

पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ लिमिटेड, पुणे.



पुण्यश्लोक अहिल्यादेवी  
महाराष्ट्र मेंढी व शेळी विकास महामंडळ लिमिटेड, पुणे.  
(महाराष्ट्र शासनाची कंपनी)

PUNYASHLOK AHILYADEVI  
MAHARASHTRA MENDHI VA SHELI  
VIKAS MAHAMANDAL LIMITED, PUNE  
(Govt. of Maharashtra Company)

४० वा वार्षिक अहवाल  
२०१८-२०१९

40<sup>th</sup> Annual Report  
2018-2019

पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ लिमिटेड, पुणे.

पुण्यश्लोक अहिल्यादेवी  
महाराष्ट्र मेंढी व शेळी विकास महामंडळ लिमिटेड, पुणे.  
रजि. नं. २०५६० / सीटीए  
(महाराष्ट्र शासनाची कंपनी)

**PUNYASHLOK AHILYADEVI  
MAHARASHTRA MENDHI VA SHELI  
VIKAS MAHAMANDAL LIMITED, PUNE  
Reg. 20560/CTA  
(Govt. of Maharashtra Company)**

**४० वा वार्षिक अहवाल  
२०१८-२०१९**

**40<sup>th</sup> Annual Report  
2018-2019**

## ४० वा वार्षिक अहवाल २०१८-२०१९

कंपनी नोंदणीकृत कार्यालयामध्ये २६/०२/२०२१ रोजी झालेल्या ४० व्या प्रलंबित वार्षिक सर्वसाधारण सभेमध्ये २०१८-२०१९ चा वार्षिक अहवाल स्विकृत करण्यात आला.

-: नोंदणीकृत कार्यालय :-

**मेंढी फार्म**

गोखलेनगर, पुणे - ४११ ०१६

## 40<sup>th</sup> Annual Report 2018-2019

Annual Report for the year 2018-2019 has been accepted in the 40<sup>th</sup> Adjourned Annual General Meeting held on 26/02/2021 at the Registered office of the Company

-: Registered Office :-

**MENDHI FARM**

Gokhalenagar, Pune 411 016

**संचालक मंडळ २०१८-२०१९**  
**Board of Director 2018 - 2019**

- |   |   |
|---|---|
| १) श्री.कांतीलाल उमाप - संचालक<br>१७/०९/२०१६                        | 1) Shri. Kantilal Umap - Director<br>17/09/2016 to Still Date       |
| २) डॉ. धनंजय परकाळे - संचालक<br>२०/१०/२०१६ ते ३१/०५/२०१८            | 2) Dr. Dhananjay Parkale - Director<br>20/10/2016 to 31/05/2018     |
| ३) डॉ. महेश बनसोडे - संचालक<br>०१/०६/२०१८ ते आजपर्यंत               | 3) Dr. Mahesh Bansode - Director<br>20/10/2016 to Still Date        |
| ४) श्री. बाळासाहेब दोडतले - अध्यक्ष<br>दि. २१/०२/२०१९ ते ०६/०३/२०२० | 4) Shri. Balasaheb Dodtale - Chairman<br>dt 21/2/2019 to 06/03/2020 |

**लेखापरिक्षक**

**अनाम आणि सहयोगी**

**सनदी लेखापाल**

१०३, पहिला मजला, मॉडर्न प्राईड

४०९, नाना पेठ जवळ, पेन्शनवाला मजिद

पुणे ४११ ००२

**Auditor**

**ANAM & ASSOCIATES**

Chartered Accountant

103, First Floor, Modern Pride,

409, Nana Peth Near, Pensionwala Masjid

Pune 411 002.



पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ लिमिटेड, पुणे.

**बँकर्स**

**• Bankers**

बँक ऑफ महाराष्ट्र, मॉडेल कॉलनी, पुणे - १६

Bank Of Maharashtra, Model Colony, Pune 16.

**• महामंडळाची प्रक्षेत्रे -**

**Farms of Corporation**

- १) पुण्यश्लोक अहिल्यादेवी मेंढी व शेळी विकास प्रक्षेत्र, बिलाखेड, ता. चाळीसगाव जि. जळगाव.
- २) पुण्यश्लोक अहिल्यादेवी मेंढी व शेळी विकास प्रक्षेत्र, पडेगाव, जि. औरंगाबाद
- ३) पुण्यश्लोक अहिल्यादेवी मेंढी व शेळी विकास प्रक्षेत्र, अंबेजोगाई, जि. बीड
- ४) पुण्यश्लोक अहिल्यादेवी मेंढी व शेळी विकास प्रक्षेत्र, मुखेड, जि. नांदेड
- ५) पुण्यश्लोक अहिल्यादेवी मेंढी व शेळी विकास प्रक्षेत्र, महूद, पो. गायगव्हाण (व्हाया पंढरपूर) जि. सोलापूर
- ६) पुण्यश्लोक अहिल्यादेवी मेंढी व शेळी विकास प्रक्षेत्र, तीर्थ, ता. तुळजापूर, जि. उस्मानाबाद
- ७) पुण्यश्लोक अहिल्यादेवी मेंढी व शेळी विकास प्रक्षेत्र, दहिवडी, ता. माण जि. सातारा
- ८) पुण्यश्लोक अहिल्यादेवी मेंढी व शेळी विकास प्रक्षेत्र, रांजणी, ता. कवठे महांकाळ जि. सांगली
- ९) पुण्यश्लोक अहिल्यादेवी मेंढी व शेळी विकास प्रक्षेत्र, पोहरा, जि. अमरावती
- १०) पुण्यश्लोक अहिल्यादेवी मेंढी व शेळी विकास प्रक्षेत्र, बोंद्री, ता. रामटेक जि. नागपूर
- ११) पुण्यश्लोक अहिल्यादेवी मेंढी व शेळी विकास प्रक्षेत्र, लोकर उपयोगिता केंद्र आणि मुख्यालय, गोखलेनगर, पुणे - १६

- 1) Punyashlok Ahilyadevi Mendhi Va Sheli Vikas Prakshetra, Bilakhed, Tal. Chalisgaon, Dist. Jalgaon.
- 2) Punyashlok Ahilyadevi Mendhi Va Sheli Vikas Prakshetra, Padegaon, Dist. Aurangabad.
- 3) Punyashlok Ahilyadevi Mendhi Va Sheli Vikas Prakshetra, Ambejogai, Dist. Beed.
- 4) Punyashlok Ahilyadevi Mendhi Va Sheli Vikas Prakshetra, Mukhed, Dist. Nanded.
- 5) Punyashlok Ahilyadevi Mendhi Va Sheli Vikas Prakshetra, Mahud, Post Gaigavan Via Pandharpur, Dist. Solapur
- 6) Punyashlok Ahilyadevi Mendhi Va Sheli Vikas Prakshetra, Tirth Tuljapur, Dist. Osmanabad.
- 7) Punyashlok Ahilyadevi Mendhi Va Sheli Vikas Prakshetra, Dhiwadi, Dist. Satara.
- 8) Punyashlok Ahilyadevi Mendhi Va Sheli Vikas Prakshetra, Ranjani, Tal Kavthe Mahankal, Dist. Sangli.
- 9) Punyashlok Ahilyadevi Mendhi Va Sheli Vikas Prakshetra, Pohara, Dist. Amravati.
- 10) Punyashlok Ahilyadevi Mendhi Va Sheli Vikas Prakshetra, Bondri, Dist. Nagpur.
- 11) Punyashlok Ahilyadevi Mendhi Va Sheli Vikas Prakshetra, Wool Utilisation Centre, & Head Office, Gokhalenagar, Pune - 16

**डॉ. संतोष पंचपोर**

व्यवस्थापकीय संचालक

जा.क्र. पुअममेंशेविम/प्रशा/२३६८/२०२१

दिनांक २३/०२/२०२१

विषय : महामंडळाचे वित्तीय वर्ष २०१८ - १९ च्या प्रलंबित ४० वी वार्षिक सर्वसाधारण सभेबाबत  
महोदय,

पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ लिमिटेडचे वित्तीय वर्ष सन २०१८ - १९ ची प्रलंबित ४० वी वार्षिक सर्वसाधारण सभा वार शुक्रवार दि. २६/०२/२०२१ रोजी दुपारी १.०० वाजता पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ यांचे अध्यक्षतेखाली महामंडळाचे भागधारकांच्या उपस्थितीत, महामंडळाचे प्रधान कार्यालय, गोखलेनगर, पुणे - १६ येथे आयोजित करण्यात आलेली आहे.

सभेची नोटीस सोबत सादर करण्यात आलेली आहे.

तरी सदर सभेस आपण उपस्थित रहावे, ही विनंती

आपला  
सही /-  
(डॉ. संतोष पंचपोर)  
व्यवस्थापकीय संचालक

प्रती, १) मा.श्री. सचिंद्र प्रताप सिंह, आयुक्त पशुसंवर्धन, म.रा. औंध, पुणे - ६७

२) मा. श्री. मा. आ. गुटे सहसचिव, कृषि व पदुम विभाग, मंत्रालय, मुंबई - ३२

३) मा. श्री. समीर सावंत अवरसचिव (पदुम), कृषि व पदुम विभाग, मंत्रालय, मुंबई - ३२

४) डॉ. संतोष पंचपोर, व्यवस्थापकीय संचालक, पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ, लि. पुणे - १६

## NOTICE

Date : 23/2/2021

Notice is hereby given that **"ADJOURNED 40<sup>th</sup> ANNUAL GENERAL MEETING"** of members of Punyashlok Ahilyadevi Maharashtra Mendhi Va Sheli Vikas Mahamandal Ltd. will be held on Friday Dt. 26/02/2021 at 1.0 pm. at the registered office of the company to transact the following business as ordinary business.

"To Consider and accept the audited Balance Sheet as on 31<sup>st</sup> March 2019 and the Profit and Loss Account for the year ended on that date along-with the Director and Auditors Report thereon."

By order of the Board of Director Of Punyashlok Ahilyadevi  
Maharashtra Mendhi va Sheli Vikas Mahamandal Ltd. Pune 16

Place : Pune

Date : 23/2/2021

Sd/-  
**(Dr. Santosh Panchpor)**  
Managing Director  
Punyashlok Ahilyadevi  
Maharashtra Mendhi Va Sheli  
Vikas Mahamandal Ltd.  
Pune - 411 016

## BOARD'S REPORT

To,  
The Member of Punyashlok Ahilyadevi Maharashtra Mendhi Va Sheli Vikas  
Mahamandal Limited

Your Directors have pleasure in presenting before you, this Forteenth Annual Report of the affairs of the company, together with the audited annual financial statements for the year ended on 31<sup>st</sup> March 2019.

### 1. Financial Summary of The Company

Particular	Year Ended 31.3.2018	Year Ended 31.3.2019
Sale	24,90,04,897.00	37,34,61,209.00
Other income	11,45,09,399.55	10,27,34,346.00
<b>Total income</b>	<b>35,54,14,296.55</b>	<b>47,61,95,555.00</b>
<b>Profit before Financial Expences, Preliminary Expences, Depreciation &amp; Taxation</b>	<b>2,57,73,049.43</b>	<b>2,74,19,168.00</b>
Less : Financial Expences	-	-
<b>Opening profit before preliminary expenses Depreciation &amp; Taxation</b>	<b>9,52,316.00</b>	<b>16,02,967.00</b>
Less : Depreciation & preliminary expences Written off	-	-
<b>Profit Before Taxation</b>	<b>2,48,20,733.43</b>	<b>2,58,16,201.00</b>
Less : Provision for Taxation	-	-
Current Tax	61,80,035.94	70,93,010.00
Deferred Tax	2,11,302.92	82,231.00
<b>Profit After Taxation</b>	<b>1,84,29,394.57</b>	<b>1,86,39,960.00</b>
Add : Change pursuant to adoption of revised Schedule II	-	-
Add : Change on account of transitional provision under as 15	-	-
Add : Balance Brought forwards	-	-
<b>Profit Available for appropriation</b>	<b>1,84,29,394.57</b>	<b>1,86,39,960.00</b>
Earning per equity share		
1) Basic	31	31
2) Diluted	31	31

**2. Operation :-** During the year under review the company has earned total income of Rs. 47,61,95,555 (Rs. Forty Seven Crores Sixty One Lakhs Ninety Five Thousand Five Hundred

Fifty Five Only) as compared to total income of Rs. 35,54,14,297 (Rs. Thirty Five Crore Fifty Four Lakhs Forteen Thousand Two Hundred Ninety Seven Only) during the Previous Year.

After Charging all expenses and taxes, the company gained a profit of Rs. 1,86,39,960 (Rs. One Crore Eighty Six Lakhs Thirty Nine Thousand Nine Hundred Sixty only) During the under report as compared to the profit of Rs. 1,84,29,394.57 (Rs. One Crores Eighty Four Lakhs Twenty Nine Thousand Three Hundred Nine Four & Fifty Five Paise Only ) during the previous year.

Your Directors are taking more efforts to improve the performance of the Company and are hopeful of an even better working in the current year.

### **3. Transfer to Reserves :-**

Company does not propose to transfer any amount to reserve.

### **4. Dividend :-**

The Director do not recommend any dividend during the year under review and for the Financial year 2018-19.

### **5. Material Changes between the date of the Board report and end of financial year to which the Financial statement relates :-**

There have been no material changes and commitments, affecting the financial position of the Company between the period to which the financial statements relate and the date of the report.

### **6. Significant and material orders passed by the regulator or court or tribunals impacting the going concern status and company's operations in future :-**

During the year under review there has been no such significant and material orders passed by the regulators or court or tribunals impacting the going concern status of the company and it's operations in future. There are no instances during the year attracting the provision of Rule 8 (5) (vii) of the companies (Accounts) Rules, 2014.

### **7. Subsidiary Company, Associate and Joint-Venture Company :-**

During the year under review the company does not have any subsidiary, associates or joint-venture company nor any company had become or ceased to become as such.

Since, the company does not have any subsidiary, associate and joint-venture company during the year under review, it is not required to give the detail of their financial performance and financial position in this report.

### **8. Event based disclosures :-**

The Company has not issued any shares with differential voting or sweat Equity share or shares under ESOP. The Company had not provided any money to it's employees for purchase of its own share hence the company has nothing report in respect of Rule 4(4), Rule(13), Rule 12(9) and Rule 16 of the Companies (Share Capital & Debentures) Rule, 2014.

## 9. AUDITORS :-

### a) Statutory Auditors & their Audit Report, Qualification and reply to the same:-

M/S. ANAM & Associates, Chartered Accountants, Statutory Auditors of the Company having firm Registration Number 0054965 had appointed by the Comptroller and Auditor General of India as such to hold office until the conclusion of the 40<sup>th</sup> Annual General Meeting. Further, the appointment of M/S ANAM & Associates, Chartered Accountants, (FRN: 0054965) has been made as the Statutory Auditors of the company for the financial year 2018-19 till the conclusion of the 40<sup>th</sup> Annual General Meeting of the company. The qualification, observation and remarks made by the Auditors of the company and Management replies to the same are annexed as per Annexure-A and Annexure-B respectively.

### b) Cost Auditors:-

The Company is not required to appoint a cost auditor as per the provision of section 148 of the Companies Act. 2013

### C) Secretarial Auditors:-

The Company being a Private Limited Company the Provisional of section 204 of companies Act. 2013 regarding mandatory secretarial audit are not applicable to company .

## 10. Change in the Nature of Business:-

There is no changes in the Nature of the Business as stated by Auditors in their Report.

## 11. Detail of directors or key managerial personnel:-

### i. Composition of Board Directors :

Sr. No.	Name of Director	Designation	Date of Appointment	Date of Resignation
1	Shri. Kantilal Umap	Director	17/09/2016	Not Applicable
2	Shri. Balasaheb Dodtole	Director	21/02/2019	Not Applicable
3	Shri. Ravindra Gurav	Director	05/08/2017	Not Applicable
2	Dr. Mahesh Bansode	Director	01/06/2018	Not Applicable

### ii. Retirement by Rotation & re-appointment:

The company being Private Company, the provision of section 152(6) regarding retirement of directors by rotation are not applicable to the company.

### iii. Appointment of Independent Director:

The company being a Private Limited Company the company is not required to appoint any independent director on its board of directors.

**12. Appointment And Or Resignation Of Key Managerial Personnel:**

The company being a Private Limited Company it is not required to appoint a Key Managerial Personnel under section 203 of the companies Act, 2013. Since, the paid-up capital of the company is more than Rs. 5 Corers the Company is required to appoint a whole-time company secretary and it is in process of making appointment of the whole time Company Secretary.

**13. Deposits:**

The company has not accepted or renewed any deposits under the provision of Section 73 of the Companies Act, 2013 read with Companies (Acceptance of Deposit) Rules, 2014 as amended from time to time. There were no unclaimed or unpaid deposits as on 31<sup>st</sup> March, 2019.

**14. Conservation of energy, technology absorption, foreign exchanges earning and out go:**

The information on conservation of energy, technology absorption, foreign exchanges earnings and outgo stipulated under Section 134 (3)(m) of the Companies Act 2013 read with Rule 8 of The Companies (Accounts) Rules, 2014, is as follows,

**A) CONSERVATION OF ENERGY:**

(i) Steps taken or impact on conservation of energy :

The company is using Energy efficient computers and company is also engaged in Agriculture related Products.

(ii) Step taken by the company for utilizing alternate sources of energy:

Capital investment on energy conservation equipment

Regarding conservation of energy it is to state that traditional lamps have been replaced by CFL lamps, wherever possible and that care is taken to make use of natural light as far as possible during new construction of animal shades and buildings.

(iii) Capital investment on energy conservation equipment:

The company had not made any separate capital investment upon the energy conservation equipment during the year under review.

**B) TECHNOLOGY ABSORPTION :-**

The Company does not have any imported technology and hence the question of absorbing technology does not arise. Company did not spend any amount research & development.

**C) FOREIGN EXCHANGE EARNING AND OUTGO :-**

There were no transaction taken place which involves the actual inflow or outflow of the foreign exchange during the year under review.

**15. Corporate Social Responsibility :**

The Company is not required to constitute a Corporate Social Responsibility Committee as it does not fall within the preview of section 135 (1) of the Companies Act, 2013 and hence it is not required to formulate policy on Corporate Social Responsibility or spent the amount as required under Section 135(5) of the Companies Act, 2013.



**16. Number of meeting of the Board:**

**4 (Four)** meeting of the Board of Directions of the company were held during the financial year 2018-19 with a gap of not more than 120 days between two consequent board meetings.

Sr. No.	Date of Meeting	Name of Director Present	Name of Director absent
1	29 Jun 2018	Shri Kantilal Umap (I.A.S.) Shri. Ravindra Gurav Shri. Vikas Kadam Dr. Mahesh Bansode	Not Applicable
2	26 Sept. 2018	Shri Kantilal Umap (I.A.S.) Shri. Ravindra Gurav Dr. Mahesh Bansode	Not Applicable
3	19 Jan 2019	Shri Kantilal Umap (I.A.S.) Shri Vikas Kadam Dr. Mahesh Bansode	Not Applicable

**17. Directors' Responsibility Statement:**

Pursuant to the requirement under Section 134(3)© read with Section 134(5) of the Companies Act,2013 with respect to Directors' Responsibility Statement, it is hereby confirmed that :

(i) In the preparation of the annual accounts for the financial year ended 31<sup>st</sup> March, 2019, the applicable accounting standards has been followed along with proper explanation relating to material departures;

(ii) The directors had selected such accounting policies and applied them consistently and made judgments and estimated that are responsible and prudent so as to give a true and fair view of the state of affairs of the company as at 31<sup>st</sup> March 2019 and of the **profit** of the company for that period;

(iii) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act,2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;



(iv) The directors had prepared the annual accounts on a going concern basic.

(V) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

**18. Declaration by Independent Directors:**

The Company being a private limited company, the company is not required to appoint Independent Directors on its board of Directors.

**19. Committees of the Board of Directors of the company:**

The Company being a private limited company, the company is not required to form the audit committee and the Nomination and Remuneration committee as per section 177, 178 of the Companies Act, 2013 and the rules there under and it is also not required to formulate and disclose the remuneration policy as per section 178(3) of the companies Act, 2013.

**20. Evaluation of Board of Directors, Committee and individual Director:**

The company being a Private Limited Company, it is not required to give a statement indicating the manner in which the formal annual evaluation has been made by the board of its own performance and that of its committees and individual directors.

**21. Remuneration Ratio of the Directors / Key Managerial Personnel (KMP) / Employees:**

The Company Being a Private Limited Company, it is not required to give statement of Remuneration ratio of Directors etc. as prescribed under Rule 5 (1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rule, 2014

**22. Remuneration paid to the Employees:**

This Clause is not applicable since the remuneration withdrawn by all the Directors, Key Managerial Personnel and employees during the FY 2018-19 was within the limits prescribed in the rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rule, 2014. Therefore, the statement as required under rule 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) need not be given.

**23. Disclosure of Remuneration of Commission Received by a Managing or whole time Director From the company's Holding or subsidiary Company:**

There were no instances of receiving remuneration or commission by a Managing or whole time Director of the Company from its holding or subsidiary company during the year under review requiring the disclosure under section 197(14) of the Companies Act, 2013.

**24. Particulars of Loans, Guarantees or Investment under section 186:**

The Company has not given any loan or guarantee or security or made any investment as contemplated by section 186 of the companies Act, 2013 during the financial year under review.

**25. Development and Implementation of Risk Management Policy:**

Company does not foresee any specific risks which would threaten the existence of the company during the year under review.

**26. Secretarial Audit Report and Remark:**

The Company being a Private Limited Company, the Provisions of section 204 of Companies Act, 2013 regarding mandatory secretarial audit are not applicable to the company.

**27. Extract of the Annual Return on form MGT-9:**

The extract of Annual Return u/s 134 (3)(a) and u/s 92 (3) read with rule 12 of Companies (Management and Administration) Rule, 2014 in Form MGT-9 is attached to the Report as Annexure-C.

