



3 Share capital

Particulars	As at 31 March, 2016		As at 31 March, 2015	
	Number of shares	Amount	Number of shares	Amount
(a) Authorised Equity shares of Rs.10 each with voting rights	35,000,000	350,000,000	35,000,000	350,000,000
(b) Issued Equity shares of Rs.10 each with voting rights	29,999,840	299,998,400	29,999,840	299,998,400
(c) Subscribed and fully paid Equity shares of Rs.10 each with voting rights	29,999,840	299,998,400	29,999,840	299,998,400
Total	29,999,840	299,998,400	29,999,840	299,998,400

(i) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the year

Particulars	As at 31 March, 2016		As at 31 March, 2015	
	Number of shares	Amount	Number of shares	Amount
Equity Shares with voting rights				
At the Beginning of the year	29,999,840	299,998,400	25,225,513	252,255,130
Add: Issued during the year	-	-	4,774,327	47,743,270
At the end of the year	29,999,840	299,998,400	29,999,840	299,998,400

(ii) Terms / rights attached to equity shares

The Company has one class of Equity shares having par value of Rs. 10 per share. Each holder of an equity share is entitled to one vote per share.

In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of shares held by the equity share holders.

(iii) Details of shares held by each shareholder holding more than 5% shares:

Name of the shareholder	As at 31 March, 2016		As at 31 March, 2015	
	No. of shares held	% of holding	No. of shares held	% of holding
Equity Shares with voting rights				
Dhirendra Kumar	1,944,680	6.48	1,944,680	6.48
Shashitika Health Resort & SPA Private Ltd	2,790,000	9.30	2,790,000	9.30
Bio Harvest Pte. Ltd.	5,869,840	19.57	5,869,840	19.57

(iv) Shares reserved for issue under option

As at March 31, 2016 14,99,990 shares (As at March 31, 2015 14,99,990 shares) were reserved for issuance towards Employees Stock Options available for grant to their eligible employees on its EGM dated September 28, 2012. (Refer note 30.2)



4 Reserves and surplus

Particulars	As at	As at
	31 March, 2016	31 March, 2015
Capital reserve		
Opening balance	21,121,135	21,121,135
Add: Additions during the year	57,324,927	-
Closing balance	78,446,062	21,121,135
Securities premium account		
Opening balance	1,256,637,599	754,416,869
Add: Premium on shares issued	-	502,220,730
Closing balance	1,256,637,599	1,256,637,599
General reserve		
Opening balance	212,362,915	212,362,915
Add: Transferred from surplus in consolidated statement of Profit and Loss	-	-
Less: On account of de-merger (Refer note 30.7)	212,362,915	-
Closing balance	-	212,362,915
Share option outstanding account		
Opening balance	-	-
Add: Gross compensation for option granted for previous year now recognised	499,946	-
Less: Deferred Employee Stock compensation account	499,946	-
Closing balance	-	-
Surplus in consolidated statement of Profit and Loss		
Opening balance	842,343,125	802,521,167
Less: Opening consolidation Loss adjustment	(2,648,682)	-
Less: On account of de-merger (Refer note 30.7)	957,885,685	-
Less: Profit of Camson Seeds Limited (Demerged Company) for the FY 2014-15	48,886,439	-
Add/(Less): (Loss)/Profit for the year	(394,389,123)	19,355,102
	(561,466,804)	821,876,269
Appropriations		
Transfer to capital reserve	57,324,927	-
Adjusted from fixed assets	-	9,970,409
Impact of deferred tax	-	891,800
ESOP amortisation	-	32,876
Proposed dividend on equity shares	-	(25,225,513)
Corporate dividend tax	-	(4,287,076)
Closing balance	(618,791,731)	842,343,125
Total	716,291,930	2,332,464,774

5 Long term borrowings

Particulars	As at	As at
	31 March, 2016	31 March, 2015
(a) Term Loans		
From banks: - Secured		
i) HDFC bank- vehicle loan (Refer note below)	1,507,880	2,115,441
ii) HDFC bank - property loan (Refer note below)	19,819,509	-
iii) Bank of Maharashtra (Refer note below)	10,773,037	19,763,000
iv) HDFC Bank - vehicle loan (Refer note below)	483,882	664,261
From others: - Secured		
SFAC Interest Free Loan (Refer note annexure 1)	2,715,000	2,715,000
(b) Loans and advance from related parties: Unsecured (Refer note 30.3)	48,562,728	20,199,961
(c) Other loan and advance: Unsecured	24,964,457	27,165,075
Total	108,826,493	72,622,738



