

Sumit Gupta & Co.

Chartered Accountants

23, IInd Floor, T-565,

Pragati Complex, Chamelian Road,

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INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF FOURTH DIMENSION SOLUTIONS LIMITED

Report on the Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of **FOURTH DIMENSION SOLUTIONS LIMITED** (hereinafter referred to as "the Company") and its subsidiaries (the Company and its subsidiaries together referred to as "the Group"), comprising the Consolidated Balance Sheet as at March 31, 2019, the Consolidated Statement of Profit and Loss (including other comprehensive income), the Consolidated Statement of Changes in Equity, the Consolidated Statement of Cash Flows for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

The Company's Board of Directors is responsible for the preparation of these consolidated financial statements in terms of the requirements of the Companies Act, 2013 (hereinafter referred to as "the Act") that give a true and fair view of the consolidated financial position, consolidated financial performance including other comprehensive income, consolidated statement of changes in equity and consolidated cash flows of the Group in accordance with the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; the selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the Directors of the Company, as aforesaid.



Branch Office:- C/o Bharat Gas Enterprises, G.T. Road, Near Subzi Mandi Petrol Pump, Karnal, Haryana-132001

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. In conducting our audit, we have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the consolidated financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Board of Directors, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial statements.

Other Matter

As per the information and explanation provided to us, the Company has two more offshore subsidiaries viz M/s Fourth Dimension Solutions Pte Ltd, Singapore in Singapore and M/s Fourth Dimension Solutions DMCC situated in Dubai. Investment in M/s Fourth Dimension Solutions Pte Ltd, Singapore has been written off during the year. M/s Fourth Dimension Solutions DMCC situated in Dubai has not been consolidated in these financial result on account of no transaction / operation with them during the period.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the Ind AS and other accounting principles generally accepted in India, of the consolidated state of affairs of the Group as at March 31, 2019, and its consolidated profit, consolidated total comprehensive income, consolidated statement of changes in equity and its consolidated cash flows for the year ended on that date.

Report on Other Legal and Regulatory Requirements



As required by Section 143(3) of the Act, based on our audit, we report that:

- (a) we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid consolidated financial statements.
- (b) in our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as it appears from our examination of those books.
- (c) the Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss (including Other Comprehensive Income), Consolidated Statement of Changes in Equity and the Consolidated Statement of Cash Flows dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements.
- (d) in our opinion, the aforesaid consolidated financial statements comply with the Indian Accounting Standards prescribed under Section 133 of the Act.
- (e) on the basis of the written representations received from the Directors of the Company as on March 31, 2019 taken on record by the Board of Directors of the Company and its subsidiaries incorporated in India and the reports of the statutory auditors of its subsidiary companies incorporated in India, none of the directors of the Group companies incorporated in India is disqualified as on March 31, 2019 from being appointed as a director in terms of Section 164(2) of the Act.
- (f) with respect to the adequacy of the internal financial controls over financial reporting and the operating effectiveness of such controls, refer to our separate Report in "Annexure A" which is based on the auditor's reports of the Company and its subsidiary companies incorporated in India. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the internal financial controls over financial reporting of those companies, for the reasons stated therein.
- (g) with respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditor's) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The consolidated financial statements disclose the impact of pending litigations on the consolidated financial position of the Group.
 - ii. Provision has been made in the consolidated financial statements, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.



iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company and its subsidiary companies incorporated in India.

For **Sumit Gupta & Co.**
Chartered Accountants
FRN. 022622N



Delhi
May 29, 2019

Sumit Gupta & Co.

Chartered Accountants

23, IInd Floor, T-565,

Pragati Complex, Chamelian Road,
Near Idgah Circle, Delhi-110006

Ph. No.09953200212, 011-23510531

E-mail: sumitgca@gmail.com

INDEPENDENT AUDITOR'S REPORT

**To the Members of
FOURTH DIMENSION SOLUTIONS LIMITED**

Report on the Standalone Financial Statements

We have audited the accompanying standalone financial statements of **FOURTH DIMENSION SOLUTIONS LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2019, and the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year then ended and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the Indian Accounting Standards (Ind-AS) prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.