**28. Particulars of Related Party Transactions:**

The Company has not entered into any related party transaction during the financial year under report. Hence, the Company need not give the details of such transaction in Form AOC-2

**29. Details in Respect of Adequacy of internal Financial Controls with Refence to the Financial Statements;**

The Company being a private limited company having turnover of not more than Rs. 200 crores or outstanding loans from Bank & Financial institutions not more than 100 Crores the provisions of section 138 regarding mandatory internal auditor appointment are not applicable to the company. Though, the company need not have the Audit committee, it has employed suitable monitoring systems to report about the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records etc. All the transaction are checked, passed and processed with proper authorization.

**30. Corporate Governance certificate:**

The company being a private company, it is not required to obtain compliance certificate from the auditors or practicing company secretaries regarding compliance of condition of corporate governance as stipulated in Securities And Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015.

**31. Vigil Mechanism:**

The company being a private company, it is not required to establish vigil mechanism pursuant to the provisions of section 177 (9) & (10) of the Companies Act, 2013.

**32. Disclosure Under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013:**

The company as required under the provisions of Section 22 and 28 of The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 has in place and Anti-Sexual Policy in line with the requirements of the Act, Internal Complaints Committee (ICC) has been set up to redress complaints received regarding sexual harassment. All employees (Permanent, Contractual, Temporary, Trainees) are covered under this policy.

No Complaints regarding sexual harassment were received during the year under report.

**33. Acknowledgement:**

Directors take this opportunity to express their sincere appreciation for the services rendered by the company's Bankers, Consultants and Advisors, Material Suppliers, Customers and Shareholders for their continued support and guidance. The Directors wish to place on record their appreciation for the dedicated efforts put in by the Employees of the Company at all levels.

**For and behalf of Board of Directors of  
PUNYASHLOKA AHILYADEVI MAHARASHTRA  
MENDHI VA SHELI VIKAS MAHAMANDAL LIMITED**

Sd/-  
Managing Director  
Address :  
IVBP Govt. Quarter  
Aundh, Pune -411067  
DIN No. 08435705

Sd/-  
Chairman  
DIN :  
Address :  
At. post Chaturwadi  
Tal.- Ambejogai  
Dist.- Beed  
Pin - 431523

**पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ लिमिटेड, पुणे.**

**Annexure-A**

Form No. MGT-9

**EXTRACT OF ANNUL RETURN**

As on the financial year ended on 31<sup>st</sup> March 2019

[Pursuant to section 92(3) of the Companies Act, 2013 and Rule 12(1) of the Companies (Management and Administration) Rules, 2014]

**I. REGISTRATION AND OTHER DETAILS**

i)	CIN	U01212MH1978SGC020560
ii)	Registration Date	08/08/1978
iii)	Name of the Company	Punyashloka Ahilyadevi Maharashtra Mendi Va Sheli Vikas Mahamandal Limited
iv)	Category / Sub-Category of the Company	Company Limited by Shares Indian State Government Private Limited Company
v)	Address of registered office and contact details	Mendhi Farm Gokhle Nagar Pune MH 411016 mdsagpune@gmail.com
vi)	Whether listed company	No
vii)	Name, Address and Contact details of Registrar and Transfer Agent, if any	Not Applicable

**II. PRINCIPLE BUSINESS ACTIVITIES OF THE COMPANY :**

All the business activities contributing 10 % or more of the total turnover of the company are as stated below :-

Sr. No.	Name and description of main products / services	NIC Code of the product / service	% to total turnover of the company
1	To establish, extend and/or re-organize sheep breeding farms of exotic/local//cross-bred sheep	01441	100%

**III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES : NIL**

Sr. No.	Name and Address of the Company	CIN /GLN	Holding / Subsidiary / Associate	% to Total Shares Held	Application Section
1	-	-	-	-	-

**IV. SHAREHOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)**

(i) Category-wise Shareholding

पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ लिमिटेड, पुणे.

Category of shareholders	No. of shares held at the beginning of the year				No. of shares held at the beginning of the year				% Change during the year
	Demat	Physical	Total	%of	Demat	Physical	Total	%of	
				Total Shares				Total Shares	
<b>A. Promoters</b>									
<b>(1) Indian</b>									
a) Individual/HUF	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
b) Central Govt	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
c) State Govt (s)	NIL	5,97,316	5,97,316	99.99	NIL	5,97,316	5,97,316	99.99	NIL
d) Bodies Corp.	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
e) Banks / FI	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
f) Any Other	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
<b>Sub-total (A)(1)</b>	<b>NIL</b>	<b>5,97,316</b>	<b>5,97,316</b>	<b>99.99</b>	<b>NIL</b>	<b>5,97,316</b>	<b>5,97,316</b>	<b>99.99</b>	<b>NIL</b>
<b>(2) Foreign</b>	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
a) NRIs-	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Individuals	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
b) Other-	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Individuals	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
c) Bodies Corp.	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
d) Banks/FI	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
e) Any Other	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
<b>Sub-total (A) (2)</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>
<b>Total Shareholding of Promoter (A)=(A)(1)+ (A) (2)</b>	<b>NIL</b>	<b>5,97,316</b>	<b>5,97,316</b>	<b>99.99</b>	<b>NIL</b>	<b>5,97,316</b>	<b>5,97,316</b>	<b>99.99</b>	<b>NIL</b>
<b>B. Public Shareholding</b>									
<b>1. Institutions</b>									
a) Mutual Funds	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
b) Banks/ FI	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
c) Central Govt	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
d) State Govt(s)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
e) Venture Capital Funds	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
f) Insurance Companies	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
g) FIs	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
h) Foreign Venture Capital Funds	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
i) Other (specify)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
<b>Sub - total (B)(1)</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>
<b>Non-Institution</b>									

**पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ लिमिटेड, पुणे.**

a) Bodies Corp.									
i) Indian	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
ii) Overseas	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
b) Individuals									
i) Individuals Shareholders holding nominal Share Capital upto Rs. 1 Lakh	NIL	4	4	0.01	NIL	4	4	0.01	NIL
ii) Individuals Shareholders holding nominal Share Capital in excess of Rs. 1 Lakh	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
c) Other (Specify)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
<b>Sub-total (B)(2)</b>	<b>NIL</b>	<b>4</b>	<b>4</b>	<b>0.01</b>	<b>NIL</b>	<b>4</b>	<b>4</b>	<b>0.01</b>	<b>NIL</b>
<b>Total Public Shareholding (B)=(B)(1)+(B)(2)</b>	<b>NIL</b>	<b>4</b>	<b>4</b>	<b>0.01</b>	<b>NIL</b>	<b>4</b>	<b>4</b>	<b>0.01</b>	<b>NIL</b>
<b>C. Share held by Custodin for GDRs &amp; ADRs</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>
<b>GRAND TOTAL (A+B+C)</b>	<b>NIL</b>	<b>597320</b>	<b>597320</b>	<b>100</b>	<b>NIL</b>	<b>597320</b>	<b>597320</b>	<b>100</b>	<b>NIL</b>

**(ii) Shareholding of Promoters**

Sr. No	Shareholder's Name	Shareholding at the beginning of the year			Shareholding at the end of the year			% change In share-holding during the year
		No. of Shares	% of total shares of the company	% of total shares Pledge/ encumbered total shares	No. of Shares	% of total shares of the company	% of total shares Pledge/ encumbered total shares	
1	State Government	597320	99.99	NIL	597320	99.99	NIL	NIL
	<b>Total</b>	<b>597320</b>	<b>99.99</b>	<b>NIL</b>	<b>597320</b>	<b>99.99</b>	<b>NIL</b>	<b>NIL</b>

**(iii) Change in Promoters' Shareholding : NO CHANGE**

Sr. No	Prashant Savardekar	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of Shares	% of total shares of the company	No. of Shares	% of total shares of the company
	At the beginning of the year	0	0	0	0
		0	0	0	0
	At the end of the year	0	0	0	0

**पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ लिमिटेड, पुणे.**

**(iv) Shareholding Pattern of the top ten Shareholders (other than Directors, Promoters and Holders of GDRs & ADRs)**

Sr. No		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of Shares	% of total shares of the company	No. of Shares	% of total shares of the company
	<b>For Each of the top 10 Shareholders</b>				
	<b>Kantilal Umap</b>				
	At the beginning of the year	1	0.0002%	1	0.0002%
	Data wise Increase / Decrease in Shareholding during the year specifying the reasons for increase / decrease (eg. allotment / transfer / bonus / sweat equity etc.)	-	-	-	-
	At the End of the year (or on the date of separation, if separated during the year)	1	0.0002%	1	0.0002%
	<b>Ravindra Gurav</b>				
	At the beginning of the year	1	0.0002%	1	0.0002%
	Data wise Increase / Decrease in Shareholding during the year specifying the reasons for increase / decrease (eg. allotment / transfer / bonus / sweat equity etc.)	-	-	-	-
	At the End of the year (or on the date of separation, if separated during the year)	1	0.0002%	1	0.0002%
	<b>Vikas Kadam</b>				
	At the beginning of the year	1	0.0002%	1	0.0002%
	Data wise Increase / Decrease in Shareholding during the year specifying the reasons for increase / decrease (eg. allotment / transfer / bonus / sweat equity etc.)	-	-	-	-
	At the End of the year (or on the date of separated during, if separated during the year)	1	0.0002%	1	0.0002%
	<b>Dhananjay Parkale</b>				
	At the beginning of the year	1	0.0002%	1	0.0002%
	Data wise Increase / Decrease in Shareholding during the year specifying the reasons for increase / decrease (eg. allotment / transfer / bonus / sweat equity etc.)	-	-	-	-
	At the End of the year (or on the date of separated during, if separated during the year)	1	0.0002%	1	0.0002%

**पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ लिमिटेड, पुणे.**

**(v) Shareholding of Directors and Key Managerial Personnel :**

Sr. No		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of Shares	% of total shares of the company	No. of Shares	% of total shares of the company
1.	<b>Dr. Mahesh Bansode</b>				
	At the beginning of the year	1	0.0002%	1	0.0002%
	Data wise Increase / Decrease in Shareholding during the year specifying the reasons for increase / decrease (eg. allotment / transfer / bonus / sweat equity etc.)	-	-	-	-
	At the End of the year (or on the date of separation, if separated during the year)	1	0.0002%	1	0.0002%

**(v) INDEBTEDNESS : NIL**

**Indebtedness of the Company including interest outstanding / accrued but not due for payment:**

	Secured Loans	UnSecured Loans	Deposites	Total Indebtedness
	excluding deposits			
<b>Indebtedness at the beginning of the year</b>	-	-	-	-
i) Principal amount	-	-	-	-
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
<b>Total (i+ii+iii)</b>	-	-	-	-
<b>Changes during the financial year</b>	-	-	-	-
Addition	-	-	-	-
Reduction	-	-	-	-
<b>Net Change</b>	-	-	-	-
<b>Indebtedness at the end of financial year</b>	-	-	-	-
i) Principal amount	-	-	-	-
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
<b>Total (i+ii+iii)</b>	-	-	-	-

**(vi) REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL**

**A. Remuneration to Managing Director, Whole Time Directors and / or Manager**

Sr. No	Particulars of Remuneration	Name of MD/ WTD / Manager			Total Amount
i)	Gross Salary	-	-	-	-
(a)	Salary as per provisions contained in section 17(1) of Income Tax Act, 1961	-	-	-	-
(b)	Value of perquisites under section 17(2) of Income Tax Act, 1961	-	-	-	-



**पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ लिमिटेड, पुणे.**

(c)	Profit in lieu of salary under section 17(3) of Income Tax Act, 1961	-	-	-	-
(2)	Stock Option	-	-	-	-
(3)	Sweat Equity	-	-	-	-
(4)	Commission	-	-	-	-
	- as % of profit	-	-	-	-
	- other, specify	-	-	-	-
(5)	Royalty on use of trademark	-	-	-	-
	<b>Total (A)</b>	-	-	-	-
	Celling as per the act	-	-	-	-

**B. Remuneration to Other Director : NA**

Sr. No	Particulars of Remuneration	Name of Directors			Total Amount
1)	<b>Independent Directors</b>	-	-	-	-
(a)	Fee fo rattending Board / Committee meetings	-	-	-	-
(b)	Commission	-	-	-	-
(c)	Other, please specify	-	-	-	-
	Total (1)	-	-	-	-
(2)	<b>Other Non-executive Directors</b>	-	-	-	-
(a)	Fee for attending Board / Committee meeting	-	-	-	-
(b)	Commission	-	-	-	-
(c)	Other, please specify	-	-	-	-
	Total(2)	-	-	-	-
	Total(B)= (1+2)	-	-	-	-
	Total Managerial Remuneration	-	-	-	-
	Overall ceiling as per the Act**	-	-	-	-

**C. Remuneration to Managerial Personnel other than Managing Director / Whole Time Director / Manager : NA**

Sr. No	Particulars of Remuneration	Key Managerial Personnel*			Total
		CEO	Company Secretary	CFO	
1	Gross Salary	-	-	-	-
(a)	Salary as per provision contained in section 17 (1) of Income Tax Act, 1961	-	-	-	-
(b)	Value of perquisites under section 17 (2) of Income Tax Act, 1961	-	-	-	-
(c)	Profit in lieu of salary under section 17(3) of income Tax Act 1961	-	-	-	-
2	Stock Option	-	-	-	-
3	Sweat Equity	-	-	-	-

**पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ लिमिटेड, पुणे.**

4.	Commission	-	-	-	-
	- as % of profit	-	-	-	-
	- others, specify	-	-	-	-
5.	Other, please specify	-	-	-	-
	<b>Total</b>	-	-	-	-

**VII. PENALTIES / PUNISHMENT / COMPOUNDING OF OFFENCES :**

Type	Section of the Companies Act	Brief Description	Details of Penalty Punishment Compounding Fees imposed	Authority (RD / NCLT / COURT)	Appeal Made, if any (Give Details)
A. COMPANY					
Penalty	NA	NA	NA	NA	NA
Punishment					
Compounding					
B. DIRECTORS					
Penalty	NA	NA	NA	NA	NA
Punishment					
Compounding					
B. OTHER OFFICERS IN DEFAULT					
Penalty	NA	NA	NA	NA	NA
Punishment					
Compounding					

**For and on behalf of the Board of Direction of  
Punyashloka Ahilyadevi Maharashtra Mendhi Va Sheli Vikas Mahamandal Limited**

**Managing Director  
DIN : 08435705  
Address :  
IVBP Govt. Quarter,  
Aundh, Pune-411067**

**Chairman  
DIN  
Address :  
At. Post Chaturwadi  
Tal. Ambejogai  
Dist. - Beed**

पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ लिमिटेड, पुणे.

संचालक मंडळाचा अहवाल

प्रति,  
सभासद,  
पुण्यश्लोक अहिल्यादेवी महाराष्ट्र  
मेंढी व शेळी विकास महामंडळ लि. पुणे - १६

आपले संचालक मंडळाच्या वतीने दि. ३१.०३.२०१९ रोजी संपलेल्या आर्थिक वर्षातील ४० वा वार्षिक अहवाल त्यासोबतच लेखापरिक्षण झालेले वार्षिक वित्तिय विवरणपत्र आपणास सादर करित आहोत.

१. महामंडळाची वित्तीय स्थिती :-

तपशील	३१.०३.२०१८ अखेरीस	३१.०३.२०१९ अखेरीस
या वित्तीय वर्षातील विक्री	२४,०९,०४,८९७.००	३७,३४,६१,२०९.००
इतर उत्पन्न	११,४५,०९,३९९.५५	१०,२७,३४,३४६.००
एकुण उत्पन्न	३५,५४,१४,२९६.५५	४७,६१,९५,५५५.००
वित्तीय खर्च, प्रारंभिक खर्च घसारा आणि कर वजा करण्यापुर्वीचा नफा	२,५७,७३,०४६९.००	२,७४,१९,१६८.००
वजा वित्तीय खर्च	-	-
प्रारंभिका खर्च, घसारा आणि कर वजा करण्यापुर्वीचा नफा	९,५२,३१६.००	१६,०२,९६७.००
वजा घसारा व प्रारंभीचा खर्च	-	-
कर अगोदरचा नफा	२,४८,२०,७३३.४३	२,५८,१६,२०१.००
वजा कर बाबतसाठी तरतुद	-	-
चालु कर	६१,८०,०३५.९४	७०,९३,०१०.००
डिफर कर	२,११,३०२.९२	८२,२३१.००
कर वजावटी नंतरचा नफा	१,८४,२९,३९४.५७	१,८६,३९,९६०.००
अधिक : सुधारीत परिशिष्ट-२ च्या अनुरोधाने येणारे दर	-	-

पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ लिमिटेड, पुणे.

अधिक: लेखा परिणाम १५ च्या तरतुदीचे संक्रमण दर	-	-
अधिक : शिल्लक	-	-
नफा	१,८४,२९,३९४.५७	१,८६,३९,९६०.००
प्रत्येक भागातील उत्पन्न		
अ) प्राथमिक	३१	३१
ब) डायलुटेड	३१	३१

**२. कार्याचा अहवाल :-**

या वर्षामध्ये महामंडळाने गेल्या वर्षी झालेल्या वर्षाच्या रु.४७,६१,९५,५५५/- (रु सत्तेचाळीस कोटी एकसष्ट लाख पंच्यानव हजार पाचशे पंचावन्न फक्त) उत्पन्नाच्या तुलनेत रु.३५,५४,१४,२९७/- (रु पस्तीस कोटी चौपन्न लाख चौदा हजार दोनशे सत्यानव रु फक्त) एवढे उत्पन्न मिळवले आहेत.

सर्व खर्च व करानंतर महामंडळाने या वर्षामध्ये रु.१,८६,३९,९६०/- (रु एक कोटी शह्याऐंशी लाख एकोणचाळीस हजार नऊशे साठ रु फक्त) नफा मिळवलेला आहे. जो मागील वर्षामध्ये रु.१,८४,२९,३९४.५७/- (रु. एक कोटी चौऱ्याऐंशी लाख एकोणतीस हजार तीनशे चौऱ्यानव रु सत्तावन्न पैसे फक्त) इतका होता.

महामंडळाची कामगिरी उंचवण्यासाठी संचालकांनी आवश्यक ते प्रयत्न केले असून या वर्षामधील चांगल्या कामकरिता ते उपयुक्त ठरली आहे.

**३. आरक्षित निधीकरिता रक्कम वर्ग :-**

कंपनीने आरक्षित निधीकरिता कोणतीही रक्कम सुचवलेली नाही.

**४. लाभांश :-**

सदर वर्षाचा आढावा घेता संचालकांनी कोणताही लाभांश सन २०१८-१९ या वित्तीय वर्षाकरिता जाहीर केलेला नाही.

**५. संचालक मंडळाच्या अहवालाचा दिनांक आणि वित्तीय वर्षाअखेरीचा दिनांक यामधील वित्तीय विवरणपत्राच्या संबंधात प्रमुख बदल.**

कंपनीने वित्तीय स्थितीवर परिणाम करतील असे कोणतेही प्रमुख बदल किंवा आश्वासित कारवाई कंपनीच्या विवरणपत्रात करण्यात आलेली नाही. तसेच अहवालाच्या कालावधीत कोणतेही बदल करण्यात आलेली नाहीत.

**६. कंपनीने सद्यस्थिती आणि कंपनीद्वारे भविष्यात करावयाच्या कामावर परिणाम करू शकेल असे नियंत्रकाने अथवा कोर्टाने अथवा लवादाने दिलेले आदेश.**

सदर वर्षाचा आढावा घेता कंपनीच्या सद्यस्थितीबाबत किंवा कंपनीद्वारे भविष्यात करावयाच्या

कामाबाबत नियंत्रकाने किंवा कोर्टाने अथवा लवादाने कंपनीच्या स्थितीबाबत आणि भविष्यातील कामकाजाबाबत कोणतेही आदेश दिलेले नाहीत. कंपनी (लेखा) नियम २०१४ सोबत जोडलेल्या नियम ८(५)(७) च्या तरतूदीने आकर्षित होतील अशी कोणतेही घटना यावर्षी घडली नाही.

**७. दुय्यम कंपनी, सहयोगी आणि संयुक्त कंपनी :-**

सदर वर्षाचा आढावा घेता सद्यस्थितीत कंपनीची दुय्यम कंपनी, सहयोगी किंवा संयुक्त कंपनी अशी कुठलीही कंपनी अस्तित्वात नाही. सदर वर्षात कंपनीची दुय्यम कंपनी, सहयोगी अथवा संयुक्त उपक्रम कंपनी नसल्यामुळे या अहवालात त्यांचे कामकाज, वित्तीय स्थिती देण्याची आवश्यकता नाही.

**८. घटनेवर आधारीत प्रकटीकरण :-**

कंपनीने मतदानाचे वेगवेगळे अधिकार अथवा कर्मचाऱ्यांना नुकसान भरपाईपोटी दिलेले समभाग (स्वीट इक्वीटी शेअर्स) किंवा इएसओपी अंतर्गत कुठलेही शेअर्स निर्गमित केले नाहीत. कंपनीने त्यांचे स्वतःचे शेअर्स खरेदीसाठी आपल्या कर्मचाऱ्यास कुठलाही निधी पुरवठा केलेला नाही. त्यामुळे कंपनी (भागभांडवल आणि कर्जरोखे) नियम २०१४ अंतर्गत नियम ४(४), नियम (१३), नियम १२ (९) आणि नियम १६ अंतर्गत कुठलाही उल्लेख या अहवालात नाही.

