



CIN: U65923AP2012PLC084298

**Meliora Asset Reconstruction Company Limited,**  
Corporate Office,  
503, May Fair Garden, Road No.12, Banjara Hills,  
Hyderabad – 500 034, Telangana.

**MELIORA ASSET RECONSTRUCTION COMPANY LIMITED**

Balance Sheet as at 31st March, 2016

PARTICULARS	Note No.	As at 31-03-2016	As at 31-03-2015
<b>EQUITY &amp; LIABILITIES:</b>			
(1) SHARE HOLDERS' FUNDS			
Share Capital	2	15,11,90,000	9,98,40,000
Reserves & Surplus	3	7,82,13,460	(22,76,029)
	A	<b>22,94,03,460</b>	<b>9,75,63,971</b>
(2) CURRENT LIABILITIES			
Short Term Borrowings	4	80,995	-
Trade Payables	5	18,68,808	36,500
Other Current Liabilities	6	5,84,500	1,04,000
Short Term Provisions	7	38,98,012	-
	B	<b>64,32,315</b>	<b>1,40,500</b>
<b>TOTAL A+B</b>		<b>23,58,35,775</b>	<b>9,77,04,471</b>
<b>ASSETS:</b>			
(1) NON-CURRENT ASSETS:			
(i) Fixed Assets			
Tangible Assets	8	93,083	64,330
Intangible Assets		-	-
	A	<b>93,083</b>	<b>64,330</b>
(ii) Non-Current Investments	9	4,16,10,000	2,65,20,000
Deferred tax assets (net)		5,134	-
Long Term Loans & Advances	10	1,69,500	4,500
Other Non-current Assets	11	4,87,198	1,16,260
	B	<b>4,22,71,832</b>	<b>2,66,40,760</b>
(2) CURRENT ASSETS:			
Current Investments	9	1,72,90,000	4,70,10,100
Cash & Bank Balances	12	17,38,76,536	2,31,70,350
Short-term Loans & Advances	13	3,91,677	1,92,868
Other Current Assets	11	19,12,647	6,26,063
	C	<b>19,34,70,860</b>	<b>7,09,99,381</b>
<b>TOTAL A+B+C</b>		<b>23,58,35,775</b>	<b>9,77,04,471</b>
Summary of significant accounting policies	1		

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For and on behalf of the Board

for JRS & ASSOCIATES  
Chartered Accountants

JAGADEES KUMAR MORRI  
Partner  
Place: Visakhapatnam  
Date: 01.07.2016



HOMAI DARUWALLA  
Director

R RAMACHANDRAN  
Director

KUCHIBATLA PRASAD  
Director

SISIR KUMAR APPIKATLA  
Director

P RAMAKRISHNARAO  
Director

K RAVI KUMAR  
Director



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**MELIORA ASSET RECONSTRUCTION COMPANY LIMITED**

**Statement of Profit and Loss for the year ended 31st March, 2016**

Particulars	Notes	Year Ended 31.03.2016	Year Ended 31.03.2015
<b>Income</b>			
Revenue from Operations	14	1,46,58,200	-
Other Income	15	50,80,826	20,72,012
<b>Total Revenue (I)</b>		<b>1,97,39,026</b>	<b>20,72,012</b>
<b>Expenses</b>			
Employee Benefit Expenses	16	21,19,269	14,86,646
Administrative Expenses	17	12,17,603	7,35,790
Other Expenses	18	39,89,931	18,32,877
<b>Total Expenses (II)</b>		<b>73,26,803</b>	<b>40,55,313</b>
<b>Earnings before interest, tax, depreciation and amortization (EBITDA) (I)-(II)</b>		<b>1,24,12,223</b>	<b>(19,83,301)</b>
Finance Costs	19	41,185	3,160
Depreciation	8	63,671	3,670
<b>Profit before tax and exceptional items</b>		<b>1,23,07,367</b>	<b>(19,90,131)</b>
Exceptional items-loss on sale of assets		-	-
<b>Profits before exceptional items and before tax</b>		<b>1,23,07,367</b>	<b>(19,90,131)</b>
<b>Tax expenses</b>			
Current Tax		38,98,012	-
Prior Period Tax		-	-
Deferred Tax	24	(5,134)	-
<b>Profit for the year from continuing operations</b>		<b>84,14,489</b>	<b>(19,90,131)</b>
<b>Earnings per equity share (Face Value Rs.10/- each)</b>			
Basic EPS	20	0.82	-0.2
Diluted EPS	20	0.56	-

