वार्षिक रपट

2015 - 16

मद्रास विशेष आर्थिक क्षेत्र वाणिज्य एवं उध्योग मंत्रालय भारत सरकार

53)

एमएसईजेड प्राधिकारी सन 2015-16 में अपने सात साल में प्रवेश की और जोन औद्योगिक वान्तावरण शांत,निर्यात में बढौति तथा महत्व पूर्ण उपलब्धियों के साथ था।

मेप्ज एस ई जेड प्राधिकारी निम्नलिखित सदस्यों से गठित होते हैं। संरचना:-

क्रं सं	सदस्यों	पदनाम
1	विकास आयुक्त,मेप्ज विशेष आर्थिक क्षेत्र	अध्यक्ष, पदेन
	संयुक्त निदेशक विदेश व्यापार,चेन्नई, तिमल नाडु या उन्से नामांकित व्यक्ति उप निदेशक व्यापार स्तर के नीचे न होना	पदेन— सदस्य
3	संयुक्त विकास आयुक्त, मेप्स विशेष आर्थिक क्षेत्र या संयुक्त विकास आयुक्त के अनुपस्थिति मे उप विकास आयुक्त	पदेन— सदस्य
4	संयुक्त सचिव, वाणिज्य विभाग जो विशेष आर्थिक क्षेत्र के संबंधित कार्य देख रहे हैं या उनके नामांकित व्यक्ति जो अवर सचिव स्तर के कम न होते हैं	पदेन- सदस्य
5	श्रीमती एम विजी अंजलीन सामुवेल,मु वि अ मेसर्स वेंचर लाइटिंग इंडिया लिमिडेट	सदस्य
6	श्री आर गोविंदराज , निदेशक ,मेर्सस फार्मासेल इंडिया प्रैवेट लिमिटेड	सदस्य

मेप्स विशेष आर्थिक क्षेत्र प्राधिकारी अपने चालू खाता को इंडियण बैंक, एमएसईजेड शाखा के साथ रखे हैं तथा आवधिक जमा केनैरा बैंक, ताम्बरम, इंडियन ओवर्सिस बैंक,ताम्बरम, तथा इंडियन बैंक, मेप्स एस ई जेड शाखा में रखे हैं।

#### जोन के निर्यात निष्पादनः

क्र सं	क्षेत्र का नाम	वर्ष 2015-2016 के दौरान निर्यात रु करोड़ में
1	रत्न व आभूषण .	302-87
2	इलैक्ट्रानिक्स और साफटवेयर	3,217-56
3	इंजिनीयरिंग उद्योग	525-26
4	वस्त्रों व वस्त्र तथा चमडा	785-38
5	इलैक्ट्रानिक्स हार्डवेयर	442-20

रसायन,प्लास्टिक और संबंध

व्यापार व सेवा इकाईयां

उद्योगों

विविध

कुल 6735-62

357-47

1,079-80

25-08

क्षेत्र के निर्यात निष्पादन वर्ष 2015-16 के लिए रु 6735-62 करोड़ हैं वह गत वित्तीय वर्ष से 11.5 % बढ़ौती है।

## जोन का विकासः

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बुनियादी सुविधाओं के काम में सीमेंट का पर्थोंमूर्त लगाना, विद्युत व संचार निकाओं, सडक द्वीप स्थापना के साथ द्वितीय चरण ज़िन ए अण्ड बीं) का काम परिसर के अंतर्गत असईड योजना के अधीन लगभग पूरा हो चुका है। यह जोन में सभी तरह के सडकों आर सी सी पर्थों के लिए परिवर्तित कर दिया गया है। क्षेत्र के जीप ट्राक भी बी टी के साथ लगाया गया है।

अग्निशमन प्रणाली का प्रावधान और उनसे संबंध सीविल काम लगभग रू 1.50 करोड में पूरा किया गया है। तमिलनाडु सरकार, अग्नि विभाग से अग्नि लाइसेन्स भी प्राप्त किया गया है। 54

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फोटो वोल्टिक सोलार प्रणाली, प्रशासनिक भवन, सीमा शुल्क, सुरक्षा सेल में ग्रिड पर 75 केडबल्युपी और 15 केडबल्युपी बंद ग्रिड पर लगभग रु 1.27 करोड रुपये पर प्रदान की गई है ।वह काम पूरा हो गया है और सौर उर्जा ठीएएनजीइडीसीओ ने सक्रिय किया है।

अभिगम नियंत्रण और सुरक्षा, प्रणाली ( आरएफआईडी) का प्रावधान प्रगति में है और जूऩ 2017 के अंत तक काम पूरा होने की उम्मीद है ।

औद्योगिक वातावरण क्षेत्र में वित्तीय वर्ष 2015 -16 में शांति पूर्ण था।

एम एस इ जेड प्राधिकारी ने विक्तिय वर्ष 2015--2016 के दौरान निम्नलिखित बैठकों को आयोजित किये हैं । एम एस ई जेड प्राधिकारी का तेरहवां बैठक:- 13-08-2015 एम एस ई जेड प्राधिकारी का चौदहवां बैठक:- 01-03-2016

प्राधिकारी अपने बैठकों में सुविधा के विकास के पहलओं में विचार विमर्श किये हैं।इकाई में कार्यरत कर्मचारियों के सुविधा प्रदान करना तथा सांविधिक बिलों का भुगतान आदि पर भी विचार विमर्श किये हैं।

जोन के अन्दर अस्पताल कार्यरत है। जो इकाई में काम कर रहे कर्मचारियों का औषधीय जरूरत तथा औषधीय आपतकाल के ध्यान रख लेते हैं।

ये जोन परिसर में एक बैडिमंटन कोर्ट स्थित है, जो जोन के अन्दर स्थित इकाईयो में कार्यरत कर्मचारियों से उपयोग किया जाता है ।

ये जोन परिसर में एक शिशु सदन है जो जोन के इकाई में काम कर रही कार्मिकों के बच्चे पर ध्यान रख लेते हैं। यह शिशु सदन के अलावा इकाईयों के अपने अलग अलग शिशु सदन भी हैं। ए डे कैर केन्द्र भी जोन के अन्दर कार्यरत है।

राजभाषा हिंदी के उपयोग क्षेत्र में राजभाषा विभाग द्वारा दिये गये मानक तथा निर्देशन के अनुसार इस्तेमाल किया जाता है । म स्वाप विशेष आर्जिन भ्रोत्र - प्राप्टिकारी

MADRAS SPECIAL ECONOMIC ZONE Authority

Madras Special Economic Zone 4914 Asiv 21 As Fla

National Highway - 45, Tambaram 600045 21297 21649-47, 215029 60045

34 HT 12016 +7 Charles HEET AS C	N 31 MARCI		and and
निन्दर्ग PARTICULARS जाएंक / पंजी कि क्षेत्र अस्ट सामित्व	SCHEDULE NUMBER	CURRENT YEAR 2015-16 Rs. P	PREVIOUS YEAR 2014-15 Rs. P
Corpus/ Capital Fund and Liabilities	DET SEE		
Corpus/Capital Fund भारत / प्रेसी प्राती की	1	1,308,828,162.99	1,046,716,863.66
Reserves and Surplus अंडार। आचित्री प	2	40,125,631.30	41,606,257.00
Earmarked/Endowment Funds नियमित अस्प किंग	3		
Secured Loans and Borrowings केर हारे करण केर भारता	4		-
Unsecured Loans and Borrowings अन्दर्शन रेज	5		•
Deferred Credit Liabilities अस्नारीत उपार सामित्व	6		
Current Liabilities and Provisions TIM 2741711 7 HGI	9 7	22,986,458.39	10,141,397.93
		2.36 V 1.16 C	
Total 分品		1,371,940,252.68	1,098,464,518.59
Assets 41Euria			
Fixed Assets ATS-WAR BALLAW	8	164,876,470.00	158,101,911.00
nvestment - From Earmarked/Endowment Funds ਸਿਫ਼ਿਸ ਐ	Ø 9		•
nvestment Others Fall - 3104	10	45-74-7-10	
Current Assets Loans and Advances etc AN HISTA	11	1,207,063,782.68	940,362,607.59
Miscellaneous Expenditure ( to the extent not written off of adjusted) இப்படு			
Total 🕏 м		1,371,940,252.68	1,098,464,518.59
भंडलपूर्ण लेक्न) नीतियां		-,-,2,5 .0,252.00	2,000,707,018.03
ignificant Accounting Policies	24		
Contingent Liabilities and Notes on Account			
ontingent Liabilities and Notes on Account	25		

Note: BCyvil

This statement is prepared based on informations/explanations given to us more detailed in our letter dated 22nd August 2016 attached hereto.

Place: Chennai

Date: 22-August-2016 22, 315164, 2016

for VAITHISVARAN & CO LLP.
CHARTERED ACCOUNTANTS
Firm Reg. No. 004494S/S200037

With

R Venkatesh (PARTNER) M.No. 203816



Madras Special Economic Zone महाय विज्ञ क शिलिन भीर्य National Highway - 45, Tambaram 600045

SIET A S MAN- AL GINARD CHOUSE

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH, 2016 दीयत किरे आणि अप द्वर्य भारत यान्य वर्ष Tywm a a CURRENT YEAR PREVIOUS YEAR 12201 SCHEDULE 2015-16 2014-15 PARTICULARS NUMBER Rs. P Income 3114 किराया ज आय Income from Lease Rent 421 12 225,855,776.00 220,467,570.00 Grants/Su bsidies 💛 📢 🥱 🔿 13 Fees/Subscriptions 25 mm / ~ 14 3,999,240.00 2,147,720.00 Income from Investments (Income on Invest.from 13 42) & Earmarked/Endowment Funds Trf to Funds 15 Income from Royalty, Publications etc., 21910 16 Interest Earned 37 CAN 6916 17 87,084,743.77 75,479,596.81 Other Income 3134 3117 18 12,134,865.70 14,154,980.00 Increase/Decrease in Stock of Finished Goods and WIR 19 त्रपार मान के ध्याक्तमं भू हिन्या द्वरातिया Total (A) ふんんで) 329,074,625.47 Expenditure 074 Establishment Expenses 272-1144 0949 20 2,932,881.00 1,899,420.00 Other Administrative Expenses Etc. 267 7311411 047 21 47,600,846.00 Expenditure on Grants, Subsidies etc., 318419 45 mg bile non 22 Bank Charges, Interest めず ソカル, めかし 23 5,279.00 6,102.00 Prior Period items Julian Briat I him 24 706,932.14 Depreciation: ぬい For the Year 15,717,388.00 16,382,358.00 अग्राध्न के निष Total (B) 🥞 stara (間) 66,963,326.14 आर्वे अलि में समस्य वक्ष केवर केव (६-क) Balance being excess of Income over Expenditure (A-B) 262,111,299.33 242,449,627.55 Transfer to Special Reserve はある からにまった かんとい Transfer to From General Reserve GINLAY 15271 6 (A HAZW) Balance be ing Surplus (Deficit) carried to Corpus / Capital Fund 262,111,299.33 मार्गि / पूर्ती विक्र का लक्त उत्तर क्षिट विभाग Significant Accounting Policies からっというできない

Note: | Etyvi

This statem ent is prepared based on informations/explanations given to us more detailed in our letter dated 22nd August 2016 attached hereto.

312 May 12 12 400

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Date: 22-Au gust-2016 12 - 8 1 1 22, 20/6

Contingent Liabilities and Notes on Accounts 31+167+ 2 (MA)

for VAITHISVARAN & COLLP CHARTERED ACCOUNTANTS Firm Reg. No. 00449475200037

Celia R Venkates (PARTNER)

M.No. 20381

Basha Street, Choolaimedu Chennai-94

15/7.

MADRAS SPECIAL ECONOMIC ZONE Authority

Madras Special Economic Zone

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National Highway- 45, Tambaram 600045

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Matria Special Economic Zone

