



P. MURALI & CO.,

CHARTERED ACCOUNTANTS
6-3-655/2/3, SOMAJIGUDA,
HYDERABAD - 500 082. INDIA

Tel. : (91-40) 2332 6666, 2331 2554
2339 3967, 2332 1470

Fax : (91-40) 2339 2474

E-mail : pmurali.co@gmail.com
info@pmurali.com

Website : www.pmurali.com

INDEPENDENT AUDITOR'S REPORT

To the Members of
M/s.TYOHAR FOOD PVT LTD
Report on the Audit of the Financial Statements
Opinion

We have audited the **INDAS** financial statements of **M/sTYOHAR FOOD PVT LTD** ("the Company"), which comprise the balance sheet as at 31st March 2019, and the statement of Profit and Loss (including other comprehensive income, statement of cash flows and Statement of Changes in Equity for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31,2019, loss and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company in accordance with the *Code of Ethics* issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter Paragraph

We draw attention to Note No 14 to the Financial Statements. The accumulated losses has completely eroded the Net Worth of the Company. The Company has suffered recurring losses .The accounts of the Company have been prepared on the basis of going concern assumption. However, the eroded Net Worth cast significant doubt upon the Company's ability to continue as a going concern unless it raises capital in order to fund its operations.





P. MURALI & CO.,

CHARTERED ACCOUNTANTS
6-3-655/2/3, SOMAJIGUDA,
HYDERABAD - 500 082. INDIA

Tel. : (91-40) 2332 6666, 2331 2554
2339 3967, 2332 1470

Fax : (91-40) 2339 2474

E-mail : pmurali.co@gmail.com
info@pmurali.com

Website : www.pmurali.com

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial Reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:





P. MURALI & CO.,

CHARTERED ACCOUNTANTS
6-3-655/2/3, SOMAJIGUDA,
HYDERABAD - 500 082. INDIA

Tel. : (91-40) 2332 6666, 2331 2554
2339 3967, 2332 1470

Fax : (91-40) 2339 2474

E-mail : pmurali.co@gmail.com
info@pmurali.com

Website : www.pmurali.com

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may





P. MURALI & CO.,
CHARTERED ACCOUNTANTS
6-3-655/2/3, SOMAJIGUDA,
HYDERABAD - 500 082. INDIA

Tel. : (91-40) 2332 6666, 2331 2554
2339 3967, 2332 1470
Fax : (91-40) 2339 2474
E-mail : pmurali.co@gmail.com
info@pmurali.com
Website : www.pmurali.com

reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

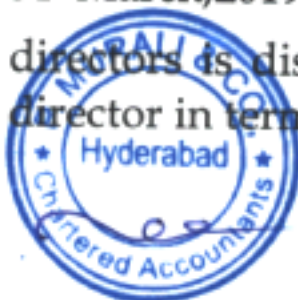
Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure A, a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. As required by Section 143(3) of the Act, we further report that:

We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

- a) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- b) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account
- c) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- d) On the basis of the written representations received from the directors as on 31st March, 2019 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2019 from being appointed as a director in terms of Section 164 (2) of the Act.





P. MURALI & CO.,

CHARTERED ACCOUNTANTS
6-3-655/2/3, SOMAJIGUDA,
HYDERABAD - 500 082. INDIA

Tel. : (91-40) 2332 6666, 2331 2554
2339 3967, 2332 1470
Fax : (91-40) 2339 2474
E-mail : pmurali.co@gmail.com
info@pmurali.com
Website : www.pmurali.com

- e) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. the Company does not have any pending litigations which would impact its financial position
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company

For P.Murali & Co.,
Chartered Accountants,
Firm's Regn.No: 007257S

A Krishna Rao
Partner
M No. 020085



Place: Hyderabad
Date : 27/05/2019



P. MURALI & CO.,

CHARTERED ACCOUNTANTS
6-3-655/2/3, SOMAJIGUDA,
HYDERABAD - 500 082. INDIA

Tel. : (91-40) 2332 6666, 2331 2554
2339 3967, 2332 1470
Fax : (91-40) 2339 2474
E-mail : pmurali.co@gmail.com
info@pmurali.com
Website : www.pmurali.com

