



**Independent Auditor's Report**

**To the Members of Continental Coffee Private Limited**

**Report on the Audit of the Standalone Financial Statements**

We have audited the accompanying standalone financial statements of **Continental Coffee Private Limited** ("the Company"), which comprise the Balance Sheet as at 31 March 2018, the Statement of Profit and Loss, (including other comprehensive income) the Statement of Changes in Equity and the Statement of Cash Flows for the year then ended, and summary of the significant accounting policies and other explanatory information.

**Management's Responsibility for the Standalone 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 standalone Ind AS financial statements that give a true and fair view of the financial position, financial performance (including other comprehensive income), changes in equity and cash flows of the Company in accordance with the Indian Accounting Standards (IND AS) prescribed under section 133 of the Act read with the companies (Indian Accounting Standards) rules, 2015 as amended, and other accounting principles generally accepted in India.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

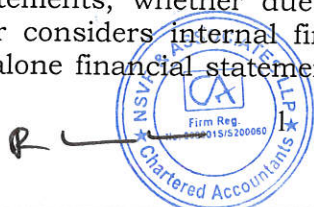
**Auditor's Responsibility**

Our responsibility is to express an opinion on these standalone Ind AS financial statements based on our audit.

In conducting our audit, we have considered the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder and the order issued under section 143 (11) of the act.

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the standalone Ind AS financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the standalone financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the standalone financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the standalone financial statements that give a true and fair view to design





evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the standalone financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

### Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone Ind AS 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 of the Company as at 31 March 2018, its loss (including other comprehensive income), changes in equity and its cash flows for the year ended on that date.

### 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 in terms of Section 143(11) of the Act, we give in "**Annexure A**" a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. As required by Section 143(3) of the Act, we report that:
  - a) 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.
  - b) 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.
  - c) The Balance Sheet, the Statement of Profit and Loss including other comprehensive income, the Cash Flow Statement and Statement of Changes in Equity dealt with by this Report agree with the books of account.
  - d) In our opinion, the aforesaid standalone financial statements comply with the Indian Accounting Standards prescribed under section 133 of the Act.
  - e) Based on the written representations received from the directors as on 31 March 2018 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2018 from being appointed as a director in terms of Section 164(2) of the Act.
  - f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "**Annexure B**". our report expresses an unmodified opinion on the adequacy and operating efficiency of the company's internal financial controls over financial reporting.
  - g) 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 has disclosed the impact of pending litigations on its financial position in its standalone Ind AS financial statements.



- ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts;
- iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

For NSVR & Associates LLP.,  
Chartered Accountants,  
Firm Reg.No.008801S/S200060

R ———



R. Srinivasu  
Partner  
Membership No.224033

Place: Hyderabad  
Date: 16.05.2018



## **"Annexure A" to the Independent Auditors' Report**

Referred to in paragraph 1 under the heading 'Report on Other Legal & Regulatory Requirement' of our report of even date to the financial statements of the Company for the year ended March 31, 2018:

- 1) (a) The Company has maintained proper records showing full, including quantitative details and situation of fixed assets;  
(b) As explained to us, the Fixed Assets have been physically verified by the management in a Periodical manner, which in our opinion, is reasonable having regard to the size of the company and nature of its business. No material discrepancies were noticed on such physical verification.  
(c) According to the information and explanations given to us and based on our examination of the records of the Company, the title deeds of immovable properties are held in the name of the Company.
- 2) As explained to us the physical verification of inventory has been conducted at the year-end by the management. The discrepancies noticed on verification between the physical stocks and book records were not material.
- 3) The Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability partnerships or other parties covered in the Register maintained under section 189 of the Act. Accordingly, the provisions of clause 3 (iii) (a) to (C) of the Order is not applicable to the Company and hence not commented upon.
- 4) In our opinion and according to the information and explanation given to us, the company has not granted any loan, or made investment or provided any security hence the compliance with the provisions of section 185 / 186 of the Act does not arise.
- 5) The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 about the deposits accepted from the public are not applicable.
- 6) As informed to us, the maintenance of Cost Records has not been specified by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company.
- 7) (a) According to information and explanations given to us and based on our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income-Tax, Sales tax, Service Tax, Duty of Customs, Duty of Excise, Value added Tax, Cess and any other statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2018 for a period of more than six months from the date on when they become payable.  
  
b) According to the information and explanation given to us, there are no dues of income tax, sales tax, service tax, duty of customs, duty of excise, value added tax outstanding because any dispute.
- 8) In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of dues to banks. The Company has not taken any loan either from financial institutions or from the government and has not issued any debentures.





- 9) Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised any money by way of initial public offer or further public offer including debt instruments and term Loans. Accordingly, the provisions of clause 3 (ix) of the Order are not applicable to the Company and hence not commented upon.
- 10) Based upon the audit procedures performed and according to the information and explanations given by the management, no fraud by the Company or on the company by its officers or employees was noticed or reported during the year.
- 11) Based upon the audit procedures performed and the information and explanations given by the management, there is no managerial remuneration has been paid or provided.
- 12) In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 3 (xii) of the Order is not applicable to the Company.
- 13) In our opinion, all transactions with the related parties follow section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.
- 14) Based upon the audit procedures performed and the information and explanations given by the management, 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 is not applicable to the Company.
- 15) Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order is not applicable to the Company.
- 16) In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order is not applicable to the Company.



