

Aepona Holdings Limited (in liquidation)**CONDENSED BALANCE SHEET AS AT SEPTEMBER 30, 2019**

	Notes	As at September 30, 2019 (In ₹000)	As at September 30, 2018 (In ₹000)	As at March 31, 2019 (In ₹000)
ASSETS				
Non-current assets				
Financial Assets				
-Non current investments	4	159,914.09	163,587.36	155,981.27
		159,914.09	163,587.36	155,981.27
TOTAL		159,914.09	163,587.36	155,981.27
EQUITY AND LIABILITIES				
Equity				
Equity share capital	5	59,415.48	59,415.48	59,415.48
Other equity		100,498.61	104,171.88	96,565.79
		159,914.09	163,587.36	155,981.27
TOTAL		159,914.09	163,587.36	155,981.27

Summary of significant accounting policies 3

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 (in liquidation)

per C. K. Joshi
Partner
Membership no. 030428

Sunil Sapre
Director

Place: Pune
Date : November 02, 2019

Place: Pune
Date : November 02, 2019

Aepona Holdings Limited (in liquidation)**CONDENSED STATEMENT OF PROFIT AND LOSS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2019.**

	Notes	For the quarter ended		For the half year ended		For the year ended
		September 30, 2019	September 30, 2018	September 30, 2019	September 30, 2018	March 31, 2019
		(In ₹000)	(In ₹000)	(In ₹000)	(In ₹000)	(In ₹000)
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 quarter/year (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)						
- Exchange differences in translating the financial statements of foreign operations		4,135.95	18,473.55	3,932.82	16,498.67	8,892.58
Total other comprehensive income for the quarter/year (D) + (E)		4,135.95	18,473.55	3,932.82	16,498.67	8,892.58
Total other comprehensive income for the quarter/year (C) + (D) + (E)		4,135.95	18,473.55	3,932.82	16,498.67	8,892.58
Earnings per equity share						
[Nominal value of share ₹ 10 (Corresponding quarter / Previous year: ₹ 10)]						
Basic (In ₹)		-	-	-	-	-
Diluted (In ₹)		-	-	-	-	-

Summary of significant accounting policies

3

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

As per our report of even date

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For and on behalf of the Board of Directors of
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per C. K. Joshi
Partner
Membership no. 030428

Sunil Sapre
Director

Place: Pune
Date : November 02, 2019

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Aepona Holdings Limited (in liquidation)**CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2019**

	For the half year ended September 30, 2019 (In ₹000)	September 30, 2018 (In ₹000)	For the year ended March 31, 2019 (In ₹000)
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 year	-	-	-
Components of cash and cash equivalents	As at September 30, 2019 (In ₹000)	As at September 30, 2018 (In ₹000)	As at March 31, 2019 (In ₹000)
Cash on hand	-	-	-
Balances with banks			
- on current account	-	-	-
Cash and cash equivalents in cash flow statement	-	-	-

Summary of significant accounting policies (Refer Note 3)

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

per C.K. Joshi
 Partner
 Membership No. 030428

Place: Pune
 Date : November 02, 2019

For and on behalf of the Board of Directors of
Aepona Holdings Limited (in liquidation)

Sunil Sapre
 Director

Place: Pune
 Date : November 02, 2019

Aepona Holdings Limited (in liquidation)**STATEMENT OF CHANGES IN EQUITY FOR THE HALF YEAR ENDED SEPTEMBER 30, 2019**

Equity share capital (refer note 5)

(In ₹000)

Balance as at April 1, 2019	Changes in equity share capital during the period	Balance as at September 30, 2019
Class A 5,377.50	-	5,377.50
Class B 54,037.98	-	54,037.98
59,415.48	-	59,415.48

(In ₹000)

Balance as at April 1, 2018	Changes in equity share capital during the period	Balance as at September 30, 2018
Class A 5,377.50	-	5,377.50
Class B 54,037.98	-	54,037.98
59,415.48	-	59,415.48

(In ₹000)

Balance as at April 1, 2018	Changes in equity share capital during the year	Balance as at March 31, 2019
Class A 5,377.50	-	5,377.50
Class B 54,037.98	-	54,037.98
59,415.48	-	59,415.48

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Aepona Holdings Limited (in liquidation)**STATEMENT OF CHANGES IN EQUITY FOR THE HALF YEAR ENDED SEPTEMBER 30, 2019**

(In ₹000)

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, 2019	90,762.72	(2,164.14)	7,967.21	96,565.79
Change during the year	-	-	3,932.82	3,932.82
Balance at September 30, 2019	90,762.72	(2,164.14)	11,900.03	100,498.61

(In ₹000)

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, 2018	90,762.72	(2,164.14)	(925.37)	87,673.21
Change during the period	-	-	16,498.67	16,498.67
Balance at September 30, 2018	90,762.72	(2,164.14)	15,573.30	104,171.88

(In ₹000)

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, 2018	90,762.72	(2,164.14)	(925.37)	87,673.21
Change during the year	-	-	8,892.58	8,892.58
Balance at March 31, 2019	90,762.72	(2,164.14)	7,967.21	96,565.79

As per our report of even date

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Chartered Accountants

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Sunil Sapre
Director

Place: Pune
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Nature and purpose of reserves

a) Securities premium

Securities premium reserve is used to record the premium on issue of shares. The reserve is utilised in accordance with the provisions of Section 52 of the Companies Act, 2013.

b) Foreign currency translation reserve

The exchange differences arising from the translation of financial statements of foreign operations with functional currency other than Indian rupees is recognised in other comprehensive income and is presented under equity in the foreign currency translation reserve.