As per our report of even date For and on behalf of the Board

for JRS & ASSOCIATES  
Chartered Accountants

HOMAT DARUWALLA  
Director

R RAMACHANDRAN  
Director

KUCHIBHATLA PRASAD  
Director

JAGADEES KUMAR MORRI  
Partner  
Place: Visakhapatnam  
Date: 01.07.2016

SISIR KUMAR APPIKATLA  
Director

P RAMAKRISHNARAO  
Director

K RAVI KUMAR  
Director



## Notes on Financial statements for the year ended 31<sup>st</sup> March, 2016

### 1. Summary of significant accounting policies

#### a. Basis of Preparation:

The accounting and reporting policies of the Company have been framed to comply with the Generally Accepted Accounting Principles("GAAP") in India, the guidelines issued by the Reserve Bank of India (RBI) from time to time and the provisions of the Companies Act, 2013. Financial Statements are prepared under historical cost convention and all Income and Expenditure are accounted on accrual basis, except otherwise stated.

#### b. Principal Accounting Policies:

##### Revenue Recognition:

(i) Interest income is recognized in respect of Financial Assets acquired and restructured for revival on accrual basis.

(ii) Income in respect of assets acquired and resolved through One Time Settlement and / or by sale of underlying securities is recognized only on realization. Proceeds are appropriated first towards debt acquisition cost and balance is recognized as income.

(iii) Income is not recognized against the financial assets during the permissible planning period meant for finalization of the resolution strategy.

(iv) Share of income in case of assets acquired through trusts is recognized as per the terms of relevant trust deed.

(v) Management fee and other fee incomes are recognized as per the terms of the agreement/offer document.

#### c. Asset Classification and provisioning thereon:

The Company shall classify the financial assets acquired and make the required amount of provision against non-performing assets, if any, as per the guidelines issued by Reserve Bank of India from time to time.





**d. Fixed Assets:**

(a) Fixed Assets are stated at cost less accumulated depreciation.

(b) Cost includes cost of purchase and all expenditure such as installation costs and professional fees incurred on the assets before it is put to use.

(c) Depreciation is charged on Written down value method (WDV) as per rates prescribed in Schedule II of the Companies Act, 2013 as given below.

Class of Asset	Useful Life	Rate of depreciation
Laptops and Tablets	3 years	63.16%
Furniture and Fittings	10 years	25.89%

**e. Investments:**

Investment of the Company in Security Receipts of various trusts set up by the Company is carried at cost. Diminution, if any, based on Net Asset Value declared by the respective trusts is provided by charging it to Profit & Loss Account. Investments in Security Receipts (SRs) held by the Company are treated as "Available for Sale Category"

**f. Rating of Security Receipts:**

Credit ratings are obtained periodically for the Security Receipts issued by the trusts which are managed by the Company in the capacity of managing trustee.

**g. Pre-Acquisition Expenditure of Financial Asset:**

Expenditure incurred in acquiring financial asset is debited to the respective financial asset.

**h. Preliminary Expenses:**

Preliminary expenses are being amortized over a period of five years.



i. Provisions, Contingent Liabilities and Contingent Assets.

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent Liabilities are not recognized but are disclosed in the notes. Contingent Assets are neither recognized nor disclosed in the financial statements.