**“Annexure B” to the Independent Auditor’s Report of even date on the Financial Statements of Continental Coffee Private Limited. Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)**

We have audited the internal financial controls over financial reporting of Continental Coffee Private Limited (“the Company”) as of March 31, 2018 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

**Management’s Responsibility for Internal Financial Controls**

The Company’s management is responsible for establishing and maintaining internal financial controls based on “the internal control over financial reporting established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India”. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

**Auditors’ Responsibility**

Our Responsibility is to express an opinion on the Company’s internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance

Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company’s internal financial controls system over financial reporting.

**Meaning of Internal Financial Controls Over Financial Reporting**

A company’s internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company’s internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable





detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

### **Inherent Limitations of Internal Financial Controls Over Financial Reporting**

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

### **Opinion**

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2018 based on "the internal control over financial reporting established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India".

For NSVR & Associates LLP.,  
Chartered Accountants,  
Firm Reg.No.008801S/S200060

R —

R. Srinivasu  
Partner  
Membership No.224033



Place: Hyderabad  
Date: 16.05.2018

**M/s CONTINENTAL COFFEE PRIVATE LIMITED**  
**CIN:U15492TG2011PTC074429**  
**7-1-24/2/D, GREENDALE, AMEERPET, HYDERABAD - 500016**  
**Balance sheet as at 31st March, 2018**

(Amount in INR)

Particulars	Note No.	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
1	2	3	4	5
<b>I Assets</b>				
<b>Non-Current Assets</b>				
(a) Property, Plant and Equipment	2	10,402,588	407,167	-
(b) Intangible assets	2	68,000	8,000	8,000
(c) Financial Assets				
(a) Other Financial Assets	3	321,000	247,000	-
(d) income tax Assets(net)	4	18,036	-	-
(e) Differed tax Assets(net)	5	60,157	-	-
<b>Total Non-Current Assets</b>		<b>10,869,781</b>	<b>662,167</b>	<b>8,000</b>
<b>Current Assets</b>				
(a) Inventories	6	5,399,877	1,132,688	959,891
(b) Financial Assets				
a) Trade Receivables	7	70,779,666	5,700,126	356,329
b) loans	8	993,799	30,000	-
(c) Cash and cash equivalents	9	11,867,702	4,291,143	1,414,385
(c) Other current assets	10	9,575,908	-	-
<b>Total Current Assets</b>		<b>98,616,952</b>	<b>11,153,957</b>	<b>2,730,605</b>
<b>Total Assets</b>		<b>109,486,733</b>	<b>11,816,124</b>	<b>2,738,605</b>
<b>II Equity and Liabilities</b>				
<b>Equity</b>				
(a) Share Capital	11	70,000,000	30,000,000	600,000
(b) Other Equity	12	(96,274,069)	(37,338,450)	(235,003)
<b>Total Equity</b>		<b>(26,274,069)</b>	<b>(7,338,450)</b>	<b>364,997</b>
<b>Liabilities</b>				
<b>Non - current liabilities:</b>				
<b>(a) Financial Liabilities</b>				
<b>Total Non-Current Liabilities</b>				
<b>Current liabilities</b>				
<b>(a) Financial Liabilities</b>				
a) Borrowings	13	-	-	36,779
b) Trade payables	14	133,986,078	18,209,150	2,132,845
c) Other financial liabilities	15	1,171,665	659,638	59,984
(b) Employee Benefit Obligations	16	434,396	77,068	-
(c) Provisions	17	168,663	208,718	144,000
<b>Total Current liabilities</b>		<b>135,760,802</b>	<b>19,154,574</b>	<b>2,373,608</b>
<b>Total Equity and Liabilities</b>		<b>109,486,733</b>	<b>11,816,124</b>	<b>2,738,605</b>

The notes form an integral part of these financial statements 1 to 23

As per our Report of even date  
For M/s. NSVR & Associates LLP.,  
Chartered Accountants  
FRN : 008801S/S200060

R. Srinivasu  
Partner  
M No. 224033



For and on behalf of the Board of Directors  
M/s. Continental Coffee Private Limited

Challa Srishant  
Director  
DIN:00016035

Challa Rajendra Prasad  
Director  
DIN:00702292

Sridevi Dasari  
Company Secretary

Place: Hyderabad  
Date : 16.05.2018



**M/s CONTINENTAL COFFEE PRIVATE LIMITED**  
**CIN:U15492TG2011PTC074429**  
**7-1-24/2/D, GREENDALE, AMEERPET, HYDERABAD - 500016**  
**Statement of Profit and loss for the year ended 31.03.2018**

(Amount in INR)

