

Aepona Group Limited**CONDENSED BALANCE SHEET AS AT SEPTEMBER 30, 2016**

	Notes	As at September 30, 2016 (In ₹)	As at March 31, 2016 (In ₹)
ASSETS			
Non-current assets			
Financial Assets			
-Non current investments	5	1,188,328,404	1,312,379,755
		1,188,328,404	1,312,379,755
TOTAL		1,188,328,404	1,312,379,755
EQUITY AND LIABILITIES			
Equity			
Equity share capital	6	58,193,589	58,193,589
Other equity		1,130,134,815	1,254,186,166
		1,188,328,404	1,312,379,755
TOTAL		1,188,328,404	1,312,379,755

Summary of significant accounting policies 4

The accompanying notes are an integral part of the condensed financial statements

As per our report of even date

For Joshi Apte & Co.
Firm registration no. 104370W
Chartered Accountants

For and on behalf of the Board of Directors of
Aepona Group Limited

per C. K. Joshi
Partner
Membership no. 030428

Dr. Anand Deshpande
Director

Sunil Sapre
Director

Place: Pune
Date : October 21, 2016

Place: Pune
Date : October 21, 2016

Place: Pune
Date : October 21, 2016

Aepona Group Limited**CONDENSED STATEMENT OF PROFIT AND LOSS FOR THE PERIOD AND HALF YEAR ENDED SEPTEMBER 30, 2016.**

	Notes	For the quarter ended September 30, 2016 (In ₹)	For the half year ended September 30, 2016 (In ₹)	For the period ended March 31, 2016 (In ₹)
Income				
Revenue from operations (net)		-	-	-
Other income		-	-	-
Total income (A)		-	-	-
Expenses				
Employee benefits expense		-	-	-
Cost of technical professionals		-	-	-
Finance costs		-	-	-
Depreciation and amortization expense		-	-	-
Other expenses		-	-	-
Total expenses (B)		-	-	-
Profit before interest, tax, depreciation and amortization (A - B)		-	-	-
Profit before extraordinary items and tax		-	-	-
Extraordinary Items				
Profit before tax (A - B)		-	-	-
Tax expense				
Current tax		-	-	-
MAT credit entitlement		-	-	-
Tax credit in respect of earlier years		-	-	-
Deferred tax charge / (credit)		-	-	-
Total tax expense		-	-	-
Net profit for the period / year		-	-	-
Prior period item - Deferred tax credit				
Profit/(loss) for the period / year		-	-	-
Profit/(loss) from discontinuing operations				
Tax expense of discontinuing operations				
Profit/(loss) from discontinuing operations (after tax)		-	-	-
Profit/ (loss) for the period (C)		-	-	-
Other comprehensive income				
Items that will not be recycled to profit or loss (D)				
- Remeasurements of the defined benefit liabilities / (asset)		-	-	-
Items that may be reclassified to profit or loss (E)				
- Effective portion of cash flow hedge				
- Exchange differences in translating the financial statements of foreign		(61,119,578)	(124,051,351)	-
Total other comprehensive income for the period (D) + (E)		(61,119,578)	(124,051,351)	-
Total comprehensive income for the period (C) + (D) + (E)		(61,119,578)	(124,051,351)	-
Earnings per equity share				
[Nominal value of share ₹10 (Corresponding period / Previous year: ₹10)]				
Basic (In ₹)		-	-	-
Diluted (In ₹)		-	-	-
Summary of significant accounting policies	4			

The accompanying notes are an integral part of the condensed financial statements

As per our report of even date

For Joshi Apte & Co.
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Chartered Accountants

**For and on behalf of the Board of Directors of
Aepona Group Limited**

per C. K. Joshi
Partner
Membership no. 030428

Dr. Anand Deshpande
Director

Sunil Sapre
Director

Place: Pune
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CONDENSED CASH FLOW STATEMENT FOR THE SIX MONTHS ENDED SEPTEMBER 30, 2016

