

ROSHANARA CLUB LIMITED, DELHI

Notes to Financial Statements for the Year Ended 31st March, 2017

| <u>PARTICULARS</u> | AS AT 31st MARCH 2017 (Rs.) | AS AT 31st MARCH 2016 (Rs.) |
|---|-----------------------------------|-----------------------------------|
| Note No. 8 | | |
| <u>Long term loans and advances</u> | | |
| (Unsecured, Considered Good) | | |
| Security Deposits | 330,561 | 330,561 |
| | <u>330,561</u> | <u>330,561</u> |
| Note No. 9 | | |
| <u>Investments</u> | | |
| Unquoted Bonds & Units of Mutual Funds | | |
| At Cost, Non Trade | | |
| 32,50,000 (32,50,000) units of Reliance Fixed Horizon Fund Growth Plan of Rs. 10 each, fully paid up | 32,500,000 | 32,500,000 |
| 18,652 (18,652) HUDCO - 8.20% Tax Free Bonds | 20,000,000 | 20,000,000 |
| 11,00,000 (11,00,000) units of Tata Fixed Maturity Plan Series 43 of Rs. 10 each, fully paid up | - | 11,000,000 |
| 12,41,492.087 (Nil) units of Escorts Liquid Plan Growth | 30,300,000 | - |
| | <u>82,800,000</u> | <u>63,500,000</u> |
| Note No. 10 | | |
| <u>Inventories</u> | | |
| Raw materials-Kitchen | 584,519 | 522,229 |
| <u>Stock in trade</u> | | |
| -Cigarettes | 95,163 | 16,985 |
| -Mineral Water | 69,986 | 64,543 |
| -Spirits | 6,631,289 | 5,344,426 |
| -Cards | 91,440 | 112,419 |
| | <u>7,472,397</u> | <u>6,060,601</u> |

Note: Inventories are valued at lower of cost or net realisable value, as certified by the club secretary. [Refer Note 22(r)]

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|--|-----------------------------------|-----------------------------------|
| <u>Note No. 11</u> | | |
| <u>Trade receivables</u> | | |
| (Unsecured, considered good - unless otherwise stated) | | |
| Debts outstanding for a period exceeding six months | | |
| - Considered good | 14,361,237 | 10,568,479 |
| - Considered doubtful | 7,510,350 | 6,467,937 |
| | <u>21,871,587</u> | <u>17,036,416</u> |
| Others | 20,419,976 | 14,866,766 |
| | <u>42,291,563</u> | <u>31,903,182</u> |
| Less: Provision for doubtful debts | 7,510,350 | 6,467,937 |
| | <u>34,781,213</u> | <u>25,435,245</u> |
| Amount due from Managing Committee Members | 394,571 | 270,586 |
| Maximum balance at any time during the year | 684,155 | 376,124 |
| <u>Note No. 12</u> | | |
| <u>Cash and cash equivalents</u> | | |
| Cash on hand | 696,762 | 489,541 |
| <u>Balances with banks:</u> | | |
| - In current accounts | 3,521,249 | 5,904,861 |
| - In Fixed deposits not exceeding 12 months maturity* | 81,123,502 | 107,973,502 |
| | <u>85,341,513</u> | <u>114,367,903</u> |
| * Fixed Deposit of Rs. 5,00,000/- (Rs. 5,00,000) with Dena Bank is pledged as margin money against bank guarantee to Sales tax department. | | |
| Fixed Deposit of Rs. 95,00,000 (Rs. Nil) with Dena Bank is pledged as margin money against overdraft facility obtained. | | |
| <u>Note No. 13</u> | | |
| <u>Short term loans and advances</u> | | |
| Taxes paid (Net of provisions) | - | 1,028,522 |
| Staff loans & Advance | 2,118,138 | 2,292,411 |
| Advance to suppliers | 1,603,740 | 8,385,126 |
| Others | 708,742 | 232,498 |
| | <u>4,430,620</u> | <u>11,938,557</u> |
| <u>Note No. 14</u> | | |
| <u>Other Current Assets</u> | | |
| Interest accrued on deposits | 595,102 | 1,589,934 |
| Prepaid Expenses | 2,979,774 | 1,082,725 |
| | <u>3,574,876</u> | <u>2,672,659</u> |