Notes: (i) Details of terms of repayment for the other long-term borrowings and security provided in respect of the secured other long-term borrowings

Particulars	As at 31 March, 2016		As at 31 March, 2015	
	Secured	Unsecured	Secured	Unsecured
Term loans from banks:				
HDFC Bank Limited (Hyundai Santa fe vehicle loan) Secured against hypothecation of vehicles, with interest rate of 10.25 % repayable over 60 monthly instalments commencing from 07.08.2014 monthly EMI of Rs.59,988/-	1,440,992	-	1,982,593	-
HDFC Bank Limited (Mahindra XUV 500) Secured against hypothecation of vehicles, with interest rate of 12 % repayable over 48 monthly instalments commencing from 06.06.2012 monthly EMI of Rs.33,444/-	66,888	-	132,848	-
Sub total of Vehicle loan taken from HDFC Bank	1,507,880	-	2,115,441	-
HDFC Bank Limited (1st floor, golden enclave ,Bangalore) Secured against hypothecation of Building, with interest rate of 11.25 % repayable over 60 monthly instalments commencing from 26.08.2015 monthly EMI of Rs.6,11,000/-	19,819,509	-	-	-
Term Loan from Bank of Maharashtra Refer annexure	10,773,037	-	19,763,000	-
Vehicle Loan from HDFC Bank Refer annexure 1	483,882	-	664,261.00	-

Particulars	As at 31 March, 2016		As at 31 March, 2015	
	Secured	Unsecured	Secured	Unsecured
SFAC Interest Free Loan (Refer note annexure 1)	2,715,000	-	2,715,000	-

Particulars	As at 31 March, 2016		As at 31 March, 2015	
	Secured	Unsecured	Secured	Unsecured
Term loans from other parties:				
i) From related parties (Refer note 30.3)				
Mr. Dharendra Kumar Unsecured loan with interest rate of 10% repayable in 3 years	-	47,541,522	-	20,199,961
Mrs. Geeta Singh Unsecured loan with interest rate of 10% repayable in 3 years	-	1,021,206	-	-
Total	-	48,562,728	-	20,199,961

Particulars	As at 31 March, 2016		As at 31 March, 2015	
	Secured	Unsecured	Secured	Unsecured
ii) From others				
Camson Farm Produce Pvt Ltd Unsecured loan with interest rate of 10% repayable in 3 years term	-	8,332,889	-	9,066,507
Camson Green Valley Products Pvt Ltd Unsecured loan with interest rate of 10% repayable in 3 years term	-	16,631,568	-	18,098,568
Total	-	24,964,457	-	27,165,075



