

**ADANI NORTH AMERICA**

**Balance Sheet as at 31st March, 2020**

Particulars	Notes	Amount in
<b>ASSETS :</b>		
<b>I NON-CURRENT ASSETS</b>		
(a) Property, Plant & Equipment		89,964
(b) Capital Work-In-Progress		-
(c) Investment Property		-
(d) Goodwill		-
(e) Intangible Assets		-
(f) Financial Assets		
(i) Non Current Investments	1	-
(ii) Non Current Loans	2	-
(iii) Other Non Current Financial Assets	3	-
(g) Income Tax Assets (net)		-
(h) Deferred Tax Assets (net)	4	-
(i) Other Non-Current Assets	5	-
		<b>89,964</b>
<b>II CURRENT ASSETS</b>		
(a) Inventories	6	-
(b) Financial Assets		
(i) Current Investments		-
(ii) Trade Receivables	7	18,327
(iii) Cash & Cash Equivalents	8	40,998
(iii) Bank Balances other than (iii) above	9	-
(iv) Current Loans	10	6,095,251
(v) Other Current Financial Assets	11	7,094
(c) Other Current Assets	12	-
		<b>6,161,670</b>
<b>TOTAL</b>		<b>6,251,634</b>
<b>EQUITY AND LIABILITIES :</b>		
<b>I SHAREHOLDERS' FUNDS</b>		
(a) Equity Share Capital		10,000
(b) Other Equity	13	(8,127,940)
		(8,117,940)
(c) Non Controlling Interest		-
<b>Total Equity</b>		<b>(8,117,940)</b>
<b>LIABILITIES :</b>		
<b>II NON-CURRENT LIABILITIES</b>		
(a) Financial Liabilities		
(i) Long Term Borrowings	14	-
(ii) Other Financial Liabilities	15	-
(b) Non Current Provisions	16	-
(c) Deferred Tax Liabilities (net)	17	-
(d) Other Long Term Liabilities	18	-
		-
<b>III CURRENT LIABILITIES</b>		
(a) Financial Liabilities		
(i) Short Term Borrowings	19	14,357,889
(ii) Trade Payables	20	-
(iii) Other Financial Liabilities	21	11,685
(b) Other Current Liabilities	22	-
(c) Current Provisions	23	-
(d) Income Tax Liabilities (net)		-
		<b>14,369,574</b>
<b>TOTAL</b>		<b>6,251,634</b>

**ADANI NORTH AMERICA**  
**Statement Of Profit & Loss For The Period Ended On 31st March, 2020**

Particulars	Notes	Amount in
I. Revenue from Operations	24	-
II. Other Income	25	24,212
<b>III. Total Revenue (I + II)</b>		<b>24,212</b>
<b>IV. Expenses</b>		
(a) Cost of Materials Consumed		-
(b) Purchase of Stock-in-Trade		-
(c) Changes in Inventories of finished goods, stock-in-trade & work-in-progress		-
(d) Employee Benefits Expense	26	-
(e) Finance Costs	27	420
(f) Depreciation & Amortization Expense		37,705
(g) Operating and Other Expenses	28	0
<b>Total Expenses</b>		<b>38,125</b>
V. Profit before Exceptional items and tax (III-IV)		<b>(13,913)</b>
VI. Add/(Less) : Exceptional items		-
<b>VII. Profit for the year before tax (V+VI)</b>		<b>(13,913)</b>
<b>VIII. Tax Expense:</b>		
Current Tax (including MAT payable)		-
MAT Credit Entitlement in PL		-
Adjustment for earlier years		-
Deferred Tax		-
<b>Total Tax Expense</b>		<b>-</b>
<b>IX. Profit (Loss) for the year (VII - VIII)</b>		<b>(13,913)</b>
Less : Share of Minority Interest		-
Add : Share of Profit / (Loss) in Associates		-
<b>X. Net Profit after Minority Interest</b>		<b>(13,913)</b>
<b>XI. Other Comprehensive Income</b>		
<b>(a) <u>Item that may be reclassified to Profit &amp; Loss</u></b>		
(i) Exchange differences on translation of foreign operations		-
(ii) Share of Comprehensive Income of Associate & Joint Ventures		-
(iii) Income tax relating to the above items		-
<b>(b) <u>Item that may not be reclassified to Profit &amp; Loss</u></b>		
(i) Remeasurement of post employee benefit obligations		-
(ii) Share of Comprehensive Income of Associate & Joint Ventures_Permanent		-
(iii) Income tax relating to the above items_Permanent		-
<b>Total Other Comprehensive Income for the Year (a+b)</b>		<b>-</b>
<b>XII. Total Comprehensive Income for the Year (X+XI)</b>		<b>(13,913)</b>