INDIAN DRUGS & PHARMACEUTICALS LIMITED
BALANCE SHEET AS AT 31ST MARCH 2015

(Amount in Rs.)

	Particulars	Note	As at March 31, 2015	As at March 31, 2014
I	**EQUITY AND LIABILITIES**			
1	**Shareholder's Funds**			
	(a) Share capital	3	1,168,833,000	1,168,833,000
	(b) Reserves and surplus	4	(71,000,721,286)	(69,324,086,343)
2	**Non-current liabilities**			
	(a) Long-term borrowings	5	50,958,709,026	49,213,784,027
	(b) Deferred tax liability	6	-	-
	(c) Other long term liabilities	7	980,567,784	944,745,347
	(d) Long term provision	8	119,682,289	139,868,190
3	**Current liabilities**			
	(a) Short term borrowings	9	17,237,167,064	17,171,013,792
	(b) Trade payables	10	2,875,836,977	2,866,488,678
	(c) Other current liabilities	11	475,512,706	425,630,128
	(d) Short-term provisions	12	8,440,130	17,217,176
	TOTAL		**2,824,027,690**	**2,623,493,995**
II	**ASSETS**			
1	**Non-current assets**			
	(a) Fixed assets			
	(i) Tangible assets	13	175,540,070	197,224,261
	(ii) Capital WIP		118,329,813	68,842,665
	(b) Non current investments	14	307,239,000	307,239,000
	(c) Long term loan and advances	15	1,286,028,701	1,219,377,154
	(d) Other non current assets	16	64,890,626	32,408,635
2	**Current assets**			
	(a) Current Investment	17	-	-
	(b) Inventories	18	132,005,273	98,025,227
	(c) Trade receivables	19	294,655,445	236,313,129
	(d) Cash and Bank Balances	20	302,944,887	345,669,155
	(e) Short-term loans and advances	21	133,131,428	110,157,624
	(f) Other current assets	22	9,262,447	8,237,145
	TOTAL		**2,824,027,690**	**2,623,493,995**
See accompanying notes forming part of the financial statement		1 & 2		

This is the Balance Sheet referred to in our report of even date. The Notes referred to above form an integral part of financial statement

For
MEGA & ASSOCIATES
Chartered Accountants
Firm Regd No.: 007541N

CA SANDEEP MANAKTALA
Partner
Membership No. 091408

Place : Gurgaon
Date : 28/3/2016

For and on behalf of
INDIAN DRUGS & PHARMACEUTICALS LIMITED

PRAVEEN KUMAR	**SUDHANSH PANT**	**SUSHIL KUMAR**
CMD	Director	GM (F)

INDIAN DRUGS & PHARMACEUTICALS LIMITED

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2015

(Amount in Rs.)

	Particulars	Note	For the year ended March 31, 2015	For the year ended March 31, 2014
I	**Revenue from operations**	23	615,619,673	569,818,766
II	**Other income**	24	198,990,842	194,827,850
III	**Total revenue (I+II)**		**814,610,515**	**764,646,616**
IV	**Expenses**			
	Cost of materials Consumed	25a	219,518,104	230,196,192
	Purchase of Stock in Trade	25b	214,833,471	199,022,900
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	25c	(34,316,865)	238,082
	Employee Benefits expenses	26	84,777,446	106,601,720
	Finance Cost	27	1,700,511,525	1,682,723,024
	Depreciation and amortization expenses	28	13,551,647	12,623,447
	Other expenses	29	285,989,920	271,661,307
V	**Total Expenses**		**2,484,865,248**	**2,503,066,672**
VI	**Profit Before Prior Period Items**		**(1,670,254,733)**	**(1,738,420,057)**
VII	**Prior Period Items**		(4,148,345)	7,830,645
VIII	**Profit before exceptional and extraordinary items and tax (VI-VII)**		**(1,666,106,388)**	**(1,746,250,701)**
IX	**Exceptional Items**	30	-	94,016
X	**Profit before extraordinary items and tax (VII-IX)**		**(1,666,106,388)**	**(1,746,344,717)**
XI	**Extraordinary items**		-	-
XII	**Profit before tax (X-XI)**		**(1,666,106,388)**	**(1,746,344,717)**
XIII	**Tax expenses:**			
	(1) Current Tax			-
	(2) Deferred Tax	-		-
XIV	**Profit after tax (XI-XII)**		**(1,666,106,388)**	**(1,746,344,717)**
	Basic and Diluted earning per share (Rs.) (face value Rs. 10 each)		(1,425.44)	(1,494.09)
	See accompanying notes forming part of the financial statement	1 & 2		

This is the Balance Sheet referred to in our report of even date. The Notes referred to above form an integral part of financial statement

For
MEGA & ASSOCIATES
Chartered Accountants
Firm Regd No.: 007541N

MEGA & ASSOCIATES * DELHI * Chartered Accountants

CA SANDEEP MANAKTALA
Partner
Membership No. 091408

Place : Gurgaon
Date : 28/3/2016

For and on behalf of
INDIAN DRUGS & PHARMACEUTICALS LIMITED

PRAVEEN KUMAR	**SUDHANSH PANT**	**SUSHIL KUMAR**
CMD	Director	GM (F)

INDIAN DRUGS AND PHARMACEUTICALS LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST March 2015

(Rs. In Lacs)