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0	CURRENT YEAR	PREVIOUS YEAR	The second secon	Tu) ne and	प्र वा
RECEIPTS STLY	797 2015-16	9 1014-15	PAYMENTS	CURRENT YEAR 2015-16	PREVIOUS YEAR
y. <u></u>	Rs. P	1407 8. b		2015-16 Rs. P	2014-15
1. 1.	2 を認識があった。	<b>现的种类的特别的</b> 多类。()		NS. P	Rs. P
To Opening balance: Story			11 11 11 11 11 11 11 11 11 11 11 11 11	1 William Falls I was	
Cash in hand		68,410.00	Expenses: 677	1000 900 990 000	4. 35 - CAST = 5 TAB
Balances with Bank	The state of the s	SERVICE SERVICE SERVICE	1. Establishment Expenses 21 2711		A-1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1
in Current Account - uing ma		271,298.90	2. Administrative Expense 93111A.	nonn	EL MARCHA BURN
- in Deposit Account	681,846,261.00	585,207,204.00	Domestic Travelling Expenses	· · · · · · · · · · · · · · · · · · ·	Control of the second
To Grants Received From Government of India 2112-1(12-1)12-1-1		Section 1	CASE WIDD OUND		
For Plan Schemes (150)	D	Control of the Contro	Rent Rates and Taxes 2131 22 7		667,620.00
For Non Plan Schemes 2012 13 24 3	10016/20	Discontraction of the	Legal & Professional charges paid	1,386,070.00	1,407,967.00
For Capital Expenditure			Electricity Charges Paid	7,772,146.00	9,922,735.00
For NER Development Fund	1 1 1 1 1 1 1 1 1 1 1	Control Service Control Control	Security Charges paid でからかい メル	16,737,210.00	16,479_154.00
From State Government 21 24 212	+12 TA	5 (C. 1840) 1860 C.	Maintenance Charges Paid	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	20,309,476.00
		KID ARYSTONIA STATE	Advertisement & Publicity paid	225,408.00	167, 674.00
From Other Sourches 2 2 2	d		Consent, Water cess & Analytical charges		
- TIDCO	S. D. W. C. Const. Conf.	ESPERING SACE THE LAND	Salary & Staff Welfare expenses paid		479, 840.00
Interest on Investments From	SIG BON IN	Paga Nama	Printing & Stationery expenses paid		1,856, 588.00
Interest received on FD (1) WAI TO	48,445,572.00	97,929,483.00	Chalan & Hologram umin a sim	237,120.00	54, 261.00
Own Funds HIM to 12 or		WHITE HALL	Water charges paid Tuning 918		49, 500.00
Interest Received MTG 18 14 181	C 1985 SHIP TWEND (176)	Service Control	Miscellaneous Expenses	196.646.00	806, 564.00
V. V.	Control of the contro	<b>网络教育</b>	Honararium to Staff + 5711 2 7	1047	800, 364.00
Bank Deposits A H HH)		を発展的はませずという。	Mobile and Telephone Expenses	8,970.00	53, 452.00
Loan and Advances etc. 4501 d 301	3 /n	多的数据基金公司 2011	Insurance Charges 2 11 74 W	894A43759-1911 - 1	1, 030.00
81.000	1,000	<b>美华等</b> 的第三人称	Legal Charges Arm - 47th	96,500.00	2,≅00.00
	The Control of the Co	ARRIGER, TO	Survey Expenses 66 0 779		83, €86.00
			Travelling & Conveyance A CIT	35,961.00	12, 930.00
Income 3717			Payments against funds for various		
Lease Rent Received 91 4 43211	2 912 321 715 000 00	255 To 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	projects विविध् प्रियोजना मिल		
I Card & Entry Permit fee Received			Transport Assistance MUILIA MA	State Large Co.	inclinate tre
Entry Fees (1921 35mm	3,999,240.00		Development of Infrastructure 3		3.4.1937.4.1441.1111
Security Charges Sian 12 9 2012	9,532,500.94		Quality Control System 157) (a) 1311	441	
Water Charges VIII TUIT	3,714,354.00		R&D Efforts 312 31831 CM2(		
Garbage charges 33) 9751 Tuio		20 0 0 0 0 1 0 1 0 1 0 1 0 1 0 1 0 1 0 1	nvestment and Deposits made	MT(N/ PM (1))	Maria Saria Saria
Fee for Form I Win & Dahmy		10 1 10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Dut of own funds	No assume	
	- 14648183643648189 I		expenditure on fixed assets & Capital	Control Marketon	
Miscellaneous Income- Electricity Charges	954,756.00		Work in Progress		
New Application ON 81249 47	1 19 10 10 10 10 10 10 10 10 10 10 10 10 10	and the section of th	Purchase of Fixed Assets A	18,754,632.00	2 275 7 05 00
Penalty under FTDD & Brand & US	Service Committee	Managasta ti e e i i	आवादम अपान नियारीय	10,754,032.00	2,276, 195.00
relianty directifient	The street of th	1	ayments against specific grant/funds		
Revalidation Charges 40 न विकास	And the Control of th	A STATE OF THE PARTY OF THE PAR	Advance on Capital Account	h 2000 9,543,046,00	18,000,000.00
Plot Transfer Charges 277 3201	414		ayment for NBD/Fund 29 CAS 30 H		20,000,000
Miscellaneous Receipts- Sale of Scrap		图的图像一种 P	ayment for NER Fund on's HTZ 3331	1)0	AND THE PERSON OF THE PERSON O
Amount Borrowed 1mn 2 3 n		Section 1	ayment against specific grant ( ) 37	3410 0140	2.15.18.18.18.18.18.18.18.18.18.18.18.18.18.
Unutilised Grant 3101 310 31 8184	10		ayment against untitled grant	Wasawa Cura	TO A SERVICE OF THE PARTY
Other Receipts 3707 XII	Total Carlotte Carlotte		inance Charges Paid (interest)		
Tax Refunded To 196	interpretation of the Annual Control of the		ank Charges de 211	5,279.00	6,102.00
On account of Development Commissioner,			ther Payments: 379 731219		
MEPZ A THE SONS HA TO ALLE			man / whales to		
Security Deposits 4 74 2 (1 V/7)	5 490 470 00	A A	dvance/Loan to Starr	540f(A)	
Security Deposits of 17 22 ( 17 7)	6,489,429.00	distriction of the second seco	dvance to KITCO for painting works		**************************************
	White the art of the best of a frage of the			11-410	
अवगदारी है नाम	BANKUKSAWKAN N		ayments to creditors 3 4121 +1 15	100	
Receipts from Debtors			n account of Development	i ka	
Receipts from Creditors 3418 (27)		E.	arnest Money Deposit 37 (33 (4))		
arnest Money Deposit 3153 50 110		S. C. Star Co.	ound off account 29 5 72		400
Round off account			Closing Balance		4.00
ncome received in Advance	100 100 100 100 100 100 100 100 100 100		ash in Hand BAR21-3	27,610.00	
3115 An A 120 814			plances with Bank	27,010.00	14,710.00
			n Current Account - 4 M AIAI A	3,878,547.90	174,978,316.90
the contract the second	NO STREET OF		n Deposit Account (AN) 24(A)	1,081,702,033.00	681,846,261.00
		Sept. Sept.		90. 11-14-1	001,040,201.00
otal & M		930,139,565.90	2011年,1911年,新华的中华企业中的	1,163,793,301.90	930,139,565.90
	MONTH CASSAMINATION, SAACO		THE RESERVE OF THE PARTY OF THE PERSON OF TH		

Place: Chennal
Date: 22-August-2016 A. 22.80161 2016 for VAITHISVARAN & CO LLP CHARTERED ACCOUNTANTS Firm Reg. No. 0044945/520003 JARAN & 15/7. Basha Street, (PARTNER) Choolaimedu, Chennai-94

(59)

MADRAS SPECIAL ECONOMIC ZONE	Authority 4/12 +12	2)
Madras Special Economic Zor	10	
National Highway - 45, Tambaram 의 교육 31 미디 2016 수 기 교리 SCHEDULES FORMING PART OF BALANCE SHEET A	600045 dizaza	George
E MEDILLES FORMANDE SOIL AT A MOT	) पत्र	0.007)
SII ACT VI-1	3 AT 31 MARCH, 2016	
Schedule 1 - CORPUS / CAPITAL FUND AILUI Y AND AIM	CURRENT YEAR	<u>जल वर्ष</u>
Balance at the beginning of the year 2014 \$ 376377 \$ 478		PREVIOUS YEAR
Add / (Deduct): Balance of net Income / (Expenditure) transferred	1,046,716,863.66	804,267,236.
Irom income and Expenditure Account (1)		
पीड प्रयोग ठागा मह समाह से मान के अन मार्ग के	262,111,299.33	242,449,627.
Add: Capital Expenditure written off now capitalised	(I)	Ewigation (
Less: Capital Investment written off A: YUHA Tada)	Village, St. 19	-
	8/4/20-10-10-11-11-1	
BALANCE AT THE YEAR END 211m of BOOK 214		
21,111 71 71 219	1,308,828,162.99	1,046,716,863.6
	न्वाम्म वर्ष	ग्राम वर्ष
उनिस्न्यी 2- प्रविस्तानन य आसी के	CURRENT YEAR	PREVIOUS YEAR
Schedule 2 - RESERVES AND SURPLUS	2015-16	2014-15
THE SERVES AND SORPLOS	Rs. P	Rs. P
L CAPITAL RESERVE LA CA STEEL		
As per last Account AA 12 may 13 may		
Additions duction the	41,606,257.00	42,802,357.00
Additions during the year शाल के दौरान परिवर्धन		A CHARLES OF STREET
नेयः वर्ष के श्रात-न्योक्षेत्र		
Less: Deductions during the year (Proportionate depreciation on Fixed		
Assets procured from Capital grants from Government)	1,480,625.70	1,196,100.00
Less: During the year (For Previous Year)	SME)	-,130,100.80
SUB-TOTAL & L-DA	40,125,631.30	41,606,257.00
Dryams		12,000,257.00
REVALUATION RESERVE 40 A MYON 3712 9111)		
As per last Account Jin M21 to 81 32112		
Additions during the year राम के द्वारात परिवर्षत		
Less: Deductions during the year with a 3210 +2/120		
SUB-TOTAL 34-3M		
	V.X.V.	
GENERAL RESERVE 21/18/12/91/2		
As per last Account JA ard made = 37 3212		
Additions during the year aim & 240 wis		
Less: Deductions during the year 81 m = 2/17 = 2/17/19	Maria de la companya	
SUB-TOTAL 34- 4m	in the second of the second o	
OTAL: 为 M	40 135 631 30	
	40,125,631.30	41,606,257.00



(69)

h 210 a214 8711 A MADRAS SPECIAL ECONOMIC ZONE Authority Allegan 12 मद्रात विज्ञ ६ भारतिक क्षेत्र Madras Special Economic Zone National Highway - 45, Tambaram 600045 イルマン ものマケ Jules FORMING PART OF BALANCE SHEET AS AT 31 MARCH, 2016 TH DY आहीखनी-3- विक्ति। प्रमण किली **CURRENT YEAR** PREVIOUS YEAR 2015-16 2014-15 Schedule 3 - EARMARKED / ENDOWMENT FUNDS Rs. P Rs. P a. Opening balance of the funds land + 2)+5 Ani b. Addition to the funds 1714 In wife i. Grants / donation みるより しょうかんの ii. Income from investment made from funds பிரியி பிரிய iii. Other additions अन्य परिवर्कन TOTAL (a+b) of m (te+at) ) and so suntingon c. Utilisation / Expenditure towards objectives of funds . 1. Addition to funds: 18 Tent & 413 Fixed Assets 121211 311201 - Proportionate Depreciation transferred to Income & Expenditure Account 317 Form to Minite Total \*\* サイ # li. Revenue Expenditure: (a 나이 Salaries, Wages and allowances etc., 400, 2 don 2771 mg - Rent PALINI - Other Administrative expenses 8004 7311410 047 Total SM TOTAL(c) Som CUI वर्ष के अन्त में इल शिष (ए नवी + आ NET BALANCE AS AT THE YEAR END (a+b-c) **CURRENT YEAR** PREVIOUS YEAR 81850-44-6521811 28VI a 841I 2015-16 2014-15 Schedule 4 - SECURED LOANS AND BORROWINGS Rs. P Rs. P 1. Central Government TEM 612 - 12 2. State Government 2134 112-112 3. Financial Institutions a An 6 Fall a, Term Loan 37474 1841) b. Interest Acrued and due ある いいはって 47 4. Banks விக - Interest Acrued and due বেনা ইছ এন বেনা বি b. Other Loans (specify) grov & v) ( (ain Co) Interest Acrued and due AN 30 DINA TY 5. Other Institutions and agencies & M Gente / Coulen 6. Debentures and Bonds タンクター マール・ 7. Other (Specify) 800 ( a ft yat)



MADRAS SPECIAL ECONOMIC ZONE Authority

MADRAS SPECIAL ECONOMIC ZONE AUTHORITY

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National Highway - 45, Tambaram 600045 ペートのよう しゅうない からない からない からない からない SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31 MARCH, 2016

21世紀元子5 - 912521日カンベルリ Schedule 5-UNSECURED LOANS	2015-16 Rs. P	PREVIOUS YEAR 2014-15 Rs. P
1. Central Government A Sing 612 12		
2. State Government 2 1 メリン とはストル		
3. Financial Institutions & Ally & Fylu	7.60	
a. Term Loan Shallal day)		
b. Interest Acrued and due gom & NI @ 4 GY		
4. Banks		
a. Term Loan 別コロ シャッ		
Interest Acrued and due क्रें अवस्थित स्टेंग		
b. Other Loans (specify) 307 3612 Lata 431)		
Interest Acrued and due GAISU RAIN CON 47	ZON ACTUAL STREET	al de la companya de La companya de la co
5. Other Institutions and agencies 3707 Granu & carro		
6. Debentures and Bonds Stars UN / OVG MI		
7. Other (Specify) how ( alog 221)		(1)
TOTAL:	-uing of ti	1H at -
- 8	CURRENT YEAR	PREVIOUS YEAR
भिर्म्यार्थित उत्तर देनता	2015-16	2014-15
Schedule 6 - DEFERRED CREDIT LIABILITIES	Rs. P	Rs. P
a. Acceptances secured by hypothecation of capital equipment and		
a. Acceptances secured by hypothecation of capital equipment and other assets प्रजीतात अपन्या में अल्प के पनि मार्नेपु कर्	57	
b. Other how		
u. Otter		
TOTAL:		
Note: Amount due within one year Um HIM 37 73 44 2116		
occ. / timodic occ within one years.	पाल्य वर्ष	JINAV
	CURRENT YEAR	PREVIOUS YEAR
गठक्ति रे -पाल दार्मात में भावकात	2015-16	2014-15
chedule 7 - CURRENT LIABILITIES AND PROVISIONS	Rs. P	Rs. P -
circule, content Explemes And Provisions	, N3. 1	N3. F
. CURRENT LIABILITES みんかり そりかめ		
1. Acceptances 2412 1441		
2. Sundry Creditors: 12 2 4 1 4 1	20.074.00	
a. For Goods Himi stime	39,271.00	11,660.00
b. Others	19,166,224.00	8,337,299.O0
3. Advances Received ATLA 30 LA 10	3,750,860.39	1,792,438.93
4. Interest accrued but not due on: भिष्मि अपा भ ले किन न देंग ह		
a. Secured loans / borrowing দেও বিলাস সহিদ্য / বিলাই		
b. Unsecured loans / borrowing 3 23212	• 1	
5. Statuory Liabilities: ( るしまられる)		
a. Duties and taxes	30,103.00	
b. Other		
6. Provision for depreciation Am SIN 51mile > Hay10		
7. Liability to DC, Madras SEZ るいいのではある。 という ちょうしょう はいかい	•	
TOTAL: -Dryl	22,986,458.39	10,141,397.93