Particulars		Note No.	For the Year Ended 31.03.2018	For the Year Ended 31.03.2017
I.	Revenue from operations	18	236,500,594	27,657,770
II.	Other income	19	236,425	163
III.	<b>Total Revenue (I + II)</b>		<b>236,737,019</b>	<b>27,657,933</b>
IV.	<b>Expenses:</b>			
	Cost of materials consumed		-	-
	Purchases of Stock-in-Trade	20	183,874,010	25,960,410
	Other Manufacturing Expenses		-	-
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	21	-4,267,189	-172,797
	Employee benefits expense	22	33,714,460	7,952,144
	Finance costs		-	-
	Depreciation and amortization expense	2	1,373,595	107,148
	Other expenses	23	80,772,919	30,914,474
			<b>295,467,795</b>	<b>64,761,379</b>
V.	<b>Profit before exceptional and extraordinary items and tax (III-IV)</b>		-58,730,777	-37,103,446
VI.	Exceptional items		-	-
VII.	<b>Profit before extraordinary items and tax (V - VI)</b>		-58,730,777	-37,103,446
VIII.	Extraordinary Items			
IX.	<b>Profit before tax (VII- VIII)</b>		<b>-58,730,777</b>	<b>-37,103,446</b>
X	Tax expense:			
	(1) Current tax		-	-
	(2) Deferred tax		-60,157	-
XI.	<b>Profit (Loss) for the period from continuing operations (VII-VIII)</b>		<b>-58,670,620</b>	<b>-37,103,446</b>
XII.	Profit/(loss) from discontinuing operations		-	-
XIII.	Tax expense of discontinuing operations		-	-
XIV.	<b>Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)</b>		-	-
XV.	<b>Other Comprehensive Income</b>		<b>265,000</b>	-
	A) (i) Items that will not be reclassified to profit or loss	-	-	-
	(ii) Income relating to items that will not be reclassified to profit or loss	-	265,000	-
	B) (i) Items that will be reclassified to profit or (loss)	-	-	-
	(ii) Income relating to items that will be reclassified to pr	-	-	-
XVI.	<b>Total Comprehensive Income for the period (Comprising Profit (Loss) and Other Comprehensive</b>		<b>-58,935,620</b>	<b>-37,103,446</b>
XVII.	Earnings per equity share:			
	(1) Basic		(10.72)	(12.37)
	(2) Diluted		(10.72)	(12.37)

The notes form an integral part of these financial statements 1 to 23

As per our Report of even date

For M/s. NSVR & Associates LLP

Chartered Accountants

FRN : 008801S/S200060

R. Srinivasu

Partner

M No. 224033



For and on behalf of the Board of Directors

M/s. Continental Coffee Private Limited

Challa Srishant  
Director

DIN:00016035

Sridevi Dasari  
Company Secretary

Challa Rajendra Prasad  
Director

DIN:00702292

Place: Hyderabad

Date : 16.05.2018

**M/s CONTINENTAL COFFEE PRIVATE LIMITED**  
**CIN:U15492TG2011PTC074429**  
**7-1-24/2/D, GREENDALE, AMEERPET, HYDERABAD - 500016**  
**Cash flow statement for the period ended 31st March 2018** (Amount In INR)

Particulars	As at 31.03.2018	As at 31.03.2017
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Net profit before taxation, and extraordinary items	(58,935,620)	(37,103,446)
Adjusted for :		
Interest debited to P&L A/c	-	-
Depreciation	1,373,595	107,148
Operating profits before working capital changes	(57,562,025)	(36,996,298)
<b>Changes in current assets and liabilities</b>		
Inventories	(4,267,189)	(172,797)
Trade Receivables	(65,079,540)	(5,343,797)
Loans	(963,799)	(30,000)
Other Current assets	(9,575,908)	-
Borrowings	-	(36,779)
Trade Payables	115,776,929	16,076,305
Other Financial Liabilities	512,026	599,654
Employee Benefit Obligations	357,328	77,068
Provisions	(40,055)	64,718
Other Non Current Financial Assets	(74,000)	(247,000)
Cash generated from operations	(20,916,233)	(26,008,926)
Income tax paid	(78,193)	-
Net cash generated from operating activities	(20,994,425)	(26,008,926)
<b>B. CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Purchase of fixed assets and change in capital wip	(11,429,015)	(514,316)
Sale of Fixed Assets	-	-
Long Term Loans and advances	-	-
Net cash used in investing activities	(11,429,015)	(514,316)
<b>C. CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Secured and Unsecured Loans	-	-
Interest paid	-	-
Increase in share Capital	40,000,000	29,400,000
Net cash generated in financing activities	40,000,000	29,400,000
<b>D. Net increase / (decrease) in cash and cash equivalents</b>	7,576,559	2,876,758
<b>E. Cash and cash equivalents at the beginning of the year</b>	4,291,143	1,414,385
<b>F. Cash and cash equivalents at the end of the year</b>	<b>11,867,702</b>	<b>4,291,143</b>

The notes form an integral part of these financial statements 1 to 23

As per our Report of even date  
For M/s. NSVR & Associates LLP.,  
Chartered Accountants  
FRN : 008801S/S200060

R  
R. Srinivasu  
Partner  
M No. 224033



For and on behalf of the Board of Directors  
M/s. Continental Coffee Private Limited