	PARTICULARS	For the year ended March 31, 2015	For the year ended March 31, 2014
A	**Cash Flow From Operating Activities:**		
	Net Profit before tax and before taking adjustment of Companies Act 2013	(16,661.06)	(17,463.45)
	Adjustment For:		
	Depreciation	135.52	126.23
	Reversal of Depreciation	-	3.62
	Interest Received	(293.32)	(289.80)
	Rent	(1,527.07)	(1,373.90)
	Interest Expenses	17,005.12	16,827.23
	Gross Margin	**(1,340.82)**	**(2,170.06)**
	Operating Profit before working capital changes		
	Adjustment For:		
	Inventories	(339.80)	98.78
	Trade Receivable	(583.42)	517.12
	Trade Payable	93.48	75.79
	Work in Progress	(494.87)	(66.65)
	Short term Loans And Advance	(229.74)	(11.49)
	Other assets	(335.07)	(50.64)
	Current Liability	857.05	573.08
	Provision	(289.63)	(51.82)
		(1,322.00)	**1,084.18**
	Cash Generated from Operations	(2,662.83)	(1,085.88)
	Less: Direct Taxes Paid	-	-
	Net Cash from Operating Activities (A)	**(2,662.83)**	**(1,085.88)**
B	**Cash Flow from Investing Activities:**		
	Purchased of Fixed Assets	(23.96)	(118.38)
	Sale of Fixed Assets	-	-
	Interest Received	293.32	289.80
	Rent	1,527.07	1,373.90
	Long Term Loan and advances	(666.52)	(429.92)
	Cash Flow from Investing Activities (B)	**1,129.91**	**1,115.39**
C	**Cash Flow From Financing Activities:**		
	Increase/(repayment) of Loan	18,110.78	17,110.08
	Interest Paid	(17,005.12)	(16,827.23)
	Net Cash from Financing activities (C)	**1,105.67**	**282.85**
	Net Increase in Cash & Cash Equivalents [A+B+C]	**(427.24)**	**312.36**
	Cash & Cash Equivalents- opening	**3,456.69**	**3,144.33**
	Cash & Cash Equivalents- closing	**3,029.45**	**3,456.69**
	Cash and Cash Equivalents year end		
	Balance With Bank	3,000.09	3,433.83
	Cheques/Drafts in Hand & Remittance in Transits	24.54	18.97
	Cash in Hand	4.82	3.90
	Total	**3,029.45**	**3,456.69**

As per our report of even date

For

MEGA & ASSOCIATES

Chartered Accountants

Firm Regd No.: 007541N

MEGA & ASSOCIATES * DELHI * Chartered Accountants

CA SANDEEP MANAKTALA

Partner

Membership No. 091408

For and on behalf of

INDIAN DRUGS & PHARMACEUTICALS LIMITED

PRAVEEN KUMAR	**SUDHANSH PANT**	**SUSHIL KUMAR**
CMD	Director	GM (F)

Place : Gurgaon

Date : 28/3/2016

NOTE 3 : SHARE CAPITAL (Amount in Rs.)

Particulars	As at March 31, 2015	As at March 31, 2014
Authorized		
12,00,000 (Previous year 12,00,000) equity shares @ Rs. 1000 each	**1,200,000,000**	**1,200,000,000**
Issued, subscribed and paid-up		
11,68,833 (Previous year 11,68,833) equity shares @ Rs. 1000 each fully paid-up	1,168,833,000	1,168,833,000
Total	**1,168,833,000**	**1,168,833,000**

Note: Details of shares held by each shareholder holding more than 5% shares:
100% shares are held by Government Of India.

NOTE 4 : RESERVE AND SURPLUS (Amount in Rs.)

Particulars	As at March 31, 2015	As at March 31, 2014
Capital Reserve	2	2
Revaluation Reserve	627,654,240	627,654,240
Accumulated loss of subsidiaries	(954,421,497)	(954,421,497)
Surplus/(Deficit) in Statement of Profit & Loss		
At commencement of the year	(68,997,319,088)	(67,250,974,371)
Less; 20% Stock Adjustment	-	
Add/(Less): Profit/(Loss) for the year	(1,666,106,388)	(1,746,344,717)
Add: General Reserve	-	
Less: Utilised for prior year depreciation	(10,528,555)	-
Total	**(71,000,721,286)**	**(69,324,086,343)**

NOTE 5 : LONG TERM BORROWINGS (Amount in Rs.)

Particulars	As at March 31, 2015	As at March 31, 2014
Unsecured Loan :-		
a) From Government of India	12,143,925,000	12,093,925,000
interest accrue and due on Govt Loan	35,868,130,000	34,173,205,000
b) From Others	430,000,000	430,000,000
Interest accrued an due on other loan	2,516,654,026	2,516,654,027
Total	**50,958,709,026**	**49,213,784,027**

Note :
The Company is under BIFR, so the exact amount of Long Term Borrowing will be known after any speaking order. Rate of interest , installment payable have not been disclosed here. The Company is in default to the Banks, Government of India and Others, so amount is not ascertainable at this stage.

MEGA & ASSOCIATES * Chartered Accountants * DELHI

NOTE 6 : DEFERRED TAX LIABILITIES (NET) (Amount in Rs.)

Particulars	As at March 31, 2015	As at March 31, 2014
Deferred Tax Liabilities		
Related to fixed assets	-	-
Deferred Tax Assets		
Disallowance under the Income-Tax Act, 1961	-	-
Total	-	-

NOTE 7 : OTHER LONG TERM LIABILITIES (Amount in Rs.)