Annexure A to the Auditors Report

Annexure referred to in Independent Auditors Report to the Members of M/s.TYOHAR FOOD PVT LTD on the financial statements for the year ended 31st March 2019, we report that:

- i. (a) The Company has maintained proper records showing full particulars, including quantitative details of intangible fixed assets.
(b) According to the information and explanations given to us and on the basis of our examination of records of the Company, the company is not holding any immovable properties. Hence the verification of title deeds is not applicable.
- ii. Company does not have inventory. Therefore the provisions of clause 3(ii) of the said order not applicable to the company.
- iii. The Company has not granted any loans, secured or unsecured, to companies, firms, and Limited Liability partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013. Therefore, the provisions of Clause 3(iii), (iii)(a), (iii)(b) and (iii)(c) of the said order are not applicable to the company.
- iv. The Company has not granted any loans or made any Investments, or provided any guarantee or security to the parties covered under section 185 and 186 of the Act. Therefore, the provisions of clause 3(iv) of the said order are not applicable to the company.
- v. The Company has not accepted any deposits from the public covered under Section 73 to 76 of the Companies Act, 2013 and rules framed there under to the extent notified.
- vi. The Central Government has not prescribed the maintenance of cost records under section 148(1) of The Companies Act, 2013.
- vii. (a) According to the information and explanations given to us and based on the records of the company examined by us, the company is generally regular in depositing the undisputed statutory dues, including Income-tax and other material statutory dues, as applicable, with the appropriate authorities in India ;
(b) There were no undisputed amounts payable in respect of, Income-tax, and other material statutory dues in arrears as at 31st March 2019 for a period of more than 6 months for the date they became payable.





P. MURALI & CO.,

CHARTERED ACCOUNTANTS
6-3-655/2/3, SOMAJIGUDA,
HYDERABAD - 500 082. INDIA

Tel. : (91-40) 2332 6666, 2331 2554
2339 3967, 2332 1470
Fax : (91-40) 2339 2474
E-mail : pmurali.co@gmail.com
info@pmurali.com
Website : www.pmurali.com

(c) According to the information and explanations given to us and based on the records of the company examined by us, there are no dues of Income Tax or any other material statutory dues, which have not been deposited on account of any disputes.

- viii. In our opinion, and according to the information and explanations given to us, the company has not taken loans from financial institution or banks or Government or from debenture holders as at the balance sheet date.
- ix. The Company has not raised any moneys by way of initial public offer, further public offer (including debt instruments) and term loans. Accordingly, the provisions of this clause are not applicable to the Company.
- x. According to the information and explanations given to us, no material fraud by the company or on the company by its officers or employees has been noticed or reported during the course of our Audit.
- xi. The company has not provided/paid managerial remuneration for the year.
- xii. As the Company is not a Nidhi Company and the Nidhi Rules, 2014 are not applicable to it, the Provisions of clause 3(xii) of the order are not applicable to the company.
- xiii. The Company has not entered transactions with related parties during the year as such the provisions of sec.177 and 188 are not applicable to the company.
- xiv. The Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause 3(xiv) of the Order are not applicable to the Company.
- xv. The Company has not entered into non-cash transactions with its directors or persons connected with him. Accordingly, the provisions of clause 3(xv) of the Order are not applicable to the Company.
- xvi. The Company is not required to be registered under section 45-IA of The Reserve Bank of India Act 1934. Accordingly, the provisions of clause 3(xvi) of the order are not applicable to the Company.



TYOHAR FOODS PRIVATE LIMITED

BALANCE SHEET AS ON 31-03-2019

(In Rs.)

PARTICULARS	NOTE NO	March 31, 2019	March 31, 2018
NON CURRENT ASSETS			
Property, Plant and Equipment	1	37,91,060	41,31,404
Intangible Assets	1	-	2,23,41,016
Financial Assets			
Non-Current Investments		-	-
Long Term Loans and Advances		-	-
Other Non-Current assets		-	-
CURRENT ASSETS			
Inventories		-	-
Financial Assets			
Trade and Other Receivables		-	-
Cash and cash Equivalents	2	33,745	36,720
Short Term Loans and Advances		-	-
Other Current Assets		-	-
Total		38,24,805	2,65,09,139
EQUITY AND LIABILITIES			
Equity			
Share Capital	3	1,00,000	1,00,000
Other Equity	4	(1,10,08,246)	(1,13,09,207)
Money Received Against Share Warrants		-	-
Non-Current Liabilities			
Financial Liabilities			
Long Term Borrowings	5	1,45,27,417	3,72,10,714
Long Term Provision		-	-
Defferred Tax Liability	6	1,99,734	5,01,731
Current Liabilities			
Financial Liabilities			
Short Term Borrowings		-	-
Trade Payables		-	-
Short Term Provisions	7	5,900	5,900
Total		38,24,805	2,65,09,139