Details of Loans referred to in Annexure J

(a) Term Loan from Banks and Others

Para	Particulars	Amount	Security Clause	Repayment Terms
1	Bank Of Maharashtra			
	Term Loan - 1		1 Hypothecation of Plant & Machinery ,Equipments and all the assets created out of loan amount 2 Additional mortgage of land and Building in plot no 8 MIDC,Kadegaon and Personal Guarantee of i)Shri.Dinkar Tukaram More ii)Shri.Shankar Tukaram More iii)Mrs.Sangeetha Kundalik More	Repayment in 27 quarterly instalment of Rs. 0.91 lakhs commencing from 30.06.2010
	Term Loan - 2	474,016	1 Hypothecation of Stock in process and transit 2 Hypothecation of Machineries , Accessories fixtures & Installations. 3 Mortgage of the land building - Packing house/Cold Storage /to be constructed plot no. c- 8 in additional kadegeon - Shivajinagar industrial area and 4 Personal Guarantee of i)Mrs. Sangeetha Kundalik More ii)Shri.Shankar Tukaram More iii)Shri.Dinkar Tukaram More 5 Additional mortgage charge of the following properties i)Agriculture land in the name of K.T.More at village Amarpur Tal. Kadegaon ,Dist Sangali Gat No 1396 , 1406,1408,1412, 1417,1420 Area 2-03ha. ii)Residential flat no.12 in yash Sankul situated on plot no 78 & 79,Uddannagar,Saidapur ,Tal ,Karad iii)Shop no.1-15 , on lower ground floor in building yash Sankul situated on an plot no.78 & 79,Uddannagar,Saidapur ,Tal ,Karad	Repayment in 7 yearly instalment of Rs. 5.72 lakhs commencing from 30.06.2010
	Term Loan - 3	4,900,001	1 Equitable Mortgage of factory land plot no. C-8,additional kadegeon,Shivajinagar Industrial area,Dist.Sangali belonging to shri KundalikTukaram More and building to be constructed thereon 2 Hypothecation of Plant & Machinery ,Equipments and all the assets belonging to the firm 3 Hypothecation of Plant & Machinery Covered undered LC 4 Hypothecation of Paid stocks and receivables and further Secured by, 5 (a)Additional Charge by way of registered Mortgage of Agriculture land belonging to Shri.K.T.More at Amarpur Village, Tal.Kadegaon,Dist - Sangli. (b) Additional Charge by way of Registered Mortgage of Residential flat no.F-12,Yash Sankul at Grampanchayat Milkat no. 811,825/21,plot no.78& 79 ,A/P Saidapur , Tal Karad,belonging to K.T.More. iii)Additional charge by way of Registered Mortgage Commercial Shop no.1-15 , Yash Sankul at Grampanchayat Milkat no.811,825/21,Plot no 78 & 79,A/PSaidapur , Tal Karad,belonging to Sangeetha Kundalik More and Personal Guarantee of i)Mrs. Sangeetha Kundalik More ii)Shri.Shankar Tukaram More iii)Shri.Dinkar Tukaram More	Repayment in 78 monthly instalment of Rs. 2.25 lakhs commencing from 31.08.2012

	Term Loan - 4	320,655	1.Mortgage of the land building - Packing house/Cold Storage /to be constructed plot no. c- 8 in additional kadegeon - Shivajinagar industrial area. 2 Agriculture land in the name of Mrs.Sangeetha Kundalik more at village Chikmahud Tal.Sangola Dist Solapur,Sta.725/2 , Area 3-03ha. 3.Agriculture land in the name of K.T.More at village Amarpur Tal. Kadegaon ,Dist Sangali Gat No 1396 , 1406,1408,1412, 1417,1420 Area 2-01ha	Repayment in 7 Yearly instalment of Rs. 1.37 lakhs commencing from 30.06.2010
	Term Loan - 5	679,335	1.Hypothecation of the Machineries, Accessories fixtures and installations 2. Personal Guarantee of i)Mrs. Sangeetha Kundalik More ii)Shri.Shankar Tukaram More iii)Shri.Dinkar Tukaram More and 3. Additional Mortgage charge on the agricultural land in the name of Mrs Sangeetha Kundalik More at Village Chikmahud Tal.Sangola,Dist. Solapur S.No.725/2 area 3-03ha.	Repayment in 7 Yearly instalment of Rs. 3.19 lakhs commencing from 30.08.2010
	Term Loan - 6	4,400,000	1.Hypothecation of Plant & Machinery ,Equipments and all the assets created out of loan amount and (a)Additional Charge by way of registered Mortgage of Agriculture land belonging to Shri.K.T.More at Amarpur Village, Tal.Kadegaon,Dist - Sangli. (b) Additional Charge by way of Registered Mortgage of Residential flat no F-12,Yash Sankul at Grampanchayat Milkat no. 811,825/21,plot no.78& 79 ,A/P Saidapur , Tal Karad,belonging to K.T.More. iii)Additional charge by way of Registered Mortgage Commercial Shop no.1-15 , Yash Sankul at Grampanchayat Milkat no.811,825/21,Plot no 78 & 79,A/PSaidapur , Tal Karad,belonging to Sangeetha Kundalik More and Personal Guarantee of i)Mrs. Sangeetha Kundalik More ii)Shri.Shankar Tukaram More iii)Shri.Dinkar Tukaram More	Repayment in 78 monthly instalment of Rs. 3.85 lakhs starting from 30.09.2010
2	VEHICLE LOANS FROM HDFC BANK	483,882	Secured by the hypothecation of Vehicles.	Repayment to commence by monthly instalment of Rs. 20,256/- starting from 07.07.2014 in 60 equated monthly instalments.
3	SFAC	2,215,000	Secured by Assets As hypothecated in Term Loan no.6	Repayable in single instalment on 28.02.2018