*C. Srinant*  
Challa Srishant  
Director  
DIN:00016035

*C. Rajendra Prasad*  
Challa Rajendra Prasad  
Director  
DIN:00702292

Place: Hyderabad  
Date : 16.05.2018

*Sridevi Dasari*  
Sridevi Dasari  
Company Secretary



**Note 2****Property, Plant and Equipment  
Financial year 2017-18**

Block of Assets / Asset Group	Gross Block			Depreciation			Amount in INR	
	01.04.2017	Additions	Sale/Adj.	31.03.2018	01.04.2017	For the	31.03.2018	31.03.2017
Cell phone	-	162,809	-	162,809	-	67,003	67,003	95,806
Computers and Laptops	-	317,585	-	317,585	-	17,426	17,426	300,159
Software	-	160,500	-	160,500	-	30,291	30,291	130,209
Electrical installation	27,000	38,120	-	65,120	2,720	10,906	13,626	51,494
Furniture and Fixtures	68,243	149,073	-	217,316	8,016	33,184	41,200	176,116
Vehicles	-	2,527,459	-	2,527,459	-	309,777	309,777	2,217,682
Office Equipments	419,072	372,629	-	791,701	96,412	219,319	315,732	475,969
Plant and Machinery	-	7,640,841	-	7,640,841	-	685,689	685,689	6,955,152
<b>Total</b>	<b>514,315</b>	<b>11,369,016</b>	-	<b>11,883,331</b>	<b>107,148</b>	<b>1,373,595</b>	<b>1,480,743</b>	<b>10,402,588</b>
<b>Intangible Assets</b>								<b>407,167</b>
Intangible Assets	8,000	60,000	-	68,000	-	-	-	8,000
<b>Total</b>	<b>8,000</b>	<b>60,000</b>	-	<b>68,000</b>	-	-	-	<b>8,000</b>
<b>Grand Total</b>	<b>522,315</b>	<b>11,429,016</b>	-	<b>11,951,331</b>	<b>107,148</b>	<b>1,373,595</b>	<b>1,480,743</b>	<b>10,470,588</b>
								<b>415,167</b>



**CONTINENTAL COFFEE PRIVATE LIMITED**  
**CIN:U15492TG2011PTC074429**  
**7-1-24/2/D, GREENDALE, AMEERPET, HYDERABAD - 500016**  
**Notes forming Part of Financial Statements as at 31st March, 2018**

**Note No. 3**

**Other Non Current Financials Assets**

(Amount in INR)

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
Security Deposits	321,000	247,000	-
		-	-
<b>Total</b>	<b>321,000</b>	<b>247,000</b>	<b>-</b>

**Note No. 4**

**Inocme Tax Assets (Net)**

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
TCS Receivable	18,036	-	-
		-	-
<b>Total</b>	<b>18,036</b>	<b>-</b>	<b>-</b>

**Note No.5**

**Deferred Tax Liability**

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
Net Block as Per Companies act	10,402,588	-	-
Net Block as Per ITact	10,603,111	-	-
Difference	(200,523)	-	-
<b>Differ Tax Asset as on 31.03.2018</b>	<b>(60,157)</b>	<b>-</b>	<b>-</b>

**Note : 6**

**Inventories**

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
<b>Closing Stock</b>			
Traded Goods	5,399,877	1,132,688	959,891
<b>Total</b>	<b>5,399,877</b>	<b>1,132,688</b>	<b>959,891</b>





**Note : 7****Trade Receivables****(Amount in INR)**

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
<b>Trade Receivables for a period</b>			
Not Exceeding 180 days	66,977,214	5,700,126	356,329
Exceeding 180 days	4,067,452	-	-
Less: ECL provision	265,000		
<b>Total</b>	<b>70,779,666</b>	<b>5,700,126</b>	<b>356,329</b>

**Note No. 8****Loans**

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
<b>Unsecured, Considered Good</b>			
Other Short term Advances	980,243	20,000	-
Salary Advances	13,556	10,000	-
<b>Total</b>	<b>993,799</b>	<b>30,000</b>	<b>-</b>

**Note No. 9****Cash and Cash Equivalents**

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
Cash in Hand	68,112	12,252	319,240
Balance with Bank	11,799,590	4,278,891	1,095,145
<b>Total</b>	<b>11,867,702</b>	<b>4,291,143</b>	<b>1,414,385</b>

**Note No 10****Other Current Assets**

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
GST Input	9,575,908	-	-
<b>Total</b>	<b>9,575,908</b>	<b>-</b>	<b>-</b>



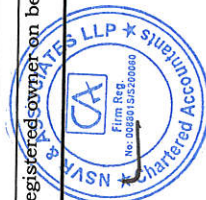
<b>CONTINENTAL COFFEE PRIVATE LIMITED</b> <b>CIN:U15492TG2011PTC074429</b> <b>7-1-24/2/D, GREENDALE, AMERPET, HYDERABAD - 500016</b> <b>Notes forming Part of Financial Statements as at 31st March, 2018</b>		
<b>Note: 11</b>		
<b>Share Capital</b>	<b>As at 31.03.2018</b>	<b>Amount in INR As at 31.03.2017</b>
<b>Authorized share capital</b>		
70,00,000 (Previous year: 50,00,000) Equity shares of Rs. 10/- each.	70,00,000	50,00,000
<b>Issued, subscribed and fully paid up capital:</b>		
70,00,000 (Previous year: 30,00,000) Equity shares of Rs. 10/- each.	70,00,000	30,00,000
<b>Total</b>	<b>70,00,000</b>	<b>30,00,000</b>

<b>Reconciliation of number of shares</b>	<b>As at 31.03.2018</b>	<b>As at 31.03.2017</b>
<b>Equity shares:</b>		
Shares outstanding at the beginning of the year	3,00,000	60,000
Add: Shares issued during the year	4,00,000	2,94,000
Ded: Shares bought back during the year	-	-
<b>Balance outstanding at the end of the year</b>	<b>7,00,000</b>	<b>3,00,000</b>

**Terms/rights attached to equity shares**  
The company has only one class of equity share having par value of Rs.10 per share. Each holder of the equity share is entitled to one vote per share. In the liquidation of the company, the holders of the equity shares will be entitled to receive the remaining assets of the company, after distribution of all preferential amounts.