Notes referred to above form an integral part of the Financial Statements

As per our Report of Even Date

For and on behalf of the Board

FOR P MURALI & CO.,

For Tyohar Foods Pvt Ltd

Chartered Accountants

Firm Registration No.007257S

A.Krishna Rao

Partner

M. No. 020085



G.Santhi Priya

Director

DIN: 03114319








K.Sri Kalyan

Director

DIN: 03137506

Place : Hyderabad

Date: 27th May, 2019

TYOHAR FOODS PRIVATE LIMITED			
STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 31-03-2019			(In Rs.)
Particulars	Note No	March 31, 2019	March 31, 2018
I. Revenue from operations	8	3,50,000	3,83,543
II. Other Income		-	-
III. Total Revenue		3,50,000	3,83,543
IV. Expenses:			
Purchases	9	-	5,75,165
Employee Benefit Expense	10	-	1,08,000
Depreciation and amortization expense	1	3,40,343	3,36,315
Administrative and Other operating expenses	11	5,900	15,42,287
Finance costs	12	4,793	67,727
IV. Total Expenses		3,51,036	26,29,494
V. Profit Before Tax (III-IV)		(1,036)	(22,45,952)
VI. Tax expense:			
(1) Current tax		-	-
(2) Deferred tax		(3,01,997)	27,921
VII. Profit for the Period (V-VI)		3,00,961	(22,73,873)
Other Comprehensive Income (Net of Tax)		-	-
Total Comprehensive Income (Net of Tax)		3,00,961	(22,73,873)
VIII. Earning per equity share:			
(1) Basic		30.10	-227.39
(2) Diluted		30.10	-227.39
Notes referred to above form an integral part of the Financial Statements			
As per our Report of Even Date		For and on behalf of the Board	
FOR P MURALI & CO., Chartered Accountants Firm Registration No.007257S		For Tyohar Foods Pvt Ltd	
 A. Krishna Rao Partner M. No. 020085		 G. Santhi Priya Director DIN: 03114319	 K. Sri Kalyan Director DIN: 03137506
			
Place : Hyderabad			
Date: 27th May, 2019			

TYOHAR FOODS PRIVATE LIMITED

Cash Flow Statement for the Year Ended 31-03-2019

(In Rs.)

Particulars	March 31,2019	March 31,2018
A. Cash Flow from Operating Activities:		
Net Profit/ (Loss) before Tax	(1,036)	(22,45,952)
Adjustments for:		
Amortisation Expenses	3,40,343	3,36,315
Interest expenses	4,793	67,727
Operating Profit Before Working Capital Changes	3,44,100	(18,41,909)
Working Capital Changes		
Trade and Other Receivables	-	15,34,371
Trade and Other Payables	(3,01,997)	28,096
Cash Generated from Operations	42,103	(2,79,442)
Interest paid	4,793	67,727
Taxation for the year	(3,01,997)	27,921
Net Cash from Operating Activities	3,39,307	(3,75,090)
B. Cash Flow from Investing Activities		
Sale of Fixed Assets/(Purchase of Fixed Assets)	-	-
Investment	2,23,41,016	(25,27,348)
Net Cash used in Investing Activities	2,23,41,016	(25,27,348)
C. Cash Flow From Financial Activities:		
Net Proceeds from Long Term Borrowings	(2,26,83,297)	28,42,260
Net Cash used in Financing Activities	(2,26,83,297)	28,42,260
Net Increase In Cash And Cash Equivalents	(2,974)	(60,178)
Cash and Cash equivalents as at Beginning of the Year	36,719	96,898
Cash and Cash equivalents as at End of the Year	33,745	36,719