Particulars	As at March 31, 2015	As at March 31, 2014
Trade Payable:		
- Acceptance	-	-
- Other than Acceptance	372,000	372,000
Advance from Customers (NRA)	174,994,234	174,994,234
Advance from Customers (Sundry Dr Credit Bal)	4,863,474	4,712,668
Advance from Service Agent-APHMHIDC	19,479	19,479
Security deposits	6,976,114	7,072,158
interest payable	8,158,315	8,078,915
Claims Payable	4,500,988	4,500,988
Outstanding expenses	7,877,800	8,287,966
Unpaid Others	5,186	5,186
Unpaid Bonus	2,626	2,626
Unpaid Salary	13,320	13,320
TDS Payable	767	767
Sales Tax Local Payable	1,146,306	1,168,560
CST Payable	5,038,868	5,038,869
Unlinked Credit	169,570	169,570
Suspense Credit Balance	5,426,301	5,138,289
Deposits security by staff for retaining Qtr.	2,832,467	3,031,001
Deposits security from contractors	4,094,988	2,680,771
Deposits Earnest Money	1,543,089	1,286,089
Government Guarantee Fees Payable	700,748,658	666,388,658
Grants In Aid	801,183,510	801,183,510
Less: VRS Expenditure	(715,549,617)	(715,549,617)
Less:Amt T/f to Subsidiary Companies	(33,850,659)	(33,850,659)
Total	**980,567,784**	**944,745,347**

Note:
The Company is under BIFR, the liabilities disclosed under Long Term Liabilities have been taken as such because there is no immediate liability for payment.

MEGA & ASSOCIATES * Chartered Accountants * DELHI

NOTE 8 : LONG TERM PROVISION (Amount in Rs.)

Particulars	As at March 31, 2015	As at March 31, 2014
Employee Benefits		
Prov for Gratuity	54,629,875	67,377,619
Prov for Leave Encashment	29,328,457	36,895,843
Total	**83,958,332**	**104,273,462**
Other Provisions		
Obsolete & surplus Finished Goods	1,711,914	1,582,685
Obsolete & packing material	301,822	301,822
Obsolete & Spares in store	264,006	264,006
Obsolete & Raw Material	54,130	54,130
Obsolete & Mech stores	99,416	99,416
Obsolete & Misc. in stores	48,771	48,771
Pending reconciliation printing & stationery	299,922	299,922
Pending inventory to misc. stores	765,696	765,696
Pending inventory to Lab Chem	71,943	71,943
Provision for loss on Obsolete Surplus Stores & Goods lost	32,106,337	32,106,337
Total	**35,723,957**	**35,594,728**
Total	**119,682,289**	**139,868,190**

Note:

The Company is under BIFR, the amount disclosed under Long Term Provision have been taken as such because there is no immediate liability for payment.

NOTE 9 : SHORT TERM BORROWINGS (Amount in Rs.)

Particulars	As at March 31, 2015	As at March 31, 2014
Loan repayable on demand:		
From Banks:		
Secured Loans		
Cash Credit Account with bank	940,220,440	873,731,360
Interest accrued and due on secured loan	15,385,623,842	15,385,623,842
(Secured by Hypothecation of stock of raw material, stock in process, stores, spares, finished goods , book debts, receivables , shares and alognwith government guarantee of Rs 148 crores)		
Cash Credit - State Bank of Hyderabad	145,077,765	145,413,573
Interest due and accrued on above	766,245,017	766,245,017
(Working Capital Limit is secured against hypothecation of Raw Material, WIP, Finished Goods, Stores & Spares and Trade Receivables of the company and personal guarantee of all the Directors.)		
Unsecured Loans	-	-
From Others:	-	-
Total	**17,237,167,064**	**17,171,013,792**

Note:

Cash Credit is Short Term Borrowing in nature however this is not immediate liability for company as company is under

MEGA & ASSOCIATES * Chartered Accountants DELHI

NOTE 10 : TRADE PAYABLE (Amount in Rs.)

Particulars	As at March 31, 2015	As at March 31, 2014
Trade Payable:		
Acceptance	6,146,060	6,038,501
Sundry Creditors Mkt	74,923,518	72,697,597
Marg Computech Pvt Ltd	45,600	327,475
Other than Acceptance	2,475,303	2,824,519
Suppliers	134,844,577	143,950,815
Others	71,056,301	71,749,633
Services	2,586,345,618	2,568,900,139
Total	**2,875,836,977**	**2,866,488,678**

NOTE 11 : OTHER CURRENT LIABILITIES (Amount in Rs.)

Particulars	As at March 31, 2015	As at March 31, 2014
Inter unit Account	53,438,723	(2,204,926)
Expenses Payable	183,931,682	167,145,195
Advance from Customers	17,197,768	60,213,220
Trade Security Deposit	12,236,785	12,972,647
Advance from Distributor	-	412,974
Liability DBT	14,935,787	14,935,787
Staff welfare liability	931,386	917,160
Misc. Deposit	3,827,483	3,827,483
Deposits from Contractors & others	16,876,101	15,610,214
Other liabilities	80,020,486	88,008,674
Duties & Taxes	6,188,879	4,060,765
Sundry Debtors	3,626	3,626
Material Received on loan	14,151	14,151
Unpaid Wages	133,298	133,298
Security Deposits from Contractors & Others	1,370,537	1,370,537
Other payables:		
TDS Payable	130,246	93,216
Professional Tax Payable	600	800
Other Statutory due's payable- VAT & CST	1,289,226	578,194
Statutory remittances	1,405,401	1,385,350
Liability for salary & others	25,608,275	29,577,728
Electricity bill payable	540,465	380,606
Outstanding Liab (Excl Electricity Bill)	6,852,313	6,926,667
Sundry suppliers	39,035,412	18,966,999
Stale cheques	-	293,902
Company contribution to PF payable	-	5,859
Estimated liability for capital civil works	9,189,126	-
Audit Fee payable	354,950	-
Total	**475,512,706**	**425,630,128**

MEGA & ASSOCIATES * Chartered Accountants * DELHI

NOTE 12 : SHORT TERM PROVISION (Amount in Rs.)