**Details of share held by shareholders holding more than 5% of the aggregate shares in the Company:**

<b>Name of the share holder</b>	<b>As at 31 st March, 2018</b>		<b>As at 31 st March, 2017</b>	
	<b>No. of Shares held</b>	<b>% of Shareholding</b>	<b>No. of Shares held</b>	<b>% of Shareholding</b>
M/s.CCL Products (India) Limited	6,999,999	100.00%	2,999,999	100%
Mr. Challa Srishant	1	0.00%	1	0.00%
	<b>7,000,000</b>	<b>100%</b>	<b>3,000,000</b>	<b>100%</b>
(Mr. Challa Srishant Registered owner on behalf of the beneficial owner M/s.CCL Products (India) Limited)				





Note .12		Amount in INR										
B.Other equity		Particulars	Equity Component of financial Instruments	Reserves and Surplus						Other Reserves (OCI)		TOTAL
				Securities Premium Reserve	Debtenture Redemption Reserve	General Reserve	Capital Redemption Reserve	Retained Earnings	Share Options Outstanding Account	Capital Reserve	FVOCI equity investments	
Balance at 1 April 2015			-	-	-	-	-	(235,003)	-	-	-	(235,003)
Restatements												
Profit for the Year												-
Other Comprehensive income												-
Dividend paid												-
Dividend Distribution Tax												-
Amount transfer to general reserve												-
Net change in fair value of FVTPL investments and others			-	-	-	-	-	-	-	-	-	-
Prior Period Expenses												-
Actuarial gain/(loss) on post-employment benefit obligations, net of tax benefit												-
Balance at 31 March 2016			-	-	-	-	-	(235,003)	-	-	-	(235,003)
Restatements												
Profit for the Year												-
Other Comprehensive income												-
Dividend paid												-
Dividend Distribution Tax												-
Amount transfer to general reserve												-
Net change in fair value of FVTPL investments and others												-
Actuarial gain/(loss) on post-employment benefit obligations, net of tax benefit												-
Balance at 31 March 2017			-	-	-	-	-	(37,338,450)	-	-	-	(37,338,450)
Restatements												
Profit for the Year												-
Other Comprehensive income												-
Dividend paid												-
Dividend Distribution Tax												-
Amount transfer to general reserve												-
Net change in fair value of FVTPL investments and others												-
Actuarial gain/(loss) on post-employment benefit obligations, net of tax benefit												-
Balance at 31 March 2018			-	-	-	-	-	(58,935,620)	-	-	-	(58,935,620)
Restatements												
Profit for the Year												-
Other Comprehensive income												-
Dividend paid												-
Dividend Distribution Tax												-
Amount transfer to general reserve												-
Net change in fair value of FVTPL investments and others												-
Actuarial gain/(loss) on post-employment benefit obligations, net of tax benefit												-
Balance at 31 March 2018			-	-	-	-	-	(96,274,069)	-	-	-	(96,274,069)



**Note 13**  
**Short Term Borrowings**

(Amount in INR)

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
Unsecured, Considered Good From Others	-	-	36,779
<b>Total</b>	<b>-</b>	<b>-</b>	<b>36,779</b>

**Note : 14**  
**Trade Payables**

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
Trade Payables outstanding Not more than Six Months Sundry Creditors	133,986,078	18,209,150	2,132,845
<b>Total</b>	<b>133,986,078</b>	<b>18,209,150</b>	<b>2,132,845</b>

**Note: 15**  
**Other Financials Liabilities**

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
Audit Fee Payable	88,876	98,876	32,472
Duties and Taxes payable	1,082,789	449,148	27,512
Advance from Customers	-	111,615	-
<b>Total</b>	<b>1,171,665</b>	<b>659,638</b>	<b>59,984</b>

**Note : 16**  
**Employee Benefit Obligations**

(Amount in INR)

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
Salaries payable	434,396	77,068	-
<b>Total</b>	<b>434,396</b>	<b>77,068</b>	<b>-</b>

**Note : 17**  
**Short-Term Provisions**

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
Rent Payable	45,957	117,961	144,000
Sales Commission Payable	11,524	23,000	-
Other Payables	111,182	67,757	-
<b>Total</b>	<b>168,663</b>	<b>208,718</b>	<b>144,000</b>





**CONTINENTAL COFFEE PRIVATE LIMITED**  
**CIN:U15492TG2011PTC074429**  
**7-1-24/2/D, GREENDALE, AMEERPET, HYDERABAD - 500016**  
**Notes forming Part of Financial Statements as at 31st March, 2018**

**Note 18**

**Revenue From Operations**

**Amount in INR**

Particulars	31.03.2018	31.03.2017
Sale of Goods	236,500,594	27,657,770
<b>Total</b>	236,500,594	27,657,770

**Note 19**

**Other Income**

Particulars	31.03.2018	31.03.2017
Other Income	236,425	163
<b>Total</b>	236,425	163

**Note 20**

**Purchases of Stock-in-Trade**

Particulars	31.03.2018	31.03.2017
Purchases	182,180,703	25,960,410
Packing Material	479,320	-
Trade Discount	1,213,987	-
<b>Total</b>	183,874,010	25,960,410

**NOTE 21**

**Changes in Inventories of Finished Goods**

Particulars	31.03.2018	31.03.2017
<b>OPENING STOCKS</b>		
- Finished Goods	1,132,688	959,891
	<b>1,132,688</b>	<b>959,891</b>
<b>CLOSING STOCKS</b>		
- Finished Goods	5,399,877	1,132,688
<b>Sub-Total</b>	<b>5,399,877</b>	<b>1,132,688</b>
<b>(Increase)/Decrease in stocks</b>	<b>(4,267,189)</b>	<b>(172,797)</b>