6 Other long term liabilities

Particulars	As at 31 March, 2016	As at 31 March, 2015
Others:		
Trade deposits	22,385,151	24,497,396
Total	22,385,151	24,497,396

7 Long term provisions

Particulars	As at 31 March, 2016	As at 31 March, 2015
Provision for employee benefits:		
(i) Provision for compensated absences (Refer note 30.1(c))	2,066,580	3,360,966
(ii) Provision for gratuity (Refer note 30.1(b))	4,560,360	6,024,841
Total	6,626,940	9,385,807

8 Short term borrowings

Particulars	As at 31 March, 2016	As at 31 March, 2015
a) Loans repayable on demand		
From banks (Secured):		
(i) Cash Credit facilities (Refer note below)	160,317,532	216,536,999
(ii) Other Loan (Refer note below)	49,952,456	50,488,573
(iii) Cash Credit facilities from Bank of Maharashtra - 1 (Refer note below)	4,979,899	5,057,078
(iv) Cash Credit facilities from Bank of Maharashtra - 1 (Refer note below)	10,028,633	10,124,286
(v) Cash Credit facilities from Corporation Bank (Refer note below)	99,922,287	50,425,557
From banks (Unsecured):		
(i) WDCL loan (Refer note below)	64,851,150	-
(ii) Farmer loan	49,968,713	49,968,713
From other parties (Secured):		
Agri loan - Star Agri Finance Limited (Refer note below)	38,745,614	-
b) Loans and advance from related parties (Unsecured) (Refer note 30.3)		
Loans from Rohit Sareen (Director)	1,000,000	-
c) Other loans and advance (Unsecured):		
N.R.Shinde	500,000	700,000
Sasane Veena Sanjay	100,000	100,000
Suvarna Enterprises (Sameer Sukale)	200,000	200,000
Dinkar More	461,365	461,365
Total	481,027,649	384,062,571



Notes: (i) Details of security for secured short-term borrowings:

Particulars	Nature of security	As at 31 March, 2016	As at 31 March, 2015
Loan repayable on demand from banks: HDFC Bank Limited			
Cash credit I	Primary security: (1) Hypothecation by way of first and exclusive charges on all present and future current assets inclusive of stock and books debts. Collateral Security : (1) Industrial Land and building, plot no 6A and B, Goalthai, Dist. Ballapur, State: Himachal Pradesh. (2) Building. No. C-7, 7th floor, Golden enclave, old airport road, Bangalore -560017. (3) Land Sy.No. 82/1,87,82/1,92/1,89,82/7A,83/3 , Madagondanahalli, Doddaballapur Tq. Bangalore.	160,317,532	216,536,999
Other loan		49,952,456	50,488,573
Loan repayable on demand from banks: Bank of Maharashtra			
Cash Credit facilities from Bank of Maharashtra - 1	Secured by hypothecation of stock and book debts and security details as mentioned in term loans in annexure 1	4,979,899	5,057,078
Cash Credit facilities from Bank of Maharashtra - 2		10,028,633	10,124,286
Loan repayable on demand from banks: Corporation Bank			
Cash Credit facilities from Corporation Bank	The Cash Credit Facility is Secured by a. Individual Personal guarantee of Directors Mr. Rohit Sareen, Mr. A.N. Singh relative of director and Nimir Mehta. b. Corporate guarantee by Camson Bio Technologies Ltd i.e. holding Company. c. Hypothecation of Agriculture land owned by Mr. A N Singh situated at Madagondanahalli, Madhure Hobli Dodabbalabupra Taluk, Bangalore. d. Hypothecation of land owned by Mr. A N Singh situated at Madagondanahalli, Madhure Hobli Dodabbalabupra Taluk, Bangalore. e. Hypothecation of Stock and Book Debts of the Company	99,922,287	50,425,557
Loan repayable on demand from other parties:			
Agri Loan - Star Agri Finance Limited	(1) Land Sy.No. 92/1, 92/4, 82/1,93/3, of Smt. Geeta Singh situated at Madagondanahalli, Doddaballapur Tq. Bangalore (2) Land Sy.No. 82, 83/3 of Mr. Karan Singh situated at Madagondanahalli, Doddaballapur Tq. Bangalore (Refer note no. 30.3)	38,745,614	-
Total		363,946,421	332,632,493