Particulars	As at March 31, 2015	As at March 31, 2014
Provision for Gratuity	5,250,985	11,212,237
Provision for Leave Encashment	3,102,575	5,923,778
Expenses Payable	86,570	81,161
Total	**8,440,130**	**17,217,176**

INDIAN DRUGS AND PHARMACEUTICALS LIMITED
BALANCE SHEET AS AT 31ST MARCH, 2015

NOTE 13 : FIXED ASSETS (All Amount are in Rupees)

Description	Gross block (at cost)					Depreciation				Net Block	
	As at April 1, 2014	Additions during the year	Deletions during the year	Impairment during the year	As at March 31, 2015	As at April 1, 2014	For the year	On deletions	As at March 31, 2015	As at March 31, 2015	As at March 31, 2014
Tangible assets											
(A) FACTORY											
Freehold land inc Dev Exp (F)	9,829,307	-	-	-	9,829,307	-	-	-	-	9,829,307	9,829,307
Leasehold Land Rishikesh	1	-	-	-	1	-	-	-	-	1	1
Buildings Inc Boundary wall	178,230,774	-	-	-	178,230,774	127,196,811	4,434,088	-	137,511,866	40,718,908	51,033,963
Roads Bridges & Culverts	9,244,431	-	-	-	9,244,431	3,174,691	121,519	-	3,296,210	5,948,221	6,069,740
Drainage, Sewerage & water Supply	38,752,930	-	-	-	38,752,930	32,536,817	1,147,977	-	34,665,236	4,087,694	6,216,113
Electrical Installations	82,570,794	-	-	-	82,570,794	79,139,686	263,694	-	79,403,380	3,167,414	3,431,108
Plant & Machinery	853,959,179	378,875	-	-	854,338,054	811,659,050	2,914,873	-	814,573,923	39,764,131	42,300,129
Plant & Mach returned to stores	62,360	-	-	-	62,360	62,359	-	-	62,359	1	1
Equipment & appliances	82,015,843	1,323,240	-	-	83,339,083	65,236,640	2,462,890	-	68,051,735	15,287,348	16,779,203
Vehicles	4,892,518	-	-	-	4,892,518	4,460,212	104,874	-	4,565,087	327,431	432,306
Furniture & Fixtures	13,969,402	-	-	-	13,969,402	11,854,712	275,237	-	12,129,949	1,839,453	2,114,690
Misc. Assets	4,461,402	579,963	-	-	5,041,365	4,212,106	217,724	-	4,429,830	611,535	249,296
Railway Sidings	1,828,184	-	-	-	1,828,184	1,821,674	-	-	1,821,674	6,510.000	6,510
Plant & Mach returned to Central Stores A/c 1371	3,439,456	-	-	-	3,439,456	2,905,753	-	-	2,905,753	533,703	533,703
Plant & Mach returned to Central Stores and reissued but not commissioned A/c 1372	146,163	-	-	-	146,163	134,361	-	-	134,361	11,802	11,802
Returned Equipment	16,894,725	-	-	-	16,894,725	16,894,723	-	-	16,894,723	2	2
	1,300,297,469	**2,282,078**	**-**	**-**	**1,302,579,547**	**1,161,289,595**	**11,942,876**	**-**	**1,180,446,086**	**122,133,461**	**139,007,874**
(B) TOWNSHIP											
Freehold land inc Dev Exp (T.S)	6,269,505	-	-	-	6,269,505	-	-	-	-	6,269,505	6,269,505
Drainage water Sew.EFFL treatment	5,971,792	-	-	-	5,971,792	3,865,464	85,947	-	4,258,318	1,713,474	2,106,328
Buildings	68,551,981	-	-	-	68,551,981	24,298,365	701,578	-	27,969,441	40,582,540	44,253,616
Misc. Assets	329,225	-	-	-	329,225	324,678	-	-	324,678	4,547	4,547
Electrical Fans	92,821	-	-	-	92,821	92,315	-	-	92,315	506	506
Electrical Installations	9,552,794	12,000	-	-	9,564,794	9,264,133	186	-	9,264,319	300,475	288,661
Roads & Culverts	2,217,187	-	-	-	2,217,187	847,419	24,730	-	872,149	1,345,038	1,369,768
Equipment & appliances	665,925	-	-	-	665,925	503,297	10,108	-	513,405	152,520	162,628
Vehicles	1,864,421	-	-	-	1,864,421	1,821,735	-	-	1,821,735	42,686	42,686
Furniture & Fixtures	864,778	-	-	-	864,778	843,470	-	-	843,470	21,308	21,308
	96,380,429	**12,000**	**-**	**-**	**96,392,429**	**41,860,876**	**822,549**	**-**	**45,959,830**	**50,432,599**	**54,519,553**

MEGA & ASSOCIATES * DELHI * Chartered Accountants

NOTE 13 : FIXED ASSETS

(All Amount are in Rupees)