MADRAS SPECIAL ECONOMIC ZONE Authority

MADRAS SPECIAL ECONOMIC ZONE Authority

Madras Special Economic Zone

Madras Special Economic Z

	571. 52 WARCH, 2010	
B. PROVISIONS GIA GIA	e doated by a common of	i lessa de la companya de la company
1. For Taxation (FBT) ALGAIN TIME	-	
2. Gratuity 34210 3: Superannuation / Pension とはいるとん/ サラショウ		ALC: NO. (40)
		W. C.
4. Accumulated Leave Encashment of n) まい とこ からつ		
5. Trade Warranties / Claims ONIVIZ 312 TY / GIVIE	140,000,000,000	
6. Others $3 \circ \gamma$		
TOTAL: 5 M		6.7
	-पाल्यप	312 94
Schedule 8 - Fixed Assets 31212 5 1977	CURRENT YEAR 2015-16 Rs. P	PREVIOUS YEAR 2014-15 Rs. P
1. Tangible Assets はん イソトカット	143,691,664.00	145,089,751.00
1. Tangible Assets ねんにょんか。 2. Intangible Assets みんにょんか。 3. Capital Work In Progress カルルナラ なんしゃんか	4,864.00	12,160.00
3. Capital Work In Progress メンバオ ミン はいい かい	21,179,942.00	13,000,000.00
	464078	
TOTAL: "LATOT	164,876,470.00	158,101,911.0
किलारित विद्यो व देती या विवर्ते।	-UM at	ग्रात वर्ष
[ 처때[[ 거 ( 회육) 의 6개) 한 [ ] 최리신 chedule 9 - INVESTMENTS FROM EARMARKED / ENDOWMENT UNDS	CURRENT YEAR 2015-16 Rs. P	PREVIOUS YEAR 2014-15 Rs. P
A 0 0 1		
1. Government Securities &12-nil Maziani	ATRICE WITH THE PARTY OF THE PA	
2. Other Approved Securities % のり おおかける メルスコイリ 3. Shares よりくと		
4. Debenture and Bonds スない リメ al al us		
5. Subsidiaries and Joint Ventures शहीपके व लेफ क्र कपानिम		
6. Others ( to be specified) Foy (1) A GE)		
	1000 C	
TOTAL: 5 M	0	
	Tuing ab	211420
	CURRENT YEAR	PREVIOUS YEAR
hedule 10 - INVESTMENTS OTHERS ชิเธษ เกิลิร์ว่า	2015-16 Rs. P	2014-15 Rs. P
1. Government Securities & 2-12 712 2 fays		
2. Other approved Securities non 3 2 2 1 12 1 19 21 21 21 21 21 21 21 21 21 21 21 21 21		
3. Shares 21 M2		
4. Debentures and Bonds コルリロコ る alus		era pelapate artiko alda Alema. Nationala di pelapaten
5. Subsidiaries and Joint Ventures みよいよう みかからか		er i sala est de la Maria de Sala de Se de la composición de la seconomia
6. Others (to be specified) For Carago		
OTAL: 3M		
		April and Developed to the Control



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MADRAS SPECIAL ECONOMIC ZONE Authority

Madras Special Economic Zone

1210 1217 91mm Mational Highway - 45, Tambaram 600045 1120147 600047

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SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31 MARCH, 2016

^	CURRENT YEAR	PREVIOUS VEAR
वर्रमाम् संपत्तिकां, त्रवर्ग तेका आग्रीम	2015-16	PREVIOUS YEAR
Schedule 11 - CURRENT ASSETS, LOANS AND ADVANCES	Rs. P	2014-15
	NS. F	Rs. P
A. CURRENT ASSETS A THIN ETYLAM)  1. Inventories  2. Thin ETYLAM  1. The second		
a. Stores and Spares 27512 / Golf		
a: Stores and Spares 2/3/2/301	***	
b. Loose Tools 4 2 2 2 1 12	• 1	•
c. Stock in trade		
- Finished goods IATHA AIM	• 1	
-Work in progress & ATAA SCY 140	•	
- Raw materials + 1 HIM		
c. Stock of Holograms Simisin + (-214)	44,611.00	29,449.0
2 2		<b>用其為為為</b> 對為於
2. Sundry Debtors रिबिया देवस्य		
a. Outstanding for a period exceeding six months はいからから b. Others スタッカー	49,995,923.35	58,265,791.82
	11,213,869.91	7,282,985.12
द्वाभ में धेनर (-येन (इफिट मिर्टर)	STATE OF STATE OF	Strain Strain Control
3. Cash balances in hand (including Cheque / drafts etc.,)	27,610.00	14,710.00
4. Bank balances スカカカリン	<b>然才是在"对这种"的</b>	#46.50 # 15 17 6 6 A
a. With scheduled banks: みっちなたけん ダナーカ		
- On current accounts — um 2411 42	3,878,547.90	174,978,316.90
- On deposit Accounts (Fixed Deposit) क्षाचीकित जा पर	1,081,702,033.00	681,846,261.00
On savings Accounts of Tan Rain 42		
b. With non-scheduled banks: Stz Gagaina day 42	a management	Section of the sectio
- On current accounts - un me 2017	4.4	
- On deposit Accounts (Fixed Deposit) (8)4)		
- On savings Accounts পদা থান। স		7.52. a part (\$ 0.2007.2")
5. Post office Savings Account 37-42 9-42-41-11		Cananaan (an ing ing ing ing ing ing ing ing ing in
6. Prepaid Annual Maintenance Charges イヤース2012は1942	4.4	920.00
TOTAL: A. CURRENT ASSETS A TIT BILLIAM	1,146,862,595.16	922,418,433.84
त्रहण द्वार्टिंग व काल द्वाराक्षण		
LOANS, ADVANCES AND OTHER ASSETS		
1. Loans XQVI		
a. Staff		
b. Other entities engaged in activities / objectives similar to that of the entity के ना जिल्ला 13443 का जिल्ला के निवार		
c. Others (Specify) みらめ		
2. A dvances and other recoverable amounts - recoverable in cash or in		
kind or for value to be received. ハルカる スペットをかって		
a. On capital account y ADIA 247 A 42	14,563,126.00	5,000,000.00
b. Prepayments y d 2011/19	14,303,120.00	3,000,000.00
c. Deposits (ศ. ชาโน 3นาโต ส	o na bara kanada ya Lafa (1911) <b>e</b> dikika 1918 Sambo da kanada kanada kanada 1918	
a. On investment from Earmarked / Endowment fund		
b. On Investment - other 3イツ 1カーをリッパン		•
c. On Fixed Deposits 3/1 4/2 5 Glane 44	43,836,324.52	11,164,996.75
d. Other (income due unrealised RS) まかり(3)でようい)		
4. Claims Receivable / TDS receivable メビッキョン/メにゅきませ	208,633.00	208,633.00
5. Due from DC, Madras SEZ (すっなり、 というとからいち けっぱい	1,593,104.00	1,570,544.00
TOTAL: B. LOANS, ADVANCES AND OTHER ASSETS & V. Sial De inter	60,201,187.52	17,944,173.75
TOTAL:(A+B) よか(でナイリ)	1,207,063,782.68	940,362,607.59



31 मानिक्ष देखेला पत्र मे हात्रव्य SCHEDULES FORMING PART OF BALANCE SHEET AS AT MARCH 31,2016

(2からの名字 メルタルの子) A 多1の 日かる Special Economic Zone カタ1の 日かる Special Economic Zone カタ1の 日かる Special Economic Zone カタ1の 日かる A に対しました そのの ロド

		2	TIMA MAP		COURT I P. P.	COURT OF TAXABLE		•				
			A N. GROSS BLOCK (	1440	30,000	A Section	Wall 18 Miles	Charles Charles				
Assets	Addition more Additions less	Addition more	Additions less	Deduction	Cost / M	N. 65 %	James Bright	Depreciation on	Mary of the amo	Same of the same o	NET	NET BLOCK & M BOM IN
अमार्यका	beginning of the year than 180.	than 180	than 180		Valuation Amage as at year	Vepredation V Upto	Depreciation	deduction / adjustment during	Total Depreciation	Depreciation	as at current	List and the sea
	J Rs. Ps.	Rs. Ps.		AL PARTIZ	end Rs. Ps.			the year	. for the year	year end	してはいい	
INTAINGIBLE ASSETS OT AN AN INTERPRETATION OF THE PROPERTY OF		The second second second	さんないかられる	The street street	Salar Sa	一 は 日本	NS. TS.	KS. PS.	RS. PS.	Rs. Ps.	Rs. Ps.	Rs. Ps.
SOFTWARE MINSON	109,000.00		The second second	The state of the s	109 000 001	06 940 00	0000	A CONTRACTOR OF A CONTRACTOR O		CALCESTON AND THE		Section of the sectio
IANGIBLE ASSETS A A SNY IM	総数を必須ないからない。	STATE OF STA		Section of the sectio		00.040.00	00.967/		7,296.00	104,136.00	4,864.00	12,160.00
Bulloing Mario			Keep and SOLO	ADVOTABLE AND		THE THE PARTY NAMED IN						
DI ANT MACCHINES OF THE PARTY O	182,008,167.66			ようながらなった。	182,008,167,66	41 754 300 66	14 025 307 00					
VEHICLES 2,780,951.00	2,780,951.00			e mendaniana	2,780,951.00	801,364.00	296 938 00		14,025,387.00	-	126,228,480.00	140,253,867.00
FURNITURE & FIXTURES W. 1	63,225.00				63,225.00	20,971.00	6,338.00		6 338 00	1,098,302.00	1,682,649.00	1,979,587.00
OFFICE EQUIPMENTS TO CALL TO THE TOTAL TO TH	+201 776 414 OO				1,708,271.00	376,626.00	133,165.00	明日 一日 日本	133 165 00	27,309.00	35,916.00	42,254.00
COMPUTER PERIPHERALS + CL 2	54~ 113 710 00		128,630.00	•	905,044.00	222,989.00	92,661.00		92.661.00	315,650,00	1,198,480.00	1,331,645.00
ELECTRIC INSTALLAIONS PIENA		6.571.651.00	92,473.00		176,185.00	87,564.00	34,431.00	No. 11 of the last	34,431.00	121.995.00	54 100 00	553,425.00
OTHER FIXED ASSETS TO MY TO 14/10 LINE 42,220.00					8,260,560.00	804,814.00	1,118,362.00		1,118,362.00	1,923,176.00	6 337 384 00	26,146.00
LAND ENHANCED COMPENSATION		7,549,249.00			7.549.249.00	23,488.00	2,810.00		2,810,00	26,298.00	15,922.00	18 732 00
INTANGIBLE ASSETS			YAN WAS STATE				•	•			7,549,249.00	
	403,430,007,00	14,120,900.00	191,105.00	20 M V V V V V V V V V V V V V V V V V V	203,602,872.66	44,188,956.66	15,717,388.00		15.717.388.00	59 906 344 66	443 600 1130 00	
4/4 x15/5%	ののないできた	1 ( Sept. 10 ) ( Sept. 10 )					E CONTRACTOR SAN		W 25 20 10 10 10 10 10 10 10 10 10 10 10 10 10	1	443,030,328.00	145,101,911.00
CAPITAL WORK IN PROGRESS	13,000,000.00	9,500,000.00	3 679 942 00	<b>E</b> 000 000 00	24 420 042 00			· 大学   大学   大学   大学   大学   大学   大学   大学		133000000000000000000000000000000000000		
13.4			8	00:000,000,0	00.786/6/17						21,179,942.00	13,000,000.00
(Including Capital Work in progress)	202.290.867.66	23 620 900 00	2 871 047 00	2000000								
Ů	おはなるでは、ちゃんかの		2,011,041,00	2,000,000,00	224,782,814.66	44,188,956.66	15,717,388.00		15,717,388.00	59,906,344.66 164,876,470.00	164,876,470.00	158 101 911 00
PREVIOUS YEAR 3 12 5 V 5 186,479,254.66 57,690,542.00 58,121,071.00	186,479,254.66	7,690,542.00	8,121,071.00		207 290 867 66							200000000000000000000000000000000000000
			200-100-10		-1 00'100'067'707	27,806,598.67	16,382,358.00	これが ちんながかかと	16 202 350 00			





मंद्राण विदेश	भार्मित होत्र प्र	<del>π</del> Ω <u>στΩ</u> -
MADRAS SPECIAL ECONOMIC		
Alary 4. National Highway As T	mic Zone 1 410 de	KIZH-ININO O
Madras Special Economic  Madras Special Econo Madras Special Econo Madras Special Econo Madras Special Econo Madras Special Economic	baram 600045 CIX	aln, 600041
	The state of the s	IL TEAR FINISHI
10 2018 1 1 1 1 1 1 1 201	2 2 217190	97 \$ 3/16/212
विहा व क्षेत्राका है कार्य	CURRENT YEAR	PREVIOUS YEAR
Schedule 12 - INCOME PROME STORE STO	2015-16	2014-15
Schedule 12 - INCOME FROM SALES / SERVICES  1. Income from sales:	Rs. P	Rs. P
a Sale of finished	1	
a. Sale of finished goods 13733 17m 5 Fig.	31	
b. Sale of raw materials an end nim of and	A STATE OF THE STATE OF	6. 80747
— प्रतिका कि जा कि जा	等。[13] (图文) (图文) (图文)	- //www.
2. Income from Services: 200131 1 3119	11. Sulley villey 27, 32	C Charles Services
a Labour and Processing Ci	10000000000000000000000000000000000000	Targer Termination
a. Labour and Processing Charges	ביונים	ALCONO COLO
b. Professional Consultancy Services by a fill you	ENZIAMI HAIR .	Walder Table 1
d. Maintenance Services (5		494000000000000000000000000000000000000
d. Maintenance Services (Equipment Property) 314	(NIN) Waln	0.8 (0.12 13.12 15.1
e. Others (specify) / Lease Rent 3197 / 4221	( TO TO )	
h Electricity Charges	208,871,631.00	204,221,728.00
b. Electricity Charges and 25 mg	667,117.00	655,145.00
d. Security Charges 8541 65mg	4,885,498.00	3,932,925,00
e. Garbage Charges and Johns 25 Man	9,993,705.00	10,130,309.00
TOTAL Day	1,437,825.00	1,527,463.00
	225,855,776.00	220,467,570.00
318410 (4151WH)	British Artist Theory	<b>总是连续编辑</b>
edule 13 - GRANTS / SUBSIDIES (irrevocable grants and	CURRENT YEAR	PREVIOUS YEAR
sidies received)	2015-16	2014-15
	Rs. P	Rs. P
1. Central Government A FIN 2125 IL	16.00 40 cm 16 cm	是地位的基础的设置。
Planned Expenditure MGAT 2017		Research Co.
Non Planned Expenditure 317 wish and and and	ST Company	A Section 1
2. State Government(s) 21 (V H2H2)		Contract Con
3. Government Agencies (12-1) 2 2715 5 2V)		BASTARCE, US 1
4. Instututiobs/Welfare Bodies H L-MIU - mail 16		
5. International Organisations 2 1218 4 82160	414	
6. Other (specify) 3 M ( )	•	3.3343.344
TOTAL -50	**************************************	
	- C	C-
	्य न्त्रि भर्त	JIM MY
25mm 1-4 214	CURRENT YEAR	PREVIOUS YEAR
dule 14 - FEES/SUBSCRIPTIONS	2015-16	2014-15
	Rs. P	Rs. P
1. Entrance Fees VI & D & D man		500 中的现在分词。 第1
2. Annual Fees/Subscription AII 35 m/431	3,999,240.00	2,147,720.00
3. Seminar Program Fees 10 Str 4 106 1		( - 1 ( ) - 1 ( ) ( ) ( ) ( ) ( )
4. Consultancy Fees ULINAI A5m5		ALLEY STREET
5. BDF Processing Fees of STURN HILLARIAS		Martin Street Mile
	* (	
7. International Organisations 27 A 221 274 LOGO	1414	17 1 18 2 18 18 18 18 18 18 18 18 18 18 18 18 18
A CELETA MORA		CONTRACTOR OF THE
TOTAL of on		HERMAN NO
	3,999,240.00	2,147,720.00