**2. SHARE CAPITAL:**

	as at 31.03.2016	as at 31.03.2015
<b>Authorized share capital</b>		
2,00,00,000 Equity shares of Rs.10/- each	-	20,00,00,000
(1,20,00,000 equity shares of Rs. 10/- each. and 80,00,000 preference shares of Rs. 10/- each	12,00,00,000 8,00,00,000	-
<b>Issued Subscribed &amp; Paid up Share Capital</b>		
1,03,14,000 equity shares of Rs.10/-each	10,31,40,000	9,98,40,000
48,05,000 Compulsorily Convertible Cumulative Preference Shares of Rs.10/- each	4,80,50,000	
<b>TOTAL</b>	<b>15,11,90,000</b>	<b>9,98,40,000</b>

**(a) Reconciliation of the shares outstanding at the beginning and at the end of the reporting period:**

	As at March 2016		As at 31 <sup>st</sup> March 2015	
<b>Equity shares</b>				
	No.	Amt. Rs.	No.	Amt. Rs.
At the beginning of the period	9,984,000	99,840,000	9,984,000	99,840,000
Issued during the period	330,000	3,300,000	-	-
Outstanding at the end of the period(i)	10,314,000	103,140,000	-	-
<b>Preference Shares (CCCPS)</b>				
At the beginning of the period	-	-	-	-
Issued during the period	4,805,000	48,050,000	-	-
Outstanding at the end of the period(ii)	4,805,000	48,050,000	-	-
<b>TOTAL (i)+(ii)</b>	<b>15,119,000</b>	<b>151,190,000</b>	<b>9,984,000</b>	<b>99,840,000</b>



*For*

**(b) Rights attached to equity shares**

The company has only one class of equity shares having a par value of Rs.10/- per share and one class of compulsorily convertible cumulative preference shares of Rs.10/- per share. Each holder of equity shares is entitled to one vote per share. The Company declares and pays dividend in Indian rupees. The dividend recommended by the Board of Directors is subject to approval of shareholders in Annual General Meeting.

**(c) Details of shareholders holding more than 5% shares in the company**

S. No	Equity Share holders	As at 31.03.2016		As at 31.03.2015	
		Number	% holding	Number	% holding
1	Sri. Appikatla Sisir Kumar	16,55,680	16.05%	16,55,680	16.58%
2	Sri. Korada Ravi Kumar	16,55,680	16.05%	16,55,680	16.58%
3	Sri. Pillala Ramakrishna Rao	14,47,680	14.04%	14,47,680	14.50%
4	Smt. J Padmaja Rani	8,32,000	8.07%	8,32,000	8.33%
5	Smt. Keerthana Reddy	5,75,000	5.57%	5,75,000	5.76%
6	Sri. Perla Siva Kumar	8,32,000	8.07%	8,32,000	8.33%
7	Sri. Kanteti Venkateswar Rao	13,52,000	13.11%	13,52,000	13.54%

**(d) Shares reserved for issue under options**

The company has not reserved any shares for issue under employees' stock option (ESOP), loan agreements or contracts for supply of capital goods etc..





### 3. Reserves and Surplus

	as at 31.03.2016	as at 31.03.2015
<b>A. Securities Premium</b>		
Premium amount received on Issue of 48,05,000 Compulsorily Convertible Cumulative Preference Shares at Rs.15/- per share.	<b>7,20,75,000</b>	-
<b>B. Surplus/Deficit in the statement of Profit and Loss</b>		
a. Balance as per last financial statements	(22,76,029)	(2,85,898)
b. Profit after tax for the year	84,14,489	(19,90,131)
<b>NET PROFIT (a+b)</b>	<b>61,38,460</b>	<b>(22,76,029)</b>
<b>TOTAL A+B</b>	<b>7,82,13,460</b>	<b>(22,76,029)</b>

### 4. Short-term borrowings (secured)

	as at 31.03.2016	as at 31.03.2015
Overdraft from PUNJAB NATIONAL BANK (Secured against FDR's)	80,995	-
<b>TOTAL</b>	<b>80,995</b>	<b>-</b>

