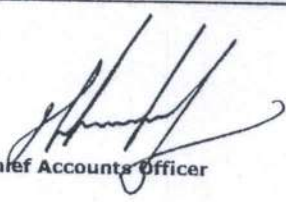
AS ON 31.03.2018		AS ON 31.03.2019
2435862349.45	CANE PURCHASES	2767566920.22
9093304.00	CANE PURCHASE TAX	14398550.00
4647148.00	COMMISSION ON CANE PURCHASE	4992189.00
2401716.11	CANE MARKETING EXPENSES	3981938.79
1235619.30	CANE DEV. EXP.	2375552.43
2080382.46	BIO LAB EXP.	2468646.00
2455320519.32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

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

Accountant-II

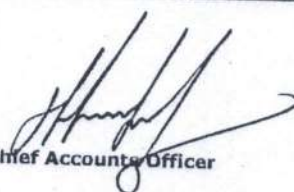
Accountant-I

Chief Accounts Officer

ANNEXURE - L**REPAIR & MAINTENANCE EXPENSES**

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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

20

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, Sulphur, 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
To Opening Stock	1,47,198.57
To Purchase of fertilizers	105,69,970.99
To Loading & Unloading Exp.	63,922.49
To Salary & Wages a/c	5,88,291.00
TOTAL (Rs.)	<u>113,69,383.05</u>

PARTICULARS	AMOUNT
By Sales	110,78,985.68
By Closing Stock	40,779.88
By Loss	2,49,617.49
TOTAL (Rs.)	<u>113,69,383.05</u>


Acc'tt. Clerk


Acc'tt. II


Acc'tt. I


CA

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
<u>To Opening Stock</u>				<u>By Sales</u>		
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
<u>To Purchases</u>				<u>By Closing Stock</u>		
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

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CAO

FIXED ASSETS

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	0.00	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		0.00	0.00	0.00
Non Factory Bldg.	56914874.08	5000.00		56919874.08	5%	38595845.14		899490.47	70154553.42	8095414.26
WIP- Non Factory Building	0.00			0.00	0%	0.00		916201.45	39512046.59	17407827.49
Wet Scrubber	5000000.00			5000000.00	100%	5000000.00		0.00	0.00	0.00
Furniture & Fixt.	7051105.40	600081.00	217481.03	7433705.37	10%	3840823.59	180776.23	0.00	5000000.00	0.00
Electrical Inst.	2642297.00			2642297.00	15%	2544941.79		377365.80	4037413.16	3396292.21
Vehicles	4047832.00		1750.00	4046082.00	20%	3724736.71	1732.46	14603.28	2559545.07	82751.93
Computer	818511.00	0.00		818511.00	30%	506777.94		64615.55	3787619.80	258462.20
Office Equipment	2416973.33		2065.00	2414908.33	10%	219752.70	1728.16	93519.92	600297.85	218213.15
Tubewell	2200267.47	0.00		2200267.47	15%	1710511.41		29688.38	2147712.92	267195.41
Agg.Impliment	2026616.60			2026616.60	25%	1351359.61		73463.41	1783974.82	416292.65
Bio-Lab Equipment	1371209.00			1371209.00	10%	895775.32		168814.25	1520173.86	506442.74
Liabrary	48808.00			48808.00	0%	0.00		47543.37	943318.69	427890.31
Land for Distillery	24691898.00	398344.00		25090242.00	0%	0.00		0.00	0.00	48808.00
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

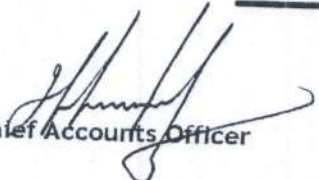
ANNEXURE-K

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.)		<u>715,94,426.00</u>


Accountant-II


Accountant-I


Chief Accounts Officer