

ADANI NORTH AMERICA

Balance Sheet as at 31st March, 2021

Particulars		Notes	Amount in
ASSETS :			
I	NON-CURRENT ASSETS		
(a)	Property, Plant & Equipment		-
(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	-
			-
II	CURRENT ASSETS		
(a)	Inventories	6	-
(b)	Financial Assets		-
	(i) Current Investments		-
	(ii) Trade Receivables	7	-
	(iii) Cash & Cash Equivalents	8	-
	(iii) Bank Balances other than (iii) above	9	-
	(iv) Current Loans	10	6,160,746
	(v) Other Current Financial Assets	11	-
(c)	Other Current Assets	12	-
			6,160,746
	TOTAL		6,160,746
EQUITY AND LIABILITIES :			
I	SHAREHOLDERS' FUNDS		
(a)	Equity Share Capital		10,000
(b)	Other Equity	13	(8,207,142)
			(8,197,142)
(c)	Non Controlling Interest		-
	Total Equity		(8,197,142)
LIABILITIES :			
II	NON-CURRENT LIABILITIES		
(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	-
			-
III	CURRENT LIABILITIES		
(a)	Financial Liabilities		
	(i) Short Term Borrowings	19	14,357,889
	(ii) Trade Payables	20	-
	(iii) Other Financial Liabilities	21	-
(b)	Other Current Liabilities	22	-
(c)	Current Provisions	23	-
(d)	Income Tax Liabilities (net)		-
			14,357,889
	TOTAL		6,160,746

K. S. S.

ADANI NORTH AMERICA

Statement Of Profit & Loss For The Period Ended On 31st March, 2021

Particulars		Notes	Amount in
I.	Revenue from Operations	24	-
II.	Other Income	25	19
III.	Total Revenue (I + II)		19
IV.	Expenses		
(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	33
(f)	Depreciation & Amortization Expense		-
(g)	Operating and Other Expenses	28	79,188
	Total Expenses		79,221
V.	Profit before Exceptional items and tax (III-IV)		(79,202)
VI.	Add/(Less) : Exceptional items		-
VII.	Profit for the year before tax (V+VI)		(79,202)
VIII.	Tax Expense:		
	Current Tax (including MAT payable)		-
	MAT Credit Entitlement in PL		-
	Adjustment for earlier years		-
	Deferred Tax		-
	Total Tax Expense		-
IX.	Profit (Loss) for the year (VII - VIII)		(79,202)
	Less : Share of Minority Interest		-
	Add : Share of Profit / (Loss) in Associates		-
X.	Net Profit after Minority Interest		(79,202)
XI.	Other Comprehensive Income		
(a)	<u>Item that may be reclassified to Profit & Loss</u>		
(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)	<u>Item that may not be reclassified to Profit & Loss</u>		
(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		-
	Total Other Comprehensive Income for the Year (a+b)		-
XII.	Total Comprehensive Income for the Year (X+XI)		(79,202)

Kishan