Branch Office:- C/o Bharat Gas Enterprises, G.T. Road, Near Subzi Mandi Petrol Pump, Karnal, Haryana-132001

Auditor's Responsibility

Our responsibility is to express an opinion on these standalone financial statements based on our audit. In conducting our audit, we have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder and the Order issued under section 143(11) of the Act.

Branch Office:- C/o Bharat Gas Enterprises, G.T. Road, Near Subzi Mandi Petrol Pump, Karnal, Haryana-132001

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the standalone financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the standalone financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the standalone financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the standalone financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the standalone financial statements.

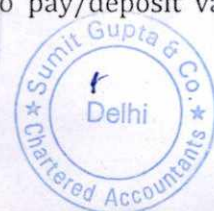
We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2019, and its profit, total comprehensive income, the changes in equity and its cash flows for the year ended on that date.

Emphasis of Matter

- (i) As per the information and representation provided to us, due to cancellation of major contract with customer and delay in receipt of payment from Major Customer, the Company is unable to comply with provisions of all applicable laws in respect of Service Tax, Value Added Tax, Goods and Service Tax (GST), Employees State Insurance and Employees Provident Fund. Accordingly, the Company failed to pay/deposit various



statutory dues within due date of deposit. The Company has not created any provision in its books of account in relation to interest/penalties to be levied due to such non-compliance. The aforesaid expenses will be recognized in the books of accounts of the Company once it is crystalized.

Our opinion is not qualified in respect of this matter.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit we report that:

- a) we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) in our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- c) the Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flow dealt with by this Report are in agreement with the books of account.
- d) in our opinion, the aforesaid standalone financial statements comply with the Indian Accounting Standards prescribed under section 133 of the Act.
- e) on the basis of the written representations received from the directors of the Company as on March 31, 2019 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2019 from being appointed as a director in terms of Section 164(2) of the Act.
- f) with respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
- g) with respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company has disclosed the impact of pending litigations on its financial position in its standalone financial statements.
 - ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.



iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

2. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order.

For **Sumit Gupta & Co.**
Chartered Accountants
FRN. 022622N



CA Sumit Gupta
Partner
M.No.513086

Delhi
May 29, 2019

FOURTH DIMENSION SOLUTIONS LIMITED

Regd. Office: DSM 340, DLF TRADE TOWER, SHIVAJI MARG, NEW DELHI-110015

CIN:L72900DL2011PTC221111

Website : www.fdsindia.co.in, Email : secretarial@fdsindia.co.in, Tel/Fax : 011-47091502

**STANDALONE STATEMENT OF ASSETS & LIABILITIES
AS ON 31ST MARCH 2019**

Figures in INR

Particulars	Note No.	AS AT MARCH 31, 2019	AS AT MARCH 31, 2018
I. ASSETS			
(1) Non-Current Assets			
(a) Property, Plant and Equipment	1(a)	7,34,56,457	11,15,89,719
(b) Capital Work-in-Progress		-	-
(c) Investment Property		-	-
(d) Goodwill		-	-
(e) Other Intangible Assets		-	-
(f) Biological Assets Other Than Bearer Plants		-	-
(g) Financial Assets			
(i) Investments	1(b)	5,14,98,756	5,19,11,856
(ii) Trade Receivables	1(c)	2,72,36,42,795	1,97,90,22,195
(iii) Loans & Advances	1(d)	3,48,64,636	3,67,40,996
(iv) Others -Bank Deposits	1(e)	6,09,44,557	6,19,97,140
(h) Deferred Tax Assets (Net)	1(f)	1,00,11,989	86,78,487
(i) Other Non-Current Assets	1(g)	28,52,824	17,15,249
Sub Total - Non current assets		2,95,72,72,014	2,25,16,55,643
(2) Current assets			
(a) Inventories	2(a)	-	33,84,11,281
(b) Financial Assets			
(i) Investments		-	-
(ii) Trade Receivables	2(b)	0	2,27,07,03,776
(iii) Cash and Cash Equivalents	2(c)	65,12,369	47,18,061
(iv) Bank balances other than (iii) above		-	-
(v) Loans	2(d)	18,00,63,923	19,50,45,685
(vi) Other -Bank Deposits	2(e)	-	1,03,83,820
(c) Current Tax Assets (Net)		-	-
(d) Other Current Assets	2(f)	5,59,42,019	1,02,04,041
Sub Total - Current assets		24,25,18,311	2,82,94,66,665
TOTAL ASSETS		3,19,97,90,326	5,08,11,22,308