Description	Gross block (at cost)					Depreciation				Net Block	
	As at April 1, 2014	Additions during the year	Deletions during the year	Impairment during the year	As at March 31, 2015	As at April 1, 2014	For the year	On deletions	As at March 31, 2015	As at March 31, 2015	As at March 31, 2014
(C) OTHERS											
Office Building	3,860,353	-	-	-	3,860,353	1,524,875	157,521	-	1,682,396	2,177,957	2,335,478
Computers	1,398,421	58,375	-	-	1,456,796	718,269	308,945	-	1,049,244	407,552	680,152
Office equipments	441,127	43,560	-	-	484,687	358,156	36,825	-	420,243	64,444	82,972
Furniture & Fixtures	516,811	-	-	-	516,811	491,765	2,045	-	484,069	32,742	25,046
Misc. Assets	3,216	-	-	-	3,216	2,976	-	-	3,054	161	239
Tally 9 Accounting Software	13,500	-	-	-	13,500	11,854	971	-	12,825	675	1,646
Printer	6,000	-	-	-	6,000	5,957	-	-	5,700	300	43
Township Building	772,043	-	-	-	772,043	200,784	279,917	-	480,701	291,342	571,259
	7,011,471	**101,935**	**-**	**-**	**7,113,406**	**3,314,637**	**786,224**	**-**	**4,138,233**	**2,975,173**	**3,696,834**
Adjustment										(1,163)	
TOTAL TANGIBLE ASSETS	**1,403,689,369**	**2,396,013**	**-**	**-**	**1,406,085,382**	**1,206,465,107**	**13,551,649**	**-**	**1,230,544,148**	**175,540,070**	**197,224,261**
Previous year	1,385,932,201	5,919,652	504	-	1,391,851,349	1,181,167,450	12,313,841	1,577	1,193,479,714	198,371,635	204,764,751
(D) CAPITAL WIP	**68,842,665**	**49,487,147**	**-**	**-**	**118,329,812**	**-**	**-**	**-**	**-**	**118,329,812**	**68,842,665**
Previous year	68,648,233	1,312,383	7,782,516	-	62,178,100	-	-	-	-	62,178,100	68,648,233

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NOTE 14 : NON CURRENT INVESTMENT (Amount in Rs.)

Particulars	As at March 31, 2015	As at March 31, 2014
A. Trade Investment		
B . Other Investment		
In Subsidiary Companies (Unquoted)		
6,74,000 Equity shares of Rs 10 /- each fully paid up in Orissa Drugs & Chemical Ltd (PR. Yr. 6,74,000)	6,740,000	6,740,000
40,00,000 Equity Shares of Rs 10 /- each fully paid up in IDPL (TN) (wholly owned Subsidiary Co) (PR. Yr. 40,000,000)	40,000,000	40,000,000
3 Equity share in Rs 10 /- each fully paid-up in BDOCL (Wholly owned subsidiary company) (PR. Yr. 3)	30	30
Total (A)	46,740,030	46,740,030
B . Others (Unquoted)		
938000 Equity shares of Rs 10/- each fully paid up of Andhra Pradesh Gas Power Corporation Ltd	9,380,000	9,380,000
150 Shares of Rs 10/- each fully paid up in antibiotics project employees Consumer Co-Operative Society limited	1,500	1,500
Pearl Co-op Hsg. Soc. Limited	750	750
Ashiana Co-op Hsg. Soc. Limited	750	750
Saurabh Co-op. Hsg. Soc. Limited	1,000	1,000
Total(B)	9,384,000	9,384,000
C . Share application pending money allotment*		
I) Orissa Drugs & Chemicals Limited	699,000	699,000
ii) IDPL (Tamilnadu) Limited	172,742,000	172,742,000
iii) Bihar Drugs & Organic Chemicals Limited	77,673,970	77,673,970
Total(C)	251,114,970	251,114,970
Total(A+B+C)	**307,239,000**	**307,239,000**

Note:
*Company is under BIFR; hence it is shown as pending.

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NOTE 15 : LONG TERM LOAN AND ADVANCES (Amount in Rs.)

Particulars	As at March 31, 2015	As at March 31, 2014
Loans and Advances to Related Parties :		
IDPL SIP Chennai (renamed as IDPL (Tamil Nadu) Ltd Chennai)	1,697	1,697
Less : Provision for other doubtful loans & advances- Hyderabad	(1,697)	(1,697)
Security Deposit	2,276,820	2,401,707
Advance to Contractors	283,764	2,260,764
Advance to Suppliers	954,255	1,224,891
Capital Advance	4,507,690	-
Claims Recoverable	4,009,888	4,009,888
Advance to Railway/Transport/Insurance/Carting Agents	4,302	4,302
Advance other than employees and suppliers	1,976,704	1,976,704
Balance with govt authorities	737,056	621,828
Scooter advance	950	950
Advance Recoverable (contingent)	-	11,057
Less : Provision for other doubtful loans & advances	(7,122,148)	(7,122,148)
Bridging loan recoverable from PSIDC	879,918	879,918
Less:- Provision for doubtful debts	(879,918)	(879,918)
Interest free unsecured loan in consideration of transfer of assets to subsidiary company	580,830,809	580,830,809
Loans and Advances to Others		
Deposits with Customers, Port Trust and other Govt Authority	264,158	264,158
Unsecured Advances		
Advances to Subsidiary companies	697,304,453	632,892,244
Total	**1,286,028,701**	**1,219,377,154**

NOTE 16 : OTHER NON CURRENT ASSETS (Amount in Rs.)

Particulars	As at March 31, 2015	As at March 31, 2014
i) Balance with Revenue Authorities		
Deposits with ESIC	200,000	200,000
iii)Others	281,018	281,018
iv)Interest accrued on deposits	1,221	1,221
v)Deposit with Customs, Port Trust & Govt.	864,931	864,931
vi)Security Deposit	52,868	52,868
Other Bank Balances		
(Refer Note No. 20)		
Term Deposits having maturity of more than 12 months	63,638,288	31,156,297
Less : Provision for other doubtful loans & advances	(147,700)	(147,700)
Total	**64,890,626**	**32,408,635**

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NOTE 17 : CURRENT INVESTMENT (Amount in Rs.)