Notes: (ii) Details of short-term borrowings guaranteed by some of the directors

Particulars	As at 31 March, 2016	As at 31 March, 2015
WDCL loan from HDFC Bank Limited	64,851,150	-
The shares are pledge and lodgement of Mr. Dhirender Kumar the promoters. (Refer note 30.3)		

Notes: (iii) The Company has defaulted in repayment of loan and interest in respect of the following

Particulars	As at 31 March, 2016	As at 31 March, 2015
Loans repayable on demand from banks		
Farmer Loan from HDFC Bank Limited		
Principal	31,326,782	-
Interest	1,683,515	-

9 Trade payables

Particulars	As at 31 March, 2016	As at 31 March, 2015
Trade payable		
Due to Micro, Small and Medium Enterprises (Refer note 29.2)	-	-
Due to others	158,941,561	196,276,917
Total	158,941,561	196,276,917



10 Other current liabilities

Particulars	As at	As at
	31 March, 2016	31 March, 2015
(a) Current maturities of long term debts (Refer note (i) below)	14,186,093	15,155,404
(b) Interest accrued but not due on borrowings	1,020,688	2,269,555
(c) Interest accrued and due on borrowings	1,683,515	76,158
(d) Unclaimed dividend	1,575,277	1,585,777
(e) Other payables	-	-
(i) Statutory remittance	3,850,257	4,327,497
(ii) Advances from customers	16,975,226	30,506,453
(iii) Payables on purchase of fixed assets	2,799,317	3,717,898
(iv) Payable to employees	44,795,407	33,794,245
(v) Others		
- Audit fees	1,052,008	662,994
- Advance received from customer towards sale of fixed assets	299,000	-
- Provision towards business promotion expenses	1,173,840	-
- Provision towards scheme expenses	6,954,950	-
- Provision towards FSO expenses	3,719,608	-
- Lease rent payable	-	883,718
- Travel and telephone dues	37,222	253,678
- Power charges payable	762,460	505,342
- Labour charges payable	195,088	78,462
- Amount due to Directors	5,170,945	6,203,261
- Rent payable	-	6,500
- MIDC service charges payable	6,282	18,900
- Professional fees payable	3,258	3,054
- Others	9,178	6,000
Total	106,269,619	100,054,896

Note (i). Current maturities of long term debt (Refer note (i) in note 5 Long term borrowing for details security and guarantees

Particulars	As at	As at
	31 March, 2016	31 March, 2015
Term loan - Secured		
From Banks		
HDFC Bank Limited (Hyundai Santa fe vehicle loan)	541,601	489,046
HDFC Bank Limited (Mahindra XUV 500)	65,960	370,917
HDFC Bank Limited (1st floor, golden enclave ,Bangalore)	4,488,987	-
Bank of Maharashtra	8,909,165	12,647,368
HDFC Bank Limited (vehicle loan)	180,380	162,073
From other parties		
SFAC Interest Free Loan	-	1,486,000
Total	14,186,093	15,155,404

11 Short term provisions

Particulars	As at	As at
	31 March, 2016	31 March, 2015
a) Provision for employee benefits:		
(i) Provision for compensated absences (Refer note 30.1(c))	432,589	753,220
(ii) Provision for gratuity (Refer note 30.1(b))	1,793,468	1,903,708
b) Provision for Others:		
Provision for taxation (Net of advance tax)	27,347,334	25,817,784
Total	29,573,391	28,474,712