II. EQUITY AND LIABILITIES			
(1) Equity			
(a) Equity Share capital	3(a)	21,78,40,000	21,78,40,000
(b) Other Equity	3(b)	77,18,47,164	87,99,94,597
Sub Total - Total Equity		98,96,87,164	1,09,78,34,597
(2) Non-Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	4(a)	1,89,120	33,30,032
(ii) Trade Payables	4(b)	-	0
(iii) Other Financial Liabilities (other than those specified in item (b), to be specified)			
(b) Provisions	4(c)	1,15,16,433	77,14,192
(c) Deferred Tax Liabilities (Net)		-	-
(d) Other Non-Current Liabilities	4(d)	-	-
Sub Total - Non current liabilities		1,17,05,553	1,10,44,224
(3) Current liabilities			
(a) Financial Liabilities			
(i) Borrowings	5(a)	-	1,78,79,819
(ii) Trade Payables	5(b)	1,02,39,23,781	3,14,92,52,725
(iii) Other Financial Liabilities (other than those specified in item (c))	5(c)	52,35,85,076	40,98,36,905
(b) Other Current Liabilities	5(d)	2,50,86,044	20,29,602
(c) Provisions	5(e)	94,51,842	76,45,600
(d) Current Tax Liabilities (Net)	5(f)	61,63,50,867	38,55,98,836
Sub Total - Current liabilities		2,19,83,97,610	3,97,22,43,487
TOTAL EQUITY & LIABILITIES		3,19,97,90,327	5,08,11,22,308

NOTES TO ACCOUNTS

Notes referred to above and notes attached there to form an integral part of Statement of Assets & Liabilities

As per our Report of even date attached

For SUMIT GUPTA & CO.

Chartered Accountants

Firm Reg. No.: 022622N

For and on behalf of Board



PLACE: New Delhi
DATE:-29.05.2019


Amalendu Mukherjee
Managing Director
DIN: 03544485


Namita Mukherjee
Director
DIN: 06561265


Ashish K Pandey
CS & CFO



STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED MARCH 31, 2019

Amount in Lakh

Sr. No	Particulars	SIX MONTHS ENDED			YEAR ENDED	
		MARCH 31, 2019	SEPTEMBER 30, 2018	MARCH 31, 2018	MARCH 31, 2019	MARCH 31, 2018
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from operations	3,129.78	9,077.66	11,620.99	12,207.44	52,756.78
II	Other Income	28.51	18.58	269.34	47.09	308.36
III	III. Total Revenue (I +II)	3,158.30	9,096.24	11,890.33	12,254.54	53,065.14
IV	Expenses:					
	Cost of materials consumed	(679.69)	7,025.58	4,719.85	6,345.89	22,622.13
	Purchases of Stock-in-Trade	-	-	-	-	-
	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	3,296.12	87.99	653.01	3,384.11	19,050.21
	Employee Benefit Expense	563.87	369.83	705.00	933.70	2,977.01
	Financial Costs	91.39	26.45	69.67	117.84	332.30
	Depreciation and Amortization Expense	57.14	55.71	84.02	112.85	180.27
	Other Administrative Expenses	212.78	140.41	558.95	353.19	1,465.05
	Total Expenses (IV)	3,541.60	7,705.97	6,790.49	11,247.57	46,626.96
V	Profit/(Loss) before exceptional & Prior Period items and tax (I-IV)	(383.30)	1,390.27	5,099.84	1,006.97	6,438.18
VI	Exceptional & Prior Period Items	-	1.67	0.02	1.67	78.87
VII	Profit/(Loss) before tax (V-VI)	(383.30)	1,388.60	5,099.86	1,005.30	6,359.31
VIII	Tax Expense:					
	(1) Current Tax	(133.19)	505.71	1,808.10	372.52	2,288.10
	(2) Previous Year Tax	-	-	-	-	-
	(3) Deferred Tax	1.22	(7.28)	244.63	6.06	203.47
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	(251.34)	890.17	3,047.13	638.83	3,867.74
X	Profit/ (Loss) from Discontinued Operations	-	-	-	-	-
XI	Tax Expense of discontinued operations	-	-	-	-	-
XII	Profit/(Loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-	-
XIII	Profit/(Loss) for the Period (IX+XII)	(251.34)	890.17	3,047.13	638.83	3,867.74
XIV	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	(251.34)	890.17	3,047.13	638.83	3,867.74
XVI	Earnings per equity share (for continuing operation):					
	(1) Basic	(1.15)	4.09	13.99	2.93	17.75
	(2) Diluted	(1.15)	4.09	13.99	2.93	17.75
XVII	Earnings per equity share (for discontinued operation):					
	(1) Basic	-	-	-	-	-
	(2) Diluted	-	-	-	-	-
XVIII	Earnings per equity share (for discontinued & continuing operations)					
	(1) Basic	(1.15)	4.09	13.99	2.93	17.75
	(2) Diluted	(1.15)	4.09	13.99	2.93	17.75