**Note : 22****Employee Benefit Expenses**

Particulars	31.03.2018	31.03.2017
Salaries and Incentives	30,975,426	7,141,773
Contribution to Other Funds	1,874,674	624,027
Bonus to Employees	319,878	-
ESOP Scheme	382,456	-
Staff welfare Expenses	162,026	186,344
<b>Total</b>	<b>33,714,460</b>	<b>7,952,144</b>

**Note :23****Other Expenses**

Particulars	31.03.2018	31.03.2017
Bank Charges	16,169	6,484
BTL Activities	49,820,597	23,749,261
Business Promotion Expenses	1,429,154	1,396,238
Office Expenses	90,168	31,962
Professional Charges	867,331	324,779
Interest on TDS	14,732	170
Rates and Taxes	260,279	138,357
ROC Filing Expenses	222,371	360,000
Transportation Expenses	8,806,839	223,469
Travelling & Conveyance Expenses	7,509,371	2,151,463
Advertising Expenses	3,095,506	1,016,428
Sales Commission	5,917,230	722,487
Rent	384,852	250,493
R&D Expenses	516,265	-
Repairs and Maintenance	382,805	-
Telephone Expenses	199,833	-
Vehicle Hire Charges	130,949	-
Insurance	42,326	-
Other expenses	966,142	442,882
<b>Total</b>	<b>80,672,919</b>	<b>30,814,474</b>

Audit Fees	31.03.2018	31.03.2017
Payments to the auditor as	70,000	70,000
a. auditor,		
b. for taxation matters,	30,000	30,000
c. for company law matters,	-	-
d. for management services,	-	-
e. for other services,	-	-
f. for reimbursement of expenses;	-	-
<b>Total</b>	<b>100,000</b>	<b>100,000</b>
<b>Total</b>	<b>80,772,919</b>	<b>30,914,474</b>





## **M/s. Continental Coffee Private Limited**

### **1.1 First-time adoption of Ind AS**

These financial statements, for the year ended 31<sup>st</sup> March 2018, are the first the Company has prepared in accordance with Ind AS. For periods up to and including the year ended 31<sup>st</sup> March 2017, the Company prepared its financial statements in accordance with accounting standards notified under section 133 of the Companies Act 2013, read together with paragraph 7 of the Companies (Accounts) Rules, 2014 (Indian GAAP).

Accordingly, the Company has prepared financial statements which comply with Ind AS applicable for periods ending on 31<sup>st</sup> March 2018, together with the comparative period data as at and for the year ended 31<sup>st</sup> March 2017, as described in the summary of significant accounting policies. In preparing these financial statements, the Company's opening balance sheet was prepared as at 1<sup>st</sup> April 2016, the Company's date of transition to Ind AS. This note explains the principal adjustments made by the Company in restating its Indian GAAP financial statements, including the balance sheet as at 1<sup>st</sup> April 2016 and the financial statements as at and for the year ended 31<sup>st</sup> March 2017.

#### **Exemptions Applied**

Ind AS 101 allows first-time adopters certain exemptions from the retrospective application of certain requirements under Ind AS. The Company has applied the following exemptions:

The Company has not elected to measure any item of property, plant and equipment at its fair value at the Transition Date; property, plant and equipment have been measured at cost in accordance with Ind AS.

Ind AS 21 "The Effects of Changes in Foreign Exchange Rates"

#### **Estimates**

The estimates at 1<sup>st</sup> April 2016 and at 31<sup>st</sup> March 2017 are consistent with those made for the same dates in accordance with Indian GAAP (after adjustments to reflect any differences in accounting policies) apart from the following items where application of Indian GAAP did not require estimation:

- FVTPL – Quoted equity shares
- Impairment of financial assets based on expected credit loss model

The estimates used by the Company to present these amounts in accordance with Ind AS reflect conditions at 1<sup>st</sup> April 2016, the date of transition to Ind AS and as of 31<sup>st</sup> March 2017.

#### **Reconciliation of equity as previously reported under Previous GAAP and that computed under Ind AS**

**Amount in INR**

Particulars	As on 1 April 2016	As on 31 March 2017
Equity as per Indian GAAP	-2,35,003	-3,73,38,450
Equity as per Ind AS	-2,35,003	-3,73,38,450



**Reconciliation between financial results as previously reported under Previous GAAP and Ind AS for the year ended 31 March 2017**

Particulars	Amount in INR	
	Amount	
Net profit ((-) (loss) under previous GAAP	-	3,71,03,446
Net profit ((-) (loss) for under Ind AS	-	3,71,03,446

**Deferred tax**

Indian GAAP requires deferred tax accounting using the statement of profit and loss approach, which focuses on differences between taxable profits and accounting profits for the period. Ind AS 12 requires entities to account for deferred taxes using the balance sheet approach, which focuses on temporary differences between the carrying amount of an asset or liability in the balance sheet and its tax base. The application of Ind AS 12 approach has resulted in recognition of deferred tax on new temporary differences which was not required under Indian GAAP. Deferred tax adjustments are recognized in correlation to the underlying transaction either in retained earnings or a separate component of equity.

**Trade receivables**

Under Ind AS, impairment allowance has been determined based on Expected Loss model (ECL). Due to ECL model, the company impaired its trade receivable by Rs.2.65 Lakhs on 31<sup>st</sup> March 2018 which has been reduced from trade receivables. such increase in impairment Due to ECL model has been recognized in the profit the loss account under the head other comprehensive income for the year 2017-18.