12. Tangible Assets

Particulars	Gross Block			Depreciation			Net Block						
	As at April 1, 2015	Additions	Disposals	Transferred on account of Demerger	As at March 31, 2016	As at April 1, 2015	Charged for the year	Eliminated on disposal of assets	Impairment loss	Transferred on account of Demerger	As at March 31, 2016	As at March 31, 2015	
Land - Freehold	22,280,945	-	-	7,488,785	14,791,159	-	-	-	-	27,122,507	5,433,626	423,788,050	498,459,524
Land Leasehold	526,673,143	-	-	97,451,467	429,221,676	28,213,619	4,342,514	-	-	-	22,242,189	6,040,026	6,040,026
Land Development cost	22,242,169	-	-	-	22,242,169	35,202,143	5,040,026	-	-	-	-	-	-
Building	319,141,744	33,202,952	-	97,829,930	254,514,766	59,363,691	10,437,908	-	-	10,211,178	59,590,419	494,924,345	339,777,653
Green House	8,951,987	-	-	-	8,951,987	8,951,987	-	-	-	-	8,951,987	-	-
Plant and Machinery	489,093,067	21,768,923	-	2,108,381	518,748,589	94,288,412	36,941,956	-	-	553,924	17,688,454	591,962,135	407,794,633
Office Equipment	35,478,249	314,135	-	19,776	35,972,614	2,659,751	3,613,274	-	-	11,586	11,504,438	4,971,175	7,778,498
Computer	4,036,254	918,055	-	295,811	4,696,498	2,896,340	836,538	-	-	179,781	3,493,267	1,163,201	1,199,714
Furniture & Fixtures	41,897,726	472,161	-	-	42,369,887	11,924,481	4,808,506	-	-	16,837,967	25,156,900	39,973,245	39,973,245
Vehicles	18,931,678	47,217	-	808,791	17,562,954	10,471,718	1,686,374	-	-	571,563	11,307,444	5,255,510	8,459,966
TOTAL - A	1,478,726,942	56,916,443	607,150	206,063,936	1,329,032,299	236,962,542	69,007,104	278,785	-	38,651,039	267,039,822	1,061,992,476	1,241,764,400
Previous Year Total - A	1,921,787,020	158,948,172	12,088,250	-	1,478,726,942	1,465,210,363	192,226,447	1,574,268	-	-	1,241,764,400	1,715,576,557	-

12A. Intangible Assets

Particulars	Gross Block			Amortization			Net Block					
	As at April 1, 2015	Additions	Disposals	Transferred on account of Demerger	As at March 31, 2016	As at April 1, 2015	Charged for the year	Eliminated on disposal of assets	Impairment loss	Transferred on account of Demerger	As at March 31, 2016	As at March 31, 2015
Software	954,704	366,417	-	-	1,321,121	638,859	169,708	-	-	-	809,587	314,363
Product Development Cost	320,617,067	-	-	-	320,617,067	46,555,355	45,802,438	-	112,138,206	-	204,485,999	116,131,088
Goodwill (other than arising on consolidation)	18,967,617	1,050,375	-	-	20,036,992	1,463,024	5,133,404	-	-	-	6,536,488	13,500,504
TOTAL - B	340,539,388	1,437,792	-	-	341,977,180	46,598,298	51,095,550	-	112,126,206	-	211,021,054	130,445,126
Previous Year Total - B	321,525,943	498,849	4,021	-	321,574,771	957,414	46,237,800	-	-	-	47,195,214	320,568,528
GRAND TOTAL (A+B)	1,819,266,330	58,354,235	607,150	206,063,936	1,670,009,479	283,560,840	120,112,654	278,785	112,126,206	478,671,676	1,492,137,602	1,533,705,490
PREVIOUS YEAR GRAND TOTAL (A+B)	1,243,312,963	158,998,021	12,012,271	-	1,408,298,713	1,467,167,777	138,464,247	1,574,268	-	284,137,756	1,316,340,957	1,626,145,146



13 Non current investments

	Particulars	As at 31 March, 2016	As at 31 March, 2015
	Other Investments (unquoted)		
	Investment in National saving certificate	-	18,000
	Total	-	18,000

14 Long term loans and advances

	Particulars	As at 31 March, 2016	As at 31 March, 2015
	Unsecured, considered Good		
	(a) Capital advances	1,062,872	3,574,162
	(b) Security deposits	5,547,458	6,741,063
	(c) MAT credit entitlement	4,183,427	6,532,621
	(d) Other loans and advance		
	- Due from Camson Seeds Limited on account of De-merger (Refer note 30.6)	272,558,682	-
	- Loan to Camson Seeds Limited	42,318,293	-
	Total	325,670,732	16,847,846

15 Other non-current assets

	Particulars	As at 31 March, 2016	As at 31 March, 2015
	Others		
	Balance held as margin money	823,745	568,745
	Total	823,745	568,745