See Notes forming parts of Financial Statements

For Fourth Dimension Solutions Limited

Amalendu Mukherjee
 Managing Director
 DIN: 03544485

Place : Delhi
 Date : May 29, 2019



CONSOLIDATED FINANCIAL RESULTS FOR THE HALF YEAR ENDED MARCH 31, 2019

Amount in Lakh

Sr. No	Particulars	SIX MONTHS ENDED			YEAR ENDED	
		MARCH 31, 2019	SEPTEMBER 30, 2018	MARCH 31, 2018	MARCH 31, 2019	MARCH 31, 2018
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from operations	3,129.78	9,077.66	11,639.30	12,207.44	52,795.95
II	Other Income	28.51	18.58	271.70	47.09	310.75
III	III. Total Revenue (I + II)	3,158.29	9,096.24	11,911.00	12,254.53	53,106.70
IV	Expenses:					
	Cost of materials consumed	(679.69)	7,025.58	4,719.85	6,345.89	22,626.28
	Purchases of Stock-in-Trade	-	-	-	-	-
	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	3,296.12	87.99	653.01	3,384.11	19,050.21
	Employee Benefit Expense	566.04	369.83	713.82	935.87	2,992.92
	Financial Costs	91.39	26.45	69.41	117.84	332.30
	Depreciation and Amortization Expense	57.33	55.90	84.37	113.23	180.97
	Other Administrative Expenses	206.27	155.17	567.72	361.44	1,481.24
	Total Expenses (IV)	3,537.46	7,720.92	6,808.18	11,258.38	46,663.92
V	Profit/(Loss) before exceptional & Prior Period items and tax (I-IV)	(379.17)	1,375.32	5,102.82	996.15	6,442.78
VI	Exceptional & Prior Period Items	-	1.67	0.02	1.67	78.87
VII	Profit/(Loss) before tax (V-VI)	(379.18)	1,373.66	5,102.83	994.48	6,363.91
VIII	Tax Expense:					
	(1) Current Tax	(133.19)	505.71	1,808.91	372.52	2,289.39
	(2) Previous Year Tax	-	-	-	-	-
	(3) Deferred Tax	1.22	(7.27)	244.63	(6.05)	203.47
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	(247.21)	875.22	3,049.29	628.01	3,871.05
X	Profit/ (Loss) from Discontinued Operations	-	-	-	-	-
XI	Tax Expense of discontinued operations	-	-	-	-	-
XII	Profit/(Loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-	-
XIII	Profit/(Loss) for the Period (IX+XII)	(247.21)	875.22	3,049.29	628.01	3,871.05
XIV	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	(247.21)	875.22	3,049.29	628.01	3,871.05
XVI	Earnings per equity share (for continuing operation):					
	(1) Basic	(1.13)	4.02	14.00	2.88	17.77
	(2) Diluted	(1.13)	4.02	14.00	2.88	17.77
XVII	Earnings per equity share (for discontinued operation):					
	(1) Basic	-	-	-	-	-
	(2) Diluted	-	-	-	-	-
XVIII	Earnings per equity share (for discontinued & continuing operations)					
	(1) Basic	(1.13)	4.02	14.00	2.88	17.77
	(2) Diluted	(1.13)	4.02	14.00	2.88	17.77