**Sale of goods**

Under Indian GAAP, sale of goods was presented as net of excise duty. However, under Ind AS, sale of goods includes excise duty. Excise duty on sale of goods is included as part of sales in the face of statement of profit and loss. The company operations are relating to trading of goods only hence no excise duty impact under Ind AS disclosure.

**2.1 Auditors Remuneration**

Particulars	Amount in INR	
	For the year ended 31 March 2018	For the year ended 31 March 2017
a) Audit fees	70,000	70,000
b) Other charges		
Taxation matters	30,000	30,000
Other matters	-	-
c) Reimbursement of out of pocket expenses	-	-
<b>TOTAL</b>	<b>1,00,000</b>	<b>1,00,000</b>





### 3.1 Earnings per Share

Amount in INR

Particulars	For the year ended 31 March 2018	For the year ended 31 March 2017
<b>Earnings</b>		
Profit attributable to equity holders	-5,89,56,020	-3,71,03,446
<b>Shares</b>		
Number of shares at the beginning of the year	30,00,000	60,000
Add: Equity shares issued	40,00,000	29,40,000
Less: Buy back of equity shares	-	-
Total number of equity shares outstanding at the end of the year	70,00,000	30,00,000
<b>Weighted average number of equity shares outstanding during the year - Basic</b>	<b>55,00,000</b>	<b>30,00,000</b>
Add: Weighted average number of equity shares arising out of outstanding stock options (net of the stock options forfeited) that have dilutive effect on the EPS	-	-
<b>Weighted average number of equity shares outstanding during the year - Diluted</b>	<b>55,00,000</b>	<b>30,00,000</b>
<b>Earnings per share of par value Rs.10/- - Basic (₹)</b>	-10.72	-12.37
<b>Earnings per share of par value Rs.10/- - Diluted (₹)</b>	-10.72	-12.37

### 4.1 Related Parties

#### List of Holding Companies

CCL Products (India) Limited., India

In accordance with the provisions of Ind AS 24 "Related Party Disclosures" and the Companies Act, 2013, Company's Directors, members of the Company's Management Council and Company Secretary are considered as Key Management Personnel. List of Key Management Personnel of the Company is as below:

- Mr.Challa Srishant, Managing Director
- Mr.Challa Rajendra Prasad, Director
- Mr.Kondamudu Kasyap Sarma, Director
- Mrs. Sridevi Dasari, Company Secretary.

The following is a summary of significant related party transactions: Amount in INR

Particulars	For the year ended 31st March 2018	For the year ended 31st March 2017
<b>a) Key managerial personnel</b>		
<b>Remuneration &amp; Commission</b>		



Mr. Challa Rajendra Prasad	Nil	Nil
Mr. Challa Srishant	Nil	Nil
Mr. Kondamudu Kasyap Sarma	Nil	Nil
<b>Rent</b>		
Mr. Challa Srishant	1,30,728	
<b>TOTAL</b>	<b>Nil</b>	<b>Nil</b>

**Transactions with Holding Companies: Amount in INR**

Particulars	For the year ended 31st March 2018
CCL Products (India) Limited., India	
Purchases	17,70,46,000/-Dr
Trade Payables	13,06,74,351/- Cr

(Above amounts are exclusive of taxes.)

**5.1 Earnings/expenditure in foreign currency:**

**Expenditure in Foreign currency:**

**Amount in INR**

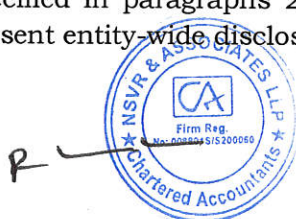
Particulars	For the year ended 31st March 2018	For the year ended 31st March 2017
Purchase of Material (USD 6715)	4,42,652/-	Nil
Professional Fees	Nil	Nil
Other expenses	Nil	Nil
<b>Total</b>	<b>Nil</b>	<b>Nil</b>

**Earnings in Foreign currency:**

Particulars	For the year ended 31st March 2018	For the year ended 31st March 2017
FOB Value of Exports	Nil	Nil
Dividend	Nil	Nil
<b>Total</b>	<b>Nil</b>	<b>Nil</b>

**6.1 Segment Reporting:**

The Company concluded that there is only one operating segment i.e., Coffee products. Hence, the same becomes the reportable segment for the Company. Accordingly, the Company has only one operating and reportable segment, the disclosure requirements specified in paragraphs 22 to 30 are not applicable. Accordingly, the Company shall present entity-wide disclosures enumerated in paragraphs 32, 33 and 34 of Ind AS 108.





### 7.1 Determination of Fair Values:

The Company's accounting policies and disclosures require the determination of fair value, for certain financial and non-financial assets and liabilities. Fair values have been determined for measurement and/or disclosure purposes based on the following methods. When applicable, further information about the assumptions made in determining fair values is disclosed in the notes specific to that asset or liability

#### (I) Property, plant & Equipment:

The Company has not elected to measure any item of property, plant and equipment at its fair value at the Transition Date; property, plant and equipment have been measured at cost in accordance with Ind AS.

#### (ii) Investments in equity securities

The fair value of marketable equity is determined by reference to their quoted market price at the reporting date.

### 8.1 Employee benefits:

#### Provident fund benefits

The employees of the Company receive benefits from a provident fund, a defined contribution plan. Both the employee and employer each make monthly contributions to a government administered fund equal to 12% of the covered employee's qualifying salary. The Company has no further obligations under the plan beyond its monthly contributions. The Company contributed Rs.18.74 Lakhs and Rs.6.24 Lakhs to the provident fund plan during the years ended 31<sup>st</sup> March 2018 and 2017, respectively.