**९. लेखापरीक्षक :-**

**अ) संवैधानिक लेखापरीक्षक, लेखापरिक्षा अहवाल, पात्रता आणि यासंबंधी स्पष्टीकरण.**

मे. अनाम अँड असोसिएट्स हे कंपनीचे संवैधानिक लेखापरीक्षक असून, त्यांचा फर्म रजिस्ट्रेशन क्र. ००५४९६ (एस) असा आहे. त्यांची नियुक्ती भारताचे नियंत्रक व महालेखापरीक्षक यांनी केली असून, कंपनीच्या वार्षिक सर्वसाधारण सभेच्या मान्यतेस अधिन राहून ते ४० वी वार्षिक सर्वसाधारण सभा होईपर्यंत कार्यरत आहेत. याशिवाय मे. अनाम अँड असोसिएट्स, एफआरएन ००५४९६ (एस) सनदी लेखापाल यांची नियुक्ती सन २०१८-१९ या वर्षाकरिता संवैधानिक लेखापरीक्षक म्हणून करण्यात आली असून, ४० वी वार्षिक सर्वसाधारण सभा होईपर्यंत ते कार्यरत राहणार आहेत. कंपनीच्या लेखा परीक्षकांनी नोंदवलेली पात्रता व निरीक्षणे व अभिप्राय आणि त्यावरील व्यवस्थापनाने सादर केलेली उत्तरे सोबत परिशिष्ट 'अ' आणि परिशिष्ट 'ब' मध्ये जोडलेली आहे.

**ब) परिव्यय लेखापरीक्षक :-** कंपनी कायदा २०१३ भाग १४८ मधील तरतुदीनुसार कंपनीस परिव्यय लेखापरीक्षकांची नियुक्ती करण्याची आवश्यकता नाही.

**क) सचिवस्तरीय लेखापरीक्षक :-** ही कंपनी खाजगी मर्यादित कंपनी असल्याने कंपनी कायदा २०१३ भाग २०४ मधील तरतुदीनुसार अनिवार्य सचिवस्तरीय लेखापरीक्षण या कंपनीस लागू होत नाही.

**१०. व्यवसायात बदल :-** लेखापरीक्षकाच्या अहवालात व्यवसायाच्या स्वरूपात कुठलाही बदल दर्शविण्यात आलेला नाही.

पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ लिमिटेड, पुणे.

११. संचालक किंवा व्यवस्थापनातील स्वरूपात कुठलाही बदल दर्शविण्यात आलेला नाही.  
१. संचालक मंडळाची रचना

अ. क्र.	संचालकाचे नांव	हुद्दा	नियुक्तीचा दिनांक	राजीनाम्याचा दिनांक
१.	श्री. कांतीलाल उमाप	संचालक	१७/९/२०१६	बदली ८ मे २०१९
२.	श्री. बाळासाहेब दोडतले	संचालक	२१/०२/२०१९	नियुक्ती रद्द
३.	श्री. रविंद्र गुरव	संचालक	०५/०८/२०१७	बदली १७ जाने २०१९
४.	डॉ. महेश बनसोडे	संचालक	०१/०६/२०१८	सेवानिवृत्त ३० सप्टे २०२०

२. रोटेशन पद्धतीने (आळीपाळीने) सेवानिवृत्ती आणि पुनःनियुक्ती :- ही कंपनी खाजगी मर्यादित कंपनी असल्याने भाग १५२(६) मधील तरतुदीनुसार संचालकांची रोटेशन पद्धतीने सेवानिवृत्ती कंपनीस लागू होत नाही.

३. स्वतंत्र संचालकांची नियुक्ती : ही कंपनी खाजगी मर्यादित कंपनी असल्याने संचालक मंडळावर स्वतंत्र संचालक नेमणूकीची आवश्यकता नाही.

१२. व्यवस्थापनातील महत्वाच्या व्यक्तीची नियुक्ती किंवा राजीनामा :

कंपनी ही खाजगी मर्यादित कंपनी असल्याने कंपनी कायदा २०१३ भाग २०३ अंतर्गत व्यवस्थापनात महत्वाच्या व्यक्तीची नियुक्ती करण्याची आवश्यकता नाही. कंपनीचे आजपर्यंतचे वसूल भाग भांडवल रु. ५.०० कोटीपेक्षा जास्त असल्याने कंपनी पुर्णवेळ कंपनी सचिव नियुक्त करण्याच्या प्रक्रियेत आहे.

३. ठेव :-

कंपनी कायदा २०१३ कलम ७३ आणि सुधारित नियम २०१४ (डिपॉझिट स्विकृती) अंतर्गत वेळोवेळी सुधारणा झाल्यानुसार कंपनीने कोणतेही डिपॉझिट स्वीकृत किंवा नुतनीकरण केलेले नाही.

१४. ऊर्जाबचत तंत्रज्ञान स्विकृती, परकीय चलन देवाण घेवाण :-

ऊर्जाबचत तंत्रज्ञान स्विकृती, परकीय चलन देवाण घेवाण याबाबत कंपनी कायदा २०१३ भाग १३४ (३) (एम) नियम ८ अंतर्गत कंपनी (लेखा) नियम २०१४ नूसार माहिती खालील प्रमाणे आहे.

अ) ऊर्जाबचत

१) ऊर्जा बचतीसंबंधी करण्यात येत असलेली कार्यवाही :-

कंपनी ऊर्जा कार्यक्षम संगणकाचा वापर करीत आहे. तसेच ही कंपनी कृषी संलग्न उत्पादनाशी संबंधीत आहे.

**२) पर्यायी ऊर्जेच्या वापराबाबत कंपनीकडून करण्यात आलेली कार्यवाही :-**

ऊर्जा संवर्धन साधनसामुग्रीमध्ये भांडवल गुंतवणुक, उर्जा बचत आणि तंत्रज्ञानाचा अवलंब वा संदर्भात पारंपारीक दिव्याऐवजी शक्य तेथे सी.एफ. एल. दिवे लावण्यात आले आहेत. नवीन वाडे व इमारती बांधकामामध्ये नैसर्गिक प्रकाशाचा वापर होईल यांची दक्षता घेण्यात आली आहे.

**३) उर्जा बचतीच्या साधनात भांडवली गुंतवणुक :-** सदर वर्षात कंपनीने उर्जा बचतीच्या साधनांसाठी वेगळी भांडवली गुंतवणूक केलेली नाही.

**ब) तंत्रज्ञान स्विकृती :-** कंपनीकडे आयात केलेले विदेशी तंत्रज्ञान नसल्याने सदरचे तंत्रज्ञान समाविष्ट करण्याचा प्रश्नच उद्भवत नाही. कंपनीने संशोधन आणि विकासाकरिता कुठलाही पैसा खर्च केलेला नाही.

**क) विदेशी चलनाची देवाण-घेवाण :-** सदर वर्षात विदेशी चलनाची देवाण-घेवाण करण्यात आलेली नाही.

**१५. कॉर्पोरेट सामाजिक जबाबदारी :-**

ही कंपनी खाजगी मर्यादित कंपनी असल्यामुळे ती कंपनी कायदा २०१३ भाग १३५ (१) या अंतर्गत येत नाही.

त्यामुळे कॉर्पोरेट सामाजिक जबाबदारीचे धोरण तयार करण्याची व समिती स्थापन करण्याची आवश्यकता नाही किंवा कंपनी कायदा २०१३ भाग १३५ (५) अंतर्गत खर्च करण्याची आवश्यकता नाही.

**१६. संचालक मंडळाच्या सभांची संख्या :-**

सन २०१८-१९ वर्षात संचालक मंडळाच्या ३ (तीन) सभा घेण्यांत आल्या असून. दोन सलग सभांमध्ये १२० दिवसांपेक्षा जास्त अंतर ठेवण्यात आलेले नाही.

अ.क्र.	सभेचा दिनांक	हजर संचालकांचे नांव	गैरहजर संचालकांचे नाव
१	२९ जुन २०१८	श्री. कांतीलाल उमाप (भाप्रसे) श्री. रविंद्र गुरव श्री. विकास कदम डॉ. महेश बनसोडे	लागू नाही
२	२६ सप्टे २०१८	श्री. कांतीलाल उमाप (भाप्रसे) श्री. रविंद्र गुरव डॉ. महेश बनसोडे	लागू नाही
३	१९ जानेवारी २०१९	श्री. कांतीलाल उमाप (भाप्रसे) श्री. विकास कदम डॉ. महेश बनसोडे	लागू नाही

**१७. संचालकांच्या जबाबदारीचे विवरणपत्र -**

कंपनी कायदा २०१३ भाग १३४ (३४सी) भाग १३४ (५) अंतर्गत संचालक मंडळाच्या जबाबदाऱ्या पुढील प्रमाणे विदित करण्यात येत आहे.

१. सन २०१८-१९ वा वार्षिक अहवाल तयार करताना लागू असलेली लेखा मानके विचारात घेण्यात आली असून, या ठिकाणी ती लागू करणे शक्य नाही त्याठिकाणी त्याबाबत योग्य स्पष्टीकरण देण्यात आलेले आहे.

२. संचालकांनी कंपनीचे ३१ मार्च २०१९ अखेरची सद्यस्थिती आणि नफ्याबाबतचे वास्तवादी चित्र सभासदांसमोर ठेवण्याकरिता योग्य त्या लेखा विषयक धोरणांचा अवलंब केला असून, त्यानुसार योग्य ते अंदाज व निर्णय करण्यात आलेले आहेत.

३. संचालकांनी कंपनीची मालमत्ता राखण्यासाठी तसेच त्यामधील गैरव्यवहार व अनियमितता टाळण्यासाठी कंपनी कायदा २०१३ मधील तरतुदीनुसार लेखा विषयक अभिलेख ठेवण्याबाबत योग्य आणि पुरेशी काळजी घेतली आहे.

४. संचालकांनी कंपनी पुढे चालू राहिल या गृहीत तत्वावर आधारित वार्षिक अहवाल तयार करण्यात आलेला आहे.

५. संचालकांनी सध्या लागू असलेल्या कायद्यातील तरतुदीचे पालन करण्याकरिता योग्य ती कार्यप्रणाली लागू केली असून, उक्त कार्यप्रणाली पुरेशी आणि परिणामकारक आहे.

**१८. स्वतंत्र संचालकांकडून प्रतिज्ञापत्र -**

ही कंपनी खाजगी मर्यादित कंपनी असल्याने स्वतंत्र संचालक नियुक्ती करण्याची आवश्यकता नाही.

**१९. कंपनीच्या संचालक मंडळाची समिती -**

ही कंपनी खाजगी मर्यादित कंपनी असल्याने कंपनी कायदा २०१३ चे कलम १७७ व १७८ नुसार लेखा परिक्षण समिती आणि नामनिर्देशन आणि मोबदला समिती स्थापन करण्याची आवश्यकता नाही. तसेच त्या अंतर्गत नियम तयार करण्याची आणि कलम १७८ (३) नुसार मोबदलाबाबतचे धोरण तयार करण्याची आवश्यकता नाही.

**२०. संचालक मंडळ, समित्या व वैयक्तिक संचालकाने मुल्यांकन -**

ही कंपनी खाजगी मर्यादित कंपनी असल्यामुळे संचालक मंडळाने त्यांचे स्वतःचे तसेच समित्या व वैयक्तिक संचालकांच्या मुल्यांकनासाठी अवलंब करावयाच्या कार्यपद्धतीचे विवरण देण्याची आवश्यकता नाही.



**२१. संचालकांचे / व्यवस्थापनाचे प्रमुख व्यक्तीचे / कर्मचाऱ्यांच्या मोबदल्याचे प्रमाण :**

ही कंपनी खाजगी मर्यादित कंपनी असल्यामुळे मोबदला गुणोत्तर कंपनी नियम २०१४ नुसार व्यवस्थापनातील प्रमुख व्यक्तीचा मोबदला आणि नियुक्ती संबंधी विवरणपत्र देण्याची आवश्यकता नाही.

**२२. कर्मचाऱ्यांना अदा केलेला मोबदला**

सदर वर्षाचा आढावा घेता संचालक, व्यवस्थापनातील प्रमुख व्यक्ती आणि कर्मचारी यांना अदा केलेला मोबदला विहित मर्यादेच्या आत असल्याने हे कलम येथे लागू होत नाही. सबब नियम ५ (२) व्यवस्थापनातील व्यक्तीची नियुक्ती व मोबदला) नियम २०१४ अन्वये विवरणपत्र देण्याची आवश्यकता नाही.

**२३. मोबदला जाहीर करणे किंवा व्यवस्थापकीय संचालकांना किंवा पुर्ण वेळ संचालकांना कंपनीकडून किंवा दुय्यम कंपनीकडून मिळालेले कमिशन जाहिर करणेबात.**

सदर वर्षाचा आढावा घेता कंपनी कायदा २०१३ भाग १९७(१४) अंतर्गत व्यवस्थापकीय संचालकांना किंवा पुर्ण वेळ संचालकांना अथवा दुय्यम कंपनीकडून मोबदला अथवा कमीशन मिळालेले नाही.

**२४. कलम १८६ अंतर्गत कर्ज, हमी व गुंतवणूकीचा तपशील :-**

कंपनी कायदा २०१३ कलम १८६ अंतर्गत सदर वित्तीय वर्षात कंपनीने कोणतेही कर्ज घेतलेले नाही अथवा हमी किंवा सुरक्षा देण्यात आली नाही किंवा गुंतवणूक करण्यात आलेली नाही.

**२५ जोखीम व्यवस्थापन धोरणाचा विकास व अंमलबजावणी :-**

कंपनीच्या अस्तित्वाला धोकादायक अशी कोणतीही विशेष जोखीम कंपनीच्या सदर वर्षाच्या आढाव्यामध्ये निदर्शनास आलेली नाही.

**२६ सचिव स्तरिय लेखा परिक्षण अहवाल आणि अभिप्राय :-**

ही कंपनी खाजगी मर्यादित कंपनी असल्याने कंपनी कायदा २०१३ भाग २०४ मधील तरतुदीनुसार अनिवार्य सचिव स्तरीय लेखा परिक्षण लागू होत नाही.

**२७. फॉर्म एमजीटी-९ अंतर्गत वार्षिक विवरण उतारा :-**

कंपनी (व्यवस्थापन आणि प्रशासन) नियम २०१४ भाग १३४ (३) (अ) आणि भाग ९२ (३) नियम १२ सह या अंतर्गत वार्षिक विवरणपत्र उतारा एमजीटी-९ फॉर्म मध्ये परिशिष्ट क नुसार सोबत जोडलेला आहे.

**२८. संबंधित पक्षकार सोबतच्या व्यवहाराचा तपशील :-**

या आर्थिक वर्षात कोणत्याही संबंधित पक्षकारांशी कंपनीने व्यवहार केलेले नाहीत. त्यामुळे उक्त व्यवहारासंबंधी फॉर्म एओसी २ मध्ये सविस्तर तपशील देण्याची आवश्यकता नाही.

**२९. वित्तीय विवरणपत्र संबंधात अंतर्गत वित्तीय नियंत्रण व्यवस्थेची परिपुर्तता :-**

ही कंपनी खाजगी मर्यादित कंपनी असून, कंपनीची वार्षिक उलाढाल रू. २००.०० कोटीपेक्षा जास्त नसल्याने किंवा कंपनीने बँक अथवा वित्तीय संस्थांकडून रू. १००.०० कोटीपेक्षा जास्त कर्ज घेतले नसल्याने भाग १३८ अंतर्गत लेखापरिक्षकांची नियुक्ती बंधनकारक नाही. तसेच कंपनीस लेखापरिक्षा समितीची आवश्यकता नसली तरी अपहार व चूका निदर्शनास येण्यासाठी व त्या टाळण्यासाठी तसेच लेखाविषयक अभिलेखामधील अचुकता व परिपुर्णता साध्याकरिता योग्य सनियंत्रण कार्यप्रणाली राबविण्यात येत आहे. सर्व व्यवहार तपासणी करण्यात येऊन मंजुरी व पुढील प्रक्रिया प्राधिकृत व्यक्तीकडून करण्यात आली आहे.

**३०. कॉर्पोरेट गव्हर्नन्स प्रमाणपत्र :-**

ही कंपनी खाजगी मर्यादित कंपनी असल्याने लेखा परिक्षक किंवा कंपनी सचिव यांचेकडून कलम - ४४ अंतर्गत नमुद कॉर्पोरेट गव्हर्नन्स प्रमाणपत्र घेण्याची आवश्यकता नाही.

**३१. दक्षता यंत्रणा :-**

ही कंपनी खाजगी मर्यादित कंपनी असल्याने कंपनी अॅक्ट २०१३ भाग १७७ (१) आणि (१०) तरतुदीनुसार दक्षता यंत्रणा स्थापना करण्याची आवश्यकता नाही.

**३२. कार्यालयाच्या ठिकाणी महिलांचा लैंगिक छळ (प्रतिबंध मज्जाव आणि निराकरण) कायदा २०१३**

**अंतर्गत प्रगटीकरण :-**

महिलांचा लैंगिक छळ (प्रतिबंध मज्जाव आणि निराकरण) कायदा २०१३ मधील कलम २२ व ३८ नुसार कंपनीमध्ये महिलांचा लैंगिक छळ प्रतिबंधक धोरण अवलंबवण्यात आलेले असून, अंतर्गत तक्रार निवारण समिती स्थापन करण्यात आली आहे. कंपनीमधील स्थायी, कंत्राटी, अस्थायी आणि प्रशिक्षणार्थी अशा सर्व प्रकारच्या कर्मचाऱ्यांना हे धोरण लागू करण्यात आलेले आहे. या आर्थिक वर्षात महिला लैंगिक छळाची कोणतीही तक्रार कंपनीकडे प्राप्त झालेली नाही.

**३३. कृतज्ञता :-**

या आर्थिक वर्षात कंपनीस बँकर्स, सल्लागार आणि पुरवठेदार यांनी पुरविलेल्या उत्कृष्ट सेवेबद्दल तसेच ग्राहक आणि भागधारक यांनी केलेल्या मार्गदर्शनाबाबत आणि दिलेल्या भरघोस पाठींब्यांकरिता संचालक मंडळ त्यांचे प्रती कृतज्ञता व्यक्त करित आहेत. तसेच कंपनीच्या कर्मचाऱ्यांनी केलेल्या जाणीवपूर्वक प्रयत्नांची मंडळांनी नोंद घेतली असून, त्यांना मनःपूर्वक धन्यवाद देण्यात येत आहेत.

संचालक मंडळाच्या वतीने व करिता

पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ लि. पुणे - १६

सही :-

व्यवस्थापकीय संचालक

पता : आय. व्ही. बी. पी. सरकारी वसाहत

औंध, पुणे - ४११ ०६७

डीआयएन ०८४३५७०५

सही :-

अध्यक्ष

डीआयएन

पत्ता - रा. चतुरवाडी अंबेजोगाई

ता. अंबेजोगाई जि. बीड - ४३१५२३

**INDEPENDENT AUDITOR'S REPORT**

To,  
The Members of  
Punyashlok Ahilyadevi Maharashtra  
Mendhi Va Sheli Vikas Mahamandal Ltd.  
Pune.

**REPORT ON THE FINANCIAL STATEMENTS**

We have audited the accompanying financial statements of **Punyashlok Ahilyadevi Maharashtra Mendhi Va Sheli Vikas Mahamandal Ltd. ("the Company")** which comprise the Balance Sheet as at 31<sup>st</sup> March, 2019, the statement of Profit & Loss Account, Cash flow Statement for the year ended and summary of the significant accounting policies and other explanatory information of the statement of Profit & Loss for the year ended on that date read with the **Annexure 'A, B & C.'**

**OPINION:**

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the **Basis for Qualified Opinion paragraph** below, the aforesaid financial statements give the information required by the **Companies Act, 2013** in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31<sup>st</sup> March, 2019, and its profit/loss and its cash flows for the year ended on that date.

**BASIS FOR QUALIFIED OPINION**

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

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

The company has passed single entry on monthly basis instead of passing day to day entries which does not show the financial status as required by the Act. Further, the company is doing entries on cash payment basis which is clearly violation of section 128 of the Company's Act 2013 and rules made thereunder. **Please refer para (1) of Annexure A for detailed qualification.**

### **KEY AUDIT MATTERS**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are **not applicable** to the Company as it is an unlisted company.

### **INFORMATION OTHER THAN THE FINANCIAL STATEMENTS AND AUDITORS' REPORT THEREON**

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS**

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

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

The board of directors are also responsible for overseeing the Company's financial reporting process.

#### **AUDITOR'S RESPONSIBILITY:**

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

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

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

Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

#### **REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS:**

The provisions of the '[Companies \(Auditors Report\) Order, 2016](#)' ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is applicable to the Company since

- (a) It is not a subsidiary or holding company of a public company;
- (b) Its paid-up capital and reserves and surplus are more than Rs.1 Crores as at the balance sheet date;
- (c) Its total borrowings from banks and financial institutions are not more than Rs.1 Crores at any time during the year; and
- (d) Its turnover for the year is more than Rs.10 Crores during the year.

We give in the '**Annexure B**' annexed to the audit report, a statement on the matters specified in paragraph 3 and 4 of the said order.

#### **1. As required by Section 143(3) of the Act, we report that:**

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) Except for the effects of the matter described in the Basis for Qualified Opinion paragraph above, 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 and proper returns adequate for the purposes of our audit have been received from the branches not visited by us.



- c) The balance sheet, the statement of profit and loss and the cash flow statement dealt with by this report are in agreement with the books of account.
- d) Except for the effects of the matter described in the Basis for Qualified Opinion paragraph above, in our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014
- e) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- f) All directors have been disqualified u/s 164(2) on account of non-filing of annual return to ROC for three consecutive years i.e. from 2014-15 to 2016-17. Once disqualified, a person is not eligible for being appointed as Director of that company or any other company. This restriction is imposed for a period of five years or as the case may be. The Company has not appointed any new director which is again the violation of section 149(1) of Companies Act 2013 regarding minimum number of directors in Public Limited Company. Further management has refused to give us written representation issued and were unable to show us any further evidence.
- g) With respect to the adequacy of the internal financial controls over financial reporting of the company and the operation effectiveness of such controls, refer to our separate report in '**Annexure C**'.
- h) Report under the companies (Auditors Report) Order, 2016 (CARO,2016) has been attached in '**Annexure B**'.
- i) With respect to 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.
- 1) The company does not have any pending litigations which would impact its financial position.
- 2) The company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- 3) There was no amount which were required to be transferred, to the investor education and protection fund by the company.

