

3050 ADANI NORTH AMERICA

BALANCE SHEET AS AT 31st March'2019

Particulars	Notes	Amount in USD
ASSETS :		
I NON-CURRENT ASSETS		
(a) Property, Plant & Equipment		127,669
(b) Capital Work-In-Progress		1,222,406
(c) Investment Property		-
(d) Goodwill		-
(e) Intangible Assets		-
(f) Financial Assets		
(i) Non Current Investments	1	-
(ii) Non Current Loans	2	4,824,291
(iii) Other Non Current Financial Assets	3	-
(g) Income Tax Assets (net)		-
(h) Deferred Tax Assets (net)	4	-
(i) Other Non-Current Assets	5	43,000
		6,217,366
II CURRENT ASSETS		
(a) Inventories	6	-
(b) Financial Assets		
(i) Current Investments		-
(ii) Trade Receivables	7	-
(iii) Cash & Cash Equivalents	8	21,087
(iii) Bank Balances other than (iii) above	9	-
(iv) Current Loans	10	-
(v) Other Current Financial Assets	11	7,094
(c) Other Current Assets	12	20,000
		48,181
TOTAL		6,265,547
EQUITY AND LIABILITIES :		
I SHAREHOLDERS' FUNDS		
(a) Equity Share Capital		10,000
(b) Other Equity	13	-8,114,027
		-8,104,027
(c) Non Controlling Interest		-
Total Equity		-8,104,027
LIABILITIES :		
II NON-CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Long Term Borrowings	14	14,357,889
(ii) Other Financial Liabilities	15	-
(b) Non Current Provisions	16	-
(c) Deferred Tax Liabilities (net)	17	-
(d) Other Long Term Liabilities	18	-
		14,357,889
III CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Short Term Borrowings	19	-
(ii) Trade Payables	20	-
(iii) Other Financial Liabilities	21	11,685
(b) Other Current Liabilities		
(c) Current Provisions	22	-
(d) Income Tax Liabilities (net)	23	-
		11,685
TOTAL		6,265,547

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STATEMENT OF PROFIT & LOSS FOR THE PERIOD ENDED ON 31st March 2019

Particulars	Notes	Amount in USD
I. Revenue from Operations	24	-
II. Other Income	25	52,689
III. Total Revenue (I + II)		52,689
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	1,053,621
(e) Finance Costs	27	1,085
(f) Depreciation & Amortization Expense		36,442
(g) Operating and Other Expenses	28	370,969
Total Expenses		1,462,117
V. Profit before Exceptional items and tax (III-IV)		-1,409,428
VI. Add/(Less) : Exceptional items		-
VII. Profit for the year before tax (V+VI)		-1,409,428
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)		-1,409,428
Less : Share of Minority Interest		-
Add : Share of Profit / (Loss) in Associates		-
X. Net Profit after Minority Interest		-1,409,428
XI. Other Comprehensive Income		
(a) Item that may be reclassified to Profit & Loss		
(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) Item that may not be reclassified to Profit & Loss		
(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)		-1,409,428