Particulars	As at March 31, 2015	As at March 31, 2014
Total current Investments	-	-
Total	-	-

NOTE 18 : INVENTORIES (Amount in Rs.)

Particulars	As at March 31, 2015	As at March 31, 2014
Raw Material	50,157,739	46,160,658
Packing Material	39,496,833	27,220,482
Stores & Spares	34,815,939	35,832,960
Stores & spares (Construction)	74,326	74,326
Stores & spares (Productions)	3,214,193	3,189,170
Stores & spares (Misc.)	2,276,856	2,262,293
Material in Transit	2,835,834	2,742,961
Loose Tools	118,590	113,518
Stock Adjustment awaiting Investment	4,961,138	4,957,534
Stock in progress	36,078,582	16,167,001
Scrap (estimated realisable value)	700,768	700,768
Stock in trade (Physician samples)	-	-
Semi Finished drugs	207,866	1,323,783
Stock in Trade	16,816,013	8,455,433
Drugs/Intermediates inclusive expired material	44,084,113	37,899,905
Stock In Transit	828,387	233,125
Less: Shortage/ Breakage/ Damage	(609,572)	(990,724)
Less : Provisions	(90,374,955)	(88,317,966)
Less: Loss on stock	(13,677,377)	-
Total	**132,005,273**	**98,025,227.16**

NOTE 19 : TRADE RECIEVABLES (Amount in Rs.)

Particulars	As at March 31, 2015	As at March 31, 2014
Trade receivables outstanding for period exceeding six months		
Secured Considered Goods	-	-
Unsecured Considered Goods	158,248,289	149,508,055
Doubtful	41,357,332	35,806,522
		-
Trade receivables outstanding for a period less than six months		
Secured Considered Goods	25,509,298	6,760,043
Unsecured Considered Goods	116,944,422	91,642,405
Doubtful	-	-
	342,059,341	**283,717,026**
Less: Provision for doubtful trade receivable	47,395,781	47,395,781
Less: Provision for doubtful other debts	8,115	8,116
Total	**294,655,445**	**236,313,129**

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NOTE 20 : CASH AND BANK BALANCES (Amount in Rs.)

Particulars	As at March 31, 2015	As at March 31, 2014
A. Cash and cash equivalents		
Cash on hand		
Cash in hand	482,207	389,883
Cheques and Demand Drafts in hand	2,453,749	1,896,652
Current Account Balances		
Balance with Bank	24,031,019	14,433,399
Corp Bank (CCSDL) 80001	145,297	145,297
State Bank of India, Gurgaon CC A/c	427,564	233,056
Term Deposit with Bank	1,500,000	1,100,000
Current Account (Plants & Marketing)	3,863,131	2,759,570
Corporation Bank (Plants & Marketing)	2,197,901	(2,449,306)
Balances with other Banks	19,548,805	31,346,393
Current A/c VRS	52,427	53,327
Term Deposits having Maturity of three months or less	32,789,633	41,791,639
Others		
Margin money against guarantees & commitments	100,000	2,165,737
Short term call deposits	11,720,000	15,720,000
Cheques in hand	1,985,175	-
B. Other Bank Balances		
Term Deposits having remaining maturity of 12 months or less	191,981,181	217,955,710
Fixed Deposit with Corporation Bank	9,666,798	18,127,798
Term Deposits having maturity of more than 12 months	63,638,288	31,156,297
	366,583,175	**376,825,452**
Less :		
Amount disclosed under Non Current Assets	63,638,288	31,156,297
(Refer Note No. 16)		
Total	**302,944,887**	**345,669,155**

NOTE 21 : SHORT-TERM LOAN AND ADVANCES (Amount in Rs.)

Particulars	As at March 31, 2015	As at March 31, 2014
A) Loans & Advances to Related Parties:		
Secured , Considered Goods	-	-
Unsecured , Considered Goods	-	-
Doubtful	-	-
	-	-
Less : Provision for Doubtful Loans & advances	-	-
Total (A)	-	-
B) Loans & Advances to Others:		
Secured Advances		
i) Secured advances to contractor	921,353	-
ii) Advance to employees	60,297	270,819
iii) Prepaid expenses	33,298	32,858
Interest accrued on Loans & Advances and Deposits	4,294,604	3,601,868
Others	39,693,394	23,476,978
Security Deposit	-	155,748
Travelling Advances	7,347	6,901
Balance with Govt Authorities	8,193,233	9,894,730
Deposits with Customers, Port Trust and other Govt Authority	14,467,511	14,467,511
Unsecured Advances		
i) Advance to suppliers raw materials	9,783,531	9,887,753
ii) Security Deposits	5,207,713	5,207,713
IIi) Loans & Advances to employees	1,943,672	2,026,672
Iv) Other Advances	5,723,252	5,667,105
b.Other advances	49,821,183	46,980,131
c. Income tax deducted at sources	19,043,044	15,571,525
d. Fringe benefit tax	1,568,107	1,568,107
Balance with Govt Employees	-	23,464
Advance to Contractor	18,100	18,100
Port and demurrage charges	1,974,455	1,974,455
Advance to Supplier	662	662
Amount recoverable from		
MODVAT	1,001,151	453,313
CPF Trust	43,029	43,029
Other advances		
Advance to central excise duty	29,524	48,743
Service Tax Input Credit	2,057,326	1,829,561
Advance Recoverable Contingent	11,057	-
Election Duty TA Recoverable	15,170	15,170
Advance to state excise	133	133
Temporary Advance	4,491	1,454
Medical advance to CISF	8,700	8,700
Medical advance	93,040	-
Advance to Insurance	50,000	50,000
Less : Provision for Fringe benefit tax	(1,568,107)	(1,568,107)
Less : Doubtful Provisions	(31,368,842)	(31,557,472)
Total (B)	**133,131,428**	**110,157,623**
Total(A+B)	**133,131,428**	**110,157,623**

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NOTE 22 : OTHER CURRENT ASSETS (Amount in Rs.)

