

WEST BENGAL FISHERIES CORPORATION LTD.

31, G.N. Block, Sec - V, Salt Lake City, Kolkata - 700091

Balance Sheet As On 31st March, 2018

PARTICULARS	Note No.	As at 31st March, 2018	As at 31st March, 2017
1	2	3	4
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds	2	20,000,000.00	20,000,000.00
(a) Share capital	3	(125,807,511.45)	2,398,888.79
(b) Reserves and surplus			
(c) Money received against share warrants		(105,807,511.45)	22,398,888.79
(2) Share application money pending allotment			
(3) Non-current liabilities	4	3,000,000.00	3,000,000.00
(a) Long-term borrowings	5	1,023,782.00	1,417,079.00
(b) Deferred tax liabilities (Net)			
(c) Other Long term liabilities		-	-
(d) Long-term provisions		4,023,782.00	4,417,079.00
(4) Current liabilities			
(a) Short-term borrowings	6	1,848,997.71	1,281,007.77
(b) Trade payables	7	2,694,531,841.53	2,040,307,369.79
(c) Other current liabilities	8	24,907,482.00	32,903,503.00
(d) Short-term provisions		2,721,288,321.24	2,074,491,880.56
Total Equity & Liabilities		2,619,504,591.79	2,101,307,848.35
II. ASSETS			
(1) Non-current assets			
(a) Fixed assets	9	26,666,806.87	28,405,904.81
(i) Tangible assets			
(ii) Intangible assets			
(iii) Capital work-in-progress			
(iv) Intangible assets under development			
(b) Non-current investments			
(c) Deferred tax assets (net)	10	1,780,150,456.26	1,449,442,227.26
(d) Long-term loans and advances	11	-	-
(e) Other non-current assets		1,806,817,263.13	1,477,848,132.07
(2) Current assets			
(a) Current investments	12	1,372,424.83	550,151.53
(b) Inventories	13	12,207,827.49	9,042,863.89
(c) Trade receivables	14	653,995,416.99	496,982,960.65
(d) Cash and cash equivalents	15	64,096,686.72	54,959,918.75
(e) Short-term loans and advances		81,014,972.63	61,923,821.46
(f) Other current assets		812,687,328.66	623,459,716.28
Total Fixed and Current Assets		2,619,504,591.79	2,101,307,848.35

SIGNIFICANT ACCOUNTING POLICIES
NOTES TO ACCOUNTS

I
2 to 30

Notes referred to above and notes attached there to form an integral part of Balance Sheet

AS PER OUR REPORT OF EVEN DATE

For D.P. CHATTERJEE & CO.
Chartered Accountants
Firm' Registration Number: 301095E



Pradip Kumar Jana

PRADIP KUMAR JANA
(Partner)

M.no. 068856

10, Old Post Office Street, 2nd Floor,
Room no.-51, Kolkata 700 001

27 SEP 2018

[Signature]
Chairman
West Bengal Fisheries Corporation Ltd.

[Signature]
Managing Director
West Bengal Fisheries Corporation Ltd.

[Signature]
Manager (Finance)
West Bengal Fisheries Corporation Ltd.

WEST BENGAL FISHERIES CORPORATION LTD.
31, G.N. Block, Sec - V, Salt Lake City, Kolkata - 700091

Statement of Profit & Loss for the year ended on 31st March, 2018.

PARTICULARS	Note No.	For year ended 31st March, 2018	For year ended 31st March, 2017
I. Revenue from operations	16	405,523,153.00	424,740,616.79
II. Other income	17	98,702,670.37	72,300,585.01
III. Total Revenue (I + II)		504,225,823.37	497,041,201.80
IV. Expenses:			
Cost of materials consumed		1,256,756.00	1,674,526.00
Purchases of Stock-in-Trade		360,704,951.00	387,222,896.00
Changes in inventories of finished goods, W - I - P and Stock-in-Trade		(822,273.30)	760,979.47
Employee benefits expense	18	68,173,715.00	59,188,910.00
Finance costs			
Depreciation and amortization expense		4,866,435.00	5,521,253.00
Operation & Other expenses	19	61,079,981.34	46,930,831.93
Total expenses		495,259,565.04	501,299,396.40
Profit before exceptional and extraordinary items and tax (III-IV)		8,966,258.33	(4,258,194.60)
VI. Exceptional items			
Profit before extraordinary items and tax (V - VII. VI)		8,966,258.33	(4,258,194.60)
VIII. Extraordinary Items			
IX. Profit before tax (VII- VIII)		8,966,258.33	(4,258,194.60)
X Tax expense:			
(1) Current tax		2,798,350.00	
(2) Deferred tax		(393,297.00)	(576,112.00)
Profit (Loss) for the period from continuing XI operations (IX-X)		6,561,205.33	(3,682,082.60)
XII Profit/(loss) from discontinuing operations		-	-
XIII Tax expense of discontinuing operations		-	-
Profit/(loss) from Discontinuing operations XIV (after tax) (XII-XIII)		-	-
XV Profit (Loss) for the period (XI + XIV)		6,561,205.33	(3,682,082.60)

XVI Earnings per equity share:

(1) Basic	32,806.03	(18,410.41)
(2) Diluted (Un-quoted)	32,806.03	(18,410.41)

SIGNIFICANT ACCOUNTING POLICIES
NOTES TO ACCOUNTS

I
2 to 30

Notes referred to above and notes attached there to form an integral part of Balance Sheet

AS PER OUR REPORT OF EVEN DATE

For D.P. CHATTERJEE & CO.
Chartered Accountants
Firm' Registration Number: 301095E



Pradip Kuamr Jana
PRADIP KUAMR JANA
Partner
M.no. 068856
10, Old Post Office Street, 2nd Floor,
Room no.-51, Kolkata 700 001

[Signature]
Chairman
West Bengal Fisheries Corporation Ltd.

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Managing Director
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Manager (Finance)
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27 SEP 2018