महात विशेष आस्त्रिकतेत्र भाविकारी

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MAJORAS SPECIAL ECONOMIC ZONE Authority

MAJORAS Special Economic Zone 2197 2197 -4 National Highway - 45, Tambaram 600045 Allach 6 004 SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 4210 131 MARCH 2016 317 7 000 201 \$ 500 4 CURRENT YEAR PREVIOUS YEAR 12 मार्क कार्य 2015-16 Rs. 9 6 2014-15 J 1 Rs. P 9 0 Schedule 15 - INCOME FROM INVESTMENTS (Income on Investments from Earmarked/Endowment Funds Transferred to Funds 1. Interest AVILL a. On Government Securities 332 42 652 11 al MYL b. Other Bonds/Debentures 分の という / メリー c. Others (FD with Banks) 3167 (447 2. Dividends w 72773 a. On Shares b. On Mutual Fund Securities 42 Ful Poliz 3. Rents 1 - 217 4. Others (Specify) るかいははい ruling. JIAdW **CURRENT YEAR** PREVIOUS YEAR 217 लार में भाग है। के प्रदेश के 2015-16 2014-15 hedule 16 - INCOME FROM ROYALTY, PUBLICATIONS ETC Rs. P Rs. P 1. Income from Publications 75 110 6 hty 2. Income from Royalty といっていた。 3. Others (Specify) 3 TOTAL 3 M CURRENT YEAR PREVIOUS YEAR 2015-16 2014-15 Schedule 17 - INTEREST EARNED Rs. P Rs. P 1. On Term Deposit a. With Scheduled Banks 3134 120 84 92 81,116,899.77 67,519,300.93 b. With Non-Scheduled Banks of may wind and c. With Institutions litematic d. Others / accrued interest from / 12d w ov 2. On Savings Account a - und 2414 41 a. with Scheduled Banks nota in a of oyl b. With Non-Scheduled Banks It 350 1240 c. Post Office Savings Accounts 3 144 6 d. Others Short 3. On Loans davi a. Employees/staff b. Others 30 6M 4. Interest on Debtors and Other Receivables 5,967,844.00 7.960.295.88 MINANI OR WALL 87,084,743.77 75,479,596,81



असल विद्वाव भागिन स्टा नाधीनारी

えいか 21日マーリ National Highway - 45, Tambar		
SCHEDULES FORMING PART OF INCOME AND EXPENDITU	JRE ACCOUNT FOR THE	YEAR ENDED
31 MARCH, 2016	-cime at	राम वर्ष
	CURRENT YEAR	PREVIOUS YEAR
	2015-16	2014-15
Schedule 18 - OTHER INCOME SO 679 817	Rs. P	Rs. P
	0.7	ENGLY CONTRACTOR
1. Profits on sale/Disposal of Assets a A A Maria	1477 19510)	18525576 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
a. Owned Assets 24 4 1 5 10 mm	China Haragian	
b. Assets acquired out of grants or received free of cost	141,480,625,70	1,196,100.00
2. Export Incentive realised 10 11 A 3c 12 A A A A	FOR WARRY NIMES A	5500000
la Da Hara & lare dim	AND ENDER THE PROPERTY	
3. Fees for Miscellaneous Services ( Plot Transfer Charges)		3/5/2
4. Miscellaneous Income Lata 8 17	14-17-18 S. 17 S. 17 3.18	30012.0 12.1
ID, Vehicle Pass and others 4 4 4 50 411 17	on 10,654,240.00	12,958,880.00
Sale of Scrap 2 4 2 4 5	日本学 100mm (日本大大大大大大大大大大大大大大大大大大大大大大大大大大大大大大大大大大大大	AND THE STATE OF
TOTAL dim	12,134,865.70	14,154,980.00
A0C \.	\$2.84 ALEM (2)	- SERVING THE HE
JULI (+1) INTHA HIMI CO	CURRENT YEAR	PREVIOUS YEAR
chedule 19 - INCREASE / (DECREASE) IN STOCK OF FINISHED	2015-16	2014-15
Gobs & Work in Progress	· Rs. P	Rs. P
	Anisther Strategic Reason.	
1. Closing Stock 3 3 7 6 2 4	<b>有好</b> 化。在1995年1月1日	25020
a. Finished Goods ころでは、カンド	<b>运用的工作。</b> 2008年-	ACCESS.
b, Work in Progress 4 17 4 3 00 1A	Were the state of the	<b>电影数数数数数数</b>
カ 2. Less: Opening Stock 2 4 m 1 5 % 1 をといか	ETHER PARTIES.	<b>美術的</b> 表別的
a. Finished Goods 12 min	MARKET POLICE -	<b>国籍的</b> 现在分为
b. Work in Progress Section the Sculen		Market 1
	和神经济(2006年)	Marie William
IET INCREASE / DECREASE (1-2) 3 A SI W 40 (1-1)	er e	· · ·
	一日阿田田	J.M. J.B.
	CURRENT YEAR	PREVIOUS YEAR
$\sim$	2015-16	2014-15
hedule 20 - ESTABLISHMENT EXPENSES לא באיים וחצו ביים	Rs. P	Rs. P
9	後海域試験 经成功	New Pills
a. Salaries and Wages ONO A COLOMNIA	2,842,631.00	1,881,570.00
b. Allowances and Bonus 27137 9 21011	the Mark # - 1	(A)(4)(11)(11)(11)
	23410	
d. Contribution to Other Fund (Specify) 87 09 30510	\$P\$259000000000000000000000000000000000000	
e. Staff Welfare Expenses of A will in & American	m 90,250.00	17,850.00
f. Expenses on Employees Retirement + Kuit + 50-1	13 = 13 y, ove.	Windshield et
g. Honorarium to Staff hin CANI ( Ly Tuni vi t	<b>y</b>	127 AVE TA ( ) - 1
TOTAL	2.932.881.00	1 899 420 00



# अक्षा विशेष आर्थिक सेन ज्ञारिकारी MADRAS SPECIAL ECONOMIC ZONE Authority

Madras Special Economic Zone ろうである ational Highway - 45, Tambaram 600045 HEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH, 2016 -ulm 45 DAAG **CURRENT YEAR** PREVIOUS YEAR BION HEILING ONN 2015-16 2014-15 Schedule 21 - OTHER ADMINISTRATIVE EXPENSES Rs. P Rs. P A. Purchases 10,838.00 22,931,00 b. Processing Charges 496-12VI c. Cartage and Carriage Inward っとってるようとよく。 न्त्राम श्रमाता e. Minor Works A/c ada onv f. Miscellaneous Expenses 308,690.00 828,929,77 Office Expenses and wing Day n. Professional Fees MYTHAIAM About HIM DA T . Rent Rates and Taxes 684,366,00 930,196.00 Vehicle Running and Maintenance Also no wood Bro c. Postage, Telephone and Communication Expenses 4,483.00 52.836.00 Printing and Stationery Man (1) 11 3 8591 292,245.00 125,250.00 m. Travelling and Conveyance Expenses M (7) • MM 44,357.00 12,930.00 n. Newspaper Expenses HATUL 47 047 o. Other Office Expenses 300 and my war p. Expenses on Meeting & Fees and A 42 22 7 345 2.1 g. Auditors Remuneration 2014021 20110 Computer Consumables + Leng 22 3 4 27 Two 4 7 60 Legal and Professional Charges +14 AT 4 42774 A5 m 1:518.572.00 1.473.815.00 Provision for Bad and Doubtful Debts/ Advances Irrecoverable Balances Written Off 31 71 CM ansi v. Packing Charges w. Freight and Forwarding Expenses k. Distribution Expenses y. Advertisement and Publicity dall up 370 215,478,00 180,410,00 z. Photocopy Charges And Atal Al 25ma za.Write Off d 2 L 24 1 A b 31m01 zb.Training Expenses Widigivi UVM zc.Loss on sale of Car also land A did zd Security Charges 知識の行うしまりかの 16,761,455.00 16,524,260.00 ze Maintenance Expenses 37 32 4 V 1 0 2 19 18,799,048.00 20,653,690.00 of Electricity Charges | a am 7,581,759.00 9.926,709.00 zg Water Charges Com \$5mo 1,116,135.00 630,960.00 zh Legal Charges 51,000.00 58,800.00 zi Insurance Charges 920.00 957.00 zj Survey Expenses: लेत न्याज 211,500.00 89,676.00 zk Roundoff Adjustment China 9.49 51,512,359.26 47,600,846.00 コスマダ Uma at 310410 N MEMA 42 2000 **CURRENT YEAR PREVIOUS YEAR** 2014-15. 2015-16 Schedule 22 - EXPENDITURE ON GRANTS AND SUBSIDIES ETC. Rs. P Rs. P. 2120101 /210160 +1 202410 a. Grants given to Institutions/Organisations b. Subsidies given to Institutions / Organisations とつとしの c. Transport Assistance 4/2260 HSINB d. Development of Infrastructure みられたしか。 e. Market Development まんだしはあい。 f. Quality Control System 250121 10 7201 42 TOTAL SOM



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माराण विकाय भानिक MADRAS SPECIAL ECONOMIC ZONE Authority Madras Special Economic Zone 30 117 ational Highway - 45, Tambaram 600045 LES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED. 600044 31 MARCH, 2016 4 mark राम वर्ष CURRENT YEAR PREVIOUS YEAR 2015-16 2014-15 Schedule 23 - INTEREST & 416 Rs. P Rs. P b. On Other Loans (Including Bank Charges) c. Other ( Bank Charges) 30 80 5,279.00 6,102.00 TOTAL 3 M 5,279.00 6,102.00 पान्त्र व ह रात वर्ष CURRENT YEAR PREVIOUS YEAR 2015-16 2014-15 Schedule 24 - PRIOR PERIOD ITEMS Rs. P Rs. P 105,000.00 b. Lease Rent Reversed 1274 W 564,304.00 C. Interest on Debtors and Other Receivables Reversed 37,628.14 TOTAL 706,932.14





## Schedule forming part of financial statements

# Schedule 25: Significant Accounting Policies

#### ACCOUNTING CONVENTION

The Financial Statements are prepared on the basis of historical cost convention unless
otherwise stated and on the accrual method of accounting.

#### REVENUE RECOGNITION

- Lease Rental, Electricity Charges, Water Charges and Security Charges are recognized on accrual basis.
- b) Interest on deposits is recognized on time proportion basis.
- c) I Card and entry permit fee is recognized on receipt basis.
- d) Plot Transfer fee is recognized on receipt basis.

#### **INVESTMENTS**

- Investments classified as "Long term investments" are carried at cost. Provision for decline
  other than temporary is made in carrying cost of such investments.
- Investments classified as "Current" are carried at lower of cost and fair value. Provision for shortfall on the value of such investments is made for each investment considered individually and not on the global basis.
- Cost includes acquisition expenses like brokerage, transfer stamps.

#### **FIXED ASSETS**

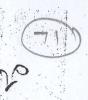
- Fixed assets are stated at cost of acquisition inclusive of inward freight, duties and taxes and
  incidental and direct expenses related to acquisitions and less depreciation. In respect of
  projects involving construction, related pre operational expenses (including interest on loans
  for specific project prior to its completion), form part of the value of the asset capitalized.
- Fixed assets acquired out of monetary grants, received from Ministry of Commerce / State Government are capitalized at cost of acquisition and the amount of monetary grant received from Ministry of Commerce / State Government is reflected as corresponding credit to Capital Reserve.

#### DEPRECIATION

 Depreciation has been provided on written down value basis as per the rates provided in Income Tax Act, 1961.



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# GOVERNMENT GRANTS/SUBSIDIES

- Government grants of the nature of Promoter's contribution towards capital cost of setting up projects for acquisition of capital fixed assets are treated as capital reserves.
- Grants in respects of depreciable assets are treated as deferred income which is recognized in the profit and loss statement on a systematic basis over the useful life of the asset, to the extent of depreciation charged on such assets in every financial year.
- Government grants / Subsidy are accounted on realization basis.

#### LEASE

Lease rental are expensed with reference to the lease terms.







# Schedule Forming part of the financial Statement

# SCHEDULE 26: CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS

# CONTINGENT LIABILITIES

- 1. Claim against entity not acknowledged as debt Rs. NIL (Previous year –Rs. NIL)
- - Bank Guarantees given by / on behalf of MSEZA Rs. NIL (Previous year -Rs. NIL)
  - Letters of credit opened by Bank on behalf of MSEZA Rs. NIL (Previous year -Rs. NIL)
  - Bills discounted with banks-Rs. NIL (Previous year -Rs. NIL)
  - -disputed demands in respect of:

Income Tax Rs. NIL = Rs. NIL (Previous year -Rs. NIL)

Sales tax - Rs. NIL (Previous year - Rs. NIL)

Municipal tax = Rs. NIL (Previous year -Rs. NIL)

3. In respect of claims from parties for non execution of orders, but contested by MSEZA Rs.

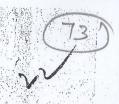
# CAPITAL COMMITMENTS as at 31 Mar 2016 - Rs. NIL (previous year — Rs. Nil).