**For ANAMAND ASSOCIATES**  
**Chartered Accountants**  
**FRN: 005496S**

**Place: Pune**  
**Dated: 29/02/2020**

**CA EJAZ AKHTER**  
**Partner**  
**M. No. 096248**

**ANNEXURE 'A' TO THE INDEPENDENT AUDITORS REPORT**

**(Referred to “Basis for Qualified Opinion” to Independent Auditors Report)**

**1. NO PROVISION FOR EXPENSES AND INCOME:**

- (a) The company follows hybrid system of accounting. For example, the company makes provision for purchase but it has not made provision for insurance claim receivable.
- (b) The company has not made any provision in respect of any bad and doubtful debt, seed Capital Loans (Under the head Loan and Advances) and other Advances under the capital Assets, Loan and Advance (Refer schedule 12 of Balance Sheet). The amount of such bad and doubtful debts and loans is not ascertained by the company. Consequently, we are unable to opine on the possible impact of such non-provision on profit for the Year, Seed Capital Loans, Other Advances and Balance of Profit and Loss Account in the Balance Sheet.
- © Debtors, Creditors, Loans and Advance are subject to confirmation and reconciliation. No third party confirmations are obtained by the Company as on 31<sup>st</sup> March, 2019 in respect of any of the account receivable, account payable and any loans and Advances. Hence 100% amount under these items is unconfirmed as on 31<sup>st</sup> March 2019. It is informed to us that, there was no system of obtaining third party confirmations.

**2. NON SUBMISSION OF INSURANCE CLAIM:**

As per information on record we have observed that there were cases where farms do not submit Insurance claims to insurance Company, it is not known why these said claims are not submitted. This is loss to the company. Detailed information is given below in table:



**INSURANCE CLAIM INFORMATION IS AS FOLLOWS**

Farm Name	Opening Insurance Claims Pending for submission	Opening Insurance Claims Pending from insurance company	Death of Animals during the year Adult	Insurance claims submitted in 2018-19 to the insurance company	Claims Received in FY 2018-19 from Insurance Co.	No. of Insurance Claims Pending from insurance company		Claims Pending for submission to insurance company
					No. of Claims	Last Year	Current Year	
Padegaon	0	223	141	141	355	0	9	0
Mahud	22	97	149	158	222	0	33	13
Bilakhed	36	0	91	127	117	0	10	0
Bondri	22	21	29	51	67	0	5	0
Mukhed	0	8	197	197	199	0	6	0
Pohra	47	26	100	147	129	0	44	0
Ambejogai	9	5	13	22	14	0	13	0
Tuljapur	89	89	107	196	113	0	172	0
Dahiwadi	0	24	59	52	63	0	13	7
Ranjani	0	4	141	141	143	0	2	0

**3. METHOD OF CHARGING DEPRECIATION**

The company has not followed Schedule II to the Companies Act 2013 for Depreciation. As per Schedule II to the Companies Act, 2013, depreciation is calculated on the basis of expected useful life of an asset from the date on which the asset is put to use, However the management has calculated depreciation on the basis of opening balance of asset in financial year 2018-19 which is incorrect. Further the management has not provided the details regarding the date on which the assets were put to use, therefore we are unable to quantify the effect of the same.

**4. NON APPOINTMENT OF COMPANY SECRETARY:**

As per section 203 of the companies act 2013 read with rule 8A, since the paid up share

capital of the company is exceeding 5 crores, the company is required to appoint whole time company secretary mandatorily. However, the company has not made the appointment of the company secretary, violating the said provision of the companies act 2013. Section 203(5) imposes minimum penalty of Rs.1,00,000 on the company and maximum 50,000 on each director who is in default.

##### 5. LOWER BREEDING AND HIGH MORTALITY OF SHEEP AND GOATS:

###### A) LOWER BREEDING:

As per information with farms of the company there are medicines and other facilities available for animal and specialized experts are also available to take care of animals. We have observed that during the year under audit birth rate of animals is very low. Considering the available information of breeding on records there were target of 80% of total selected sheep and goats. Therefore, expected target of breeding was 3827 animals. During the year, actual number of breeding was 2131 animals which was just 44.52 % of total selected sheep and goats.

###### B) HIGHER MORTALITY RATIO:

Standard ratio of mortality as provided in last year audit report by the management is not more than 18% for young and 7% for adult animals. As per actual information, an average mortality of Animals in the Company, is as follows:

1. Goat (Adult): 14.64%
2. Goat (Kid): 41.40%
3. Sheep (Adult): 21.20%
4. Sheep (Kid): 31.96%

This is very high ratio. It is suggested that risk should be fixed on responsible officers and recovery should be made if there is loss / high mortality because of personal ignorance of officers. Detail investigation should be made for reasons in high mortality and low birth ratio.

As per record provided to us, following are the information of breeding and mortality of goats and sheep.

###### BREEDING:

SR NO	BRANCH	NO. OF ADULT ANIMALS UNDER BREEDING PROGRAMME	TRAGATED BREEDING @80%	ACTUAL BREEDING	% ACHIEVED
1	Ambejogai	495	396	76	15.35
2	Bilakhed	449	359	244	54.34
3	Bondri	149	119	96	64.43
4	Dahiwadi	744	595	162	21.77
5	Mahud	789	631	374	64.71
6	Mukhed	195	156	44	5.58
7	Padegaon	472	377	338	71.61
8	Pohara	213	170	91	42.72
9	Ranjani	821	656	587	71.50
10	Tuljapur	460	368	119	25.87
<b>TOTAL</b>		<b>4787</b>	<b>3827</b>	<b>2131</b>	<b>44.52</b>

**MORTALITY:**

NAME OF FARM	LIVESTOCK OF GOAT						LIVESTOCK OF SHEEP					
	ABOVE 1 YEAR	MORTALITY		BELOW 1 YEAR	MORTALITY		ABOVE 1 YEAR	MORTALITY		BELOW 1 YEAR	MORTALITY	
		NO	%		NO	%		NO	%		NO	%
Ambejogai	508	13	2.56	116	70	60.34	0	0	0	0	0	0
Bilakhed	0	0	0.00	0	0	0.00	540	91	16.85	287	62	21.60
Bondri	178	29	16.29	125	35	28.00	0	0	0	0	0	0
Dahiwadi	599	32	5.34	146	65	44.52	229	27	11.79	58	19	32.76
Mahud	552	112	20.29	374	205	54.81	386	37	9.59	215	59	27.44
Mukhed	0	0	0.00	0	0	0.00	392	197	50.26	125	79	63.20
Pohara	313	100	31.95	113	30	26.55	0	0	0	0	0	0
Ranjani	665	102	15.34	589	176	29.88	297	39	13.13	263	84	31.94
Tuljapur	567	107	18.87	194	105	54.12	0	0	0	0	0	0
<b>TOTAL</b>	<b>3382</b>	<b>495</b>		<b>1657</b>	<b>686</b>		<b>1844</b>	<b>391</b>		<b>948</b>	<b>303</b>	

Note: Padegaon farm has not maintained proper bifurcation of kids and adult livestock hence we are unable to report exact figures of mortality rate of that farm.

**6. NO CLASSIFICATION BETWEEN CULLING & BREEDING LIVESTOCK:**

Farms has not made any classification between culling livestock & breeding livestock from time to time, hence this is one of the main reason of increase mortality of livestock.

**7. MAINTENANCE OF ACCOUNTING:**

Accounting of the company is maintained at ERP Tally system. Trial balances of various farms are directly entered in tally software instead of detail entry. Thus, entries in tally software should be made in detail instead of consolidated entries. To make internal control effective, accounting system should be developed by the company.

**8. ADVANCE TO ORIENTAL INSURANCE CO. LTD. IS RS. 92,630.00:**

Livestock insurance premium was paid in advance to the Oriental Insurance Co. Ltd. As per agreement dated 01.03.2011 available on record for entering in insurance contract for live stocks to be distributed under the scheme of Breed Village Scheme under the Rastriya Krishi VikasYojana sponsored by the Central Govt. Total insurance premium was paid in advance Rs.7,91,500.00. Insurance premium amount payable against livestock distributed to various beneficiaries were to be settled against advance premium. Total insurance premium payable of Rs.6,91,103.00 was settled against advance. Balance amount of Rs.1,00,397.00 remained with the company but as per books there is advance of Rs. 92,630.00. There is difference of Rs. 7,767.00 which should be reconciled.

To make recovery of above advance, company has made efforts to recover the advance and they had sent a letter on 13.07.2015 requesting to repay advance amount.

**9. NON FILING OF FINANCIAL STATEMENTS TO REGISTRAR OF COMAPNIES:**

As per available records, the Company has not filed financial statements to Registrar of Companies, Pune of financial year 17-18. Management will be responsible for Payment of penalty & Interest for late submission of ROC Return. Management has not made any provision in books of accounts for penalty for late filing of return to ROC.

**10. UNSPENT GRANTS & ADVANCES RECEIVED FROM GOVERNMENT:**

**i. SHEEP & GOAT REARING RS.21.09 LAKH:**

As observed in AG audit the amount Rs.21.09 Lakhs represents funds/grants given by the GOM to the company as an implementing agency for disbursing it to selected beneficiaries.

**ii. SHEEP AND GOAT REARING ADVANCE:**

Amount of **Rs. 7,68,803.00 (Dr)** was given as loan under the scheme which was waived off by the State Government. Above amount is to be written off in books. List of beneficiary with amount was not produced for our verification. Above amount should be written off after proper scrutiny of record.

**11. MARGIN MONEY RS.2,94,250.00:**

Above amount was received as margin money (self-Contribution) from beneficiary. Scheme fund was not sanctioned to them. Balance is still pending. It should be refunded to the contributors.

**12. ACCOUNTING FOR GRANTS:**

- Details of Grants and their utilization during the year are as follows. This utilization is debited to respective grant account during the year.

**पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ लिमिटेड, पुणे.**

<b>Name of Grants</b>	<b>Balance as on 01.04.2018</b>	<b>Addition during year</b>	<b>Utilization during year</b>	<b>Balance as on 31.03.2019</b>
Fodder Development	8,765,422	0	1,015,056	7,750,366
Fodder Development RKVY (Old)	0	1,343,331	0	1,343,331
Insurance claim Aga RKVY	409,882	0	6,018	403,864
I.D.S.R. Scheme	2,303,475	0	341,198	1,962,277
Marathwada Vikas	19,304	0	0	19,304
Market Yard Development Scheme	14,297,922	0	0	14,297,922
RKVY farm Strengthening	12,917,617	9,900,000	5,941,082	16,876,535
SWISS*	4,367,733	0	4,844,966	-477,233
Grant for Shearing Machine	10,272	0	0	10,272
Non DPAP Scheme	40,966,256	0	8,885,168	32,081,088
Sheep & Goat Scheme 10 Crore	2,109,084	0	0	2,109,084
W.W.T.C Grant	2,874,881	0	0	2,874,881
Marathwada S& G Rearing Scheme	48,145	0	0	48,145
RKVY Ram & Buck Rearing	2,508,400	6,750,000	1,127,113	8,131,287
Advance Against MV Scheme Tuljapur	78,075	0	0	78,075
Mahamesh Scheme	27,884,754	73,580,000	84,610,607	16,854,147
<b>Total</b>	<b>120,904,553</b>	<b>90,230,000</b>	<b>106,771,208</b>	<b>104,363,345</b>

- Out of the above mentioned grants, SWISS grant is showing negative balance of Rs. 477233/- which is not reconciled by management.

**13. (A) ADVANCE AGAINST EXPENSES:**

Following are the advances against expenses are pending for settlement from long period. Some advances are sanctioned during the year and not settled.

<b>S.No</b>	<b>Particulars</b>	<b>Amount</b>	<b>S.N</b>	<b>Amount Rs.</b>	<b>Amount</b>
1.	Ambejogai	12,870.00	7.	B. R. Mahapure	500.00
2.	Mahud	6,057.00	8.	B. L. Chavan, Mahud	8,000.00
3.	Mukhed	2,400.00	9.	O. L. Rathod	400.00
4.	Padegoan	2,276.00	10.	J.B.Patel	200.00
5.	Pohara	7,176.00	11.	T.C.Bhale	3,000.00
6.	Ranjani	28,820.00			

**पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ लिमिटेड, पुणे.**

Details of above advances given are not available with Company. Some advances are given to staff for expenses but no expenses are settled against advance amount. It is advised that above amount should be settled immediately on priority basis.

**14. DIFFERENCE IN SALES AS PER BOOKS OF ACCOUNTS AND GST RETURNS:**

- There is a huge difference between sales as per books of accounts maintained by company and GST returns filed which is summarized below :

Gross Sales As Per:				(Amount in Rs)
Books of Accounts	GSTR-1	GSTR-3B	Difference Between Books of Accounts and GSTR-1	Difference Between Books of Accounts and GSTR-3B
364,902,039	212,852,238	202,396,117	152,049,801	162,505,922

Management has not reconciled the above difference.

- Company has booked sales in books of accounts at gross value that is inclusive of GST and GST liability paid is treated as expenses.

**15. TDS DEFAULT:**

- A.** On following Expenses **TDS has not been deducted**, hence 30% (i.e Rs 1,33,290) of which will be disallowed as expenses under section 40(a)(ia). Please refer the table below for more details -

Date	Amount	TDS	Section	Nature of Expense
31-03-2019	322500	32250	194J	Provision for Audit Expense
06-09-2018	27400	274	194C	Transportation Charges
27-11-2018	14000	140	194C	Transportation Charges
27-12-2018	90400	904	194C	Transportation Charges

- B.** TDS of District Animal Husbandry of Rs. 38,946/- entry not recorded in system.

- C.** All tax is deducted on payment basis by company instead of payment or credit whichever is earlier which violated the tax deduction rule of section 194C and 194J.

**16. CASH EXPENSES EXCEEDING RS. 10000/- IN A DAY:**

Cash expenses incurred by company exceeding Rs. 10000/- in a single day is disallowed u/s 40(i)(a) of the Income Tax Act 1961. Please refer the table given below for more details:

पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ लिमिटेड, पुणे.

Date	Expense Ledger	Vch No.	Amount
12/06/2018	Electricity Charges (Padegaon)	66	18410
17/12/2018	Electricity Charges (Padegaon)	334	15880
21/02/2019	Electricity Charges (Padegaon)	407	12710
17/12/2018	Electricity Charges (Padegaon)	335	12340
12/11/2018	Electricity Charges (Padegaon)	292	12250
10/01/2019	Electricity Charges (Padegaon)	360	11900
11/10/2018	Electricity Charges (Padegaon)	244	11630
09/04/2018	Electricity Charges (Padegaon)	3	10850
28/11/2018	Overhead Expenses (Dahiwadi)	122	26000
19/09/2018	Overhead Expenses (Dahiwadi)	89	10699
03/08/2018	Minor Work (Ho)	184	11000
14/01/2019	Minor Work (Pune)	404	18932
19/07/2018	Electricity Charges (Pune)	138	12110
14/03/2019	Electricity Charges (Pune)	478	10120
27/07/2018	Training Expenses (Pune)	163	11970
12/07/2018	Electricity Charges (Ambejogai)	35	11300
29/09/2018	Electricity Charges (Pohra)	166	22830
02/06/2018	Electricity Charges (Ranjni)	94	19300
15/03/2019	Minor Work (Ranjni)	563	16970
02/03/2019	Electricity Charges (Ranjni)	548	14640
27/03/2019	Minor Work (Ranjni)	579	11921
30/01/2019	Electricity Charges (Ranjni)	493	11630
13/08/2018	Electricity Charges (Mahud))	118	16250
<b>Total</b>			<b>331642</b>



#### 17. BANK BALANCE NOT RECONCILED:

- Management has not reconciled bank balance of Bank of Maharashtra, Account No-20144401715 of Pohra farm. Difference between balance as per books of accounts and Bank statement is given below:

Balance as per Books of Accounts	Balance as per Bank Statement	Difference
12,898,912.50	11,569,174.02	1,329,738.48

- The management has reconciled the following bank balance but still there is some difference which is summarized below:

Name of Bank	Balance as per Books of Accounts	Balance as per Bank Statement	Observations
Bank Of Maharashtra - 7909 - Ranjni	224,897	229,584.30	The difference of Rs. 5,000/- deposited by cheque and expenses of Rs. 312.7/- which is not booked in tally.
Bank Of Maharashtra - 0958 - Bilakhed	10,842,123.62	13,077,659.12	The difference of Rs. 1,75,824/- in balance as per Cash Book and balance as per Tally.
Bank Of Maharashtra - 4936 - Bondri	422,137.60	415,297.60	The difference of Rs. 65,000/- in balance as per Cash Book and balance as per Tally.
ICICI Bank - 0555 - Head Office	28,008,070	35,497,553	The difference of 16500 after Bank Reconciliation.
Bank Of Maharashtra - 0846 - Mukhed	63,275.40	66,519.40	The difference of Rs. 6,000/- in balance as per Cash Book and balance as per Tally.
Bank Of Maharashtra - 2712 - Mukhed	1,117,769.40	1,283,157.40	The difference of Rs. 7,764/- in balance as per Cash Book and balance as per Tally.
Bank Of Maharashtra - 0930 - Ranjni	1,394,279.50	1,412,638.25	The difference of Rs. 200/- in balance as per Cash Book and balance as per Tally.
Bank Of Maharashtra - 0102 - Ranjni	10,069,409	10,467,893.90	The difference of Rs. 32662/- in balance as per Cash Book and balance as per Tally.

#### 18. PRIOR PERIOD EXPENSES:

The company has booked Rs.4,73,964 as prior period expenses which shall be disallowed as per Income Tax Act.



**19. GENERAL OBJECTION:**

- In accordance with schedule VI quantitative particular of goods manufactured and goods traded have to be disclosed separately. However, the company had presented a consolidated statement of the same. This does not have any impact on profit for the Year.
- Interest on Fixed Deposit related to RKVY etc. scheme is credited and shown under other liabilities as payable back to Government however no time frame is prescribed. During the FY 2018-19 company has not refunded any amount to government.
- Interest on seed capital payable from last 15 years is Rs.1,61,980.13 still date this interest are not paid.

**For ANAM AND ASSOCIATES**  
**Chartered Accountants**  
**FRN: 005496S**

**Place: Pune**  
**Dated: 29.2.2020**

**CA EJAZ AKHTER**  
**Partner**  
**M. No. 096248.**

**ANNEXURE 'B' TO THE INDEPENDENT AUDITORS REPORT (CARO-2016)**

**(Referred to in Paragraph 3(h) under 'Report on other Legal and Regulatory Requirements' section of our report of even date)**

Report under the Companies (Auditors reports) Order, 2016 issued by the Central Government in terms of section 143 (11) of the Companies Act, 2013 ("the Act") of **Punyashlok Ahilyadevi Maharashtra Mendhi Va Sheli Vikas Mahamandal Ltd.** ("the Company").

In terms of the information and explanation sought by us and give by the company and the books and records examined by us the normal course of audit and to the best of our knowledge and belief, we state that:

**1. IN RESPECT OF ITS FIXED ASSETS:**

- a) The company has **not** maintained proper records showing full particulars including quantitative details and situation of its fixed assets
- b) Fixed assets have **not** been physically verified by the management. We are unable to determine whether there are any discrepancies found or not.
- c) According to the Information and explanations given to us, we report that immovable property at various locations is in name of Ministry of Animal Husbandry is held by the Company.

**2. IN RESPECT OF ITS INVENTORIES:**

- a) As explained to us, inventories have been physically verified during the year by the management at daily intervals.
- b) In our opinion and according to the information and explanations given to us, the procedures of physical verification of inventories followed by the management are reasonable and adequate in relation to the size of the company and the nature of its business.
- c) In our opinion and on the basis of our examination of the records, the Company is generally maintaining proper records of its inventories. No material discrepancy was noticed on physical verification of stocks by the management as compared to book records.

3. The Company has not granted any loans, secured or unsecured to Companies, firms or other parties covered in the register maintained under Section 189 of the Act.

4. In our opinion, and according to the information and explanations given to us, The Company has not granted any loans, investments and also not provided security or guarantee.

**5. IN RESPECT OF DEPOSITS:**

According to the information and explanations given to us, the Company has not accepted any deposits from the public covered under section sections 73 to 76 of the Companies Act 2013.

6. As per information & explanation given by the management, maintenance of cost records has not been prescribed by the Central Government under of sub-section (1) of section 148 of the Companies Act 2013.

**7. IN RESPECT OF STATUTORY DUES:**

a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company is regular in depositing the undisputed statutory dues including provident fund, employee's state insurance, income tax, sales tax, Goods and Service tax wealth tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues with the appropriate authorities. And there is no arrear of outstanding statutory dues at the last day of the financial year concerned for a period of more than six months from the date they became payable.

b) According to the information and explanations given to us, there is no disputed amounts payable in respect of provident fund, sales tax, wealth tax, service tax, duty of customs, value added tax, cess and other material statutory dues

8. On the basis of our examination and according to the information and explanations given to us, the Company has not defaulted in repayment of its dues to financial institutions or bank during the year. The Company does not have any outstanding debentures at the end of the year.

9. Based on our audit procedures and on the information given by the management, we report that the company has not raised any term loans during the year.

**पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ लिमिटेड, पुणे.**

10. To the best of our knowledge and belief, and according to the information and explanations given to us, there have been no cases of fraud by the Company and no fraud on the company by its officers or employees has been noticed or reported during the year.
11. According to the Information and explanation given by the management, the provisions of section 197 read with Schedule V of the Act is not applicable to the Company and hence reporting under Clause 3(xi) are not applicable and hence not commented upon.
12. In our opinion, the company is not a Nidhi Company. Therefore, the provisions of clause 3(xii) of the order are not applicable to the Company and hence not commented upon.
13. According to the Information and explanations given by the management transactions with the related parties are in compliance with section 177 and 188 of the Companies Act, 2013 where applicable and the details have been disclosed in the Notes to the Financial Statements, as required by applicable accounting standards
14. According to the information and explanations given to us and on an overall examination of the balance sheet, the company has not made right issue of shares during the year under review.
15. According to 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 as referred to in section 192 of Companies Act, 2013.
16. The Company is not required to be registered under section 45-IA of the Reserve Bank of India, 1934, accordingly, the provisions of Clause 3(xvi) of the order are not applicable to the Company.

**For ANAM AND ASSOCIATES**  
**Chartered Accountants**  
**FRN: 005496S**

**Place: Pune**  
**Dated: 29.2.2020**

**CAEJAZAKHTER**  
**Partner**  
**M. No. 096248**

**ANNEXURE 'C'**

**'ANNEXURE C' TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE FINANCIAL STATEMENTS OF PUNYASHLOK AHILYADEVI MAHARASHTRA MENDHI VA SHELI VIKAS MAHAMANDAL LTD.**

**(Referred to in Paragraph 3(g) under 'Report on other Legal and Regulatory Requirements' section of the Independent Audit Report)**

**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 under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act") over financial reporting of **Punyashlok Ahilyadevi Maharashtra Mendhi Va Sheli Vikas Mahamandal Ltd.** as of March 31<sup>st</sup>, 2019.

**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 criteria established by the **Punyashlok Ahilyadevi Maharashtra Mendhi Va Sheli Vikas Mahamandal Ltd.** considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting ("the **Guidance Note**") issued by the Institute of Chartered Accountants of India ("the **ICAI**"). 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.

**AUDITOR'S RESPONSIBILITY:**

Our responsibility is to express an opinion on the **Punyashlok Ahilyadevi Maharashtra Mendhi Va Sheli Vikas Mahamandal Ltd.** 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 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 **Punyashlok Ahilyadevi Maharashtra Mendhi Va Sheli Vikas Mahamandal Ltd.** 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 **does not have adequate internal financial controls system** over financial reporting. Internal financial control as formulated by the company is not in the line with internal control over financial reporting criteria stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

**Other Matters (if any):**

We draw attention to the following matters:

- a) The Company's internal control over financial reporting requires improving in the different areas that is accounting system etc. The internal audit system also requires improving in the areas of audit coverage & compliance.
- b) Our aforesaid report u/s 143(3)(i) of the Act on adequacy and operating effectiveness of the internal financial controls over financial reporting in so far as relates to the company is based on our examination during the audit period.

Our opinion is not modified in respect of these matters.

**For ANAM AND ASSOCIATES**  
**Chartered Accountants**  
**FRN: 005496S**

**Place: Pune**  
**Dated: 29.2.2020**

**CA EJAZ AKHTER**  
**Partner**  
**M. No. 096248**

**पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ लिमिटेड, पुणे.**

**Punyashlok Ahilyadevi Maharashtra  
Mendhi Va Sheli Vikas Mahamandal Ltd.Pune.**

**Explanation to the Directions and Sub- Directions under section 143(5) of the  
Companies Act, 2013.**

<b>Sr. No.</b>	<b>Point</b>	<b>Explanation</b>
1	To report whether there are any cases of waiver/write off of debts/loans/interest etc. if yes, the reasons thereof and the amount involved.	No Such Cases are there
2	Whether proper records are maintained for inventories lying with third parties and assets received as gift from Government and other authorities.	Yes, proper records are maintained for Govt. Grants, There are no inventories and Assets lying with third parties and there is no gift received from Govt. and other Authorities.
3	A report on age-wise analysis of pending legal/arbitration cases, including the reasons of pendency and existence/effectiveness of a monitoring mechanism for expenditure on all legal cases (foreign and local) may be given.	As per Annexure A point number 5
4	If the company has been selected for disinvestment, a complete status report in terms of valuation of Assets (including intangible assets and land) and liabilities (including Committed & General Reserves) may be examined, including the mode and present stage of Disinvestment process.	Not Applicable

**For ANAM AND ASSOCIATES  
Chartered Accountants  
FRN: 005496S**

**Place: Pune  
Dated: 29.2.2020**

**CAEJAZAKHTER  
Partner  
M. No. 096248**



**पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ लिमिटेड, पुणे.**

**Sector Specific sub-directions:**

<b>Sr. No.</b>	<b>Point</b>	<b>Explanation</b>
1	Whether the Company has laid down the sale/pricing policy for frozen semen/fodder seed production? If so,	Fodder Seed are not generally sold by the company. However, fodder sets are sold at Rs.1/- per set
.	Whether the price was fixed/revised in accordance with the Policy.	Yes, the rates of fodder sets have been raised on 11/7/2014 to the current rate of Rs.1/ - per set from earlier rate of Rs.0.50 per set.
.	Whether the valuation of inventories is in accordance with the above policy/standard industry practices.	Yes
2	Whether there is norm fixed for loss due to mortality?	No
	Comment on the system of assessment of loss due to mortality?	Comments enclosed As per Annexure-A Point number 2
.	Whether there are instances of huge loss incurred due to excessive mortality rate?	
3	Whether profit/loss mentioned in Audit Report is as per Profit & Loss Accounts of the Company?	Yes

Sector Specific sub-directions and the direction given by CAG to the Statutory Auditors, the action taken thereon and its impact on the Accounts and Financial Statements of the company will form part of the Statutory Auditor's Report.

The deficiencies if any, on the above matters may also be reported to the Audit Committee, if exists.

Not applicable

**For ANAMAND ASSOCIATES  
Chartered Accountants  
FRN: 005496S**

**Place: Pune  
Dated: 29.2.2020**

**CA EJAZ AKHTER  
Partner  
M. No. 096248**

### Compliance Certificate

We have conducted the audit of accounts of Punyashlok Ahilyadevi Maharashtra Mendhi va Sheli Vikas Mahamandal Ltd. Pune. for the year ended **31st March 2019** in accordance with the direction / sub-directions issue by the C & AG of India under Section 143 (5) of the Companies Act 2013 and Certifies that we have complied with all the directions / Sub-directions issued to us.

**For ANAM AND ASSOCIATES**  
**Chartered Accountants**  
**FRN: 005496S**

**Place: Pune**  
**Dated: 29.2.2020**

**CA EJAZ AKHTER**  
**Partner**  
**M. No. 096248**

## **Statutory Audit Report 2018-19 Replies**

### **1. No Provision For Expenses and Incomes**

- a. Accounting standard is on cash basis and hence mahamandal has not made any provision.
- b. Noted for future.
- c. Amount of debtors shall be confirm by obtaining third party confirm.

### **2. Non Submission of Insurance Claim**

Claims have not submitted to insurance company; There for losses are being recovered from responsible officers.

Sr . No.	Name of Farm	Claims pending for submission to Insurance Company (As per Audit report)	Claims pending for submission to Insurance Company (As per records up to year 2018-19)	Nos. of claims to be recovered from Insurance Company	Pending claims to be recovered from Insurance company	Remark
1	Mahud	33	13	36	13	Claims have not submitted to insurance company; There for losses are being recovered from responsible officers.
2	Bilakhed	-	10	10	-	
3	Bondri	05	05	05	-	
4	Pohara	44	44	44	-	
5	A'jogai	13	13	-	13	
6	Mukhed	06	06	06	-	
7	Padegaon	09	09	09	-	
8	Ranjani	02	02	02	-	
9	Dahiwadi	13	07	20	-	
10	Tirth	172	172	172	-	

### 3. Method of Charging Depreciation

No Comments

### 4. Non Appointment of Company Secretary

The Company belong a private Ltd Company it is not required to appoint a key managerial personner under section 203 of the companies Act-2013 since the paid up capital of the company is more than Rs. 10 crores the company is required to appoint of the whole time company secretary

### 5. Lower Breeding & High Mortality of Sheep & Goats

We have verified the records of sheep and Goat Breeding Farms and found the actual position of breeding and mortality as below. 2019-20 and 2020-21

#### A) Breeding –

During the year 2018-19 the total number of sheep & goats selected for breeding was 4210 and the 80% target was 3368, the actual achievement is 2131 which is 63.27% as detailed below.

Sr. No.	Name of Farm	Breeding Year of 2018-2019			
		No. of adult animals under Breeding program	Target @ 80% of animals under Breeding program	Actual Achievement 2018-19	% Achieved
1	Ambejogai	190	152	76	50.00
2	Bilakhed	429	343	244	71.10
3	Bondri	112	90	96	107.14
4	Dahiwadi	671	537	162	30.18
5	Mahud	759	607	374	61.59
6	Mukhed	179	143	44	30.73
7	Padegaon	443	354	338	95.37
8	Pohara	193	154	91	58.94
9	Ranjani	793	634	587	92.53
10	Tuljapur	441	353	119	33.73
	<b>Total</b>	<b>4210</b>	<b>3368</b>	<b>2131</b>	<b>63.27</b>

Regarding this, it was found that there was high incidence of abortions at these farms. Hence, although the rate of breeding & pregnancy was normal / average, the actual rate of birth was observed to be low. On report of abortions / deaths of does

(mother goats) in some incidences, laboratory investigations were done at the laboratory. Laboratory findings revealed common infectious diseases of goats like Pneumonia, Enteritis, Pox, Sarcoptes, Coccidiosis etc. Goats being reared in flocks, infection readily spreads to other healthy goats, increasing the number of sick animals. However, due care in form of preventive vaccination against major contagious diseases like HS, PPR, ET, FMD, POX has been taken on regular basis. The incidence of abortions was brought under control through other measures such as isolation, maintenance of hygiene in the sheds, quarantine of newly bought animals etc.

### **High Morality in Sheep and Goats**

#### **B) Mortality :**

During the year 2018-19 the actual mortality is found in Adult animals (Sheep and Goat) is 16.2 % and Kids (Sheep and Goats) 27.1 % as below.

Name of Farm	MORTALITY Year of 2018-2019					
	Sheep and Goat					
	Above 1 year (Adult)	Mortality		Below 1 year (Kids)	Mortality	
		No	%		No	%
Padegaon	635	141	22.2	558	102	18.3
Ranjani	1221	141	11.5	1078	260	24.1
Mahud	993	149	15.01	709	264	37.2
Dahiwadi	856	59	6.9	365	84	23.00
Bilakhed	595	91	15.3	438	62	14.2
Mukhed	400	197	49.3	131	79	60.3
Tirth	640	107	16.7	233	105	45.1
Pohara	334	100	29.9	134	30	22.4
Ambajogai	457	13	2.8	227	70	30.8
Bondri	219	29	13.2	146	35	24.0
<b>Total</b>	<b>6350</b>	<b>1027</b>	<b>16.2</b>	<b>4019</b>	<b>1091</b>	<b>27.1</b>

To reduced disease transmission and mortality rate in farm livestock the following farm activities strictly carried out at farms.

### 1. Implementation of flock health management program:

To prevent the disease outbreaks in farm animals, the following health management program implement at farm.

- Feeding management: To provide nutritious fodders and concentrate feed to the farm livestock throughout the year for improvement in immune power of sheep and goat against the infectious diseases and to avoid malnutrition.
- Strictly followed health and deworming schedule to check the internal parasites by drenching antihelmenthic drugs as per calendar and fecal examination.
- Regular check up of ecto-parasite by adapting deticking, dusting, dipping of sheep and goat by using cypermenthrin, deltamethrin and amitraz etc drugs.
- Supplementation of multi-minerals either in form of powder or lick bricks to the animals.
- Treatment of sick animals by confirmative diagnosis from Disease Investigation Laboratory, Department of Animal Husbandry, Govt. of Maharashtra.
- Strictly adapted recommended vaccination schedule at farms such as,

Sr. No.	Month	Name of Vaccine
1	April	Enterotoxaemia & Sheep pox
2	May	P.P.R.
3	June	H.S.
4	September	E.T.
5	December	F.M.D.

At farm before using feed and water for consumption of livestock, it has been ensured that feed and water are of sufficient quantity and quality and are free from any potential contamination.

### 2. Cleaning and disinfection of farm equipment:

We strictly followed the standard farm practices such as cleaning and disinfection of sheds, fodder troughs, water trough, equipments and hand washing and personal protective measures being carried out at farm

Manure is a high disease-contamination risk for most common diseases therefore; we being carried out manure management carefully at farms to minimize the contact of manure to the flock.

It is observed that, the mortality percentage is more in kids/lambs (day old to 6months), the mortality rate always more in kids particularly in day old to 3 months of age. We are trying and taking all efforts to maintain health of livestock, but there are some uncontrollable issues responsible for increase in mortality and morbidity rate such as,

It should necessary to close all boundaries by constructing boundary wall to all premises of farm. Therefore, it will be possible to prevent entry of stray animals,

wild animals and dogs in farm premises, because it is main source of contamination for certain common diseases which is responsible for mortality.

As we know that, being Govt. farms it is mandatory to implement development activities such as organization of farmers training, demonstration of farm management activity, demonstration of fodder crops, sheep and goat unit distribution and all extension activities at farms. Hence we cannot restrict the movement of outside people, vehicles in farms premises. These are also imperative cause of spreading infectious diseases among farm livestock.

This is to ensure that, we will take all possible steps to decrease mortality rate of farm livestock.

Taking into consideration of above facts and the losses due to mortality of adult animals has been recovered by insurance company, it is requested to delete above para.

#### **6. No Classification between Culling & Breeding Livestock**

From now onwards classification between culling and breeding livestock will be done.

#### **7. Maintenance of Accounting**

Tally software installed in all branches of Mahamandal and all accounts are being maintained in tally.

#### **8. Advance to Oriental Insurance Company Ltd Rs. 92,630/- .**

The Corporation has implemented Breed village Scheme under Rashtriya Krishi Vikas Yojana (RKVY). Under this scheme corporation has distributed breedable male goats and sheep to the sheep and goat farmers for genetic improvement of non descript (Local) population of sheep and goat in the entire state. As per guideline of scheme it is to provide insurance cover to the animals to be supplied in this scheme.

As per agreement we have submitted all necessary documents to concerned policy issuing officer and also deposited advance amount Rs. 791500/- against premium amount. Under this scheme insurance company have issued insurance policies of Rs. 691103/- against the advance premium deposit by the corporation and remaining amount Rs. 100397/- advance amount is in balance with insurance company.

We have brought into notice of this matter to the Chief Manager, Customer Service Department, Head Office of Oriental Insurance Company, New Delhi but they did not have take a appropriate action regarding the refund of advance Rs. 100397/- Also Corporation has again send the letter to insurance company on 02/03/2016 and requested to refund the advance. Also Corporation has file the case in District Consumer Disputes Redressed Forum, Pune on 31/01/2018, But due to old matter they have passed the order for not accepted this case. Thus, to take legal steps to recovered the advance from oriental insurance company, we also taken verbal suggestion to legal advisor. Though, the recovery amount is negligible and the expenditure to take legal action might be higher than recovery amount. So, he suggested that the recovery amount write off will be the better option. So Corporation is in process to write off this amount.



## **9. Non filing of financial Statements to Register of companies**

Financial statements to Register of companies and ROC return filing 2017-18 is completed.

## **10. Unspent grants & Advance Received from Government**

### **i) Sheep & Goat Rearing Rs. 21.09 Lakh**

Out of Rs. 70.68 Lakhs Rs. 49.59 lakhs has been refunded to Government and remaining amount Rs. 21.09 Lakhs is also being refunded in due course.

### **ii) Sheep and Goat Rearing Advance**

The amount of Rs. 7,68,803/- shall be written off after proper scrutiny of record.

## **11. Margin Money Rs. 2,94,250.00/-**

The amount shall be refunded after scrutiny of record.

## **12. Account for Grants**

### **➤ Balance Grants of RKVY Scheme**

The Corporation has implemented various schemes under RKVY such as Breed Village Scheme, Expansion of Sheep & Goat Breeding Farms, Establishment of Sheep & Goat Market under APMC, Distribution of 40+2 Goat Unit under 50% subsidy, Fodder Development Programme etc.

As per instruction of government the audit of RKVY schemes has been carried out by M/S VDA Associated Pune and accordingly utilization certificate is also issued to Government on 22/10/2018. Therefore the balance grants will be utilized or refunded to Government as per instruction of Government.

### **➤ Grant for shearing machine Rs. 10272/-**

The Central Wool Development Board has released Rs. 5,20,000/- on 08/09/2014 for procurement of 4 shearing machine. Accordingly the Corporation has purchase 4 shearing machine for Rs. 240000/- and refunded remaining grants Rs. 2,66,304/- on 29/06/2016 and Rs. 13,696/- on 28/09/2016 thus total Rs. 2,80,000/- refunded to CWDB. Hence there is no balance of shearing machine grants.

### **➤ W.W.T.C Grants**

The work of establishment of Wool Weaving Centre at Amravati is under process and the amount of W.W.T.C Rs. 28, 74,881/- will be utilize shortly.

### **➤ SWIS**

The grants against Sheep & Wool Improvement Scheme (SWIS) has been fully utilized

### **➤ Mahamesh Yojana**

Raje Yashwantrao Holkar Mahamesh Yojana is continue during 2019-20 and 2020-21



➤ **RKVY Ram & Buck Rearing**

Ram & Buck Rearing Scheme under RKVY is continue during 2019-20 and 2020-21

**13. Advance Against Expenses**

Total advance amount Rs. 71699/- from which 19236/- has been recovered and action is being taken for the recovery of remaining amounts.

**14. Difference in Sales as per Books of Accounts and GST Returns**

Difference in Sales as per Books of Accounts and GST Returns Rs.6,36,455/- with interest Rs.1,66,975/- paid on dt.28/10/2020 (F.Y.2020-21)

**15. TDS default**

Noted for Future.

**16. Cash Expenses Exceeding Rs.10000/- in a day.**

Electricity Charges emergency paid by cash and future by noted.

**17. Bank Balance Not Reconcile**

The management has reconciled the all branches bank accounts as per tally.

**18. Prior Period Expenses.**

Noted for Future.

**19. General Objection**

a. In Accordance with schedule VI quantitative particular of goods manufactured and goods traded have to be disclosed separately. However, the company has presented a consolidated statement of the same. This does not have any impact on profit for the year.

b. Interest on Fixed Deposit related to RKVY etc. scheme is credited and shown under other liabilities as payable back to Government however no time frame is prescribed. During the FY 2018-19 company has not refunded any amount to government.

➤ **Refunded 2,00,18,444 to Government.**

c. At every annual general meeting of a company, the Board of Directors of the company shall lay before such meeting financial statements for the financial year. The Board of Directors has failed to lay the financial statement in aforesaid time which violets section 129(2) of Companies Act 2013.

➤ **Noted for Future.**

- d. Interest on seed capital payable from last 15 years is Rs. 1,61,980.13 still date this interest are not paid.
- **The amount of interest Seed capital Rs.1,61,980.13 will be refund to Government after scrutiny of records.**
- e. The Tax Audit under section 44AB has been done by the another (P.V.Page & Company) and the auditor claimed himself as a statutory auditor which is not correct.

**COMMENTS OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA UNDER SECTION 143(6)(b) OF THE COMPANIES ACT, 2013 ON THE FINANCIAL STATEMENTS PUNYASHLOK AHILYADEVI MAHARASHTRA MENDI VA SHELI VIKAS MAHAMANDAIL LIMITED PUNE FOR THE YEAR ENDED 31 MARCH 2019**

The preparation of Financial Statement of Punyashlok Ahilyadevi Maharashtra Mendhi va Sheli Vikas Mahamandal Ltd. Pune for the year ended 31 March 2019 in accordance with financial reporting framework prescribed under the Companies Act 2013 (Act) is the responsibility of the Management of the Company. The Statutory Auditors appointed by the Comptroller and Auditor General of India under section 139 (5) or 139(7) of the Act are responsible for expressing opinion on the Financial Statements under section 143 of the Act based on independent audit in accordance with the standards on Auditing prescribed under section 143 (10) of the Act. This is stated to have been done by them vide their Audit Report dated 29 February 2020.

I, on behalf of the Comptroller and Auditor General of India, have conducted a supplementary audit of the Financial Statement of **Punyashlok Ahilyadevi Maharashtra Mendhi va Sheli Vikas Mahamandal Limited, Pune** for the year ended 31 march 2019 under section 143 (6)(a) of the Act. This supplementary audit has been carried out independently without access to the working papers of the Statutory Auditors and is limited primarily to the inquiries of Statutory Auditors and company personnel and a selective examination of some of the accounting records.

On the basis of my supplementary audit nothing significant has come to my knowledge which would give rise to any comment upon or supplement to statutory auditor's report under section 143(6)(b) of the Act.

For and on behalf of  
The Comptroller and Auditor General of India

Place : Mumbai  
Date : 25/01/2021

Sd/-  
**(S K Jaipuriyar)**  
Principal Accountant General  
(Audit) - III

पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मॅन्डी व शेळी विकास महामंडळ लिमिटेड, पुणे.

पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मॅन्डी व शेळी विकास महामंडळ लिमिटेड, पुणे.