### 5 Trade Payables

	as at 31.03.2016	as at 31.03.2015
a. Bills Payable (Travel Home)	1,01,808	-
b. Outstanding Expenses (Cost of raising CCCPS Funds payable)	17,10,000	-
c. Professional Fee Payable (JRS & Associates)	30,000	36500
d. Professional Fee Payable (Dvmgopal & Associates)	27,000	-
<b>TOTAL</b>	<b>18,68,808</b>	<b>36500</b>



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#### 6 Other Current Liabilities

	as at 31.03.2016	as at 31.03.2015
a. TDS Payable	1,93,000	19,000
b. Service Tax Payable	3,91,500	-
c. Salaries Payable	-	85,000
<b>TOTAL</b>	<b>5,84,500</b>	<b>1,04,000</b>

#### 7 Short Term Provisions

	as at 31.03.2016	as at 31.03.2015
Provision for Taxation	38,98,012	-
<b>TOTAL</b>	<b>38,98,012</b>	<b>-</b>

#### 8 TANGIBLE ASSETS:

Description	Gross Block				Depreciation				Net Block	
	As at 31.03.15	Additions	Deletions	As at 31.03.16	Up to 31.03.15	For the Year	Del eti ons	Up to 31.03.2016	As at 31.03.16	As at 31.03.15
Common S	2700	-	-	0	2700	-		2700	-	0
Tablet	22000	-	-	22000	532	13559		14091	7909	2146
Laptop	43300	-	-	43300	438	27071		27509	15791	4286
Tablet	-	22700	-	22700	-	13142		13142	9558	-
Steel	-	40491	-	40491	-	6115		6115	34376	-
Almirah	-	29233	-	29233	-	3784		3784	25449	-
Filing Cabinet	-									
<b>TOTAL</b>	<b>68000</b>	<b>92424</b>		<b>157724</b>	<b>3670</b>	<b>63671</b>		<b>67341</b>	<b>93083</b>	<b>6433</b>







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#### 9 INVESTMENTS

	Non-current		Current	
	as at 31.03.2016	as at 31.03.2015	as at 31.03.2016	as at 31.03.2015
a. MARC- SBT 01/2015 TRUST (M/s Subburaj Textile Mills Pvt Ltd)	-	-	95,80,000	-
b. MARC- SBT 01/2015 TRUST (M/s Jasky Exports Pvt Ltd)	-	-	77,10,000	-
c-MARC- SBT 01/2015 TRUST (M/s Mahalakshmi Farm & Nursery)	53,10,000	2,65,20,000	-	-
d. MARC-SBT 03/2015 TRUST	2,55,00,000	-	-	-
e. MARC-DENA 04/2016 TRUST	1,08,00,000	-	-	-
f. SBI- 6741 TRUST	-	-	-	10,100
g. SBI Mutual Fund - SBI Ultra Short Term Debt Fund - Growth	-	-	-	4,70,00,000
<b>TOTAL</b>	<b>4,16,10,000</b>	<b>2,65,20,000</b>	<b>1,72,90,000</b>	<b>4,70,10,100</b>

**Note:** As the scheduled recovery period of M/s Subburaj Textile Mills Private Limited and M/s Jasky Exports Private Ltd included in MARC- SBT 01/2015 TRUST is less than 12 months, the entire Net Investment made is considered as a Current Investment for the respective financial year.

#### 10 LONG TERM LOANS & ADVANCES:

	as at 31.03.2016	as at 31.03.2015
<b>Security Deposits (Unsecured considered good)</b>		
a. Rental Deposit	1,69,000	4,000
b. Telephone Deposit	500	500
<b>TOTAL</b>	<b>1,69,500</b>	<b>4,500</b>