	For the half year ended September 30, 2016 (In ₹)	For the period ended March 31, 2016 (In ₹)
Cash flow from operating activities		
Profit/(Loss) before tax	-	-
Adjustments for:		
Interest income	-	-
Dividend income	-	-
Depreciation and amortisation	-	-
(Operating loss) before working capital changes	-	-
Movements in working capital :		
(Increase)/decrease in trade receivables	-	-
(Increase)/decrease in other current assets	-	-
(Increase)/decrease in loans and advances	-	-
Increase/(decrease) in trade payables and current liabilities	-	-
Increase/(decrease) in provisions	-	-
Operating (loss)/ profit after working capital changes	-	-
Direct taxes paid (net of refunds)	-	-
Net cash generated from operating activities (A)	-	-
Cash flows from investing activities	-	-
Inter corporate deposit given	-	-
Interest received on bank deposits	-	-
Net cash generated from investing activities (B)	-	-
Cash flows from financing activities	-	-
Net cash generated from financing activities (C)	-	-
Net increase in cash and cash equivalents (A + B + C)	-	-
Cash and cash equivalents at the beginning of the year	-	-
Effect of exchange differences on translation of foreign currency cash and cash equivalent	-	-
Cash and cash equivalents at the end of the period/ year	-	-
Components of cash and cash equivalents	As at September 30, 2016 (In ₹)	As at March 31, 2016 (In ₹)
Cash on hand	-	-
Balances with banks	-	-
- on current account	-	-
Cash and cash equivalents in cash flow statement	-	-

Summary of significant accounting policies (Refer Note 4)

The accompanying notes are an integral part of the condensed financial statements.

As per our report of even date

For JOSHI APTE & Co.
Firm registration no. 104370W
Chartered Accountants

**For and on behalf of the Board of Directors of
Aepona Group Limited**

per C.K. Joshi
Partner
Membership No. 030428
Place: Pune
Date : October 21, 2016

Dr. Anand Deshpande
Director
Place: Pune
Date : October 21, 2016

Sunil Sapre
Director
Place: Pune
Date : October 21, 2016

Aepona Group Limited**STATEMENT OF CHANGES IN EQUITY FOR THE HALF YEAR ENDED SEPTEMBER 30, 2016****A. Equity share capital****(In ₹)**

Balance as at April 1, 2016	Changes in equity share capital during the period	Balance as at September 30, 2016
Class A 4,167,911	-	4,167,911
Class B 54,025,678	-	54,025,678
58,193,589	-	58,193,589

Balance as at October 02, 2015	Changes in equity share capital during the period	Balance as at March 31, 2016
Class A 4,167,911	-	4,167,911
Class B 54,025,678	-	54,025,678
58,193,589	-	58,193,589

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Aepona Group Limited**STATEMENT OF CHANGES IN EQUITY FOR THE HALF YEAR ENDED SEPTEMBER 30, 2016****B. Other equity**

(In ₹)

Particulars	<u>Reserves and surplus</u>			<u>Other comprehensive income</u>	Total
	Securities premium reserve	General Reserve	Retained earnings	Exchange differences on translating the financial statements of foreign operations	
Balance as at April 1, 2016	2,897,682,440	4,068,664	(1,595,496,699)	(52,068,239)	1,254,186,166
Total Comprehensive income for the year					-
Transfer to general reserve					-
Change during the period / year				(124,051,351)	(124,051,351)
Balance at June 30, 2016	2,897,682,440	4,068,664	(1,595,496,699)	(176,119,590)	1,130,134,815

(In ₹)

Particulars	<u>Reserves and surplus</u>			<u>Other comprehensive income</u>	Total
	Securities premium reserve	General Reserve	Retained earnings	Exchange differences on translating the financial statements of foreign operations	
Balance as at October 02, 2015	2,897,682,440	4,068,664	(1,595,496,699)	-	1,306,254,405
Change during the period / year	-		-	(52,068,239)	(52,068,239)
Balance at March 31, 2016	2,897,682,440	4,068,664	(1,595,496,699)	(52,068,239)	1,254,186,166