

**ELAN BUILDCON PRIVATE LIMITED**  
**BALANCE SHEET AS AT 31<sup>ST</sup> MARCH' 2019**

PARTICULARS	NOTE NO.	AMOUNT (In Rs.)	
		AS AT 31.03.2019	AS AT 31.03.2018
<b>I. EQUITY AND LIABILITIES</b>			
<b>1 SHAREHOLDER'S FUNDS</b>			
a) SHARE CAPITAL	3	10,10,00,000.00	10,00,000.00
b) RESERVE & SURPLUS	4	(66,88,85,779.02)	(44,05,25,518.63)
<b>2 NON-CURRENT LIABILITIES</b>			
a) LONG-TERM BORROWINGS	5	8,70,39,828.31	9,64,88,438.80
b) OTHER LONG-TERM LIABILITIES	6	2,60,53,67,731.52	1,86,88,54,368.70
<b>3 CURRENT LIABILITIES</b>			
a) OTHER CURRENT LIABILITIES	7	3,44,10,773.12	2,56,96,588.43
<b>TOTAL</b>		<b>2,15,89,32,553.93</b>	<b>1,55,15,13,877.30</b>

**II. ASSETS**

**1 NON-CURRENT ASSETS**

a) PROPERTY, PLANT AND EQUIPMENT	8	1,02,81,100.50	1,19,53,875.50
(i) TANGIBLE ASSETS	9	3,05,40,728.10	19,01,19,220.00
b) NON-CURRENT INVESTMENTS	10	20,95,370.00	6,44,839.00
c) DEFERRED TAX ASSETS (NET)	11	1,39,88,10,701.70	98,08,15,749.70
d) LONG-TERM LOANS & ADVANCES	12	27,34,412.00	-
e) OTHER NON-CURRENT ASSETS			

**2 CURRENT ASSETS**

a) INVENTORIES	13	67,65,14,827.23	33,43,74,037.67
b) CASH & CASH EQUIVALENTS	14	47,68,578.90	1,81,92,601.99
c) OTHER CURRENT ASSETS	15	3,31,86,835.50	1,54,13,553.44
<b>TOTAL</b>		<b>2,15,89,32,553.93</b>	<b>1,55,15,13,877.30</b>

Significant Accounting Policies. 1-2  
Accompanying Notes form an integral part of the financial statements.

As per our separate report of even date.

For A P R A & Associates LLP  
Chartered Accountants  
FRN: 011078N / N500064

(CA. Arun Kumar Gupta)  
Partner  
M. No. 089657



For and on behalf of the Board of Directors

Ravish Kapoor  
(Ravish Kapoor)  
Director  
DIN: 02958473

(Akash Kapoor)  
Director  
DIN: 02958550

Place: New Delhi  
Date : 27.09.2019

**ELAN BUILDCON PRIVATE LIMITED**  
**STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31<sup>st</sup> MARCH' 2019**

PARTICULARS	NOTE NO.	AMOUNT (In Rs.)	
		For the Year Ended 31.03.2019	For the Year Ended 31.03.2018
<b>I INCOME</b>			
(a) REVENUE FROM OPERATIONS	16	26,77,47,508.00	17,32,42,179.00
(b) OTHER INCOME	17	62,50,796.06	1,82,08,226.95
<b>TOTAL INCOME</b>		<b>27,39,98,304.06</b>	<b>19,14,50,405.95</b>
<b>II EXPENSES</b>			
(a) PROJECT COSTS	18	10,17,96,067.00	10,48,09,325.00
(b) EMPLOYEE BENEFITS EXPENSE	19	3,64,84,353.30	1,76,41,475.00
(c) FINANCE COSTS	20	7,40,769.67	8,03,186.13
(d) DEPRECIATION & AMORTIZATION EXPENSE	21	43,34,292.00	46,74,425.00
(e) OTHER EXPENSES	22	36,04,53,613.48	38,06,84,023.93
<b>TOTAL EXPENSES</b>		<b>50,38,09,095.45</b>	<b>50,86,12,435.06</b>
<b>III PROFIT BEFORE TAX (I-II)</b>		(22,98,10,791.39)	(31,71,62,029.11)
<b>IV TAX EXPENSE</b>			
CURRENT TAX		-	-
DEFERRED TAX EXPENSE/(INCOME)		(14,50,531.00)	(7,15,939.00)
<b>V PROFIT/ (LOSS) FOR THE PERIOD (III-IV)</b>		<b>(22,83,60,260.39)</b>	<b>(31,64,46,090.11)</b>
<b>EARNING PER EQUITY SHARE</b>			
(1) BASIC		(22,836.03)	(31,644.61)
(2) DILUTED		(22,836.03)	(31,644.61)

Significant Accounting Policies. 1-2  
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**For A P R A & Associates LLP**

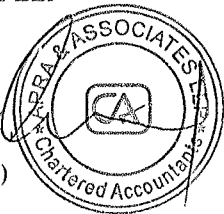
Chartered Accountants

FRN: 011078N / N500064

(CA. Arun Kumar Gupta)

Partner

M. No. 089657



For and on behalf of the Board of Directors

*Ravish Kapoor*

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Director

DIN: 02958473

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