SI	Project purpose	Conital	- (Amour	nt in Rs lakhs
No (a)	(b)	Capital commitment (c)	Amount paid till end of year	Balance as at 31 Mar 2016
1,	Access Control, Boom Barriers & Security Systems at MEPZ – SEZ, Tambaram. (please refer Note No 1)	202.00	(d) 0.00	(e) 202.00
2.	Fire Fighting & Alarm System for SDF3 in MEPZ – SEZ, Tambaram (please refer Note No 2)	108.45	30.00	78.45
	FFS (RI) (please refer Note No. 2)	60.97	45.00	15.97
1,450	Construction of Wet Duct at MEPZ  - SEZ. (please refer Note No 4)  TOTAL	37.59	25.63	11.96
	TOTAL	409.01	100.63	308.38

#### Notes:

The project is funded by Government of India under ASIDE Scheme. The project cost is Rs. 370,00 Lakhs, out of which Rs.168.00 Lakhs funded by Government of India directly for the project in 31-March-2013 for RFID Toll shed project and balance of 202.00 Lakhs to be paid out of MEPZ Authority account. Out of the grant received (Rs. 168 lakhs),





MEPZ Authority utilized Rs. 120.00 lacs as advance payment for the project as at 31 Mar 2016 (Rs. 50.00 Lakhs in FY 14-15; Rs. 70.00 Lakhs in FY 15-16).

- 2. The Capital work is not funded by any grants from Central government; hence capital commitment on this account for the MEPZ Authority amounts to whole of Rs.108.45 Lakhs, as at year end, the balance commitment amounts to Rs.78.45 Lakhs and the work was in progress.
- 3. The Capital work is not funded by any grants from Central government; hence capital commitment on this account for the MEPZ Authority amounts to whole of Rs.60.97 Lakhs, as at year end, the balance commitment amounts to Rs.15.96 Lakhs and the work was in progress.
- 4. The Capital work is not funded by any grants from Central government; hence capital commitment on this account for the MEPZ Authority amounts to whole of Rs.37.59 Lakhs, as at year end, the balance commitment amounts to Rs.11.96 Lakhs and the work was in progress.

#### LEASE OBLIGATIONS

• Future obligations for rentals under finance lease arrangements for plant and machinery amount of Rs NIL (previous year -Rs NIL)

# EAR MARKED ENDOWMENT FUNDS

- Opening balance of Rs. 59.04 Lakhs out of Rs 100 Lakhs received as capital grant in Financial Year 2009-2010 towards infrastructure development and held under the head "Capital Reserve", an amount of Rs. 5.90 lacks has been transferred to Profit and Loss Account as deferred income (in proportion to the depreciation charged on asset created from the grant, namely CC Roads) and reflected under the head "Assets acquired out of grants received" in Schedule-18 in accordance with Accounting Standard 12 Accounting for Government Grants issued by ICAI of India.
- During the FY 12-13, an amount of Rs 168 lakhs was received as capital grant from Ministry of Commerce and Industry towards Design, Development of Entrance Automation Mechanism with Access Control and Boom Barriers. The project is funded by Central Government under ASIDE project. The technical project cost is Rs. 370.00 lakhs, being partly funded by Government of India directly for the project and hence capital commitment on this account is Rs.202 lakhs for the MEPZ Authority. The said amount is accounted under "Reserves and Surplus Capital Reserves Opening Balance, since the project was in progress as at the year ended 31-March -2016.
- The Authority spent the amount of Rs. 60 lakhs received in FY 2012-13 as first instalment on the ASIDE project towards 'Upgradation of Tambaram-Tiruneermalai-Burma Colony Road' and capitalized the expenditure under the head "Road Infrastructure (From TN IDCL-Grant 1)". As per accounting policy of the Authority, an amount of Rs. 4.86 lakhs has been transferred from "Capital Reserve" to Profit and loss Account for the FY 2015-16.
- The Authority spent the amount of Rs. 40.41 lakhs against an advance payment of Rs.50 lakhs on the ASIDE project towards 'Revamping of street lights in Tambaram Burma Colony Road' (From TN IDCL-Grant 2) received in FY 2012-13. As per accounting policy of the Authority, an amount of Rs.4.04 lakhs has been transferred from "Capital Reserve" to Profit and loss Account for the FY 2015-16.







• The Authority spent the amount of Rs. 120.00 lakhs against an advance payment on the So lar Photo Voltaic off Grid Power Plant out of Rs. 100 lakhs were received in FY 2013-14. The said grant amount is accounted under "Reserves and Surplus – Capital Reserves – Opening Balance, since the project was in progress as at the year ended 31-March -2016.

#### **TAXATION**

• In view of there being no taxable income under Income Tax Act, 1961 no provision for tax has been considered necessary.

# FIXED ASSETS AND DEPRECIATION

- Assets consisting of Land, Building, and other assets have not been transferred from MADRAS SEZ to MADRAS SEZ Authority till 31<sup>st</sup> March, 2016 because the valuation of these assets are awaited.
- Grant of Rs 400 lakhs (Rs. 200 lakhs on 31.03.2009 and Rs. 200 lakhs on 31.03.2012) against sanction amount of Rs 426 lakhs, was received by Development commissioner from ASIDE with regard to augmentation of administrative building. On submission of work completion bill dated 27-Sep-13 by contractor for Rs 416.99 lakhs balance of Rs 16.99 lakhs were paid by MEPZ Authority and capitalized to Building account. The original value and addition made to administrative building is yet to be transferred by the Development Commissioner to the MEPZ authority.

# CURRENT ASSETS, LOANS AND ADVANCES

• In the opinion of the Management, the current assets, loans and advances have a value on realization in the ordinary course of business, equal at least to the aggregate amount shown in the Balance Sheet.

#### OTHER INCOME

- During the financial year 2009-2010 the Authority received Rs. 100 lakhs from TIDCO as capital grants towards infrastructure development. This amount was spent by the Authority towards construction of CC Roads, capitalized under the head "Buildings". The charge of depreciation on such roads for the financial year 2015-2016 is Rs. 5.90 lakhs. Other income includes the said Rs. 5.90 lakhs being transfer of proportionate amount of capital grants (Rs. 100 lakhs) received from TIDCO in the financial year 2009-2010.
- Out of Rs. 60.00 lakks received as capital grant towards 'Upgradation of Tambaram-Tiruneermalai-Burma Colony Road' Assets has been acquired during the year 13-14. The charge of depreciation on such roads for the financial year 2015-16 is Rs 4.86 lakks being transfer of proportionate amount of capital grants.
- Out of Rs. 40.41 lakhs received as capital grant towards 'Revamping of Street lights in Tambaram Burma Colony Road' (From TN IDCL Grant 2) received in the FY 2012-13' Assets has been acquired in the current year 15-16. The charge of depreciation on such Asset for the financial year 2015-16 is Rs 9.85 lakhs. Other income includes the said amount of Rs. 4.04 lakhs being transfer of proportionate amount of capital grants.

Schedules 1 to 26 are annexed to and form an integral part of the Balance Sheet as at 31-3-2016 and the Income & Expenditure Account for the year ended on that date.



Separate Audit Report of the Comptroller & Auditor General of India on the Acco unts of Madras Special Economic Zone Authority, Chennai for the year ended 31 March 2016

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We have audited the attached Balance Sheet of Madras Special Economic Zone Authority, Chennai as at 31 March 2016, the Income & Expenditure Account and Receipts and Payments Account for the year ended on that date under Section 19(2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971. These financial statements are the responsibility of the Authority's management. Our responsibility is to express an opinion on these financial statements based on our audit.

- 2. This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards, disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Report/ CAG's Audit Reports separately.
- 3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosures in the financial statement. Our audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.
  - 4 Based on our audit, we report that:
- i We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.

ii The Balance Sheet, Income & Expenditure Account and Receipts and Payments Account dealt with by this report have been drawn up in the format approved by the Ministry of Finance.

iii In our opinion, proper books of accounts and other relevant records have been maintained by Madras Special Economic Zone Authority, Chennai as required under Section 37 (1) of SEZ Act, 2005, in so far as it appears from our examination of such books.

iv We further report that the Balance Sheet and Income & Expenditure Account dealt with by this report is in agreement with the books of accounts.

v In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report, give a true and fair view in conformity with accounting principles generally accepted in India.

a. In so far as it relates to the Balance Sheet, of the state of affairs of Madras Special Economic Zone Authority, Chennai as at 31 March 2016; and

b In so far as it relates to Income & Expenditure Account of the surplus for the year ended on that date.

For and on behalf of the C&AG of India

Place: Chennai

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Date: 03.02.2017

Principal Director of Audit (Central)
Chennai

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Annexure-I to Audit Report

1. Adequacy of Internal Audit System

The Internal Audit system is adequate and commensurate with the size and nature of the Authority.

2. Adequacy of Internal Control System

Draft Recruitment Rules are yet to be notified by the Ministry, as a result of which codes and manuals are yet to be prepared. No staff has been sanctioned for the Authority as on date. Presently the staff in the Office of the DC, MEPZ-SEZ is also looking after the work of the Authority.

3. System of physical verification of fixed assets and inventories.

The Physical verification of assets was conducted for the year 2015-16.

4. Regulrity in payment of statutory dues.

The Authority is regular in payment of statutory dues.

5. Any other observation on the functioning of the Authority which suggests a significant risk to financial reporting.

Nil

Principal Director of Audit (Central)
Chennai

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ANNUAL REPORT

2015 - 16

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# MADRAS SPECIAL ECONOMIC ZONE AUTHORITY MINISTRY OF COMMERCE AND INDUSTRY GOVERNMENT OF INDIA



MSEZ Authority entered the seventh year in 2015-16 and had great achievements in exports and peaceful industrial trend.

The MSEZ Authority consists of the following members namely:

#### STRUCTURE:

S.No.	Members	Designation
1	Development Commissioner, MEPZ Special Economic Zone.	
2	Joint Director General of Foreign Trade, Chennai, Tamil Nadu or his nominee not below the rank of Deputy Director General of Foreign Trade.	
3	Joint Development Commissioner, MEPZ- Special Economic Zone or in absence of Joint Development Commissioner in the Zone, Deputy Development Commissioner	Member, ex-officio
4	Joint Secretary, Department of Commerce dealing with matters relating to Special Economic Zone or his nominee not below the rank of Under Secretary	Member, ex-officio
5	Smt. Viji Angeline Samuel, Chief Financial Officer, M/s. Venture Lighting India Limited.	Member
6	Shri R. Govindaraj, Managing Director, M/s. Pharmazell India Private Ltd.	Member

The MSEZ Authority is holding a current account with Indian Bank, MSEZ Branch and Fixed Deposits with M/s. Canara Bank, Tambaram, Indian Overseas Bank, Tambaram and Indian Bank, MEPZ-SEZ Branch.

# **EXPORT PERFORMANCE OF THE ZONE:**

SI.No.	SECTOR NAME	EXPORTS DURING 2015-16 (Rs. In Crores)
1	GEMS & JEWELLERY	302.87
2	ELECTRONICS AND SOFTWARE	3,217.56
3	ENGINEERING INDUSTRY	525.26
4	GARMENTS & TEXTILES & LEATHER	785.38
5 , ,	ELECTRONICS HARDWARE	442.20
6	CHEMICAL, PLASTIC AND ALLIED INDUSTRIES	357.47
7	MISCELLANEOUS	1,079.80
3	TRADING & SERVICE UNITS	25.08
	TOTAL	6,735.62

The Zone's Export performance for the year 2015-16 was Rs. 6,735.62 crores, an increase of 11.5% over the previous financial year.

# **DEVELOPMENT OF THE ZONE:**

Infrastructure works (laying of cement concrete roads, electrical and communication ducts, street light installation) in the Phase-II (Zone A & B) areas of the campus has almost been completed. With this, all the roads in the Zone have been converted to RCC roads. The Jeep Track of the Zone has also been laid with B.T.

Provision of Fire fighting system including allied civil works was completed at a cost of Rs. 1.50 crores. Fire licence has also been obtained from the Fire Department, Government of Tamil Nadu.

Photo Solar Voltaic system has been provided for 75 kwp on grid and 15 kwp off grid in the Administrative Building, Customs, Security and rear gate inside the Zone at a cost of Rs. 1.27 crores. The work has been completed and the Solar power has been energised by the TANGEDCO.

Provision of Access Control and Security System (RFID System) is in progress and the work is expected to be completed by June' 2017.

The industrial atmosphere in the Zone was peaceful during the financial year 2015-16.

The MSEZ Authority held the following meetings during the financial year 2015-16.

13<sup>th</sup> meeting of the MSEZ Authority - 13.08.2015

14<sup>th</sup> meeting of the MSEZ Authority - 01.03.2016

The Authority in the meeting discussed the various aspects on the development of the Zone, facilities to be provided to the Units and employees working inside the Zone, payment of statutory bills etc.

There is an hospital functioning inside the Zone which takes care of the medical needs and medical emergencies of the employees working in the Units.

There is a badminton court inside the Zone which is being used by the employees working in the units inside the Zone.



There is a common creche inside the Zone which takes care of the children of the working employees of the Zone, apart from the Units having their creche separately. A Day care centre is also functioning inside the Zone.

Hindi as the Official Language is used as per the norms and gui delines of Department of Official Language.

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# MADRAS SPECIAL ECONOMIC ZONE Authority Madras Special Economic Zone

National Highway - 45, Tambaram 600045

BALANCE SHEET A	S ON 31 MAI	RCH, 2016		
PARTICULARS	SCHEDUI	CURRENT YEAR	PREVIOUS YEAR	
Corpus / Capital Fund and Liabilities	NOMBE	Rs. P	2014-15	
Corpus / Capital Fund		ns. P	Rs. P	
Reserves and Surplus	1	1 200		
Earmarked/Endowment Funda	2	1,308,828,162.99	1,046,716,863.	
Secured Loans and Borrowings	3	40,125,631.30	41,606,257.0	
Unsecured Loans and Borrowings	4	-	7,207.	
Deferred Credit Liabilities	5			
Current Liabilities and Provisions	6	-		
and Provisions	7			
Total	,	22,986,458.39	10,141,397.9	
Acres (		1,371,940,252.68		
Assets		., 1,232.08	1,098,464,518.59	
ixed Assets				
nvestment - From Earmarked/Endowment Funds	8	164,876,470.00		
	9 .	75.0,470.00	158,101,911.00	
urrent Assets, Loans and Advances etc	10			
liscellaneous Expenditure ( to the extent not written off of	11	1,207,063,782.68	-	
justed)		-,207,003,782.68	940,362,607.59	
tal		-		
		1,371,940,252.68		
nificant Accounting Policies		, 1,252.08	1,098,464,518.59	
ntingent Liabilities and Notes on Account	24			
JOS ON ACCOUNT	25			

#### Note:

This statement is prepared based on informations/explanations given to us more detailed in our letter dated 22nd August 2016 attached hereto.