#### 11 Other Assets

	Non-current Portion		Current Portion.	
	as at 31.03.2016	as at 31.03.2015	as at 31.03.2016	as at 31.03.2015
<b>A. Unsecured and considered good Expenses recoverable from trusts managed by the company</b>				
MARC- SBT 01/2015 TRUST (M/s Mahalakshmi Farm and Nursery)	1,82,599	-	-	-
MARC- SBT 01/2015 TRUST (M/s Jasky Exports pvt Ltd)	-	-	2,51,364	-
MARC –SBT 03/2015 TRUST	2,92,732	-	-	-
MARC-DENA 04/2016 TRUST	11,867	-	-	-
(A)	4,87,198	-	2,51,364	-
<b>B. Other items</b>				
Preliminary Expenditure	-	1,16,260	58,130	-
Interest accrued on fixed deposits	-	-	16,03,153	6,26,063
(B)	-	-	16,61,283	-
<b>Total (A+B)</b>	4,87,198	1,16,260	19,12,647	6,26,063

**Note:**

a. The entire Expenses incurred with respect to M/s Subburaj Textile Mills Private Limited has been recovered from MARC- SBT 01/2015 TRUST during the financial year.

b. The Preliminary Expenditure consists of Incorporation fee paid to ROC and the accommodation charges. The total expenditure has been amounted to Rs.2,90,650 of which 20% has been written off to P&L Account.

c. Since the expected recovery of M/s Jasky Exports Private Limited is less than 12 months, the entire expenses recoverable from the trust have been considered as Other Current Asset.







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#### 12 Cash & Bank Balances

	as at 31.03.2016	as at 31.03.2015
<b>Cash and Cash Equivalents</b>		
<b>Balances with Banks</b>		
a. In current accounts	58,83,638	4,70,370
b. Cash on hand	218	4,300
c. In fixed deposits	16,79,92,680	2,26,95,680
<b>TOTAL</b>	<b>17,38,76,536</b>	<b>2,31,70,350</b>

#### 13. Short – term loans and advances

	as at 31.03.2016	as at 31.03.2015
TDS	3,91,677	1,92,868
<b>TOTAL</b>	<b>3,91,677</b>	<b>1,92,868</b>

#### 14. Revenue from operations:

	as at 31.03.2016	as at 31.03.2015
Gain from resolution of Financial Assets (M/s JK Timber Impex Pvt Ltd & M/s Krishna Vijay Saw Mill)	1,08,34,200	-
Incentive	11,24,000	-
(A)	<b>1,19,58,200</b>	-
<b>Other Financial Services</b>		
Management Fee	27,00,000	-
(B)		
<b>TOTAL ( A+B)</b>	<b>1,46,58,200</b>	-

#### 15. Other non-operating income

	as at 31.03.2016	as at 31.03.2015
Interest on FD's with Banks	50,26,525	19,28,452
Gain on Mutual Fund	-	1,36,322
Interest on IT refund	24,562	7,238
Interest received on funds lent to M/s Subburaj Textile Mills Private Ltd (Trust 1)	29,739	-
<b>TOTAL</b>	<b>50,80,826</b>	<b>20,72,012</b>



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#### 16. Employee benefit expenses

	as at 31.03.2016	as at 31.03.2015
a. SALARIES	20,47,579	14,42,937
b. Staff welfare	71,690	43,709
<b>TOTAL</b>	<b>21,19,269</b>	<b>14,86,646</b>

#### 17. Administrative Expenses

	as at 31.03.2016	as at 31.03.2015
Conveyance Charges	30,100	-
Cartridge refilling/Computer Repairs	13,508	-
General expenditure	85,727	46,081
Postage	13,883	610
Stationery & Printing	36,561	12,747
Rent	3,96,000	-
Travelling expenses	6,41,824	6,76,352
<b>TOTAL</b>	<b>12,17,603</b>	<b>7,35,790</b>

#### 18. OTHER EXPENSES:

	as at 31.03.2016	as at 31.03.2015
Board Meeting Expenses	1,76,257	91,161
Sitting fee- Directors	5,00,000	1,05,000
Travelling allowance- Board Meeting	3,15,344	-
ARC Association Membership fee	5,25,000	-
CIBIL/CERSAI FEE	11,844	15,000
Statutory Audit Fee	30,000	25,000
CS Fee	27,000	75,000
Consultancy Services	2,14,500	-
Conveyance expenditure	40,655	15,004
Professional Fee	58,100	81,850