Particulars	As at March 31, 2015	As at March 31, 2014
Interest accrued but not received	983,465	799,857
Interest accrued (including but not due) on bank deposits	198,775	72,082
Recoverable from Ex employees	5,036,476	4,722,572
Recoverable expenses	95,930	88,959
Recoverable from Ex employees Contractor	173,630	244,244
Interest Accrued but not due on deposits with Banks	(492,175)	161,683
Rent Receivable	3,266,346	2,147,748
Total	**9,262,447**	**8,237,145**

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NOTE 23 : REVENUE FROM OPERATIONS (Amount in Rs.)

Particulars	For the year ended March 31, 2015	For the year ended March 31, 2014
Sale of product less return	623,016,023	575,268,609
Income from services - ETP Income	12,493,588	12,205,500
Gross sales	**635,509,611**	**587,474,109**
Less : Excise Duty	19,889,938	17,655,343
Total	**615,619,673**	**569,818,766**

NOTE 24 : OTHER INCOME (Amount in Rs.)

Particulars	For the year ended March 31, 2015	For the year ended March 31, 2014
Interest on Term Deposits	29,331,640	28,979,854
Misc. income	4,241,766	9,686,885
Sale of scraps	387,310	554,726
Recovered from rent, elec and water	153,490,234	137,389,805
MODVAT Claimed	8,153,070	16,833,882
Rent Received	2,503,837	-
Interest on staff loans /adv. excess provision w/off	150	-
Compensation against Township Flat	850,343	1,382,688
Other Revenue	32,492	10
Total	**198,990,842**	**194,827,850**

NOTE 25a : COST OF MATERIALS CONSUMED (Amount in Rs.)

Particulars	For the year ended March 31, 2015	For the year ended March 31, 2014
Opening Stock of Raw Material	73,391,449	83,727,985
Purchase of Raw Material	234,783,199	219,859,656
	308,174,648	**303,587,641**
Less: Closing Stocks	88,656,544	73,391,449
Less: Expired Stock of Medicines (Contra)	-	-
Total	**219,518,104**	**230,196,192**

NOTE 25b : PURCHASE OF TRADED GOODS (Amount in Rs.)

Particulars	For the year ended March 31, 2015	For the year ended March 31, 2014
Purchase less purchase return	238,834,959	230,416,872
Adjustment for Inter unit transaction :-		
Purchase of C&F roorkee	(189,711)	75,150
Stock received from Plants	305,110,003	269,157,091
Stock Transferred to Marketing Division	(328,921,780)	(300,626,213)
Total	**214,833,471**	**199,022,900**

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NOTE 25c : Changes in inventories of finished goods, work-in-progress and stock-in-trade (Amount in Rs.)

Particulars	For the year ended March 31, 2015	For the year ended March 31, 2014
Inventories at the end of the year:		
Finished Goods	96,647,233	61,216,651
Less: Stock Adjustment for 20% for Stock received from Plants	-	
Semi Finished goods	254,331	257,918
Empty hard Geletine Capsules	295,959	290,172
Scrap	700,768	700,768
Physician Sample C&F	-	-
Work in progress	207,866	1,323,783
Total A	**98,106,157**	**63,789,292**
Inventories at the beginning of the year:		
Finished Goods	61,216,651	50,212,558
Less: Stock Adjustment for 20% for Stock received from Plants	-	(1,777,020)
Semi Finished goods	257,918	8,946,518
Empty hard Geletine Capsules	290,172	290,173
Scrap	700,768	1,329,758
Work in progress	1,323,783	5,025,388
Total B	**63,789,292**	**64,027,374**
Net (increase)/decrease (B-A)	**(34,316,865)**	**238,082.00**

NOTE 26 : EMPLOYEE BENEFITS EXPENSES (Amount in Rs.)

Particulars	For the year ended March 31, 2015	For the year ended March 31, 2014
Salaries, Wages, Bonus, Allowances and other benefits	61,389,728	72,271,176
Contribution to Provident Fund & other Funds	6,737,168	7,434,651
Staff Welfare Expenses	5,891,833	10,134,233
Gratuity	9,620,374	14,317,573
Leave Encashment	479,237	1,743,801
Contribution to group insurance scheme	6,000	204,448
Dispensary Exp	4,040	1,082
Canteen subsidy	9,400	14,400
Medical Reimbursement	260,025	218,801
Tuition fees	240	540
ADM charges on dep link insurance	345	94
Salaries- Contractual wages under direct contact of co.	251,921	145,096
Salaries- Contractual wages under Manpower contractor	126,015	115,825
Entry tax	1,120	-
Total	**84,777,446**	**106,601,720**

NOTE 27 : FINANCE COST (Amount in Rs.)

Particulars	For the year ended March 31, 2015	For the year ended March 31, 2014
Other Borrowing Cost (Bank Charges)	6,592	34,038
Interest on delay payment of income tax	79,400	79,400
Govt Loan	1,694,925,000	1,680,808,000
Bank Borrowing	5,392,040	1,787,623
Interest on delay payment of Statutory Liability	108,493	13,963
Total	**1,700,511,525**	**1,682,723,024**

NOTE 28 : DEPRECIATION AND AMORTIZATION EXPENSES (Amount in Rs.)