> for VAITHISVARAN & CO LLP CHARTERED ACCOUNTANTS Firm Reg. No. 004494S/S200037

With

R Venkatesh (PARTNER) M.No. 203816



Place: Chennai

Date: 22-August-2016



INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH, 2016

PARTICULARS	SCHEDULE NUMBER	CURRENT YEAR 2015-16 Rs. P	PREVIOUS YEAR 2014-15 Rs. P
Income		984	
Income from Lease Rent	12	225,855,776.00	220,467,570.00
Grants/Subsidies	13		•
Fees/Subscriptions	. 14	3,999,240.00	2,147,720.00
Income from Investments (Income on Invest.from Earmarked/Endowment Funds Trf to Funds	15	-	
Income from Royalty, Publications etc.,	16	•	
Interest Earned	17	87,084,743.77	75,479,596.81
Other Income	18	12,134,865.70	14,154,980.00
Increase/Decrease in Stock of Finished Goods and WIP	19		-
Total (A)		329,074,625.47	312,249,866.81
Expenditure			
Establishment Expenses	20	2,932,881.00	1,899,420.00
Other Administrative Expenses Etc	21	47,600,846.00	51,512,359.26
Expenditure on Grants, Subsidies etc.,	22		
Bank Charges, Interest	23	5,279.00	6,102.00
Prior Period items	24	706,932.14	-
Depreciation:		100	
For the Year		15,717,388.00	16,382,358.00
Prior Period		•	<u>-</u>
Total (B)		66,963,326.14	69,800,239.26
Balance being excess of Income over Expenditure (A-B)		262,111,299.33	242,449,627.55
ransfer to Special Reserve	AT CONTRACTOR		
ransfer to/From General Reserve			
salance being Surplus (Deficit) carried to Corpus / Capital Fund		262,111,299.33	242,449,627.55
ignificant Accounting Policies	25		
Contingent Liabilities and Notes on Accounts	26	1. 7 A 30 A 30 A 30 B	

#### Note:

This statement is prepared based on informations/explanations given to us more detailed in our letter dated 22nd August 2016 attac hed hereto.

Place: Chemnai

Date: 22-August-2016

for VAITHISVARAN & CO LLP CHARTERED ACCOUNTANTS Firm Reg. No. 0044945 \$200037

R Venkatesh\*

(PARTNER) M.No. 20381

15/7, Basha Street, Choolaimedu, Chennai-94



## RECEIPTS AND PAYMENTS ACCOUNT

RECEIPTS	CURRENT YEA	R PREVIO	US YEAR	ED 31 MARCH, 2016			
RECEIPTS	2015-16 2014-1		1-15	PAYMENTS	CURRENTY		
Literatural Control of the Control o	RS. F	Rs.	P		2015-16	2014-15	
To Opening balance:					Rs. P	₽Rs. P	
Cash in hand						The House of the Control of the Cont	
Balances with Bank	14,71	0.00	68,410.00	Expenses:		Transport of the second	
- in Current Account			1	1 Establish . s			
- in Deposit Account	174,978,316	5.90	71 709 00	1. Establishment Expenses			
To Grants Book As	681,846,261	.00 595 2	07.204.00	2. Administrative Expense			
To Grants Received From Government of India		363,2	07,204.00	Domestic Travelling Expenses			
					17	2 2 2 276	
For Plan Schemes				Rent Rates and Taxes			
For Non Plan Schemes	ATTENDED	Bart Land		Legal & Professional charges paid	721,7:		
For Capital Expenditure				Electricity Charges Paid	1,386,0	70.00 1.407,5	
For NER Development Fund	A STATE OF THE STA			Security Charges paid	7,772,14	16.00 9,922,7	
From State Government				AA.	16,737,21	0.00	
- The Covernment		W 188		Maintenance Charges Paid	18,219,71	10,413,1	
-				Advertisement & Publicity paid		20, 303,1	
From Other Sourches					225,40	8.00 167,6	
- TIDCO	· Property and the second			Consent, Water cess & Analytical charge			
Interest on Investments From	1 2 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3		3 2 3 4	Salary & Staff Welfare expenses paid	234,01	0.00 479,8/	
Interest received on FD				Printing 8 Staff Welfare expenses paid	2,905,429	1,7,0,	
Own Funds	48,445,572.0	0 97.030	492.00	Printing & Stationery expenses paid	237,120	200	
	Commence of the second	37,929	,483.00	halan & Hologram	231,120	54,26	
Interest Received		100	V	Vater charges paid		- 49,50	
			In	Aiscellaneous Expenses	1,013,895	6.00 662,70	
Bank Deposits		Mark to the		onararium to Staff	196,646	806,56	
Loan and Advances etc.,				Charatium to Staff		806,56	
and Advances etc.,		Tables and the same	IN	lobile and Telephone Expenses	8,970	00	
	The second second second		In	surance Charges	0,970	.00 53,452	
	Control of the Control	Electric designation	Le	egal Charges		1,030	
			. Su	rvey Expenses	96,500.		
	CONTROL TO THE PROPERTY OF THE PARTY OF THE		Tr	avelling & Conveyance	91,350.	00 83,636	
ncome			0.	avening & Conveyance	35,961.0	00 : 03,000	
			100	yments against funds for various		1 2,930	
ease Rent Received	221,715,068.06	240.00		ojects			
Card & Entry Permit fee Received		213,380,8	23.00 Tra	ansport Assistance			
ntry Fees	10,651,670.00	12,949,9	60.00 De	velopment of Infrastructure			
ecurity Charges	3,999,240.00	2,147.7	20.00 0	ality Control System			
ater Charges	9,532,500.94	9 401 5	83.00 R&	D.F.			
	3,714,354.00	4.719.21	5.00 Ka	D Efforts	Self-control of the self-control		
arbage charges .	1,448,854.00	4,718,3	-	estment and Deposits made		24 24 19 15 19 25 19 1	
e for Form I		913,12	26.00   Fixe	ed Deposits			
	2,570.00	8,92	20.00 Out	of own funds			
scellaneous Income- Electricity Charges			Exp	enditure on fixed assets & Capital		a Marine Managara	
w Application	954,756.00	191,23	3 00 1	di la B		Experience of the	
Pplication		and the second		rk in Progress			
	CONTRACTOR OF CONTRACTOR		Purc	hase of Fixed Assets	10 754 622 00	No. and the second second	
nalty under FTDR					18,754,632.00	2,276, 195.00	
validation Charges			Payr	nents against specific grant/funds		The state of the s	
Transfer Charges	Ball Andre Dergan		Adva	ince on Capital Account			
collane and D			2	ince on Capital Account	9,543,046.00	10,000	
cellaneous Receipts- Sale of Scrap		Fig. 4 Sept. 18 and		nent for NBD/Fund	,5 .5,0 10.00	18,000, 000.00	
ount Borrowed			Paym	nent for NER Fund		Draw California	
tilised Grant			Paym	nent against specific grant			
			Paym	ent against untitled grant		State of the state	
er Receipts		9 Maria 18 45 2	Finan	ce Charges Paid (interest)			
Refunded			Past	Charges raid (interest)		A fisher's accessors	
		A Table 1 Table 2 Comment		Charges	5,279.00		
ccount of Development Commissioner,			Other	Payments:	3,273.00	6,102.00	
2			10000				
rity Deposits			Advan	ce/Loan to Staff			
	6,489,429.00	2,678,400.	00 Advan	ce to KITCO for painting works	5 DE CONTRA DE 18 DE 18		
			Other	Denosite 8 C			
		Cadra y Charles	D	Deposits & Current Assets			
	Service Republication of the	CONTRACTOR OF THE PARTY OF THE		ents to creditors			
pts from Debtors			On acc	ount of Development			
pts from Creditors			Comm	issioner, MEPZ			
st Money Deposit			Earnes	t Money Deposit	Tariba- Charles		
off account		273,050.0	O Round	off account			
			-			The state of the s	
e received in Advance		Personal Property of the Control of		ing Balance	Section 1	4.00	
		•	Cash in	Hand	27.00		
			Balance	es with Bank	27,610.00	14,710.00	
		Salta Barra		rent Account			
		Brown and Tenne			3,878,547.90	174 070 245	
			1- in Dep	osit Account	1,081,702,033.00	174,978,316.90	
\$ 10 mm and 10 m							
	1,163,793,301.90	930,139,565.90			, -2,033.00	681,846,261.00	

for VAITHISVARAN & CO LLP
CHARTERED ACCOUNTANTS
Firm Reg. No. 0044945/5200092

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SURPL

R Venkatesh (PARTNER) M.No. 20381

15/7. Basha Street, Choolaimedu, Chennai-94

EREDACCOU

Place: Chennal Date: 22-August-2016



#### MADRAS SPECIAL ECONOMIC ZONE Authority

#### <u>Madras Special Economic Zone</u> <u>National Highway - 45, Tambaram 600045</u>

#### SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31 MARCH, 2016

Schedule 1 - CORPUS / CAPITAL FUND	CURRENT YEAR	PREVIOUS YEAR
Balance at the beginning of the year	1,046,716,863.66	804,267,236.11
Add / (Deduct) : Balance of net Income / (Expenditure) transferred		
from Income and Expenditure Account	262,111,299.33	242,449,627.55
Add: Capital Expenditure written off now capitalised	-	- ·
Less: Capital Investment written off	- 1	<u>-</u>
BALANCE AT THE YEAR END	1,308,828,162.99	1,046,716,863.66
	CURRENT YEAR	PREVIOUS YEAR
	2015-16	2014-15
Schedule 2 - RESERVES AND SURPLUS	Rs. P	Rs. P
1. CAPITAL RESERVE		
As per last Account	41,606,257.00	. 42,802,357.00
Additions during the year		
Less: Deductions during the year (Proportionate depreciation on Fixed Assets procured from Capital grants from Government)	1,480,625.70	1,196,100.00
Less: During the year (For Previous Year)	-	
SUB-TOTAL	40,125,631.30	41,606,257.00
2. REVALUATION RESERVE		•
As per last Account	- 1	
Additions during the year		
Less: Deductions during the year	•	
SUB-TOTAL	•	<u>-</u>
3. GENERAL RESERVE		
As per last Account	•	•
Add itions during the year	•	•
Less: Deductions during the year	-	•
SUB-TOTAL	•	
	40 125 621 20	41 606 257 00
TOTAL:	40,125,631.30	41,606,257.00



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#### MADRAS SPECIAL ECONOMIC ZONE Authority

## Madras Special Economic Zone

#### National Highway - 45, Tambaram 600045

Schedule 3 - EARMARKED / ENDOWMENT FUNDS	CURRENT YEAR 2015-16 Rs. P	PREVIOUS YEAF 2014-15 Rs. P
a. Opening balance of the funds	•	-
b. Addition to the funds		
i. Grants / donation		
ii. Income from investment made from funds		
iii. Other additions		•
TOTAL(a+b)	-	-
c. Utilisation / Expenditure towards objectives of funds		•
i. Addition to funds:		
- Fixed Assets		-
- Grants released for projects		
- Proportionate Depreciation transferred to Income & Expenditure Account	<u>.</u>	
Total		
li. Revenue Expenditure:		
- Salaries, Wages and allowances etc.,		:
- Rent		
- Other Administrative expenses		-
Total		-
TOTAL (c)		•
NET BALANCE AS AT THE YEAR END (a+b-c)	-	•
hedule 4 - SECURED LOANS AND BORROWINGS	CURRENT YEAR 2015-16 Rs. P	PREVIOUS YEAR 2014-15 Rs. P
1. Central Government	-	
2. State Government		
3. Financial Institutions		
a. Term Loan		
b. Interest Acrued and due		
4. Banks		
a. Term Loan		-
- Interest Acrued and due	-	
b. Other Loans (specify)		
- Interest Acrued and due		•
5. Other Institutions and agencies	-	
6. Debentures and Bonds	-	•
7. Other (Specify)		-
TAL:		







#### MADRAS SPECIAL ECONOMIC ZONE Authority

#### Madras Special Economic Zone

National Highway - 45, Tambaram 600045

	CURRENT YEAR	PREVIOUS YEAR
	2015-16	2014-15
Schedule 5 - UNSECURED LOANS	Rs. P	Rs. P
	300	
1. Central Government	• .	•
2. State Government	-	•
3. Financial Institutions		•
a. Term Loan	•	<u>-</u>
b. Interest Acrued and due	•	•
4. Banks		•
a. Term Loan	•	-
- Interest Acrued and due	-	•
b. Other Loans (specify)	•	•
4 Interest Acrued and due		-
5. Other Institutions and agencies	·	= -
6. Debentures and Bonds	-10	•
7. Other (Specify)	-	-
7074		1.
TOTAL:	CURRENT YEAR	PREVIOUS YEAR
	2015-16	2014-15
	Rs. P	Rs. P
Schedule 6 - DEFERRED CREDIT LIABILITIES	къ. г	113.7
a. Acceptances secured by hypothecation of capital equipment and		
other assets	•	•
b. Other	-	•
TOTAL:		
Note: Amount due within one year		
	CURRENT YEAR	PREVIOUS YEAR
		2014-15
	2015-16	
Schedul e 7 - CURRENT LIABILITIES AND PROVISIONS	Rs. P	Rs. P
A. CURR ENT LIABILITES		1
1. Acceptances		
2.3 dilary creations.	39,271.00	11,660.00
a. For Goods	19,166,224.00	8,337,299.00
b. Others	3,750,860.39	1,792,438.93
3. Advances Received	3,730,800.33	1,752,450.55
4. Interest accrued but not due on:		
a. Secured loans / borrowing	-	<u> </u>
b. Unsecured loans / borrowing		
5. S tatuory Liabilities:	20 102 00	
a. Duties and taxes	30,103.00	
b. Other	•	• .
6. Provision for depreciation	•	
7. L iability to DC, Madras SEZ	•	•
		40 444 207 0
TOTA L:	22,986,458.39	10,141,397.93





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#### MADRAS SPECIAL ECONOMIC ZONE Authority