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ROC & A capital fee	22,500	13,50,000
Stamps and duties	7,410	-
Telephone charges	36,783	16,732
Preliminary Exp. Written off	58,130	58,130
Electricity charges	25,169	-
Entertainment Expenses	4,189	-
Flat Maintenance Charges	37,050	-
Cost of CCCPS funds	19,00,000	-
<b>TOTAL</b>	<b>39,89,931</b>	<b>18,32,877</b>

#### 19. Finance Cost

	as at 31.03.2016	as at 31.03.2015
Interest expense - Overdraft	30,967	-
Bank charges	10,218	3,160
Shortfall in payment of advance tax	-	-
<b>TOTAL</b>	<b>41,185</b>	<b>3,160</b>

#### 20. EPS Calculation

	as at 31.03.2016	as at 31.03.2015
Profit after tax	84,14,489	(19,90,131)
Less: Preference dividend	-	-
Amount available for equity share holders	84,14,489	(19,90,131)
No. of equity shares	1,03,14,000	99,84,000
Basic EPS	0.82	(0.20)
Diluted EPS	0.56	-
Face Value of Equity share	10	10

**Note.** The Diluted EPS is also calculated due to existence of compulsorily convertible cumulative preference shares at the end of financial year which are convertible after a period of 3 years at 1:1 ratio.

**21.** The Security Receipts issued by the Trusts, which are managed by the company as Managing Trustee, are being rated by M/s. Brickwork Ratings India Pvt Ltd., in accordance with the guidelines issued by the Reserve Bank of India for credit rating of SR's of the Trusts.





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22. The company has only one line of business and as such no separate reportable segment to be disclosed under AS-17 "segment reporting".

### 23. Related Party disclosures

Name of the Party	Nature of Relationship
A SISIR KUMAR	Promoter Director
K RAVI KUMAR	Promoter Director

### Transactions with Related Parties

Particulars	2015-16	2014-15

*Note at last page*

### 24. Taxes on Income (AS-22)

Items of Deferred Tax Asset	2015-16	2014-15
Depreciation as per IT	46,557	-
Items of deferred tax assets	5,134	-
Deferred Tax Liability at current rate of tax	-	-

**Note.** The deferred tax asset of Rs.5,134 has been created this year due to the timing difference of depreciation component.

25. Previous year's figures are regrouped wherever necessary.







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## 26. ADDITIONAL DISCLOSURES:

The following are the additional disclosures as required by "The Securitisation Companies and Reconstruction Companies (Reserve Bank) Guidelines and Directions, 2003".

(a) The Names and addresses of banks/financial Institutions from whom financial assets were acquired and the value at which such assets were acquired from each bank/financial institutions.

### Sponsors:

Seller-wise acquisition details as at 31 <sup>st</sup> March, 2016		
Sellers	Address	Acquisition Price
-	-	-

### Non-Sponsors:

Seller-wise acquisition details as at 31 <sup>st</sup> March, 2016		
Sellers	Address	Acquisition Price
State Bank of Travancore (SR Basis)	Residency Road Branch, Aishwarya Towers, #10, Castle Street, Near Brigade Towers, Bengaluru, Karnataka. 560025	5,14,00,000 JASKY
State Bank of Travancore (SR Basis)	Residency Road Branch, Aishwarya Towers, #10, Castle Street, Near Brigade Towers, Bengaluru, Karnataka. 560025	3,54,00,000 MLaxmi
State Bank of Travancore (SR Basis)	Tirunelveli Branch, P.B.NO.33, 78/182E, S.N.High Road, Tirunelveli, Tamil Nadu. 627001	9,00,00,000 SRajy
State Bank of Travancore (SR Basis)	Kolkata Main Branch, 44, Park Street, Kolkata - 700016	7,60,00,000 MSAG
Dena Bank (SR Basis)	Indiranagar Branch, Plot No. 2990/C, 12 <sup>th</sup> A Main Indira Nagar @2 <sup>nd</sup> Stage, Bangalore – 560038	7,20,00,000 MLWARY
State Bank of Travancore (SR Basis)	Kozhikode Main Branch, P.b.no.150, Meyom Place, Y.m.c.a. Road, Kozhikode, Kerala, Pin- 673001	6,57,00,000 MLunba