दिनांक ३१ मार्च २०१९ रोजीचा ताळेबंद

BALANCE SHEET AS AT 31<sup>st</sup> March 2019

CIN - U01212 MH 19785GC020560

तपशील	परिशिष्ट	31 मार्च 2019 रोजी	31 मार्च 2018 रोजी	Particulars
अ) भाग भांडवल आणि दायित्व				<b>A) EQUITY AND LIABILITIES</b>
१) भाग धारकाचा निधी				<b>1) Shareholders Fund</b>
(अ) भाग भांडवल	1	5,97,32,000.00	5,97,32,000.00	(a) Share Capital
(ब) राखीव व अतिरिक्त	2	5,05,71,052.00	3,19,31,092.00	(b) Reserve and Surplus
२) विभाजनातील भाग		-	-	Share application amount Pending allotment
३) चालू दायित्व नसलेले				<b>Non current Liabilities</b>
(अ) डिफर टॅक्स दायित्व		4,28,348.00	3,45,116.00	(a) Deferred Tax Liabilities
४) चालू दायित्व				<b>(4) Current Liabilities</b>
(अ) अल्प मुदतीची		-	-	(a) Short term borrowing
(ब) व्यापारी देणी		-	-	(b) Trade payable
(क) इतर चालू दायित्व	3	8,17,88,717.00	8,30,14,502.00	(c) Other Current Liabilities
(ड) अल्प मुदतीच्या तरतुदी	4	7,93,77,911.00	8,91,68,067.00	(e) Unspent Grant & Adv. Recd. from Govt.
(इ) महाराष्ट्र शासनाकडून मिळालेले अनुदान व अग्रिमे	5	7,96,06,256.00	8,58,94,541.00	(d) Short term Provision
<b>एकूण-</b>		<b>35,15,04,283.00</b>	<b>35,00,85,318.00</b>	<b>Total</b>
ब) मालमत्ता :-				<b>B) ASSETS</b>
१) चालू मालमत्ता नसलेले				<b>1) Non current assets</b>
(अ) स्थीर मालमत्ता	6	2,28,12,189.00	2,18,09,862.00	a) Tangible Assets
(ब) डिफर टॅक्स मत्ता (निव्वळ)				b) Deferred Tax Assets (Net)
<b>एकूण-१</b>		<b>2,28,12,189.00</b>	<b>2,18,09,862.00</b>	<b>Total -1</b>
२) चालू मालमत्ता -				<b>Current ASSETS</b>
(अ) चालू गुंतवणूक				a) Current Investment
(ब) (गुंतवणूक)	7	2,37,12,039.00	2,60,58,569.00	b) Inventories
(क) व्यापारी येणी	8	3,49,98,277.00	2,46,46,107.00	c) Trade Receivable
(ड) रोख व बँकतील शिल्लक	9	25,62,63,058.00	26,56,73,378.00	d) Cash & Cash equivalents
(इ) अल्प मुदतीची कर्ज व अग्रिम	10	26,76,814.00	47,72,403.00	e) Short term loans & Advance
(फ) इतर चालू मत्ता	11	1,10,41,879.00	71,24,999.00	f) Other current Assets
<b>एकूण-२</b>		<b>32,86,92,094.00</b>	<b>32,82,75,456.00</b>	<b>Total -2</b>
<b>एकूण-१+२</b>		<b>35,15,04,283.00</b>	<b>35,00,85,318.00</b>	<b>Total - 1+2</b>

याच तारखेच्या आमच्या अहवालास अनुसरून

अनाम आणि असोशिएट्स करिता

सनदी लेखापाल करिता

(एफ.आर.एन.००५४९६ एस)

ठिकाण : पुणे

दिनांक : २९/०२/२०२०

सही/-

सी.ए. एजाज अख्तर  
(एम.क्रमांक-०९६२४८)

सही/-

व्यवस्थापकीय संचालक

पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मॅन्डी व शेळी विकास महामंडळ मर्या., पुणे

सही/-

अध्यक्ष

पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ लिमिटेड, पुणे.

पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ लिमिटेड, पुणे.

दिनांक ३१ मार्च २०१९ रोजी संपणाऱ्या वर्षाचे नफा - तोटा पत्रक

PROFIT & LOSS STATEMENT AS AT 31<sup>st</sup> March 2019

CIN - U01212 MH 19785GC020560

	तपशील	परिशिष्ट	31 मार्च 2019 रोजी	31 मार्च 2018 रोजी	Particulars
१.	वर्षातील उत्पन्न	12	37,34,61,209.00	24,09,04,897.00	(1) Revenue from operations
२.	इतर उत्पन्न	13	10,27,34,346.00	11,45,09,400.00	(2) Other Income
३.	एकूण उत्पन्न-		47,61,95,555.00	35,54,14,297.00	(3) TOTAL REVENUE
४.	खर्च				(4) Expenses
	अ) व्यापारी साठ्यातील खरेदी	14	32,43,40,590.00	20,99,40,017.00	(a) Purchase of stock in trade
	ब) साठ्यातील वाढ / घट	15	23,46,530.00	(20,94,434.00)	(b) Change in Inventory of Finished Goods & Raw material
	क) कर्मचारी लाभाकरीता खर्च	16	9,99,19,658.00	10,04,74,853.00	(c) Employee benefit expenses
	ड) वित्तीय खर्च	19	-	-	(d) Finance costs
	इ) घसारा व इतर खर्च	8	16,02,967.00	9,52,316.00	(e) Depreciation & amortisation Expenses
	फ) इतर खर्च	17	2,21,69,609.00	2,13,20,811.00	(f) Other Expenses
	एकूण खर्च		45,03,79,354.00	33,05,93,563.00	TOTAL EXPENSES
५.	करा अगोदर नफा (३-४)		2,58,16,201.00	2,48,20,733.00	(5) Profit before tax(3-4)
६.	अपवादात्मक बाबी		00.00	00.00	(6)Exceptional items
७.	असाधारण बाबी व कर पुर्व नफा (५-६)		2,58,16,201.00	2,48,20,733.00	(7) Profit before extraordinary item and tax (5-6)
८.	असाधारण बाबी		00.00	00.00	(8) Extraordinary item
९.	कर पुर्व नफा (८-९)		2,58,16,201.00	2,48,20,733.00	(9) Profit before tax (8-9)
			1,86,39,960.00	1,84,29,395.00	Profit /(Loss) from the period From Continuing Operation
१०.	करावरील खर्च				(10) Tax Expenses
	१) चालू कर		70,93,010.00	61,80,036.00	(1) Current Tax
	२) डिफर कर	18	83,231.00	2,11,303.00	(2) Deferred Tax
११.	वर्षातील नफा / तोटा		1,86,39,960.00	1,84,29,395.00	(11) Profit /(Loss) from the period
१२.	प्रत्येक समभागातील उत्पन्न				(12) Earning per equity share :
	अ) प्राथमिक	19	31	31	a) Basic
	ब) डायलुटेड		31	31	b) Diluted

याच तारखेच्या आमच्या अहवालास अनुसरून

अनाम आणि असोशिएट्स करिता

सनदी लेखापाल करिता

(एफ.आर.एन.००५४९६ एस)

सही/-

सी.ए. एजाज अख्तर  
(एम.क्रमांक-०९६२४८)

ठिकाण : पुणे

दिनांक : २९/०२/२०२०

संचालक मंडळाच्या वतीने

सही/-

व्यवस्थापकीय संचालक

पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ मर्या.,पुणे

सही/-

अध्यक्ष

पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ लिमिटेड, पुणे.

पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ लिमिटेड, पुणे.

रोख प्रवाह दर्शणारा तक्ता ३१/०३/२०१९ अखेरीस

CASH FLOW STATEMENT FOR THE YEAR ENDED 31/03/2019

CIN - U01212 MH 19785GC020560

तपशील	31 मार्च 2019 रोजी	31 मार्च 2018 रोजी	Particulars
<b>चालु कार्य रोख प्रवाह</b>			<b>Cash Flow from Operating Activities</b>
कराच्या अगोदर नफा/ तोटा	25816201	24820733.00	Profit /Loss before taxes from operations
चालु कार्य पद्धती मधील नफा मधून विना रोख समायोजनेचा ताळमेळ			Non cash Adjustment to reconcile Profit from operating Activities :
मालमत्तेवरील घसारा	1602967	952316	Depreciation on assets
संशयित कर्जे निर्लेखन	00.00	00.00	Bad Debts assets
स्थिरमत्ता विक्री वरील तोटा	00.00	00.00	Loss on sale or Fixed Assets
खेळते भांडवली खर्चा अगोदरचा नफा	27419168	25773049.00	Operating Profit before working capital Changes
<b>खेळते भांडवलामधील हालचाली</b>			<b>Movements in working capital :</b>
व्यापारी देयकामधील वाढ (घट)	0.00	0.00	Increase /(decrease) in the trade payable
अल्प मुदतीतील तरतुद वाढ (घट)	(6288285)	36799438.00	Increase /(decrease) in short term provision
चालु दायित्व मधील वाढ (घट)	(11015941)	11094079.00	Increase /(decrease) in Other Current Liabilities
डिफर टॅक्स दायित्व मधील वाढ (घट)	83231	211303.00	Increase /(decrease) in Deferred Tax Liability
डिफर टॅक्स मालमत्ता वाढ (घट)	-	-	Increase /(decrease) in Deferred Tax Assets
व्यापारी येणे	(10352170)	(2922337)	Increase /(decrease) in trade receivable
साठ्या मधील घट (वाढ)	2346530	(2094434)	Increase /(decrease) in inventories
इतर मालमत्ता मधील घट (वाढ)	(3916880)	1895212	Increase /(decrease) in other current Assets
अल्प मुदतीची कर्जे मधील घट (वाढ)	2095589	(2809640)	Increase /(decrease) in short term loans & advance
व्यवसायातील रोख रक्कम	371242	67946671.00	Cash generated from /(used in) operations
वजा : प्रत्यक्ष कर अदाई	7176241	6391339.00	Less : Direct taxes Paid
व्यवसायातील निव्वळ रोख रक्कम	(6804999)	61555332.00	Net Cash from / (used in) operation
<b>गुंतवणूकी मधील रोख प्रवाह</b>			<b>Cash Flow from Investing Activities :</b>
स्थिर मालमत्ता खरेदी	2605294	72148	Fixed Assets Purchase
मालमत्ता विक्री मधून ....	-	-	Proceeds from Sale of Assets
बँकेमध्ये केलेली			Investment in Deposit with bank
गुंतवणूकी मधील निव्वळ रोख रक्कम	(2605294)	(72148)	Net cash from/ (used in) investing activities (B)
<b>वित्तीय कार्यक्रमा मधील रोख प्रवाह</b>			<b>Cash Flow from Financing Activities :</b>
व्याज अदा	0.00	0.00	Interest paid
भाग भांडवलातील घट	0.00	0.00	Decrease in Paid of Share Capital
वित्तीय कार्यक्रमातील निव्वळ रोख	0.00	0.00	Net Cash Flow from Financing Activities
रोख व रोखस्वरुपातील निव्वळ वाढ / घट	(9410293)	61483184.00	Net Increase / (Decrease) in cash and cash Equivalents (A+B+C)
रोख व रोखस्वरुपातील वर्षाच्या सुरुवातीला	265673378	204190194.00	Cash and Cash Equivalent at the Beginning of the year
रोख व रोखस्वरुपातील वर्षाच्या शेवटी	25,62,63,085	26,56,73,378.00	Cash and Cash Equivalent at the End of the year

पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ लिमिटेड, पुणे.

याच तारखेच्या आमच्या अहवालास अनुसरुन

अनाम आणि असोशिएट्स करिता  
सनदी लेखापाल करिता  
(एफ.आर.एन.००५४९६ एस)

संचालक मंडळाच्या वतीने

सही/-  
सी.ए. एजाज अख्तर  
(एम.क्रमांक-०९६२४८)

सही/- सही/-  
व्यवस्थापकीय संचालक अध्यक्ष  
पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ मर्या.,पुणे

ठिकाण : पुणे  
दिनांक : २९/०२/२०२०

पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ लिमिटेड, पुणे.

पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ लिमिटेड, पुणे.

आर्थिक वर्ष २०१८-१९ FINANCIAL YEAR 2018-19  
CIN - U01212 MH 19785GC020560

वित्तीय विवरण पत्रासंबंधी टिपणी  
परिशिष्ट :- १) भागभांडवल

NOTES TO FINANCIAL STATEMENT  
Note : 1) Share Capital

तपशील	31 मार्च 2019 रोजी	31 मार्च 2018 रोजी	Particulars
अ) अधिकतम भागभांडवल- भाग भांडवल रु १००/- प्रत्येकी प्रमाणे मतदानाच्या हक्कासाठी	6,00,00,000	6,00,00,000	A) Authorised Capital 6,00,000 Equity Shares of Rs. 100/- Each
ब) विक्रीस काढलेले व अभिदत्त केलेले १००/-प्रत्येकी मतदानाच्या हक्कासाठी	5,97,32,000	5,97,32,000	B) Issued, Subscribed and paid up Capital 5,97,320 share of 100/- each fully paid up
एकूण	5,97,32,000	5,97,32,000	Total

परिशिष्ट :- २) राखीव आणि अतिरिक्त निधी

Note : 2) Reserve and Surplus

तपशील	31 मार्च 2019 रोजी	31 मार्च 2018 रोजी	Particulars
नफा तोटा पत्रकामधील अतिरिक्त / तुटीचा तक्ता	31931092	13501697.23	Profit & Loss A/c as per last Balance Sheet
सुरुवातीची शिल्लक			
अधिक : नफा / तोटा या वर्षामधील	18639960	18429394.57	Add : Profit for the year
एकूण	50571052	31931092	Total



**पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ लिमिटेड, पुणे.**

**परिशिष्ट :- ३) इतर चालू दायित्व**

**Note : 3) Other current liabilities**

तपशील	31 मार्च 2019 रोजी	31 मार्च 2018 रोजी	Particulars
नॉन डिपीअेडी अग्रिम	19,83,500.00	20,90,500.00	Advance against non DPAP Scheme
पशुधनापोटी अग्रिम	98,03,521.00	89,93,233.00	Advance against supply of Live Stock
भविष्य निर्वाह निधी खाते	13,69,275.00	13,69,792.00	C.P.F. Account
ठेवी कंत्राटदार	2,32,98440.00	1,82,28,587.00	Deposit from contractor and customers
कर्मचारी सहकारी पतसंस्था	8,13,496.00	8,54,045.00	Emp. Co-op Credit Society
अपघाती विमा	3,540.00	2,478.00	GAPS
जी. आय. एस.	2,880.00	480.00	GIS Contribution
जी.पी.एफ.	78,000.00	12,000.00	GPF Contribution
गट विमा योजना देय रक्कम	23,945.00	22,186.00	GSLI Payable to Insurance Co.
गृह अग्रिम वसुली	2,000.00	2,000.00	House Building Advance Recovery
विमा दावा महामेष	69,500.00	-	Insurance Claim against Mahamesh
गट विमा योजने पोटी विमा दावा	51,196.00	1,67,745.00	Insurance Claim Aga GSLI
विमा दावा आर. के. व्ही. वाय.	1,88,576.00	1,50,602.00	Insurance Claim Aga RKVY
आय.एस.डब्ल्यू.डी.पी. विमा दावा	-	37,974.00	Insurance Claim ISWDP
इन्शुरन्स क्लेम नॉन डिपीअेपी	3,56,123.00	1,41,586.00	Insurance Claim non - DPAP
मेंढपाळ विमा योजना	70,160.00	-	Insurance Claim Shepherd
कर्जावरील व्याज (१० कोटी)	8,35,178.00	8,35,178.00	Insurance on Lone (10 Crore)
बीज भांडवलावरील व्याज	1,61,980.00	1,61,980.00	Int on Speed Capital
मुदत ठेवीवरील व्याज (आर.के. व्ही. वाय)	64,88,891.00	42,56,155.00	Int on unspent Deposits (RKVY)
लेबरसेस	60,262.00	41,811.00	Labour Cess
कामगार कल्याण निधी	-	2,509.00	Labour Welfare Fund
एल.आय.सी.	-	4,711.00	LIC
मार्जिन मनी	2,94,250.00	2,94,250.00	Margine Money
प्रो. टॅक्स	37,700.00	67,765.00	Prof. Tax payable
रेव्हिन्यु स्टॅम्प	256.00	(866.00)	Revenue stamp
मेंढपाळ विमा योजना	82,420.00	82,420.00	Shepherd Insurance Scheme
ठेकेदाराची आयकर कपात	7,17,630.00	3,31,806.00	TDS Contractor & WC Tax Contractor
डब्ल्यू. सी. टी. कंत्राटदार एच. ओ.	45,214.00	45,214.00	W.C.T. Contractor
लेबरसेस	2,160.00	19,315.00	Labour Cess
महामेष योजना	1,68,54,147.00	2,78,84,754.00	Mahamesh Scheme
मेंढेनर बोकड संवर्धन	81,31,287.00	25,08,400.00	RKVY Ram & Buck Rearing
अंबेजोगाई वसुली व्ही. टी. सालवे	-	2,80,000.00	Ambejogai Dec V.T. Salve
अंबेजोगाई वसुली पी.व्ही. झोड	-	1,42,142.00	Ambejogai Dec P.V. Zod
वैरण विकास	-	13,43,331.00	Fodder Development RKVY (Old)
व्हॅट	1,300.00	1,300.00	VAT Account
महामेष पोटी अग्रिम	90,39,392.00	46,39,119.00	Advance against Mahamesh
राज्य शासनाकडून अग्रिम	-	80,00,000.00	Advance against State Govt. Of Maharashtra
सा.बा.अभियंता देणे	7,57,475.00	-	Ex Engineer B. & C. Pune
बँकेची वसुली	44,000.00	-	Banl Loan Recovery
वस्तु व सेवा कर दायित्व	99,694.00	-	GST Expenses
सेवा शुल्क देणे	13,784.00	-	L F & S C
दुचाकी कार अग्रिम	7,545.00	-	Moter Cycle Advance
<b>एकूण</b>	<b>8,17,88,171.00</b>	<b>8,30,14,502.00</b>	<b>Total</b>

**पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ लिमिटेड, पुणे.**

**परिशिष्ट :- ४) शासनाकडून प्राप्त अनुदान आणि अग्रिम**

**Note : 4) Unspent Grant & Advance  
Receive from Government**

तपशील	31 मार्च 2019 रोजी	31 मार्च 2018 रोजी	Particulars
एम.व्ही.के. योजना अग्रिम	78,075.00	78,075.00	Adv. Aga.MV Scheme Tuljapur
ग्राम सुधार योजना (आर.के. व्ही. वाय)	4,03,684.00	4,09,882.00	Breed Village Scheme (RKVY)
वैरण विकास निधी	90,93,697.00	87,65,422.00	Fodder Dev. Grant
लोकर कातरणी यंत्र निधी	10,272.00	10,272.00	Grant for shearing Machine
लोकर विणकाम प्रशिक्षण केंद्र अनुदान	2,874,881.00	2,874,881.00	Grant for WWTC
आय.डी.एस.आर. योजना	19,62,277.00	2,344,075.00	IDSAR Scheme
मराठवाडा मेंढी व शेळी पालन योजना	48,145.00	48,145.00	Maratwada S&G Rearing Scheme
मराठवाडा विकास	19,304.00	19,304.00	Maratwada vikas
बाजार समिती	1,42,97,921.00	1,42,97,921.00	Market Yard
नॉन डिपी अेपी योजना	3,20,81,088.00	4,09,66,2,256.00	Non DPAP
प्रक्षेत्र बळकटीकरण (आर.के. व्ही. वाय)	1,68,76,535.00	1,29,17,617.00	RKVY Farm Strenthning
मेंढी व शेळी योजना (१० कोटी)	21,09,084.00	21,09,084.00	Sheep & Goat Scheme 10 Crore
एस.डब्ल्यु. आय. एस. एस.	-4,77,233.00	43,67,733.00	SWIS
<b>एकूण</b>	<b>7,93,77,911.00</b>	<b>8,91,68,067.00</b>	<b>Total</b>

**परिशिष्ट :- ५) अल्पकालीन तरतूद**

**Note : 5) Short term provision**

तपशील	31 मार्च 2019 रोजी	31 मार्च 2018 रोजी	Particulars
<b>अ) कर्मचारी लाभाची तरतूद</b>			<b>A) Provision for employee benifits :</b>
१) कर्मचाऱ्याच्या पगाराची तरतूद	40,49,209.00	49,18,880.00	i) Provision for staff salary
२) मालकाच्या हिश्याची वर्गणी देय	-	-	ii) Employer Contribution to CPF Payable
३) सीपीएफ एम्पलॉयर तरतूद	7,83,882.00	7,81,185.00	iii) Provision for Employer C.P.F. (P)
	<b>48,33,091.00</b>	<b>57,00,065.00</b>	
<b>ब) इतर तरतूदी</b>			<b>B) Provision - others:</b>
प्रलंबित खर्चाची तरतूद	6,12,89,913.00	6,99,69,500.00	Provision for Outstanding Expenses
लेखापरीक्षण फी तरतूद	8,86,774.00	10,09,284.00	Provision for Audit Fees
संशयित कर्ज तरतूद	8,78,000.00	8,78,000.00	Provision for Doubtful Debets
आयकर तरतूदी १४-१५	(4,71,223.00)	0	Provision for income tax 14-15
आयकर तरतूद १५-१६	(4,70,379.00)	0	Provision for income tax 15-16
आयकर तरतूद १६-१७	(93,524.00)	0	Provision for income tax 16-17
आयकर तरतूद १७-१८	56,46,433.00	56,46,433.94	Provision for income tax 17-18
आयकर तरतूद १८-१९	70,93,009.55	-	Provision for income tax 18-19
सेवा उपदान व रजा ***	-	26,91,258.00	Provision for Leave Salary & Gratuity
व्यवसायिक फी ची तरतूद	14,160.00	-	Provision Professional Fees
	<b>7,47,73,165.00</b>	<b>8,01,94,476.00</b>	
<b>एकूण</b>	<b>7,96,06,256.00</b>	<b>8,58,94,541.00</b>	<b>Total</b>

## पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ लिमिटेड, पुणे.

NOTE No. : 6 PROPERT, PLANT AND EQUIPMENT AS ON 31<sup>ST</sup> MARCH, 2019

तक्ता क्र. ६ - स्थिर मालमतेचा तपशील

तपशील	सुरुवातीची शिल्लक १/४/२०१८	ढोबळ ब्लॉक			उपयोगातील कालावधी (वर्षात)	घसारा ब्लॉक			सुरुवातीची शिल्लक दि. 1/04/2019	अखेरची शिल्लक दि. 31/03/2018
		३०/९/१८ अगोदर	३०/९/१८ नंतर	एकूण		शिल्लक ३१/०३/१८	घा वर्षाकरिता	एकूण घसारा		
इमारत / Building	2,03,99,418	10,12,272	-	2,14,11,690	60	41,93,536	10,33,024	52,26,560	2,03,78,666	2,03,99,418
Lease Hold	74,945	-	-	74,945	60	28,512	3,650	32,162	71,295	76,001
चिहीर / Well	1,30,468	-	5,95,300	7,25,768	5	35,46,215	95,308	36,14,523	6,30,460	1,73,958
यंत्र सामुग्री / Plant & Machinery	3,12,555	2,95,000	-	6,07,555	15	12,75,457	1,04,555	13,80,012	5,03,000	3,36,598
विद्युत उपकरणे Electrical Equipment	2,08,999	44,160	-	2,53,159	13	7,34,562	48,589	7,83,151	2,04,570	2,35,124
शेतीची अवजारे / Agriculture Equipment	53,435	-	18,704	72,139	15	18,57,544	11,054	18,68,598	61,085	24,724
फर्निचर / Furniture	1,10,196	-	1,33,185	2,43,381	10	8,26,982	29,663	8,56,645	2,13,718	1,23,971
कार्यालयीन सामुग्री / Office Equipment	35,945	49,900	1,07,644	1,93,489	15	6,98,352	18,523	7,16,875	1,74,966	47,927
वाहने / Vehical	4,62,729	-	-	4,62,729	8	41,64,235	1,44,510	43,08,745	3,18,219	5,39,850
खाद्य कुंड्या / Feeding Trubs	-	-	-	-	5	1,43,494	-	1,43,494	-	-
संगणक / Computer	1,954	1,22,629	2,26,500	3,51,083	3	93,524	1,01,952	1,95,476	2,49,131	38,706
जड वस्तु / Dead Stock (Ranajini Pattern)	-	-	-	-	-	64,232	-	64,232	-	-
एकूण / Total	2,18,09,862	15,23,961	10,81,333	2,44,15,156	3	1,76,26,645	16,02,963	1,92,29,612	2,28,12,189	2,19,96,276

पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ लिमिटेड, पुणे.

**पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ लिमिटेड, पुणे.**

**परिशिष्ट :- ७) साठा**

**Note : 7) INVENTORIES**

तपशील	31 मार्च 2019 रोजी	31 मार्च 2018 रोजी	Particulars
वर्षा अखेरचा साठा			Inventories at the end of year
पशुधन	2,23,80,746.00	2,32,05,359.00	Live Stock
कच्चा आणि पक्का माल	13,31,293.00	28,53,210.00	Raw Material & Finished goods
<b>एकूण</b>	<b>2,37,12,,039.00</b>	<b>2,60,58,569.00</b>	<b>Total</b>

**परिशिष्ट :- ८) व्यापारी येणी**

**Note : 8) Trade Receivables**

तपशील	31 मार्च 2019 रोजी	31 मार्च 2018 रोजी	Particulars
सहा महिन्याच्या आतील व्यापारी येणी	2,29,62,046.00	-	Trade receivable outstanding for a period less than six months
सहा महिन्याच्या पुढील व्यापारी येणी	1,20,36,231.00	2,46,46,107.00	Trade receivable outstanding for a period exceeding than six months
<b>एकूण</b>	<b>3,49,98,277.00</b>	<b>24646107.00</b>	<b>Total</b>

**परिशिष्ट :- ९) रोख आणि रोख स्वरुपातील रक्कम**

**Note : 9) Cash & Cash equivalents**

तपशील	31 मार्च 2019 रोजी	31 मार्च 2018 रोजी	Particulars
हातामधील शिल्लक	8,65,744.00	8,93,395.00	a) Cash and Bank Balances Cash in Hand
बँकेमधील शिल्लक	16,05,20,471.00	15,33,60,676.00	Balance with banks
प्रवासातील निधी	47,76,870.00	2,38,49,037.00	c) Funds in trasit
बँक अल्प मुदत ठेव	9,01,00,000.00	8,75,70,270.00	d) short term deposit with bank
<b>एकूण</b>	<b>25,62,63,085.00</b>	<b>26,56,73,378.00</b>	<b>Total</b>

**परिशिष्ट :- १०) अल्प मुदतीची कर्ज व अग्रिम**

**Note : 10) Short term Loans & Advances**

तपशील	31 मार्च 2019 रोजी	31 मार्च 2018 रोजी	Particulars
कर्मचाऱ्यांचा व इतर अग्रिम	19,08,011.00	40,03,600.00	Advance to Employee & other
मेंढी व शेळी पालन योजना कर्ज	7,68,803.00	7,68,803.00	Loan Sheep & Goat rearing Scheme
<b>एकूण</b>	<b>26,76,814.00</b>	<b>47,72,403.00</b>	<b>Total</b>

**पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ लिमिटेड, पुणे.**

**परिशिष्ट :- ११) इतर चालु मत्ता**

**Note : 11) Other Current Assets**

तपशील	31 मार्च 2019 रोजी	31 मार्च 2018 रोजी	Particulars
बँक ठेवीवरील येणे व्याज	23,08,587.00	24,40,936.00	Accrued Interest on Bank Deposits
रोख स्वरुपातील वसुल अग्रिम	-	-	Advance Recoverable in cash
आयकर महामंडळ	60,37,552.00	15,37,552.00	Income Tax Mahamandal
ग्राहकांसाठी वाडे खरेदी	2,38,400.00	2,38,400.00	Purchase of shed for customers
टी.डी.एस. खाते	24,57,340.00	29,08,111.00	TDS Account
<b>एकूण</b>	<b>1,10,41,879.00</b>	<b>71,24,999.00</b>	<b>Total</b>

**परिशिष्ट :- १२) उत्पन्न**

**Note : 12) Revenue from operations**

तपशील	31 मार्च 2019 रोजी	31 मार्च 2018 रोजी	Particulars
पशुधन विक्री	34,92,05,435.00	22,42,20,526.00	Sales of Live stock
उत्पादन विक्री	1,36,86,485.00	1,20,63,171.00	Sale of Farm Product
लोकर वस्तु विक्री	10,86,799.00	13,21,151.00	Sales of Woolen Goods
इतर उत्पन्न	9,23,320.00	4,74,799.00	Other Operation Revenue
प्रशिक्षण फी	27,09,170.00	28,25,250.00	Training Fee
शासनाकडून वेतनेत्तर साठी प्राप्त निधी	58,50,000.00	-	Grant Received from state Govt. Non Salary
<b>एकूण</b>	<b>37,34,61,209.00</b>	<b>24,09,04,897.00</b>	<b>Total</b>

**परिशिष्ट :- १३) इतर उत्पन्न**

**Note : 13) Other Income**

तपशील	31 मार्च 2019 रोजी	31 मार्च 2018 रोजी	Particulars
१) मुदत ठेवी वरील व्याज	36,10,811.00	20,72,583.00	1) Interst on Deposit with Bank
२) इतर उत्पन्न	8,46,685.00	4,65,030.00	2) Other non operating Income
३) शासनाकडून प्राप्त अनुदान	9,50,92,818.00	10,02,80,319.00	3) Grants Received From State Govt.
४) इन्शुरन्स क्लेम	31,84,032.00	31,38,500.00	4) Insurance Claim
५) मागील वर्षाचे उत्पन्न	-	85,32,112.00	5) Previous Year Income
६) टीडीएस वरील व्याज	-	1,033.00	6) Int. against TDS (Contractor)
७) प्रोफेशन टॅक्स वरील व्याज	-	19,823.00	7) Int. against Tax (Ranjani)
<b>एकूण</b>	<b>10,27,34,346.00</b>	<b>11,45,09,400.00</b>	<b>Total</b>

**परिशिष्ट :- १४) व्यापारी साठ्याची खरेदी**

**Note : 14) Purchase of stock in Trade**

तपशील	31 मार्च 2019 रोजी	31 मार्च 2018 रोजी	Particulars
पशुधन खरेदी	32,21,12,069.00	20,72,02,691.00	Purchase of Live Stock
इतर खरेदी	22,28,521.00	27,37,326.00	Other Purchase
<b>एकूण</b>	<b>32,43,40,590.00</b>	<b>20,99,40,017.00</b>	<b>Total</b>

**पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ लिमिटेड, पुणे.**

**परिशिष्ट :- १५) वस्तु व कच्चा मालामधील साठ्यातील बदल**

**Note : 15) Changes in inventories of finished goods & Stock in Trade**

तपशील	31 मार्च 2019 रोजी	31 मार्च 2018 रोजी	Particulars
वर्षा आरंभीचा साठा	2,60,58,569.00	2,39,64,135.00	Opening Stock
वर्षा अखेरीचा साठा	2,37,12,039.00	2,60,58,569.00	Closing Stock
साठ्यातील वाढ / घट	23,46,530.00	(-20,94,434.00)	Increase / (decrease) in inventories

**परिशिष्ट :- १६) कर्मचारी लाभावरील वरील खर्च**

**Note : 16) Employee benefit expenses**

तपशील	31 मार्च 2019 रोजी	31 मार्च 2018 रोजी	Particulars
वेतन व भत्ता	7,82,86097.00	8,76,92,488.00	Salaries
महामंडळाचे भ. नि. निधी	91,98,069.00	88,80,646.00	CPF Employer Contribution
निवृत्ती अंशदान	86,11,976.00	-	Gratuity on Retirement
रजा प्रवास सवलत	4,280.00	-	Leave Travel Concession
कर्मचाऱ्यांची वैद्यकीय परिपूर्ती	30,65,006.00	32,01,765.00	Medical Reimbursement to Staff
प्रवास खर्च	7,54,227.00	6,99,954.00	TA to Staff
<b>एकूण</b>	<b>9,99,19,658.00</b>	<b>10,04,74,853.00</b>	<b>Total</b>

**परिशिष्ट :- १७) इतर खर्च**

**Note : 17) Other Expenses**

तपशील	31 मार्च 2019 रोजी	31 मार्च 2018 रोजी	Particulars
जाहिरात खर्च	2,08,243.00	7,98,820.00	Advertisement
लेखा परिक्षण फी आणि खर्च	4,67,885.00	4,88,656.00	Audit Fees and Expenses
बँक आकार	1,00,664.00	67,708.00	Bank Charges
संगणक खर्च	1,55,909.00	38,809.00	Computer Expenses
नियमित वापरातील वस्तु खरेदी	5,34,820.00	2,92,764.00	Consumable Store
किरकोळ प्रवास खर्च	5,808.00	4,305.00	Conveyance Exp.
लागवडीवरील खर्च	69,650.00	23,400.00	Cultivation Exp.
विद्युत खर्च	8,24,439.00	6,01,623.00	Electricity Charges
आदरातिथ्य खर्च	1,44,035.00	1,52,120.00	Hospitality Charges
विमा खर्च	7,07,618.00	15,55,416.00	Insurance Charges
टीडीएस वरील व्याज	9,547.00	15,707.00	Interest against TDS
कामगार कल्याण निधी	14,508.00	15,336.00	Labour welfare funds

**पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ लिमिटेड, पुणे.**

तपशील	31 मार्च 2019 रोजी	31 मार्च 2018 रोजी	Particulars
कायदा विषयक खर्च	-	22,500.00	Legal Charges
उत्पादन खर्च	1,75,473.00	1,71,030.00	Manufacturing Exp.
गौण बांधकाम	11,67,355.00	4,500.00	Minor Work
किरकोळ खर्च	3,42,350.00	1,82,184.00	Misc Expenses
जकात खर्च	1,245.00	00	Octroi Charges
कार्यालयीन खर्च	1,3347,295.00	91,03,832.00	Office Expenses
अतिकालीन भत्ता	61,280.00	27,480.00	Overtime Charges
पेट्रोल, डिझेल	12,05,841.00	9,66,005.00	Petrol & Diesel
पोस्ट मार्टम चार्जेस	34,040.00	37,912.00	PM Charges paid to Govt. Hospital
टपाल आणि तार खर्च	27,366.00	38,986.00	Postage and Telegram
मागील वर्षातील खर्च	5,09,963.00	19,97,356.00	Previous year Exp.
छपाई आणि लेखन सामुग्री	5,30,933.00	1,60,889.00	Printing & Stationery
व्यवसाय कर	2,500.00	2,500.00	Professional Tax
व्यवसायिक फी	1,00,943.00	63,344.00	Professional fees
भाडे आणि कर	67,501.00	55,091.00	Rent & Taxes
दुरुस्ती आणि देखभाल	6,97,854.00	2,99,577.00	Repair & Maintenance
विक्री कर	-	5,707.00	Sales Tax Paid
खते व किटकनाशके	-	66,651.00	Fertilizer and Insecticides
दुरध्वनी वरील खर्च	90,148.00	1,19,860.00	Telephone Expenses
प्रशिक्षण खर्च, पुणे	35,853.00	35,901.00	Training Exp., Pune
वाहतुक आणि हाताळणी खर्च	2,38,033.00	1,92,102.00	Transport and Handling Charges
वाहन दुरुस्ती आणि देखभाल	-	3,56,242.00	Vehicle Repair and Maintenance
वृक्षरोपन खर्च	28,675.00	1,97,311.00	Plantation Exp.
मजुरी	1,78,315.00	3,08,751.00	Wage to Worker
पाणी पट्टी	14,122.00	8,987.00	Water Charges
आयकर - २०१३-१४	-	6,80,400.00	Income Tax 2013-14
वस्तु व सेवा कर	46,429.00	42,841.00	GST
व्यवसाय करावरील व्याज	559.00	18.00	Int. against Profession Tax
मानधन लेखा	22,410.00	61,300.00	Horiorarium Account
महामेष पडेगाव	-	2,59,202.00	Inogration Mahamesh Padgaon
मुख्यमंत्री सहायता निधी	-	11,00,000.00	Chief Minister Reuef Fund
आयकरावरील व्याज	-	6,97,688.00	Interest against Income Tax
<b>एकूण</b>	<b>2,21,69,609.00</b>	<b>2,13,20,811.00</b>	<b>Total</b>



**पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ लिमिटेड, पुणे.**

**परिशिष्ट :- १८)**

**Note : 18) Deffered Tax**

तपशील	31 मार्च 2019 रोजी	Particulars
	2,58,16,200.98	Profit Before Tax
	16,02,967.02	Add : Depreciation as per co Act
	19,23,087.66	Less : Depreciation as per income Tax Act
	2,54,96,080.34	Net Profit as per Income Tax
	-3,20,120.64	Timing Difference
	(80,030.16)	Deffered Tax Liability
	(3,201.21)	
	(83,231)	<b>Total Deffered Tax Liability</b>

**खरेदीचा तपशील - २०१८-१९**

**Details of Purchase for the year 2018-19**

तपशील	2018-19 परिमाण	मुल्य रुपये	2017-18 परिमाण	मुल्य रुपये	Particulars
१) पशुधन (नग)	64416	322112069.00	40702	207202691.00	Livestock in No.
२) लोकर	887	28140.00	621	21600.00	Wool
३) लोकर वस्तु	-	-	-	-	Woolen Goods
४) सुती आणि लोकर धागा	-	-	-	-	Cotton & Woolen yarn
५) बियाणे	3571.30	1019410.00	1751	411411.00	Seed
६) खाद्य	3538.00	77427.00	94755	1645514.00	Feed
७) खते / किटकनाशके	5760.85	124853.00	2694	66651.00	Fertilization
८) वैरण	18417.00	25502.00	-	-	Fodder
९) औषधे	-	953189.00	-	657651.00	Medicine
एकूण	-	324340590.00	-	210005518.00	Total

**खाद्य, बियाणे, वैरण, आणि इतर वापर - २०१८-१९**

**Consumption of Feed, Seed, Fooder,  
and other For the year 2018-19**

तपशील	2018-19 परिमाण	मुल्य रुपये	2017-18 परिमाण	मुल्य रुपये	Particulars
सुरुवातीची शिल्लक	452638.00	1724809.00	444875	1486259.00	Opening Balance
अधिक खरेदी	31287.15	2200381.00	99200	21000518.00	Add : Purchase
एकूण	483925.15	3925190.00	544075	211491777.00	Total
वजा - अखेरची शिल्लक	388534.50	780599.00	452638.80	1724809.00	Less : Closing Balance
निव्वळ शिल्लक	95390.65	3144591.00	91436.20	209766968.00	Net Balance



**पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ लिमिटेड, पुणे.**

**विक्रीचा तपशील - २०१८-१९ या वर्षाकरिता**

**Details of Sales For the year 2018-19**

तपशील	2018-19 परिमाण	मुल्य रुपये	2017-18 परिमाण	मुल्य रुपये	Particulars
१) पशुधन	65233.00	224220526.00	41313.00	224220526.00	Live Stock
२) लोकर वस्तु	1952.00	1321151.00	1661.00	1321151.00	Woolen Goods
३) पुस्तिका	-	-	114.00	2670.00	Booklet
४) लेंडी खत	50641.00	152520.00	126665.00	395354.00	Manure
५) लोकर	20.00	800.00	-	-	Wool
६) गोणपाट	-	-	54.00	306.00	Gunny Bags
७) शेतीवरील उत्पादने	0.00	13653485.00	1274.00	12063171.00	Farmm Products
८) बियाणे व वैरण		803000.00	4555.00	28469.00	Seed & Fodder
<b>एकूण</b>		<b>364902039.00</b>		<b>238031647.00</b>	<b>Total</b>

**31/03/2019 रोजीची अखेरची शिल्लक**

**Closing Stock as on 31.03.2019**

तपशील	2018-19 परिमाण	मुल्य रुपये	2017-18 परिमाण	मुल्य रुपये	Particulars
१) खाद्य	0.00	0.00	325.80	6516.00	Feed
२) बियाणे	4840.50	104943.00	14490.00	230670.00	Seed
३) खते	-	-	-	-	Fertilizer
४) वैरण	383694.00	383694.00	437823.00	875648.00	Fodder
५) इतर	-	291962.00	-	611975.00	Misc. & Other
<b>एकूण साठा</b>	<b>388534.50</b>	<b>780599.00</b>	<b>452638.80</b>	<b>1724809.00</b>	<b>Total of Consu Stock</b>
६) पशुधन	6365.00	22380746.00	6825.00	23205359.00	Live Stock
७) लोकर	2311.00	69330.00	2531.50	57365.00	Raw Wool
८) लोकर वस्तू	661.00	331337.00	469.00	334607.00	Woolen Goods
९) लोकर धागा	801.27	150027.00	2090.00	736429.00	Woolen Yarn
१०) पुस्तिका	-	-	-	-	Booklet
<b>एकूण</b>		<b>23712039.00</b>		<b>26058569.00</b>	<b>Net Balance</b>

## **PUNYASHLOK AHILYADEVI MAHARASHTRA MENDHI VA SHELI VIKAS MAHAMANDAL LTD. PUNE**

### **SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS**

(Attached to and forming part of the Balance Sheet as on 31<sup>st</sup> March, 2019 and Statement of Profit & Loss account for the year ended on that date)

#### **1) Revenue Recognition:**

a) Revenues / incomes and costs/ expenditure are generally accounted on accrual Basis as and when they are earned or incurred except for Insurance claims Livestock received, Insurance premium paid, Grant-in-aid from Govt. of Maharashtra to defray expenses, payments to the employees in the nature of leave encashment, gratuity, and reimbursement of medical expenses which are accounted for on cash basis.

#### **b) Govt. Grants:**

The Company receives grants-in-aid from the state Government of Maharashtra to defray expenses. Grant received for incurring revenue expenses is credited to Profit & Loss account as and when received and utilized. Grant in aid received for purchase of fixed assets/capital expenditure is directly credited to fixed assets account and fixed assets are shown in balance sheet at a nominal value. Grant-in-aid on account of promoter contribution is shown as share application money and transferred to share capital account when appropriated by the Board. In case of grants received as implementing agency the net expenses and matching revenue is disclosed separately in the profit and loss account.

#### **2) Property Plant & Equipment:**

Property Plant & Equipment are stated at their original cost less accumulated depreciation. The cost of assets comprises its purchase price and directly attributable cost of bringing the asset to the working condition for its intended use.

#### **3) Depreciation:**

- Depreciable amount for assets is the cost of an asset, or other amount substituted for cost, less its estimated residual value.
- Depreciation on tangible Property, Plant and Equipment has been provided on the Written Down Value method as per the useful life prescribed in Schedule II to the Companies Act, 2013.

#### **4) Investments:**

Non-current investments are carried at cost less any other-than-temporary diminution in value, determined on the specific identification basis. Current investments are carried at the lower of cost and fair value. The comparison of cost and fair value is carried out separately in respect of each investment. Profit or loss on sale of investments is determined as the difference between the sale price and carrying value of investment, determined individually for each investment.

#### **5) Accounting for Leases:**

Premium paid on leasehold land is amortized over the period of lease term as per agreement

**पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ लिमिटेड, पुणे.**

**6) Inventory Valuation:**

Sr. No.	Particulars	Basis
1	Farm Live Stock	On the basis of formula given by Animal Husbandry Department, Government of Maharashtra which are based on the age of the livestock and the present market value of mutton sale per kg.
2	Live Stock Purchased from market	At Cost Price.
3	Raw Material ( Wool, Seed etc.)	At cost prices
4	Finished Goods	As per policy given by State Government (i.e at sale Price less estimated profit.)
5	Stores & Spares	At Cost Prices.
6	Work-in-progress	Stock in the form of work in process for Woolen goods is very insignificant and hence, not considered at the time of Valuation of Inventories.
7	Booklet	At Cost
8	Other Stock	At cost prices

**7) Contingent Liabilities:**

- a) Till 1998-99, an amount of Rs.3,21,750.00 was shown as claim against the Company not acknowledged as debts against the supply of goods including amount forfeited. However, Company has already provided for the same to the extent of Rs.2.65 Lakh. Amount remains to be provided for only to the extent of Rs. 56,750.00. As against this, Mahamandal has also made counter claim on the party to the extent of Rs.9,23,982.00.
- b) There are no dues payable to small scale undertakings on 31.03.2019.