Notes referred to above form an integral part of the Financial Statements

As per our Report of Even Date

For and on behalf of the Board

FOR P MURALI & CO.,

Chartered Accountants

Firm Registration No.007257S

For Tyohar Foods Pvt Ltd

A.Krishna Rao

Partner

M. No. 020085



G.Santhi Priya

Director

DIN: 03114319



K.Sri Kalyan

Director

DIN: 03137506

Place : Hyderabad

Date: 27th May, 2019

FIXED ASSETS AS ON 31st MARCH, 2019

Sl. No.	Particulars	Gross Block					Depreciation/Amortization				Net Block as on 31.03.2019
		As on 01.04.2018	Additions during the year	Sale/ Deletions during the year	As on 31.03.2019	Dep. As on 01.04.2018	Dep. For the year 2018-19	Total Depreciation			
1	PLANT & MACHINERY	53,07,492	-	-	53,07,492	1483947.05	2,79,618	17,63,565	35,43,927		
2	ELECTRICAL EQUIPMENT	61,062	-	-	61,062	28,392	6,211	34,603	26,459		
3	COMPUTERS	25,000	-	-	25,000	19,722	4,028	23,750	1,250		
4	INTERIORS	5,09,117	-	-	5,09,117	2,39,206	50,487	2,89,693	2,19,424		
	Sub Total	59,02,671	-	-	59,02,671	17,71,267	3,40,343	21,11,611	37,91,060		
5	CAPITAL WORK IN PROGRESS	2,23,41,016	-	2,23,41,016	-	-	-	-	-		
	Sub Total	2,23,41,016	-	2,23,41,016	-	-	-	-	-		
	GRAND TOTAL	2,82,43,687	-	2,23,41,016	59,02,671	17,71,267	3,40,343	21,11,611	37,91,060		



Sd/-

[Handwritten Signature]

NOTES TO BALANCE SHEET

NOTE NO. 2 : CASH & CASH EQUIVALENTS

Particulars	March 31,2019	March 31,2018
Cash and Cash Equivalents :		
a) Balances with Banks :		
1) On Current Accounts	27,762	24,838
b) Cash on hand	5,983	11,882
Total Cash and Cash Equivalents	33,745	36,720

NOTE NO. 3 : SHARE CAPITAL

Particulars	March 31,2019	March 31,2018
Share Capital (For each class of capital)		
(a) Authorised	1,00,000	1,00,000
(b) Issued	1,00,000	1,00,000
(c) Subscribed & Fully Paid Up	1,00,000	1,00,000
(d) Subscribed & not fully paid up	-	-
Total Equity Share capital	1,00,000	1,00,000
Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period:	Number of Shares	Number of Shares
Equity Shares of Rs.10Each, Fully paid up :		
At the Beginning	10,000	10,000
Issued during the year	-	-
At the end	10,000	10,000
Details of Shareholder Holding More Than 5% Shares of the Company:	% of Share Holding	% of Share Holding
Equity Shares of Rs. 10 each Held By Virinchi Limited	100	100

NOTE NO. 4 : OTHER EQUITY

Particulars	March 31,2019	March 31,2018
Other Equity		
Opening Balance - Profit and Loss Account	(1,13,09,207)	(90,35,335)
Add: Transfer from Profit & Loss Account	3,00,961	(22,73,873)
Total Other Equity	(1,10,08,246)	(1,13,09,207)

NOTE NO. 5 : LONG TERM BORROWINGS

Particulars	March 31,2019	March 31,2018
Secured Loans		
From Banks:		
Secured	-	1,48,72,972
(Land in the name of Holding Company)		
Unsecured Loans		
Unsecured	1,45,27,417	2,23,37,742
Total Long Term Borrowings	1,45,27,417	3,72,10,714

NOTE NO. 6 : DEFERRED TAX LIABILITY

Particulars	March 31,2019	March 31,2018
Opening Deferred Tax Liability	5,01,731	4,73,810
Add:		
Deferred Tax Liability for the year	(3,01,997)	27,921
Total Deferred Tax Liability	1,99,734	5,01,731

NOTE NO. 7 : SHORT TERM PROVISIONS

Particulars	March 31,2019	March 31,2018
Audit Fee Payable	5,900	5,900
Total Short Term Provisions	5,900	5,900



S.S.