*[Signature]*

State Bank of Travancore (SR Basis)	Mangalore Branch, P.b.no.19, New Milagres Mansion, Hampankattah, Mangalore P.o., South Canara, Karnataka, Pin-575001 <i>Zaam</i>	2,80,00,000
Axis Bank (Cash Basis)	Begumpet Branch, 63879/B, G Pullareddy Building, Greenlands, Begumpet Road, Hyderabad, AP 500016 <i>JKTinba</i>	4,50,00,000
<b>TOTAL</b>		<b>46,35,00,000</b>

(b) Dispersion of various financial assets industry-wise as at 31<sup>st</sup> March 2016:

Industry	No. of borrower	Acquisition Price	% of Total
Textiles & spinning	1	9,00,00,000	19.42
Readymade Garments	1	5,14,00,000	11.09
Nursery	1	3,54,00,000	7.64
Timber	5	18,67,00,000	40.28
Software	1	7,20,00,000	15.53
Iron ore	1	2,80,00,000	6.04
<b>TOTAL</b>	<b>10</b>	<b>46,35,00,000</b>	<b>100</b>

c)	Details of Related parties as per Accounting Standards and guidance notes issued by the Institute of Chartered Accountants of India and the amounts due to and from them.	<b>Note Below</b>
d)	A statement clearly showing there in the migration of financial assets from standard to non-performing.	Nil
e)	Value of Financial assets acquired during the financial year either on the books of the company or in the books of the Trusts.	28,67,00,000
f)	Value of the financial assets fully realized during the financial year	4,50,00,000
g)	Value of financial assets including assets acquired through Trust and outstanding for realization as at the end of the financial year.	41,85,00,000
h)	i. value of security receipts redeemed partially during the financial year	2,64,00,000
	ii. value of security receipts redeemed fully during the financial year	4,50,00,000



*[Signature]*



CIN: U65923AP2012PLC084298

Meliora Asset Reconstruction Company Limited,  
Corporate Office,  
503, May Fair Garden, Road No.12, Banjara Hills,  
Hyderabad – 500 034, Telangana.

i)	Value of security receipts pending for redemption as at the end of the financial year.	39,21,00,000
j)	Value of security receipts which could not be redeemed as a result of non-realization of the financial asset as per the policy formulated by the securitization company or reconstruction company under paragraph 7(6) (ii) or 7(6)(iii)	Nil
k)	Value of land and/or building acquired in ordinary course of business of reconstruction of assets (year wise)	Nil
l)	Details of assets where the value of acquisition is more than the book value (the value of assets as declared by the seller bank in the auction)	Nil
m)	Details of Assets disposed off (either by write off or by realisation) during the year at discount of more than 20% of valuation as on the previous year and reasons therefore.	Nil
n)	Details of Assets where the value of the SR has declined more than 20% of the acquisition value.	Nil

**Note. As per PAS4 filed with ROC , the related party transaction disclosure has been as follows:**

*The Company appointed M/s Sisir & Ravi Associates as Resolution Agents during the financial year 2015-16 for recovery of 3 Financial Assets of the Company, on a success fee basis of 2.75% with a book value of Rs.1768 lakhs.*

*Another two accounts with book value of Rs. 760 lakhs were also given to this firm on a Recovery fee, which is based on a success fee, of an average rate of 2.5%.*

*Mr. Appikarla Sisir Kumar & Mr. Korada Ravi Kumar, promoter directors of the Company are also the partners in M/s Sisir & Ravi Associates.*