**8) Accounting for Taxes on Income:**

Provision for Current tax is made on the basis of the taxable profits computed for the current accounting period in accordance with the Income Tax Act, 1961. The deferred tax for timing differences between the book profit and tax profit for the year is accounted for partially using the tax rates and laws that have been enacted as of the balance sheet date. Deferred tax has not been calculated on disallowance U/s 40(a)(ia). Deferred tax has been calculated between difference of depreciation as per the Companies Act 2013 and Income Tax Act 1961. Current tax is recognized at the rates applicable for the Assessment year. Deferred tax is accounted for as per AS-22 issued by the ICAI.

**9) Retirement Benefit:**

- a) Retirement benefits in the form of provident fund whether in pursuance of law or otherwise which are defined contributions is accounted on accrual basis and charged to profit and loss account of the year.
- b) The company also provides for retirements benefits in the form of Gratuity and leave encashment. Such defined benefits, as applicable, are charged to Profit & Loss account on actual payment basis.

**10)** Previous financial year figures have been regrouped and rearranged wherever necessary to make them comparable with the current financial year's figures.

**11) Prior Period income & expenditure:**

Details is as under:

- a) Previous Years expenses of various farms Rs. 4,73,964.
- b) There is no prior period income booked in current financial year.

**12) Extraordinary Items:**

Extraordinary items are income or expense that arises from transactions that are clearly distinct from ordinary activities. They are not expected to recur frequently or regularly. The nature and amount of such items are separately disclosed in Profit and Loss Account so that its impact on current year profit can be perceived. There are no such extraordinary items for the current year.

**13) Borrowing cost:**

Borrowing cost that is attributable to the acquisition or construction of qualifying assets is capitalized as the part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for intended use. During the year there was no borrowing cost except interest received on bank deposit made out of unspent grant and shown as payable to the Government Authority.

**14) Related Party Transactions:**

During the year there are no related party transactions as specified in AS-18, Related Party disclosure, issued by ICAI.

**15) Earnings Per Share:**

It is a financial ratio that gives the information regarding earning available to each equity share. Hence, EPS has been disclosed in the Statement of Profit and Loss accounts.

**16) Intangible Assets:**

Intangible Assets (Software Licenses etc.) are capitalised at cost of acquisition or development and expenditure incidental and related to such acquisition/development.

**पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ लिमिटेड, पुणे.**

**17) Use of Estimates:**

The preparation of financial statements in conformity with generally accepted accounting principles, Accounting Standards notified U/s 133 of the Companies Act, 2013 and the relevant provisions thereof, requires management to make estimates and assumptions that effect the reported amounts of assets and liabilities and disclosures of liabilities as at the date of financial statements and reported amounts of income and expenditure during the period. Difference between the actual results and estimates are recognized in the period in which the results are known/ materialized.

**18) Segment Reporting:**

Considering the activities of the company, it is not possible to calculate segment/ farmwise profit. Reporting as per AS-17, Segment Reporting, not made during the year.

**19) Note on details of Properties /Fixed Assets in Possession of the company:**

Punyashlok Ahilyadevi Maharashtra Mendhi Va Sheli Vikas Mahamandal Ltd., Pune (Generally known as Maharashtra Sheep Development The company Ltd.) is established in 1978 under Company Act 1956. After establishment of this The company the Government. of Maharashtra have transferred vide Government Reso. No. SDS 2677/52683-9 Adf (342) Dt. 31.10.1979 on 09 Sheep Breeding farms and one wool utilization centre, Pune on 01.11.1979 and one Goat Breeding farms Pohara vide Reso. No. MSDC 1082/11698 (386)/Adf-5, Dt.07.08.1984 was transferred in September 1984. Also in 2010 One Goat Breeding farms Bondri vide R.No. MSDC2005/22651 CR 249/Adf-3, Dt.12.07.2010 was transferred to this The company along with Land, Building, Assets and Staff etc. The details of farms and total landed property are as under.

Sr. No.	Name of Farm	Total Landed Property (Hec.)
1	Sheep Breeding Farm Pune	-
2	Sheep Breeding Farm Mahud, Dist. Solapur	390.69
3	Sheep Breeding Farm Ranjani, Dist. Sangli	715.40
4	Sheep Breeding Farm Dahiwadi, Dist. Satara	89.57
5	Sheep Breeding Farm Padegaon, Dist. Aurangabad	97.27
6	Sheep Breeding Farm Ambejogai, Dist. Beed	46.37
7	Sheep Breeding Farm Tuljapur, Dist. Usmanabad	80.93
8	Sheep Breeding Farm Mukhed, Dist. Nanded	105.42
9	Sheep Breeding Farm Bilakhed, Dist. Jalgaon	65.48
10	Wool Utilization Centre, Pune	-
11	Coat Breeding Farm Pohara, Dist. Amravati	176.42
12	Goat Breeding Farm Bondri, Dist. Nagpur	42.07
	<b>Total</b>	<b>1810.00</b>

पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ लिमिटेड, पुणे.

The above land, building and other assets are not transferred to this company permanently. This is the property of Department of Animal Husbandry, Maharashtra State, Pune.

**Signatures to Schedule**

**For ANAM AND ASSOCIATES**  
**Chartered Accountants**  
**FRN: 005496S**

**Place: Pune**  
**Dated: 29.2.2020**

**CAEJAZAKHTER**  
**Partner**  
**M. No. 096248**

## पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ मर्यादित, पुणे

### महत्वाचे लेखा धोरण आणि त्यावरील टिप्पणी

(३१ मार्च २०१९ रोजी संपलेल्या वर्षाचा ताळेबंद व नफा तोटा पत्रक जोडल्याप्रमाणे)

#### १) महसूली मान्यता :

सर्वसाधारणपणे महसुल / जमा आणि किंमत / खर्च पत्रकामध्ये आवश्यकतेनुसार इन्शुरन्स क्लेम वगळता अँक्रुअल पद्धतीने लेखाबध्द करण्यात आला आहे. इन्शुरन्स प्रिमियम अदा करणे, कर्मचाऱ्यांना रजा रोखीकरण, उपदान, वैद्यकिय खर्च अदा करणे इ. खर्च महाराष्ट्र शासनाने सहाय्यक अनुदानातून भागविणे इ. रोख स्वरूपात लेखाबध्द करण्यात आलेला आहे.

#### शासन अनुदान

कंपनीस आपला खर्च भागविण्यासाठी महाराष्ट्र शासनाव्दारे सहाय्यक अनुदान दिले जाते.

सर्वसाधारणपणे जनावरांच्या विम्याचे क्लेम वगळता इ. सर्व महसुल / जमा आणि किंमत / खर्च हे अँक्रुअल पद्धतीने ते जेव्हा जमा होतील किंवा खर्च होतील यानुसार लेखाबध्द करण्यात आले आहेत. महाराष्ट्र शासनाच्या सहाय्यक अनुदानातून होणारे कर्मचाऱ्यांच्या वेतनाचे खर्च रजावेतन, सेवानिवृत्ती, उपदान, वैद्यकिय खर्चाची परिपूर्ती हे खर्च रोख तत्वावर नोंदविले आहेत. सहाय्यक अनुदानाच्या सुरूवातीला वर्गणी शेअर अॅप्लिकेशन म्हणून दर्शविण्यात आली असून ती भागभांडवली लेखाशिर्षाखाली संचालक मंडळाच्या मान्यतेने हस्तांतरित करण्यात आले आहे. योजना राबविणारी संस्था म्हणून प्राप्त होणाऱ्या सहाय्यक अनुदानाच्या संबंधात निव्वळ खर्च आणि महसुली नफा तोटा पत्रकात वेगवेगळे दर्शविण्यात आले आहे.

#### २) स्थावर मालमत्ता :

स्थावर मालमत्ताही तीची मुळ किंमत वजा संचित घसारा याप्रमाणे स्थावर मालमत्ता दर्शविण्यात आली आहे. स्थावर मालमत्तेच्या किंमतीमध्ये तिची खरेदी किंमत आणि ती मालमत्ता प्रत्यक्ष उपयोगात आणण्याकरता झालेला खर्च याचा समावेश आहे.

#### ३) घसारा :

कंपनी कायदा २०१३ परिशिष्ट - २ मध्ये नमुद केल्यानुसार प्रत्यक्ष मालमत्तेचे उपयुक्त आयुष्य लक्षात घेऊन सरळसेवा पद्धतीने तसेच व्यवस्थापनाने केलेले तांत्रिक मुल्यांकन विचारात घेऊन घसारा आकारणी करण्यात आलेली आहे.

४) गुंतवणूक :- कंपनीने कोणत्याही प्रकारची गुंतवणूक केली नाही.

५) दिर्घमुदतीसाठी भाडेपट्याने घेण्यात आलेल्या जमिनीचा प्रिमियम दिर्घ मुदतीच्या एकूण कालावधीवर विभागून दर्शविण्यात आला आहे.

**६) महामंडळातील जंगममालमत्तेचे मुल्यांकन :**

**अ) साठा :**

**१) प्रक्षेत्र पशुधन :**

पशुसंवर्धन विभाग महाराष्ट्र शासन यांनी दिलेला सुत्रा नुसार पशुधनाचे वय आणि बाजारातील मटन विक्रीचे दर विचारात घेऊन मुल्यांकन करण्यात आले आहे.

**२) खरेदी केलेला माल :**

अ.नु.	तपशील	किंमती
१.	कच्चा माल (लोकर, बियाणे इ.)	मुळ किंमतीनुसार
२.	तयार वस्तु	विक्री किंमत वजा अपेक्षित नफा
३.	भांडार व सुटे भाग	मुळ किंमतीनुसार
४.	चालू कामे	लोकर वस्तु तयार करण्याकरिता चालू कामामधील वस्तुंची किंमत अत्यंत कमी असल्याने त्याचा विचार करण्यात आलेला नाही.
५.	माहिती पुस्तिका	मुळ किंमतीनुसार
६.	इतर साठा	मुळ किंमतीनुसार

**७) आकस्मिक दायित्व :**

अ) सन १९९८-९९ पर्यंत कंपनीकडून रू. ३,२१,७५०/- एवढी रक्कम माल पुरवठ्यापोटी येणे (परंतु कर्ज नसलेली) दर्शविली असून त्यामध्ये जप्त केलेल्या रक्कमेचा समावेश आहे. कंपनीने याकरता रू. २.६५ लक्ष रक्कमेची तरतुद केलेली आहे आणि रू. ५६,७५०/- ची तरतुद करणे अद्याप बाकी आहे. याविरूद्ध महामंडळाने रू. ९,२३,९८२/- ऐवढी रक्कम संबंधित पक्षकारातुन येणे बाकी असल्याचा दावा केला आहे.

ब) लघुउद्योग उपक्रमाकडे दि. ३१/०३/२०१९ रोजी कोणतीही रक्कम देय नाही.



८) उत्पन्नावरील कर लेखा पध्दत :-

आयकर कायदा १९६१ मधील तरतुदीनुसार चालू करा संबंधीची तरतूद करयोग्य नफा विचारात घेऊन करण्यात आली आहे. कराचे दर व कायदा विचारात घेऊन डिफर्ड टॅक्स पुस्तकी नफा आणि कर नफा या ताळेबंदामधील कालावधीचा फरक ताळेबंदात दर्शविण्यात आले आहेत. डिफर्ड टॅक्स मिळकत रु. १७१०८/- आयकर कायदा कलम ४०(३) (आय ए) अंतर्गत घसारा व डिफर्ड मान्यता मिळालेली रक्कम, घसारा आणि मागील वर्षातील डिफर्ड टॅक्सची रक्कम रु. १,१६,७०५/- यापासुन उत्पन्न झालेली डिफर्ड टॅक्स मिळकत रूपये १,३३,८१३/- या रक्कमा एकमेकांमध्ये समायोजन करण्यात आलेल्या आहेत. ताळेबंदामध्ये टॅक्स मिळकत आणि दायित्व यांचे एकत्रीकरण करून ताळेबंदात दर्शविण्यात आली आहे. चालू टॅक्स निर्धारण वर्षाकरिता लागू असलेल्या दराने काढण्यात आला आहे. डिफर्ड टॅक्स आय.सी.ए. आय. यांनी नियमित केलेल्या लेखापत्रक २२ प्रमाणे लेखाबध्द करण्यात आला आहे.

९) सेवानिवृत्तीचे फायदे :-

अ) सेवानिवृत्तीनंतर देण्यात येणारा भविष्य निर्वाह निधी हा अँक्रुअल बेसिसवर लेख्यामध्ये दर्शविण्यात आलेला आहे. आणि तो त्या वर्षाच्या नफा-तोटा खात्यामधुन देण्यात येईल.

ब) महामंडळाकडून उपदान आणि रजेचे रोखीकरण इत्यादी सेवा निवृत्तीचे फायदे जे लागू आहेत ते प्रत्यक्ष खर्चाप्रमाणे नफा-तोटा पत्रकांमध्ये घेण्यात येतात.

१०) चालू वर्षामधील आकडेवारीशी तुलना करण्याकरिता मागील वर्षातील आकडेवारीची पूर्वचरना करण्यात आली आहे.

११) मागील कालावधीमधील उत्पन्न आणि खर्च खालील प्रमाणे:

अ) मागील वर्षाचे वेतनाचे उत्पन्न रु. ४,७३,९६४/-

ब) मागील वर्षाचा खर्च चालू वर्षामध्ये धरता येणार नाही.

१२) असामान्य बाबी :

सर्वसाधारणपणे केल्या जाणाऱ्या कामापेक्षा उत्पन्न वेगळ्या कामावर होणारा खर्च किंवा त्यापासुन मिळणारे उत्पन्न म्हणजे असामान्य बाबी होय. त्या वारंवार व नियमितपणे होणे अपेक्षित नाहीत. नफा तोटा लेख्यामध्ये त्याचे स्वरूप स्वतंत्रपणे दर्शविले आहे. जेणेकरून त्याचा चालू वर्षाच्या नफ्यावर होणारा परिणाम आजमावता यावा. या वर्षात अश्या कोणत्या असामान्य बाबी नाहीत.

**१३) कर्जाची किंमत :-**

नविन गुणवत्तापूर्ण मालमत्ता संपादित करण्याकरिता किंवा बांधकाम करण्याकरिता येणारी किंमत ही त्या मालमत्तेची भांडवली किंमत असून तिला कर्जाची किंमत असे म्हणतात. गुणवत्तापूर्ण मालमत्ता म्हणजे जी मालमत्ता प्रत्यक्षात उपयोगात आणण्यापूर्वी आवश्यकता पूर्व तयारीसाठी बराच कालावधी लागतो. बँकेमधील अखर्चित रकमांच्या ठेवीवरील मिळालेल्या व्याजाव्यतिरिक्त कोणतीही कर्जाची किंमत नाही. आणि ती शासनास परत देय आहे.

**१४) संबंधित व्यक्तीशी व्यवहार**

लेखा मानक १८ प्रमाणे खालीलप्रमाणे संबंधित पक्षकाराशी व्यवहाराचा तपशील दर्शविला आहे.

**१५) प्रत्येक भागावरील उत्पन्न :-**

प्रत्येक भागाकरिता किती उत्पन्न मिळते याचे वित्तीय प्रमाण यामध्ये दर्शविले जाते. म्हणून प्रत्येक भागाचे उत्पन्न हे नफा-तोटा पत्रकामध्ये दर्शविले आहे.

**१६) अदृश्य मालमत्ता :-**

अदृश्य मालमत्ता (सॉफ्टवेअर लायसन्स इ. ) यांचे मूल्य त्यांच्या संपादनाची किंवा विकसनासाठी आलेला खर्च त्यानुसार धरण्यात आलेली आहे.

**१७) अंदाजाचा उपयोग :-**

लेखा मानकाचा विचार करून व त्यामधील तत्वानुसार व तरतुदीनुसार वित्तीय विवरणपत्रे तयार केली आहेत. कंपनी कायदा २०१३ च्या कलम १३३ मधील लेखा मानके व त्यामधील तरतुदी नुसार महामंडळाच्या मिळकती व देणी यावर परिणाम करतील असे अंदाज व गृहीतके व्यवस्थापनाने करणे आणि त्यानुसार वित्तीय विवरण पत्रे तयार करणे तसेच या कालावधीतील उत्पन्न व खर्चाच्या रकमा दर्शविणे आवश्यक आहे. या कालावधीतील अंदाज आणि प्रत्यक्ष निदर्शनास आलेले परिणाम यामधील फरक प्रत्यक्ष परिणाम निदर्शनास आल्यानंतर दर्शविला आहे.

**१८) उपविभागानुसार अहवाल :-**

महामंडळ हे नफा कमवणारी संस्था नाही. महामंडळाची कार्यपद्धती कक्षात प्रक्षेत्र निहाय / उपविभाग निहाय नफा काढणे शक्य नाही. या वर्षामध्ये लेखा मानक - १७ प्रमाणे उपविभाग / प्रक्षेत्र निहाय वेगवेगळे अहवाल तयार केलेले नाहीत.

**१९) महामंडळाच्या ताब्यात असलेल्या स्थावर मालमत्ता विषयी टिपणी :-**

पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ (पूर्वीचे नांव :- महाराष्ट्र मेष विकास महामंडळ लिमिटेड) कंपनी कायदा १९५६ अन्वये सन १९७८ मध्ये स्थापन करण्यात आले.

पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ लिमिटेड, पुणे.

महामंडळाची स्थापना झाल्यानंतर शासन निर्णय क्रं. एसडीएस./२६७७/५२६८३-९ पदुम (३४२) दि.३१/१०/१९७९ अन्वये ९ मेष पैदास प्रक्षेत्र आणि एक लोकर उपयोगिता केंद्र, व शासन निर्णय क्र. एम.एसडीसी .१०८२/११६९७ (३८६) एडीएफ-५ दि. ७/०८/१९८४ अन्वये शेळी विकास प्रक्षेत्र पोहरा महामंडळास हस्तांतरीत करण्यात आले त्याप्रमाणे शासन निर्णय क्रमांक एमएसडीसी २००५/२२६५१ सीआर. २४९/एडीएफ-३ दि.१२/०७/२०१०अन्वये शेळी विकास प्रक्षेत्र बोंद्री महामंडळास जमीन, इमारत, स्थावर मालमत्ता व कर्मचाऱ्यांसहीत हस्तांतरीत करण्यात आले आहे.

अ.क्र.	प्रक्षेत्राचे नांव	एकूण जमीन (हेक्टरमध्ये)
१)	मेष विकास प्रक्षेत्र, पुणे	-
२)	मेष विकास प्रक्षेत्र, महुद, जि. सोलापूर	३९०.६९
३)	मेष विकास प्रक्षेत्र, रांजणी, जि. सांगली	७१५.४०
४)	मेष विकास प्रक्षेत्र, दहिवडी, जि. सातारा	८९.५७
५)	मेष विकास प्रक्षेत्र, पडेगाव, जि. औरंगाबाद	९७.२७
६)	मेष विकास प्रक्षेत्र, अंबेजोगाई, जि. बीड	४६.३७
७)	मेष विकास प्रक्षेत्र, तुळजापूर, जि. उस्मानाबाद	८०.९३
८)	मेष विकास प्रक्षेत्र, मुखेड, जि. नांदेड	१०५.४२
९)	मेष विकास प्रक्षेत्र, बिलाखेड, जि. जळगाव	६५.४८
१०)	लोकर उपयोगिता केंद्र	-
११)	शेळी विकास प्रक्षेत्र, पोहरा, जि. अमरावती	१७६.४२
१२)	शेळी विकास प्रक्षेत्र, बोंद्री, ता. रामटेक, जि. नागपूर	४२.०७
	एकूण	१८१०.००

वरील जमीन, इमारती व इतर मालमत्ता महामंडळास कायमस्वरूपी हस्तांतरीत करण्यात आल्या नाहीत. सदरची मालमत्ता पशुसंवर्धन विभाग, पुणे यांच्या मालकीची आहे.

संचालक मंडळाच्या वतीने

सही/-  
सी. ए. एजाज अखतर  
(एम.क्रमांक-०९६२४८)

सही/-  
व्यवस्थापकीय संचालक  
पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ मर्या.,पुणे

ठिकाण : पुणे  
दिनांक : २९/०२/२०२०

**पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ लिमिटेड, पुणे.**

**Direction under sub-section (5) of section 143 of the Companies Act, 2013**

**1. Registration Details**

Registration No.

20560 of 1978

State Code

11

Balance Sheet Date 31.03.2019

**2. Capital Raised During the year (Amount Rs. Thousand)**

Public issue

Nil

Right issue / Govt. Contb.

Nil

Bonus issue

Nil

Private Placement

Nil

**3. Position of Mobilisation and Development of Funds (Amount in Rs. Thousand)**

Particular	Amount	Particular	Amount
Total Liabilities	241201.23	Total Assets	351504.28
Source of Funds			
Paid up Share Capital	59732.00	Reserves and Surplus	50239.60
Secured Loans	00.00	Unsecured Loans	00.00
Application of Funds			
Net fix Assets	22812.18	Investment	0
Net Current Assets	328692.09	Miscellaneous Exp.	0

**4. Performance of Company (Amount in Thousand)**

Turnover

476195.55

Total Expenditure

450379.35

Profit / (Loss) before Tax

25816.20

Profit / (Loss) after Tax

18639.96

**5. Generic Names of Three Principle Products of the Company**

Item Code No. Product code

(ITC Code)

Product : Sheep and Goat Breeding Farm, Sheep and Woolen Products

Promote and Assist Sheep and Goat Rearing

For ANAM & Associates,

For and on behalf of Board of Directors

Chartered Accountants

Sd/

Sd/

Managing Director

Chairman

(CA. EJAZ AKHTER)

Place: Pune

Date: 29.2.2020

FRN - 005496 (S)

Statutory Auditor