16 Inventories

	Particulars	As at 31 March, 2016	As at 31 March, 2015
	(a) Raw materials	8,661,895	15,842,500
	(b) Work in progress	2,713,323	43,447
	(c) Stock in trade	148,764	-
	(d) Finished goods	82,868,636	176,446,805
	Goods in transit	465,360	-
	(e) Others		
	Foundation seeds	-	65,887,331
	Packing materials	13,591,543	21,490,027
	Chemicals	436,963	-
	Total	108,886,484	279,710,110



17 Trade receivables

Particulars	As at 31 March, 2016	As at 31 March, 2015
Trade receivables outstanding for a period exceeding six months from the date they are due for payment		
Unsecured, considered good	153,056,506	660,733,028
Doubtful	24,027,833	106,468,210
Less: Provision for doubtful debts	24,027,833	106,468,210
Sub Total	153,056,506	660,733,028
Others - unsecured, considered good	133,168,097	934,380,293
Total	286,224,603	1,595,113,321

18 Cash and cash equivalents

Particulars	As at 31 March, 2016	As at 31 March, 2015
(a) Cash on hand	103,807	155,855
(b) Balance with banks		
(i) In current accounts	2,500,236	5,904,569
(ii) In earmarked accounts		
Unpaid dividend accounts	1,575,277	1,585,377
Balance held in margin money	1,745,745	6,745,560
(c) Matured fixed deposit		172,800
Total	5,925,065	14,564,161
Balance that qualify as cash and cash equivalents under AS-3	2,604,043	6,060,424

19 Short term loans and advances

Particulars	As at 31 March, 2016	As at 31 March, 2015
Unsecured, considered good		
(a) Loans and advances to related parties (Refer note 30.3)	50,294	82,195
(b) Loans and advances to employees	1,663,774	1,713,206
(c) Prepaid expenses	1,030,651	1,014,718
(d) Balance with government authorities		
(i) VAT credit receivable	1,154,572	-
(ii) Income tax refund	1,633,895	1,785,474
(e) Others- doubtful		
Advance to suppliers and parties	70,500	70,500
Less: Provision for doubtful advances	(70,500)	(70,500)
	-	-
(g) Others- Unsecured, considered good		
Advance to suppliers and parties	5,556,295	48,876,882
Advance recoverable in cash or in kind	9,063,329	-
Interest accrued	619,396	208,406
Security deposits	104,500	575,400
Total	20,876,706	54,256,281



20 Revenue from operations

Particulars	For the Year Ended 31 March, 2016	For the Year Ended 31 March, 2015
Sales of products (Refer note (i) below)	617,715,122	2,026,663,658
Sales of Services	3,437,827	3,538,009
Total	621,152,949	2,030,201,667

Note (i)

Particulars	For the Year Ended 31 March, 2016	For the Year Ended 31 March, 2015
Sales of products comprises:		
- Manufactured goods		
Agri Biotech products	252,869,414	596,122,288
Seeds	-	671,627,164
Sale of Agricultural goods- Frozen	71,914,743	41,413,501
- Traded goods		
Trading of seeds	4,279,057	427,588,823
Trading of Bio cides	1,551,076	6,624,039
Sale of Agricultural Produce	287,100,832	283,287,843
Total sales of products	617,715,122	2,026,663,658

21 Other income

Particulars	For the Year Ended 31 March, 2016	For the Year Ended 31 March, 2015
(a) Interest income		
Interest from bank on deposits	759,946	508,188
(b) Other Non operating Income		
Excess provision written back	3,245,465	44,101,839
Miscellaneous income	7,864,452	19,435,885
Profit on sales of fixed assets	-	128,406
Prior period income	90,614	52,590
Duty drawback on export sales	32,622	-
Sundry creditors written back	347,383	-
Total	12,340,482	64,226,908

22 Cost of cultivation/ materials consumed

Particulars	For the Year Ended 31 March, 2016	For the Year Ended 31 March, 2015
Raw material consumed(including packing material)		
Opening stock:	36,488,877	19,052,135
Add: Purchases/cultivation expenses	84,652,386	389,054,392
	121,141,263	408,106,527
Less: Closing stock	22,690,401	36,488,877
Raw materials consumed	98,450,862	371,617,650
Materials consumed comprise:		
a) Bentonite Granules	3,306,911	12,689,608
b) Caustic Potash Flakers	2,083,096	4,448,799
c) Organic Manure - Ema	1,620,994	2,601,043
d) Organic Manure - Pwani	1,588,960	4,196,729
e) Others Items	89,850,901	317,304,920
Total	98,450,862	371,617,650

