

BRIEF FINANCIAL INFORMATION

Annexure I
STATEMENT OF ASSETS AND LIABILITIES, AS RESTATED

(₹ in lakhs)

Particulars	As at March 31,				
	2017	2016	2015	2014	2013
EQUITY AND LIABILITIES					
Shareholder's fund					
a) Equity Share Capital	900.00	500.00	500.00	500.00	150.00
b) Reserves and surplus	2,135.05	1,755.18	1,125.91	820.49	478.09
Total Shareholders Fund	3,035.05	2,255.18	1,625.91	1,320.49	628.09
Share Application Pending Allotment	-	-	-	-	900.00
Non-current liabilities					
a) Long Term Borrowings	7,991.32	7,412.20	6,127.84	2,828.34	1,238.56
b) Other Long Term Liabilities	5,855.84	8,580.18	12,480.41	10,538.85	10,449.32
c) Deferred Tax Liability	5.68	5.66	6.15	6.86	2.80
d) Long Term Provisions	12.65	9.98	7.51	5.57	4.49
Total	13,865.49	16,008.03	18,621.91	13,379.63	11,695.17
Current liabilities					
a) Short-term borrowings	3,212.60	2,744.54	310.35	532.97	389.64
b) Trade payables	654.67	931.85	815.19	725.10	898.09
c) Other Current Liabilities	3,655.64	2,732.22	1,797.12	2,486.10	1,619.66
d) Short-term provisions	430.26	289.61	134.14	168.10	108.09
Total	7,953.18	6,698.21	3,056.81	3,912.27	3,015.48
TOTAL	24,853.72	24,961.42	23,304.63	18,612.39	16,238.73
ASSETS					
Non - Current Assets					
a) Fixed Assets					
i.) Tangible assets	271.85	227.54	207.44	203.89	165.78
ii) Intangible assets	3.60	2.79	1.58	1.58	1.26
Gross Block	275.45	230.33	209.03	205.48	167.04
Less Depreciation	77.72	51.21	29.21	8.68	1.40
Net Block	197.73	179.13	179.82	196.80	165.64
b) Non- Current Investments	1,981.84	642.28	1,070.76	187.20	184.52
c) Long term Loans & Advances	666.96	1,149.27	1,023.65	803.97	540.99
Total	2,846.53	1,970.67	2,274.23	1,187.98	891.15
Current Assets					
a) Inventories	17,107.79	18,803.25	18,327.58	15,287.27	13,058.41
b) Trade Receivables	69.49	22.45	30.33	54.65	66.67
c) Cash and Cash equivalents	220.56	113.21	717.13	320.34	445.59
d) Short-term loans and advances	4,085.62	3,497.00	1,507.25	436.10	1,636.00
e) Other Current Asset	523.73	554.83	448.11	1,326.05	140.91
Total	22,007.19	22,990.74	21,030.40	17,424.42	15,347.58
TOTAL	24,853.72	24,961.42	23,304.63	18,612.39	16,238.73

Annexure II
STATEMENT OF PROFIT AND LOSS ACCOUNT, AS RESTATED

(₹ in lakhs)

Particulars	For the year ended March 31,				
	2017	2016	2015	2014	2013
INCOME:					
Revenue from Operations	10,530.56	10,071.58	4,514.03	5,753.84	4,225.14
Other Income	471.71	521.89	139.41	153.55	103.51
Total income	11,002.26	10,593.47	4,653.44	5,907.39	4,328.65
EXPENSES:					
Changes in Inventory of work-in-progress and finished goods	1,695.47	(475.68)	(3,040.30)	(2,228.87)	(3,365.93)
Construction Expenses	5,473.24	7,796.33	5,179.34	6,206.83	6,526.65
Employee benefits expense	220.31	172.45	157.09	178.41	111.42
Finance cost	1,825.92	1,713.05	1,113.66	868.97	411.12
Depreciation and amortization expense	26.51	22.00	20.76	7.51	1.63
Administration and other expenses	513.41	429.17	778.26	338.63	257.04
Total expenses	9,754.86	9,657.33	4,208.81	5,371.47	3,941.95
Net Profit / (Loss) before extraordinary items and tax	1,247.41	936.14	444.63	535.92	386.70
Extraordinary items – Provision for gratuity	-	2.54	1.98	1.10	2.38
Net Profit / (Loss) before tax	1,247.41	933.61	442.65	534.82	384.32
Less: Tax expense					
Current tax	430.00	289.40	134.00	168.00	108.00
Deferred tax	0.02	(0.49)	(0.71)	4.06	2.78
Tax expense (Firms)	14.24	7.27	1.80	2.21	3.14
Total Tax Expense	444.26	296.18	135.09	174.27	113.93
Net Profit / (Loss) after tax	803.14	637.43	307.56	360.55	270.39