#### Madras Special Economic Zone

#### National Highway - 45, Tambaram 600045

P PROVICIONS		
B. PROVISIONS 1. For Taxation (FBT)		
2. Gratuity	•	-
3. Superannuation / Pension	-	
4. Accumulated Leave Encashment	-	
5. Trade Warranties / Claims		
6. Others	-	
o. Others	, pa	
TOTAL:		-
	CURRENT YEAR	PREVIOUS YEAR
	2015-16	2014-15
Schedule 8 - Fixed Assets	Rs. P	Rs. P
1. Tangible Assets	143,691,664.00	145,089,751.00
2. Intangible Assets	4,864.00	12,160.OC
3. Capital Work In Progress	21,179,942.00	13,000,000.00
TOTAL:	164,876,470.00	158,101,911.0
	CURRENT YEAR	PREVIOUS YEAR
Schedule 9 - INVESTMENTS FROM EARMARKED / ENDOWMENT	2015-16	2014-15
FUNDS	Rs. P	Rs. P
1. Government Securities	•	
Government Securities     Other Approved Securities		_
		- -
2. Other Approved Securities		· ·
Other Approved Securities     Shares		
2. Other Approved Securities 3. Shares 4. Debenture and Bonds -		
2. Other Approved Securities 3. Shares 4. Debenture and Bonds 5. Subsidiaries and Joint Ventures		
2. Other Approved Securities 3. Shares 4. Debenture and Bonds 5. Subsidiaries and Joint Ventures		
2. Other Approved Securities 3. Shares 4. Debenture and Bonds - 5. Subsidiaries and Joint Ventures 6. Others ( to be specified)		-
2. Other Approved Securities  3. Shares  4. Debenture and Bonds _  5. Subsidiaries and Joint Ventures  6. Others ( to be specified)  TOTAL:		-
2. Other Approved Securities 3. Shares 4. Debenture and Bonds - 5. Subsidiaries and Joint Ventures 6. Others ( to be specified)  TOTAL:		PREVIOUS YEAR
2. Other Approved Securities 3. Shares 4. Debenture and Bonds - 5. Subsidiaries and Joint Ventures 6. Others ( to be specified)  TOTAL:	CURRENT YEAR 2015-16	PREVIOUS YEAR
2. Other Approved Securities  3. Shares  4. Debenture and Bonds  5. Subsidiaries and Joint Ventures  6. Others ( to be specified)  TOTAL:  Schedule 10 - INVESTMENTS OTHERS	CURRENT YEAR 2015-16 Rs. P	PREVIOUS YEAR
2. Other Approved Securities 3. Shares 4. Debenture and Bonds 5. Subsidiaries and Joint Ventures 6. Others ( to be specified)  TOTAL:  Schedule 10 - INVESTMENTS OTHERS 1. Government Securities	CURRENT YEAR 2015-16 Rs. P	PREVIOUS YEAR
2. Other Approved Securities 3. Shares 4. Debenture and Bonds 5. Subsidiaries and Joint Ventures 6. Others ( to be specified)  TOTAL:  Schedule 10 - INVESTMENTS OTHERS 1. Government Securities 2. Other approved Securities	CURRENT YEAR 2015-16 Rs. P	PREVIOUS YEAR 2014-15 Rs. P
2. Other Approved Securities 3. Shares 4. Debenture and Bonds 5. Subsidiaries and Joint Ventures 6. Others ( to be specified)  TOTAL:  Schedule 10 - INVESTMENTS OTHERS 1. Government Securities 2. Other approved Securities 3. Shares	CURRENT YEAR 2015-16 Rs. P	PREVIOUS YEAR 2014-15 Rs. P
2. Other Approved Securities 3. Shares 4. Debenture and Bonds 5. Subsidiaries and Joint Ventures 6. Others ( to be specified)  TOTAL:  Schedule 10 - INVESTMENTS OTHERS 1. Government Securities 2. Other approved Securities 3. Shares 4. Debentures and Bonds 5. Subsidiaries and Joint Ventures 6. Others ( to be specified)	CURRENT YEAR 2015-16 Rs. P	PREVIOUS YEAR 2014-15 Rs. P
2. Other Approved Securities 3. Shares 4. Debenture and Bonds - 5. Subsidiaries and Joint Ventures 6. Others ( to be specified)  TOTAL:  Schedule 10 - INVESTMENTS OTHERS 1. Government Securities 2. Other approved Securities 3. Shares 4. Debentures and Bonds 5. Subsidiaries and Joint Ventures	CURRENT YEAR 2015-16 Rs. P	PREVIOUS YEAR 2014-15 Rs. P





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### MADRAS SPECIAL ECONOMIC ZONE Authority

## Madras Special Economic Zone National Highway - 45, Tambaram 600045

	CURRENT YEAR	PREVIOUS YEAR
Schodule 14 CURRENT ASSETS LOANS AND ADVANCES	2015-16	2014-15
Schedule 11 - CURRENT ASSETS, LOANS AND ADVANCES	Rs. P	Rs. P
A. CURRENT ASSETS  1. Inventories		
a. Stores and Spares		
b. Loose Tools	-	•
c. Stock in trade	•	•
2 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -		-
- Finished goods		•
- Work in progress	•	
- Raw materials		
c. Stock of Holograms	44,611.00	29,449.00
2. Sundry Debtors		
a. Outstanding for a period exceeding six months	49,995,923.35	58,265,791.82
b. Others	11,213,869.91	7,282,985.12
3. Cash balances in hand (including Cheque / drafts etc.,)	27,610.00	14,710.00
4. Bank balances		
a. With scheduled banks:		
- On current accounts	3,878,547.90	174,978,316.90
- On deposit Accounts (Fixed Deposit)	1,081,702,033.00	681,846,261.00
- On savings Accounts		
b. With non-scheduled banks:		
- On current accounts	-	•
- On deposit Accounts (Fixed Deposit)	•	•
- On savings Accounts		•
5. Post office Savings Account		
6. Prepaid Annual Maintenance Charges		920.00
TOTAL: A. CURRENT ASSETS	1,146,862,595.16	922,418,433.84
LOANS, ADVANCES AND OTHER ASSETS		
1. Loans		
a. Staff		
b. Other entities engaged in activities / objectives similar to that of		
the entity		
c. Others (Specify)		
2. Advances and other recoverable amounts - recoverable in cash or in		
kind or for value to be received.		
a. On capital account	14,563,126.00	5,000,000.00
b. Prepayments		3,000,000.00
c. Deposits		
3. Income Accrued		
a. On investment from Earmarked / Endowment fund		
b. On Investment - other		
c. On Fixed Deposits	43,836,324.52	11,164,996.75
d. Other (income due unrealised RS)		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
4. Claims Receivable / TDS receivable	208,633.00	208,633.00
5. Due from DC, Madras SEZ	1,593,104.00	1,570,544.00
J. Due Holli De, Madras SLE		
TOTA L: B. LOANS, ADVANCES AND OTHER ASSETS	60,201,187.52	17,944,173.75



# MSEZ Authoritv Madras Special Economic Zone National Highway - 45, Tambaram 600045

Cost / value beginning Rs. Rs. 182,0	Cost / valuation as at beginning of the year Rs. Ps.	GR	GROSS BLOCK					TACITA IOTOGIC			NET	NET BLOCK
Cost / valubeginning Rs. Rs. 182.0				The state of the s		The second secon	Control of the Contro	DEPRECIATION				ייייייייייייייייייייייייייייייייייייייי
TS Rs. 182.0	Ps.	Addition more than 180 days	Additions less than 180 days	Deduction during the year	Cost / Valuation as at year end	Depreciation upto 31-03-2015	Depreciation during the year	Depreciation on deduction / adjustment during the year	Total Depreciation for the year	Depreciation as at year end	as at current year end	as at previous year end
182,0 QUIPMENTS 2,		Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.
ASSETS hold Land 182,0 HINENY & EQUIPMENTS 2,					•							
EQUIPMENTS	109,000.00	•	•	•	109,000.00	96,840.00	7,296.00		7,296.00	104,136.00	4,864.00	12.160.00
	182,008,167.66	•		•	182,008,167.66	41,754,300.66	14,025,387.00	•	14,025,387.00	55,779,687.66	126,228,480.00	140,253,867.00
	2,780,951.00		•	•	2,780,951.00	801,364.00	296,938.00	•	296,938.00	1,098,302.00	1,682,649.00	1,979,587.00
VEHICLES	63,225.00	•	•		63,225.00	20,971.00	6,338.00		. 6,338.00	27,309.00	35,916.00	42,254.00
FURNITURE & FIXTURES 1,7	1,708,271.00	•	•	•	1,708,271.00	376,626.00	133,165.00	•	133,165.00	509,791.00	1,198,480.00	1,331,645.00
DIFFICE EQUIPMENTS	776,414.00	•	128,630.00	•	905,044.00	222,989.00	92,661.00	•	92,661.00	315,650.00	589,394.00	553,425.00
COMPUTER PERIPHERALS	113,710.00	•	62,475.00		176,185.00	87,564.00	34,431.00		34,431.00	121,995.00	54,190.00	26,146.00
ELECTRIC INSTALLAIONS 1,0	1,688,909.00	6,571,651.00	•	•	8,260,560.00	804,814.00	1,118,362.00	•	1,118,362.00	1,923,176.00	6,337,384.00	884,095.00
OTHER FIXED ASSETS	42,220.00	•	•	•	42,220.00	23,488.00	2,810.00	•	2,810.00	26,298.00	15,922.00	18,732.00
LAND ENHANCED COMPENSATION		7,549,249.00	•		7,549,249.00	•					7,549,249.00	
TOTAL - TANGIBLE ASSETS + INTANGIBLE ASSETS 189,	189,290,867.66	14,120,900.00	191,105.00	•	203,602,872.66	44,188,956.66	15,717,388.00		15,717,388.00	59,906,344.66	143,696,528.00	145,101,911.00
CAPITAL WORK IN PROGRESS 13,0	13,000,000.00	9,500,000.00	3,679,942.00	\$,000,000,00	21,179,942.00		•				21,179,942.00	13,000,000.00
GRAND TOTAL (Induding Capital Work in progress) 202,	202,290,867.66	23,620,900.00	3,871,047.00	5,000,000.00	224,782,814.66	44,188,956.66	15,717,388.00		15,717,388.00	59,906,344.66	164,876,470.00	158,101,911.00
	186 479 254 66	7 690 547 00	8 121 071.00		202.290.867.66	27.806.598.67	16.382.358.00		16.382.358.00	44.188.956.66	158.101.911.00	158 672 655 99





Schedule 12 - INCOME FROM SALES / SERVICES	CURRENT Y 2015-16		PREVIOUS YE	
and the from sales:	Rs. P		2014-15	
a. Sale of finished goods			Rs. P	
b. Sale of raw materials		-		
c. Sale of Scrap		-		
		-		
2. Income from Services:			•	
a. Labour and Processing Charges				
o. Froressional Consultance Son in	A training	-		
c. Sale of Scrap			•	
d. Maintenance Services (Equipment Property) e. Others (specify) (1)		-	•	
(Specify) / Lease Rent			•	
a. Lease Rent			-	
b. Electricity Charges	208,871,631	.00	204 224 722	
c. Water Charges	667,117	.00	204,221,728.00	
d. Security Charges	4,885,498	.00	655,145.00	
e. Garbage Charges	9,993,705.	.00	3,932,925.00	
TOTAL	1,437,825.	00	10,130,309.00	
	225,855,776.	00	1,527,463.00 220,467,570.00	
## [1] - [1		1	220,407,570.00	
hedule 13 - GRANTS / SUBSIDIES (irrevocable grants and	CURRENT YEAR	P	REVIOUS YEAR	
osidies received)	2015-16		2014-15	
1.0	Rs. P		Rs. P	
1. Central Government				
Planned Expenditure			1.	
Non Planned Expenditure				
2. State Government(s)				
3. Government Agencies				
4. Instututiobs/Welfare Bodies				
5. International Organisations		1		
6. Other (specify)				
TOTAL			- ·	
날아보다 되었다. 그들은 등 그림 이렇게 되었다.	CURRENT YEAR	PRE	VIOUS YEAR	
ule 14 - FEES/SUBSCRIPTIONS	2015-16		2014-15	
	Rs. P		Rs. P	
. Entrance Fees				
. Annual Fees/Subscription	3,999,240.00	2	,147,720.00	
. Seminar Program Fees				
Consultancy Fees				
BDF Processing Fees	Market Commence			
Institutions/Welfare Rodios				
International Organisations	-			
TAL				
ration and the contract of the	3,999,240.00		47,720.00	

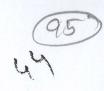






Schedule 15 - INCOME FROM INVESTMENTS	CURRENT YEAR 2015-16 Rs. P	PREVIOUS YEA 2014-15 Rs. P
(Income on Investments from Earmarked/Endowment Fund Transferred to Funds	s,	NS. F
1. Interest		
a. On Government Securities		•
b. Other Bonds/Debentures		•
c. Others (FD with Banks)		-
2. Dividends		•
a. On Shares		•
b. On Mutual Fund Securities		
3. Rents	•	
4. Others (Specify)	•	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Total	•	
	•	•
chedule 16 - INCOME FROM ROYALTY, PUBLICATIONS ETC	CURRENT YEAR 2015-16 Rs. P	PREVIOUS YEAR 2014-15 Rs. P
1. Income from Publications		
2. Income from Royalty	•	
3. Others (Specify)	-	
TOTAL		
hedule 17 - INTEREST EARNED	CURRENT YEAR 2015-16 Rs. P	PREVIOUS YEAR 2014-15 Rs. P
1. On Term Deposit		
a. With Scheduled Banks	91 116 000 77	63.510.00
b. With Non-Scheduled Banks	81,116,899.77	67,519,300.93
c. With Institutions	•	-
d. Others / accrued interest		•
2. On Savings Account	•	
a. with Scheduled Banks		
b. With Non-Scheduled Banks	•	•
c. Post Office Savings Accounts	•	•
d. Others	•	•
3. On Loans	•	•
a. Employees/staff		
b. Others	•	•
4. Interest on Debtors and Other Receivables	5,967,844.00	7,960,295.88
TOTAL	7 7 700	7,500,253.88
	87,084,743.77	75,479,596.81