### 9.1 Income Taxes:

#### a. Income tax expense/ (benefit) recognized in the statement of profit and loss:

Income tax expense/ (benefit) recognized in the statement of profit and loss consists of the following:

Amount in INR

For the year ended 31 <sup>st</sup> march		
Particulars	2018	2017
<b>Current Taxes Expense</b>		
Domestic	Nil	Nil
<b>Deferred Taxes Expense/(benefit)</b>		
Domestic	-39,757	Nil
<b>Total Income Tax Expense/(Benefit) Recognized in the Statement of Profit and Loss</b>	<b>-39,757</b>	<b>Nil</b>



**b. Reconciliation of Effective Tax Rate:**  
**Amount in INR**

Particulars	For the Year Ended 31 March	
	2018	2017
<b>Profit Before Income Taxes</b>	<b>-5,89,56,020</b>	<b>-3,71,03,446</b>
Enacted Tax Rate In India	25.75%	29.87%
<b>Computed Expected Tax Benefit/(Expense)</b>	<b>Nil</b>	<b>Nil</b>
<b>Effect of:</b>		
Differences between Indian and foreign tax rates	-	-
Impairment of product related intangibles and goodwill	-	-
(Unrecognized deferred tax assets) / recognition of previously unrecognized deferred tax assets, net	-	-
Expenses not deductible for tax purposes	-	-
Share-based payment expense	-	-
Income exempt from income taxes	-	-
Foreign exchange differences	-	-
Incremental deduction allowed for research and development costs	-	-
Deferred tax expense on undistributed earnings of subsidiary outside India	-	-
Current taxes on undistributed earnings of subsidiary outside India	-	-
Effect of change in tax laws and rate	-	-
Investment allowance deduction	-	-
Earlier Years' tax Provision -(reversal)/provided)	-	-
Others	-	-
<b>Income Tax Benefit/(Expense)</b>	<b>-</b>	<b>-</b>
<b>Effective Tax Rate</b>	<b>-</b>	<b>-</b>

**c. Deferred Tax Assets & Liabilities:**

The tax effects of significant temporary differences that resulted in deferred tax assets and liabilities and a description of the items that created these differences is given below:

**Amount in INR**

Particulars	For the Year Ended 31 March	
	2018	2017
<b>Deferred Tax Assets/(Liabilities):</b>		
Property, Plant And Equipment	-39,757	Nil
<b>Net Deferred Tax Assets/(Liabilities)</b>	<b>-39,757</b>	<b>Nil</b>

**d. Movement in deferred tax assets and liabilities during the year ended 31<sup>st</sup> March 2018 & 2017:**

**Amount in INR**

Particulars	As at 1 April 2016	Recognized in statement of profit	Recognized in equity	As at 31 March 2017
-------------	--------------------	-----------------------------------	----------------------	---------------------





and loss				
<b>Deferred Tax Assets/(Liabilities)</b>				
Property, Plant And Equipment	Nil	Nil	-	Nil
<b>Net Deferred Tax Assets/(Liabilities)</b>	<b>Nil</b>	<b>Nil</b>	<b>-</b>	<b>Nil</b>

[Continued from above table, first column(s) repeated]

Particulars	As at 1 April 2017	Recognized in statement of profit and loss	Recognized in equity	As at 31 March 2018
<b>Deferred Tax Assets/(Liabilities)</b>				
Property, Plant And Equipment	Nil	-39,757	-	-39,757
<b>Net Deferred Tax Assets/(Liabilities)</b>	<b>Nil</b>	<b>-39,757</b>	<b>-</b>	<b>-39,757</b>

#### 10.1 Financial Instruments:

Amount in INR

Particulars	Carrying Value			Fair Value		
	Mar. 18	Mar. 17	Apr. 16	Mar. 18	Mar. 17	Apr. 16
Trade Receivables	7,07,79,666	57,00,126	3,56,329	7,07,79,666	57,00,126	3,56,329
loans	9,93,799	30,000	-	9,93,799	30,000	-
Cash and cash equivalents	1,18,67,702	42,91,143	14,14,385	1,18,67,702	42,91,143	14,14,385
<b>Total</b>	<b>8,36,41,167</b>	<b>1,00,21,269</b>	<b>17,70,714</b>	<b>8,36,41,167</b>	<b>1,00,21,269</b>	<b>17,70,714</b>
Borrowings	-	-	36,779	-	0	36,779
Trade payables	13,39,86,078	1,82,09,150	21,32,845	13,39,86,078	1,82,09,150	21,32,845
Other financial liabilities	11,71,665	6,59,638	59,984	11,71,665	6,59,638	59,984
<b>Total</b>	<b>13,51,57,743</b>	<b>1,88,68,788</b>	<b>22,29,608</b>	<b>13,51,57,743</b>	<b>1,88,68,788</b>	<b>22,29,608</b>

For NSVR & Associates LLP.,  
Chartered Accountants  
Firm.Reg. No.008801S/S200060

R. Srinivasu  
Partner  
Membership No.224033



For Continental Coffee Private Limited

Challa Srishant  
Director  
DIN:00016035

Challa Rajendra Prasad  
Director  
DIN:00702292

Place: Hyderabad  
Date:16.05.2018

Sridevi Dasari  
Company Secretary