Annexure III
CASH FLOW STATEMENT, AS RESTATED

(₹ in lakhs)

Particulars	As at March 31,				
	2017	2016	2015	2014	2013
Cash Flow From Operating Activities					
Net Profit Before Tax	1,247.41	933.61	442.65	534.82	384.32
Adjustments for :					
Depreciation/Amortisation	26.51	22.00	20.76	7.51	1.40
Provision for Gratuity	2.73	2.54	1.98	1.10	2.38
Interest received on Fixed Deposit	(28.33)	(33.53)	(23.19)	(13.17)	(5.93)
Interest received on Advances	(344.83)	(281.09)	(77.35)	(121.64)	(86.00)
Share of Profit from Partnership firms	(45.76)	(57.41)	(12.80)	(5.71)	(7.71)
Dividend on Shares	(2.52)	(1.78)	(2.34)	(1.88)	(1.88)
Profit on ICICI Prudential Savings Fund	(30.31)	(147.17)	(9.53)	-	-
Finance Cost	1,825.92	1,713.05	1,113.66	868.97	411.12
Operating Profit Before Working Capital Changes	2,650.80	2,150.21	1,453.85	1,269.99	697.72
Adjusted for (Increase)/ Decrease:					
Inventories	1,695.47	(475.68)	(3,040.30)	(2,228.87)	(3,365.93)
Trade Receivables	(47.04)	7.88	24.32	12.02	(64.12)
Short Term Loans and Advances	(588.62)	(1,989.75)	(1,071.15)	1,199.90	(1,575.25)
Other Current Assets	31.10	(106.72)	877.70	(1,185.38)	(56.23)
Trade Payables	(277.18)	116.66	90.09	(172.99)	(252.86)
Other Current Liabilities	923.42	935.10	(688.98)	866.44	1,571.21
Cash Generated From Operations Before Exceptional Items	4,387.94	637.71	(2,354.47)	(238.88)	(3,045.45)
Add:- Exceptional Items	-	-	-	-	-
Cash Generated From Operations	4,387.94	637.71	(2,354.47)	(238.88)	(3,045.45)
Less: Direct Tax paid	326.84	149.37	171.90	128.35	55.27
Net Cash flow from/(used in) Operating Activities (A)	4,061.10	488.34	(2,526.37)	(367.23)	(3,100.72)
Cash Flow From Investing Activities					
Interest received from Fixed Deposits	28.33	33.53	23.19	13.17	5.93
Sale/(Purchase) of fixed assets	(45.12)	(21.36)	(3.59)	(38.44)	(164.62)
Sale/(Purchase) of investments	(1,339.62)	428.48	(883.55)	(2.68)	43.44
Dividend on Shares	2.52	1.78	2.34	1.88	1.88
Share of Profit from Partnership firm	45.76	57.41	12.80	5.71	7.71
Profit on ICICI Prudential Savings Fund	30.31	147.17	9.53	-	-
Interest received on advances	344.83	281.09	77.35	121.64	86.00
Net Cash Flow from Investing Activities (B)	(932.97)	928.10	(761.94)	101.28	(19.67)
Cash Flow From Financing Activities					
Proceeds from Share Capital	-	-	-	350.00	-
Proceeds from Share Application Money	-	-	-	(900.00)	900.00
Increase/(Decrease) of Long Term Borrowing	579.12	1,284.36	3,299.50	1,589.78	(54.92)
Increase/(Decrease) of Short Term Borrowing	468.06	2,434.18	(222.62)	143.34	(487.77)
Increase / (Decrease) in Other Long Term Liabilities	(2,724.35)	(3,900.22)	1,941.55	89.53	3,761.92
Increase/ (Decrease) of Long Term Loans & Advances	482.31	(125.62)	(219.68)	(262.98)	(376.38)
Finance Cost	(1,825.92)	(1,713.05)	(1,113.66)	(868.97)	(411.12)
Net Cash Flow from Financing Activities (C)	(3,020.78)	(2,020.36)	3,685.10	140.70	3,331.72
Net Increase/ (Decrease) in Cash and Cash	107.35	(603.91)	396.79	(125.26)	211.34

Equivalents (A + B + C)					
Cash & Cash equivalent at the beginning of the year	113.21	717.13	320.34	445.59	234.25
Cash & Cash Equivalent at the end of the year	220.56	113.22	717.13	320.34	445.59