Schedule 18 - OTHER INCOME	CURRENT YEAR 2015-16 Rs. P	PREVIOUS YEAR 2014-15 Rs. P
1. Profits on sale/Disposal of Assets		
a. Owned Assets	-	•
b. Assets acquired out of grants or received free of cost	1,480,625.70	4 400
2. Export Incentive realised	1,480,625.70	1,196,100.0
3. Fees for Miscellaneous Services ( Plot Transfer Charges)		200
4. Miscellaneous Income		
ID, Vehicle Pass and others	10,654,240,00	12,958,880.00
Sale of Scrap		12,538,880.00
TOTAL	12,134,865.70	14,154,980.00
chedule 19 - INCREASE / (DECREASE) IN STOCK OF FINISHED GODS & WORK IN PROGRESS	CURRENT YEAR 2015-16 Rs. P	PREVIOUS YEAR 2014-15 Rs. P
1. Closing Stock		
a. Finished Goods		
b. Work in Progress		
2. Less: Opening Stock		
a. Finished Goods		
b. Work in Progress		
IET INCREASE / DECREASE ( 1 - 2 )	-	. / `
hedule 20 - ESTABLISHMENT EXPENSES	CURRENT YEAR 2015-16 Rs. P	PREVIOUS YEAR 2014-15 Rs. P
a. Salaries and Wages	2,842,631.00	1,881,570.00
b. Allowances and Bonus		2,002,570.00
c. Contribution to Provident Fund		
d. Contribution to Other Fund ( Specify)		
e. Staff Welfare Expenses	90,250.00	17,850.00
f. Expenses on Employees Retirement	30,230.00	17,030.00
g. Honorarium to Staff		
TOTAL	2,932,881.00	1,899,420.00





Schedule 21 - OTHER ADMINISTRATIVE EXPENSES	CURRENT YEAR 2015-16 Rs. P	PREVIOUS YEA 2014-15 Rs. P
A. Purchases	10.000.00	
b. Processing Charges	10,838.00	22,931.0
c. Cartage and Carriage Inward	•	
e. Minor Works A/c		
f. Miscellaneous Expenses	200 500 00	-
g. Office Expenses	308,690.00	828,929.7
h. Professional Fees	•	-
i. Rent Rates and Taxes		-
j. Vehicle Running and Maintenance	684,366.00	930,196.0
k. Postage, Telephone and Communication Expenses	4.402.00	-
. Printing and Stationery	4,483.00	52,836.0
m. Travelling and Conveyance Expenses		, 125,250.0
1. Newspaper Expenses	44,357.00	12,930.0
o. Other Office Expenses	•	•
p. Expenses on Meeting & Fees		
Auditors Remuneration		•
. Computer Consumables		•
. Legal and Professional Charges	1,518,572.00	1,473,815.00
. Provision for Bad and Doubtful Debts/ Advances	1,518,572.00	1,473,815.00
. Irrecoverable Balances Written Off		
. Packing Charges		
v. Freight and Forwarding Expenses		- H-
Distribution Expenses	Research Control of the Control	•
. Advertisement and Publicity	215,478.00	100 410 00
Photocopy Charges	213,476.00	180,410.00
a.Write Off		
o.Training Expenses		•
Loss on sale of Car		en de la companya de
Security Charges	16,761,455.00	16 524 260 00
Maintenance Expenses	18,799,048.00	16,524,260.00 20,653,690.00
Electricity Charges	7,581,759.00	9,926,709.00
Water Charges	1,116,135.00	630,960.00
Legal Charges	51,000.00	58,800.00
Insurance Charges	920.00	957.00
Survey Expenses	211,500.00	89,676.00
Roundoff Adjustment		9.49
TOTAL	47,600,846.00	51,512,359.26
hedule 22 - EXPENDITURE ON GRANTS AND SUBSIDIES ETC.,.	CURRENT YEAR 2015-16 Rs. P	PREVIOUS YEAR 2014-15 Rs. P
a. Grants given to Institutions/Organisations		
b. Subsidies given to Institutions / Organisations	•	•
c. Transport Assistance		•
d. Development of Infrastructure		
e. Market Development	•	
f. Quality Control System	-	•
TOTAL		





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#### MADRAS SPECIAL ECONOMIC ZONE Authority Madras Special Economic Zone National Highway - 45, Tambaram 600045

Schedule 23 - INTEREST	CURRENT YEAR 2015-16 Rs. P	PREVIOUS YEAR 2014-15 Rs. P
a. On Fixed Loans		
b. On Other Loans (Including Bank Charges) .		
c. Other ( Bank Charges)	5,279.00	6,102.0
TOTAL	5,279.00	6,102.00
Schedule 24 - PRIOR PERIOD ITEMS	CURRENT YEAR 2015-16 Rs. P	PREVIOUS YEAR 2014-15 Rs. P
a. Entrance Fees Reversed	105,000.00	
b. Lease Rent Reversed	564,304.00	
c. Interest on Debtors and Other Receivables Reversed	37,628.14	• 6
TOTAL	706,932.14	





4)

#### Schedule forming part of financial statements

#### Schedule 25: Significant Accounting Policies

#### **ACCOUNTING CONVENTION**

• The Financial Statements are prepared on the basis of historical cost convention unless otherwise stated and on the accrual method of accounting.

#### REVENUE RECOGNITION

- a) Lease Rental, Electricity Charges, Water Charges and Security Charges are recognized on accrual basis.
- b) Interest on deposits is recognized on time proportion basis.
- c) I Card and entry permit fee is recognized on receipt basis.
- d) Plot Transfer fee is recognized on receipt basis.

#### **INVESTMENTS**

- Investments classified as "Long term investments" are carried at cost. Provision for decline other than temporary is made in carrying cost of such investments.
- Investments classified as "Current" are carried at lower of cost and fair value. Provision for shortfall on the value of such investments is made for each investment considered individually and not on the global basis.
- Cost includes acquisition expenses like brokerage, transfer stamps.

#### **FIXED ASSETS**

- Fixed assets are stated at cost of acquisition inclusive of inward freight, duties and taxes and
  incidental and direct expenses related to acquisitions and less depreciation. In respect of
  projects involving construction, related pre operational expenses (including interest on loans
  for specific project prior to its completion), form part of the value of the asset capitalized.
- Fixed assets acquired out of monetary grants, received from Ministry of Commerce / State
  Government are capitalized at cost of acquisition and the amount of monetary grant received
  from Ministry of Commerce / State Government is reflected as corresponding credit to
  Capital Reserve.

#### DEPRECIATION

 Depreciation has been provided on written down value basis as per the rates provided in Income Tax Act, 1961.





#### **GOVERNMENT GRANTS / SUBSIDIES**

- Government grants of the nature of Promoter's contribution towards capital cost of setting up projects for acquisition of capital fixed assets are treated as capital reserves.
- Grants in respects of depreciable assets are treated as deferred income which is recognized in the profit and loss statement on a systematic basis over the useful life of the asset, to the extent of depreciation charged on such assets in every financial year.
- Government grants / Subsidy are accounted on realization basis.

#### LEASE

• Lease rental are expensed with reference to the lease terms.





#### Schedule Forming part of the financial Statement

#### SCHEDULE 26: CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS

#### **CONTINGENT LIABILITIES**

- 1. Claim against entity not acknowledged as debt Rs. NIL (Previous year -Rs. NIL)
- 2. In respect of:
  - Bank Guarantees given by / on behalf of MSEZA Rs. NIL (Previous year -Rs. NIL)
  - Letters of credit opened by Bank on behalf of MSEZA Rs. NIL (Previous year -Rs. NIL)
  - Bills discounted with banks- Rs. NIL (Previous year -Rs. NIL)
  - -disputed demands in respect of:

Income Tax Rs. NIL - Rs. NIL (Previous year -Rs. NIL)

Sales tax - Rs. NIL (Previous year -Rs. NIL)

Municipal tax - Rs. NIL (Previous year -Rs. NIL)

3. In respect of claims from parties for non execution of orders, but contested by MSEZA Rs. NIL (previous year -Rs.NIL)

#### CAPITAL COMMITMENTS as at 31 Mar 2016 - Rs. NIL (previous year - Rs. Nil).

(Amount in Rs lakhs)

SI No (a)	Project purpose (b)	Capital commitment (c)	Amount paid till end of year (d)	Balance as at 31 Mar 2016 (e)
1.	Access Control, Boom Barriers & Security Systems at MEPZ – SEZ, Tambaram. (please refer Note No 1)	202.00	0.00	202.00
2.	Fire Fighting & Alarm System for SDF3 in MEPZ – SEZ, Tambaram (please refer Note No 2)	108.45	30.00	78.45
3.	Contruction of Bituminous Road – FFS (RI) (please refer Note No 3)	60.97	45.00	15.97
4.	Construction of Wet Duct at MEPZ  – SEZ. (please refer Note No 4)	37.59	25.63	11.96
	TOTAL	409.01	100.63	308.38

#### Not es:

1. The project is funded by Government of India under ASIDE Scheme. The project cost is Rs. 370.00 Lakhs, out of which Rs.168.00 Lakhs funded by Government of India directly for the project in 31-March-2013 for RFID Toll shed project and balance of 202.00 Lakhs to be paid out of MEPZ Authority account. Out of the grant received (Rs. 168 lakhs),





1,0

MEPZ Authority utilized Rs. 120.00 lacs as advance payment for the project as at 31 Mar 2016 (Rs. 50.00 Lakhs in FY 14-15; Rs. 70.00 Lakhs in FY 15-16).

- 2. The Capital work is not funded by any grants from Central government; hence capital commitment on this account for the MEPZ Authority amounts to whole of Rs.108.45 Lakhs, as at year end, the balance commitment amounts to Rs.78.45 Lakhs and the work was in progress.
- 3. The Capital work is not funded by any grants from Central government; hence capital commitment on this account for the MEPZ Authority amounts to whole of Rs.60.97 Lakhs, as at year end, the balance commitment amounts to Rs.15.96 Lakhs and the work was in progress.
- 4. The Capital work is not funded by any grants from Central government; hence capital commitment on this account for the MEPZ Authority amounts to whole of Rs.37.59 Lakhs, as at year end, the balance commitment amounts to Rs.11.96 Lakhs and the work was in progress.

#### LEASE OBLIGATIONS

Future obligations for rentals under finance lease arrangements for plant and machinery amount of Rs NIL (previous year -Rs NIL)

#### EAR MARKED ENDOWMENT FUNDS

- Opening balance of Rs. 59.04 Lakhs out of Rs 100 Lakhs received as capital grant in Financial Year 2009-2010 towards infrastructure development and held under the head "Capital Reserve", an amount of Rs. 5.90 lacks has been transferred to Profit and Loss Account as deferred income (in proportion to the depreciation charged on asset created from the grant, namely CC Roads) and reflected under the head "Assets acquired out of grants received" in Schedule-18 in accordance with Accounting Standard 12 Accounting for Government Grants issued by ICAI of India.
- During the FY 12-13, an amount of Rs 168 lakhs was received as capital grant from Ministry of Commerce and Industry towards Design, Development of Entrance Automation Mechanism with Access Control and Boom Barriers. The project is funded by Central Government under ASIDE project. The technical project cost is Rs. 370.00 lakhs, being partly funded by Government of India directly for the project and hence capital commitment on this account is Rs.202 lakhs for the MEPZ Authority. The said amount is accounted under "Reserves and Surplus Capital Reserves Opening Balance, since the project was in progress as at the year ended 31-March -2016.
- The Authority spent the amount of Rs. 60 lakhs received in FY 2012-13 as first instalment on the ASIDE project towards 'Upgradation of Tambaram-Tiruneermalai-Burma Colony Road' and capitalized the expenditure under the head "Road Infrastructure (From TN IDCL-Grant 1)". As per accounting policy of the Authority, an amount of Rs. 4.86 lakhs has been transferred from "Capital Reserve" to Profit and loss Account for the FY 2015-16.
- The Authority spent the amount of Rs. 40.41 lakhs against an advance payment of Rs. 50 lakhs on the ASIDE project towards 'Revamping of street lights in Tambaram Burma Colony Road' (From TN IDCL-Grant 2) received in FY 2012-13. As per accounting policy of the Authority, an amount of Rs. 4.04 lakhs has been transferred from "Capital Reserve" to Profit and loss Account for the FY 2015-16.





• The Authority spent the amount of Rs. 120.00 lakhs against an advance payment on the Solar Photo Voltaic off Grid Power Plant out of Rs.100 lakhs were received in FY 2013-14. The said grant amount is accounted under "Reserves and Surplus – Capital Reserves – Opening Balance, since the project was in progress as at the year ended 31-March -2016.

#### **TAXATION**

• In view of there being no taxable income under Income Tax Act, 1961 no provision for tax has been considered necessary.

#### FIXED ASSETS AND DEPRECIATION

- Assets consisting of Land, Building, and other assets have not been transferred from
   <u>MADRAS SEZ to MADRAS SEZ Authority till 31<sup>st</sup> March, 2016</u> because the valuation of
   these assets are awaited.
- Grant of Rs 400 lakhs (Rs. 200 lakhs on 31.03.2009 and Rs. 200 lakhs on 31.03.2012) against sanction amount of Rs 426 lakhs, was received by Development commissioner from ASIDE with regard to augmentation of administrative building. On submission of work completion bill dated 27-Sep-13 by contractor for Rs 416.99 lakhs balance of Rs 16.99 lakhs were paid by MEPZ Authority and capitalized to Building account. The original value and addition made to administrative building is yet to be transferred by the Development Commissioner to the MEPZ authority.

#### **CURRENT ASSETS, LOANS AND ADVANCES**

• In the opinion of the Management, the current assets, loans and advances have a value on realization in the ordinary course of business, equal at least to the aggregate amount shown in the Balance Sheet.

#### OTHER INCOME

- During the financial year 2009-2010 the Authority received Rs. 100 lakhs from TIDCO as capital grants towards infrastructure development. This amount was spent by the Authority towards construction of CC Roads, capitalized under the head "Buildings". The charge of depreciation on such roads for the financial year 2015-2016 is Rs. 5.90 lakhs. Other income includes the said Rs. 5.90 lakhs being transfer of proportionate amount of capital grants (Rs. 100 lakhs) received from TIDCO in the financial year 2009-2010.
- Out of Rs. 60.00 lakhs received as capital grant towards 'Upgradation of Tambaram-Tiruneermalai-Burma Colony Road' Assets has been acquired during the year 13-14. The charge of depreciation on such roads for the financial year 2015-16 is Rs 4.86 lakhs being transfer of proportionate amount of capital grants.
- Out of Rs. 40.41 lakhs received as capital grant towards 'Revamping of Street lights in Tambaram Burma Colony Road' (From TN IDCL Grant 2) received in the FY 2012-13' Assets has been acquired in the current year 15-16. The charge of depreciation on such Asset for the financial year 2015-16 is Rs 9.85 lakhs. Other income includes the said amount of Rs. 4.04 lakhs being transfer of proportionate amount of capital grants.

Schedules 1 to 26 are annexed to and form an integral part of the Balance Sheet as at 31-3-2016 and the Income & Expenditure Account for the year ended on that date.

