

Gems Buildcon Private Limited  
Balance Sheet as at 31 March 2016

	Notes	March 31, 2016 Rs.	March 31, 2015 Rs.
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholders' Funds</b>			
Share Capital	3	100,000	100,000
Reserves and surplus	4	70,392	72,465
		<u>170,392</u>	<u>172,465</u>
<b>Current liabilities</b>			
Trade payables	5		
-total outstanding dues of micro and small enterprises		13,074,346	13,071,323
-total outstanding dues other than micro and small enterprises		960,076,388	963,624,893
Other current liabilities	5		
		<u>973,150,734</u>	<u>976,696,216</u>
<b>TOTAL</b>		<u><u>973,321,126</u></u>	<u><u>976,868,681</u></u>
<b>ASSETS</b>			
<b>Current assets</b>			
Current investments	6	100,000	100,000
Inventories	7	898,560,413	898,645,213
Trade receivables	8.1	73,076,981	74,919,206
Cash and Bank balances	9	1,083,851	1,084,781
Short-term loans and advances	10	330,620	2,039,319
Other current assets	8.2	169,261	80,162
		<u>973,321,126</u>	<u>976,868,681</u>
<b>TOTAL</b>		<u><u>973,321,126</u></u>	<u><u>976,868,681</u></u>

Summary of significant accounting policies 2.1

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For MNV & CO.

Firm Reg. No.: 023682N  
Chartered Accountants

Vikrant Suri  
Partner

Membership No.: 505887



For and on behalf of the Board of Directors of  
Gems Buildcon Private Limited

Amitabh Chaudhuri  
Director  
DIN-03068961

Mukesh Kumar Gupta  
Director  
DIN-02354428

Place : New Delhi

Date : 23 MAY 2016

Gems Buildcon Private Limited  
Statement of profit and loss for the year ended 31 March 2016

	Notes	March 31, 2016 Rs.	March 31, 2015 Rs.
<b>Continuing Operations</b>			
<b>INCOME</b>			
Revenue from operation	11	-	36,011,843
Other Income	12	133,069	1,069,273
<b>Total revenue (I)</b>		<b>133,069</b>	<b>37,081,116</b>
<b>EXPENSES</b>			
Cost of property		-	36,011,843
Other expenses	13	135,142	12,861
<b>Total Expenses (II)</b>		<b>135,142</b>	<b>36,024,704</b>
<b>Earnings before interest, tax, depreciation and amortization (EBITDA)</b>			
<b>(I) - (II)</b>		<b>(2,073)</b>	<b>1,056,412</b>
<b>Profit/ (loss) before tax</b>		<b>(2,073)</b>	<b>1,056,412</b>
<b>Tax expenses</b>			
Current tax		-	44,624
<b>Total tax expenses</b>		<b>-</b>	<b>44,624</b>
<b>Profit/(Loss) after tax for the year from continuing operations</b>		<b>(2,073)</b>	<b>1,011,788</b>

Earning per equity share [nominal value of share Rs. 10 (31 March 2015: Rs. 10)]

<b>Basic</b>	14		
Computed on the basis of profit from continuing operations		(0.21)	101.18
Computed on the basis of total profit for the year		(0.21)	101.18
<b>Diluted</b>			
Computed on the basis of profit from continuing operations		(0.21)	101.18
Computed on the basis of total profit for the year		(0.21)	101.18

Summary of significant accounting policies 2.1

The accompanying notes are an integral part of the financial statements.

As per our report of even date


For MNV & CO.  
Firm Reg. No.: 023682N  
Chartered Accountants



Vikrant Suri  
Partner  
Membership No.: 505887



For and on behalf of the Board of Directors of  
Gems Buildcon Private Limited

  
Amitabh Chaudhuri  
Director  
DIN-03068961

  
Mukesh Kumar Gupta  
Director  
DIN-02354428

Place : New Delhi

Date : 23 MAY 2016