Particulars	For the year ended March 31, 2015	For the year ended March 31, 2014
Depreciation	13,551,647	12,623,447
Total	**13,551,647**	**12,623,447**

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NOTE 29 : OTHER EXPENSES (Amount in Rs.)

Particulars	For the year ended March 31, 2015	For the year ended March 31, 2014
Repair & Maintenance	13,136,286	15,346,148
Bank Charges	289,048	126,519
Printing & Stationery	1,224,348	1,260,156
Postage & Telecommunications	1,415,158	1,363,242
Travelling & Conveyance Expenses	3,837,279	4,413,782
Legal & Professional Charges	1,582,169	1,601,845
Sales tax borne by Co	282,561	8,764
Other Miscellaneous Expenses	4,301,056	3,221,929
Commission & Incentive to Selling Agents & Service Agent	35,953,041	49,314,938
Discount on Sales	13,876,432	9,797,376
Freight & Forwarding Charges	7,070,575	7,882,241
Late Delivery Charges	645,992	1,030,453
Medical Expenses	201,010	-
Entry Tax	34,906	34,582
Power & Fuel	39,342,672	39,746,044
Rates & taxes	3,081,880	3,250,914
Business Promotion	210,413	202,513
Sales Tax/ excise duty	1,009,298	469,698
Port & Demurrage Charges	463,586	81,584
Audit Fees	405,454	511,970
Tax Audit Fees	85,850	61,798
Out of Pocket Exp (Auditor)	10,674	23,116
Bad Debts & Loss Due to shortage & Date Expire	1,033	1,358
Tender documents & participation Expenses	20,970	9,331
Bonus Offers & Qty discount	60,394	386,738
QC Sample Testing Charges	635,316	1,266,964
Penalties & Liquidated Damages	188,602	737,725
Rent including lease rentals	2,559,568	1,352,792
Insurance	383,229	476,881
Entertainment expenses	65,702	67,427
Guest house & Field hostel expenses	80,114	102,242
Payments to security agency	11,647,363	10,911,730
Recruitment exp/training exp	9,124	14,200
License fees	180,320	66,200
Public relations & promotional exp	176,576	167,069
Manufacturing exp on loan license	7,122,763	5,877,148
Increase/decrease of excise duty on inventory	162,874	472,507
Write off loss	8	11
Donations & contributions	45,000	-
Provisions others	2,685,806	1,180,361
Water Charges	25,659,830	18,187,446
Labour supply & contractual exp for production	19,367,729	13,631,389
Exp on maintenance staff	3,986,827	4,300,028
CISF - Salaries and Other Expenses/ Pvt. Security Expenses	7,312,519	6,532,444
Consumption of stores & spares	1,972,814	964,387
Electricity charges (Plant)	5,981,306	5,150,861
HSD consumed	1,297,478	2,263,666
Electricity charges (Township)	684,038	960,967
Electricals	94,175	27,815
Equipments & appliances	56,671	148,265
Buildings	279,847	83,364
Township	418,321	367,196
Maintenance of essential service charges	2,532,952	1,516,812
Service tax paid	3,212,745	3,512,092
Material handling charges	-	8,750
ADM charges (others)	1,681,190	1,235,072
Freight & incidentals (recouped)	(1,232,732)	(780,008)
Inspection charges	24,719	6,410

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NOTE 29 : OTHER EXPENSES (Amount in Rs.)

Particulars	For the year ended March 31, 2015	For the year ended March 31, 2014
Testing charges paid to outside parties	177,746	164,657
Research & Development	31,899	5,862
Gift exp	105,585	17,475
Freight & Incidentals incurred	1,797,270	1,269,010
Hire Charges Plant & Machinery	261,600	249,736
Advertisement Exp	570,961	651,063
Liveries & Uniforms	5,000	-
Contractual Wages	1,032,229	775,119
Office Cleaning Charges	6,300	-
Office Exp	15,705	8,852
Staff Welfare Exp	16,110	15,245
Electricity Charges	10,150	5,980
Interest paid on late GVAT	4,329	8,535
Books, Journals & Periodicals	57,276	92,069
Coins B/f	301	34
Expenses on Directors	11,236	18,482
Govt Guarantee fees	34,360,000	34,360,000
Honorarium	6,500	10,000
Penalty for Pre-Mature of FD	-	176,597
Hiring of vehicles	108,183	179,094
Branch Transfer Exp	-	14,705
Stamping Charges	210	1,991
Testing Charges	39,349	173,584
Demurrage Charges	-	19,884
Penalty Charges	88,650	146,398
Late Fees	-	2,800
Society Maintenance Charges	130,500	94,074
Rate Diff	10,981	3,637
Sundry Bal w/off	89,083	17,026
Prior Period Item (Net)	4,732,093	5,256,707
Deduction	240,860	253,454
Interest on delay TDS deposit	9,797	-
For Obsolete/ Surplus Finished Stock	129,229	1,317,239
Electricity Expenses	2,596,682	2,509,582
For Other Debtors	-	2,857,077
Assessment amount paid for F.Y. 08-09(MVAT & CST)	289,888	-
Charges Paid for Defective Material	162,750	-
Consumption of Stores and spare parts	23,055	-
Medical Expenses	163,222	-
Consultancy Charges	9,000	-
Service Tax Prof Charges	6,180	-
Accounting Charges	163,800	28,090
Loss on Stock	10,436,532	
Audit Fees	274,800	-
Total	**285,989,920**	**271,661,307**

NOTE 30: EXCEPTIONAL ITEMS (Amount in Rs.)

Particulars	For the year ended March 31, 2015	For the year ended March 31, 2014
Reversal of Provision for doubtful debts	-	(94,016)
Total	**-**	**(94,016)**

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