See Notes forming parts of Financial Statements

For Fourth Dimension Solutions Limited

Amalendu Mukherjee
 Managing Director
 DIN: 03544485

Place : Delhi
 Date : May 29, 2019



CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED MARCH 31, 2019

Figures in INR

Particulars	Note No.	AS AT MARCH 31, 2019	AS AT MARCH 31, 2018
I. ASSETS			
(1) Non-Current Assets			
(a) Property, Plant and Equipment	1(a)	7,35,03,715	11,16,75,519
(b) Capital Work-in-Progress		-	-
(c) Investment Property		-	-
(d) Goodwill		4,52,948	4,52,948
(e) Other Intangible Assets		-	-
(f) Biological Assets Other Than Bearer Plants		-	-
(g) Financial Assets		-	-
(i) Investments	1(b)	-	4,13,100
(ii) Trade Receivables	1(c)	2,72,36,42,795	1,97,90,22,195
(iii) Loans	1(d)	3,48,64,636	3,67,40,996
(iv) Others -Bank Deposits	1(e)	6,09,54,557	6,20,07,140
(h) Deferred Tax Assets (Net)	1(f)	1,00,11,989	86,70,238
(i) Other Non-Current Assets	1(g)	1,45,45,914	1,34,08,339
		-	-
Sub Total - Non current assets		2,91,79,76,554	2,21,23,90,476
(2) Current assets			
(a) Inventories	2(a)	-	33,84,11,281
(b) Financial Assets		-	-
(i) Investments		-	-
(ii) Trade Receivables	2(b)	15,64,260	2,27,22,68,035
(iii) Cash and Cash Equivalents	2(c)	1,48,19,215	5,34,00,144
(iv) Bank balances other than (iii) above		-	-
(v) Loans	2(d)	18,02,43,923	16,08,00,799
(vi) Other -Bank Deposits	2(e)	-	1,03,83,820
(c) Current Tax Assets (Net)		-	-
(d) Other Current Assets	2(f)	10,40,40,838	5,48,02,861
		-	-
Sub Total - Current assets		30,06,68,235	2,89,00,66,939
TOTAL ASSETS		3,21,86,44,790	5,10,24,57,416



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II. EQUITY AND LIABILITIES			
(1) Equity			
(a) Equity Share capital	3(a)	21,78,40,000	21,78,40,000
(b) Other Equity	3(b)	77,95,12,465	88,87,41,424
		-	
Sub Total - Total Equity		99,73,52,465	1,10,65,81,424
(2) Non-Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	4(a)	1,89,120	33,30,032
(ii) Trade Payables	4(b)	-	-
(iii) Other Financial Liabilities (other than those specified in item (b), to be specified)		-	-
(b) Provisions	4(c)	1,15,16,433	77,14,192
(c) Deferred Tax Liabilities (Net)		8,769	-
(d) Other Non-Current Liabilities	4(d)	83,51,920	83,51,920
		-	
Sub Total - Non current liabilities		2,00,66,242	1,93,96,143
(3) Current liabilities			
(a) Financial Liabilities			
(i) Borrowings	5(a)	-	1,78,79,819
(ii) Trade Payables	5(b)	1,02,42,42,837	3,14,96,18,474
(iii) Other Financial Liabilities (other than those specified in item (c))	5(c)	52,44,91,976	41,05,82,140
(b) Other Current Liabilities	5(d)	2,65,31,324	50,29,602
(c) Provisions	5(e)	95,10,702	76,72,600
(d) Current Tax Liabilities (Net)	5(f)	61,64,49,244	38,56,97,213
		-	
Sub Total - Current liabilities		2,20,12,26,083	3,97,64,79,849
TOTAL EQUITY & LIABILITIES		3,21,86,44,790	5,10,24,57,416

NOTES TO ACCOUNTS

Notes referred to above and notes attached there to form an integral part of Statement of Assets & Liabilities
As per our Report of even date attached

For SUMIT GUPTA & CO.
Chartered Accountants
Firm Reg. No.: 022622N

For and on behalf of Board

CA SUMIT GUPTA
Partner
Membership No. : 513086


Amalendu Mukherjee
Director
DIN : 03544485


Namita Mukherjee
Director
DIN : 06561265

PLACE: New Delhi
DATE:-29.05.2019


Ashhish K Pandey
CS & CFO