23 Purchase of Stock-in-trade

Particulars	For the Year Ended 31 March, 2016	For the Year Ended 31 March, 2015
Purchase of Stock-in-trade	252,702,158	540,779,057
Total	252,702,158	540,779,057



24 Changes in inventories Of finished goods, work-in-progress and stock-in-trade

Particulars	For the Year Ended 31 March, 2016	For the Year Ended 31 March, 2015
Inventories at the end of the year :		
Finished goods	82,868,636	174,992,910
Goods in transit-finished goods	465,360	-
Work in progress	2,713,323	1,497,342
Foundation seeds	-	101,517,356
Stock in trade	148,764	-
	86,196,083	278,007,608
Inventories at the beginning of the year:		
Finished goods	82,184,561	149,247,304
Work in progress	5,447,821	-
Foundation seeds	-	133,157,467
Stock in trade	-	149,915,167
	87,632,382	432,319,938
Changes in inventories of finished goods, work-in-progress and stock-in-trade	1,436,299	154,312,330

25 Other operating expenses

Particulars	For the Year Ended 31 March, 2016	For the Year Ended 31 March, 2015
Power & fuel	4,564,770	3,099,787
Freight inward	4,997,419	5,506,703
Hygiene charges	1,173,647	554,432
Cold storage charges	1,061,918	637,132
Cultivation expenses	6,981	-
Chemicals	166,116	210,123
Farm certification expenses	160,816	23,314
Total	12,131,667	10,031,491

26 Employee benefit expenses

Particulars	For the Year Ended 31 March, 2016	For the Year Ended 31 March, 2015
Salaries, wages and allowances	126,573,163	141,951,650
Contribution to provident & other funds (Refer note 30.1)	5,415,498	5,117,060
Gratuity expenses	(866,067)	2,795,727
Expenses on employee stock option(ESOP) scheme	-	32,876
Staff welfare expenses	1,800,397	3,142,644
Total	132,922,991	153,039,957

27 Financial costs

Particulars	For the Year Ended 31 March, 2016	For the Year Ended 31 March, 2015
(a) Interest expense on		
i) Borrowings	56,112,635	35,351,254
ii) Others		
- Income tax	1,896,950	922,260
- Discounting charges	2,566,624	308,322
(b) Other borrowing costs	5,960,986	12,879,766
Total	66,537,195	49,461,602



28 Other expenses

	Particulars	For the Year Ended 31 March, 2016	For the Year Ended 31 March, 2015
	Geo-climatic trial expense	40,286,403	72,433,520
	Labour charges	2,479,016	3,660,519
	Power, fuel & water	5,575,953	5,926,198
	Rent & hire charges	6,740,221	7,042,697
	Repairs and maintenance:		
	Building	1,247,547	1,593,847
	Plant & machinery	960,150	2,166,491
	Others	3,555,096	4,209,565
	Insurance	2,613,394	2,417,494
	Rates and taxes	1,866,728	4,195,288
	Communication expenses	3,585,021	3,649,504
	Travelling and conveyance	48,497,583	69,888,517
	Postage and courier charges	399,876	1,488,356
	Printing and stationery	976,578	4,842,945
	Freight and forwarding	30,446,674	42,503,793
	Rebate and discounts	10,232,389	123,910,799
	Business promotion	87,466,605	206,206,944
	Legal and professional fees	13,839,251	14,405,478
	Auditors' remuneration	1,903,563	786,520
	Director's sitting fee	412,460	19,732
	Product Testing Charges	-	2,401,695
	Provision for doubtful debts	612,908	47,726,846
	Provision for doubtful advances to creditors	-	70,500
	Bad and doubtful debts written off	331,179	43,726
	Loss on Sales of Fixed Assets	138,365	-
	Income Tax	-	23,520,146
	Loss on Foreign Exchange Fluctuation	27,135	-
	Miscellaneous expenses	7,981,678	9,198,293
	Total	272,175,773	654,309,413

Payment to the auditors comprise			
a) To statutory Auditors			
For Audit		1,000,000	400,000
For other services			300,000
b) To statutory Auditors of Subsidiary Companies			
For Audit		612,500	681,168
For taxation matters		50,000	-
	Total	1,662,500	1,381,168