Srinivas

NOTES TO STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED

NOTE NO. 8 : REVENUE FROM OPERATIONS		
Particulars	Year Ended March 2019	Year Ended March 2018
Revenue from operations		
Sale of Products	3,50,000	3,83,543
Total Revenue from Operations	3,50,000	3,83,543

NOTE NO. 9 : PURCHASES		
Particulars	Year Ended March 2019	Year Ended March 2018
Provisions		5,75,165
Total Purchases	-	5,75,165

NOTE NO. 10 : EMPLOYEE BENEFIT EXPENSES		
Particulars	Year Ended March 2019	Year Ended March 2018
Salaries & Wages		1,08,000
Total Employee Benefit Expenses	-	1,08,000

NOTE NO. 11 : ADMINISTRATIVE AND OTHER OPERATING EXPENSES		
Particulars	Year Ended March 2019	Year Ended March 2018
Telephone, Postage and Others		3,000
Rent		14,80,199
Office Maintenance		50,172
Insurance		2,016
Rates & Taxes (excluding Income Tax)		1,000
Audit Fee	5,900	5,900
Total Administrative & Other Expenses	5,900	15,42,287

NOTE NO. 12 : FINANCE COSTS		
Particulars	Year Ended March 2019	Year Ended March 2018
Interest & Bank Charges	4,793	67,727
Total Finance Cost	4,793	67,727



[Handwritten signature]

M/s.TYOHAR FOOD PVT LTD
SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF ACCOUNTING AND PREPARATION OF FINANCIAL STATEMENTS

These financial statements of the Company are prepared in accordance with the Indian Generally Accepted Accounting Principles (GAAP) under the Historical Cost convention on the accrual basis except for certain financial instruments which are measured at Fair Values. GAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

B. EARNINGS PER SHARE

The Basic and Diluted Earnings Per Share (EPS) is computed by dividing the net profit after tax for the year by weighted average number of equity shares outstanding during the year.

C. PROVISIONS:

Provisions are recognized when the company has a legal and constructive obligation as a result of a past event, for which it is probable that a cash outflow will be required and a reliable estimate can be made of the amount of the obligation

D. CASH FLOW STATEMENT:

Cash flow statements are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of a non cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the company are segregated.

E. TAXATION:

The current charge for income tax is calculated in accordance with the relevant tax regulations applicable to the company.

F. DEFFERED TAX LIABILITY / ASSET

Deferred tax asset or liability is recognized for future tax consequences attributable to the timing differences that result between profit offered for Income tax and the profit as per the financial statements. Deferred tax asset or liability is measured as per the tax rates/laws that have been enacted or substantively enacted by the Balance Sheet date.



A handwritten signature in blue ink, appearing to be "Sudhakar".

G. FIXED ASSETS:

Fixed Assets are stated at cost less depreciation. Cost include purchase price and attributable expense

H. DEPRECIATION:

Depreciation has been calculated according to the provisions of Schedule II of the Companies Act, 2013.



SDA

A handwritten signature in blue ink, appearing to be "S. S. Srinivas" or similar.

M/s.TYOHAR FOOD PVT LTD

Notes to Accounts:

13) The Company has not received any intimation from "Suppliers" regarding their status under Micro, Small and Medium Enterprises Development Act, 2006, and hence disclosure if any, relating to the amount unpaid as at the yearend together with interest paid/payable as required under the said act have not been given

14)The Company has incurred recurring losses on account of which the net worth of the company has completely eroded

15) Auditors' Remuneration:

Particulars	31-03-2019 Rupees	31-03-2018 Rupees
Audit Fee	5,900/-	5,900/-

16)Deferred Tax Liability/(Asset)

Particulars	31-03-2019	31-03-2018
Deferred tax liability/(Asset)	3,01,997/-	(27,921)/-

17) Previous years' figures are restated/regrouped/rearranged wherever necessary in order to Conform to the current years' grouping and classifications.

18) Figures have been rounded off to the nearest rupee.

SIGNATURE TO NOTES 1 To 18

As per our report of even date

for and on behalf of the Board

For P.Murali &Co.,
Chartered Accountants,
Firm's Regn.No:007257S

ForM/s.TYOHAR FOOD PVT LTD


A Krishna Rao
Partner
M No. 020085




Director




Director

Place : Hyderabad
Date : 27/05/2019