

Aepona Holdings 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	150,327,485	149,509,322
		150,327,485	149,509,322
TOTAL		150,327,485	149,509,322
EQUITY AND LIABILITIES			
Equity			
Equity share capital	6	59,415,480	59,415,480
Other equity		90,912,005	90,093,842
		150,327,485	149,509,322
TOTAL		150,327,485	149,509,322
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 Holdings 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 Holdings Limited**CONDENSED STATEMENT OF PROFIT AND LOSS FOR 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 tax (A - B)		-	-	-
Tax expense				
Current tax		-	-	-
Tax credit in respect of earlier years		-	-	-
Deferred tax charge / (credit)		-	-	-
Total tax expense		-	-	-
Net profit 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 operations		(2,048,227)	818,163	
Total other comprehensive income for the period (D) + (E)		(2,048,227)	818,163	-
Total other comprehensive income for the period (C) + (D) + (E)		(2,048,227)	818,163	-
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

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CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2016

	For the half year ended September 30, 2016 (In ₹)	For the period 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 Holdings 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 Holdings 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 5,377,499	-	5,377,499
Class B 54,037,981	-	54,037,981
59,415,480	-	59,415,480

Balance as at October 02, 2015	Changes in equity share capital during the period	Balance as at March 31, 2016
Class A 5,377,499	-	5,377,499
Class B 54,037,981	-	54,037,981
59,415,480	-	59,415,480

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Aepona Holdings 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	Retained earnings	Exchange differences on translating the financial statements of foreign operations	
Balance as at April 1, 2016	90,762,720	(2,164,140)	1,495,262	90,093,842
Change during the period / year			818,163	818,163
Balance at September 30, 2016	90,762,720	(2,164,140)	2,313,425	90,912,005

(In ₹)

Particulars	<u>Reserves and surplus</u>		<u>Other comprehensive income</u>	Total
	Securities premium reserve	Retained earnings	Exchange differences on translating the financial statements of foreign operations	
Balance as at October 02, 2015	90,762,720	(2,164,140)	-	88,598,580
Change during the period / year	-	-	1,495,262	1,495,262
Balance at March 31, 2016	90,762,720	(2,164,140)	1,495,262	90,093,842