



SSPDL
Limited

Building the big picture

Date: 30.05.2019

To,
BSE Limited,
P J Towers, Dalal Street, Fort,
Mumbai - 400 001.

Dear Sirs,

Sub: Intimation of Audited Financial Results for the fourth quarter/financial year ended 31.03.2019 in compliance of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Ref: SSPDL LIMITED - 530821.

We are herewith submitting the Audited standalone and consolidated financial results, statement of assets and liabilities of our Company for the fourth quarter/year ended 31st March, 2019, which were duly reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 30.05.2019. Also, please find enclosed the Audit Reports of the statutory auditors of the Company on the above said results.

The above said Board Meeting commenced at 2.00 P.M. and concluded at 8.00 P.M.

You are requested to take on record the same.

Thanking you.

Yours faithfully,
for SSPDL Limited


Prakash Challa
Chairman and Managing Director
(DIN 02257638)

Encl.: As above.

SSPDL Limited CIN L70100TG1994PLC018540

(Formerly Srinivasa Shipping & Property Development Ltd.)

CORPORATE OFFICE : "SSPDL House" # 2,Vellaiyan Street, Kotturpuram, Chennai-600 085, Tel : 044 - 4344 2424 Fax : 044 - 2447 2602

REGD. OFFICE : H.No.8-2-595/3/6, Eden Gardens, Road No.10, Banjara Hills, Hyderabad-500 034 Telangana, Tel : 040-6663 7560, 2335 1484 Fax : 040-6663 7969

Email : info@sspdi.com **Web:** www.sspdi.com



SSPDL
Limited

Building the big picture

Date: 30.05.2019

To,
BSE Limited,
P J Towers, Dalal Street, Fort,
Mumbai - 400 001.

Dear Sirs,

Sub: Declaration under regulation 33(3) (d) of the SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015 - Reg.

Ref: SSPDL LIMITED - 530821.

Pursuant to Regulation 33(3)(d) of the SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that the Statutory Auditors of our Company i.e., M/s. A Madhusudana & Co., Chartered Accountants, Hyderabad, have issued unmodified audit opinion(s) on the standalone and consolidated financial results of our company for the year ended 31.03.2019.

Thanking you.

Yours faithfully,
for SSPDL Limited

Prakash Challa
Chairman and Managing Director
(DIN 02257638)

SSPDL Limited CIN L70100TG1994PLC018540

(Formerly Srinivasa Shipping & Property Development Ltd.)

CORPORATE OFFICE : "SSPDL House" # 2, Vellaiyan Street, Kotturpuram, Chennai-600 085, Tel : 044 - 4344 2424 Fax : 044 - 2447 2602

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Email : info@sspdl.com **Web:** www.sspdl.com



A. Madhusudana & Co

Chartered Accountants

Telephone : 23732535

Telefax : 23752535

101, Doyen Chambers,

8-3-319/11, Yellareddyguda,

Hyderabad - 500 073

e-mail: madhusudan@amcaudit.com

GST : 36AADFA0054H1ZY

Auditor's Report on Annual Consolidated Financial Results of SSPDL Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of SSPDL Limited.

We have audited the annual consolidated financial results of SSPDL Limited ('the Parent') its subsidiaries (collectively referred to as 'the Group') for the year ended March 31, 2019 included in the accompanying Statement of Financial Results for the year ended March 31, 2019 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 ("Listing Regulations").

This Statement, which is the responsibility of the Parent's Management and approved by the Board of Directors, has been compiled from the related consolidated financial statements which has been prepared in accordance with the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder ("Ind AS") and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on our audit of such consolidated financial statements.

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Parent's preparation and fair presentation of the Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Parent's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the Statement.

We believe that the audit evidence obtained by us and the audit evidence obtained by the other auditors in terms of their reports, is sufficient and appropriate to provide a basis for our audit opinion.

We did not audit the Ind AS financial statements of five subsidiaries included in the consolidated quarterly financial results and consolidated year to date results, whose financial statements reflect total assets of Rs. 3,896.12 lakhs as at 31st March 2019, total revenue of Rs.105.28 lakhs, total net loss after tax of Rs. 168.03 lakhs and total comprehensive income of Rs.168.03 lakhs and net cash flows of Rs. 2.47 lakhs for the year ended on that date, as considered in the consolidated financial results. These financial statements and other financial information have been audited by other auditors whose reports have been furnished to us and our opinion on the quarterly financial results and the year to date results, to the extent they have been derived from such financial statements is based solely on the report of such other auditors.





A. Madhusudana & Co

Chartered Accountants

Telephone : 23732535

Telefax : 23752535

101, Doyen Chambers,

8-3-319/11, Yellareddyguda,

Hyderabad - 500 073

e-mail: madhusudan@amcaudit.com

GST : 36AADFA0054H1ZY

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate financial statements of subsidiaries, the Statement:

- (i) includes the year to date financial results of the following entities:-
 - (a) SSPDL Infratech Private Limited - Wholly Owned Subsidiary
 - (b) SSPDL Infra Projects India Private Limited - Wholly Owned Subsidiary
 - (c) SSPDL Real Estates India Private Limited - Wholly Owned Subsidiary
 - (d) SSPDL Resorts India Private Limited - Wholly Owned Subsidiary
 - (e) SSPDL Realty India Private Limited - Wholly Owned Subsidiary
- (ii) Further we have not included the financial results of Northwood Properties India Private Limited (Associate) as prepared by the company due to non availability of duly audited financials by other auditors.
- (iii) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016; and
- (iv) gives a true and fair view in conformity with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the net loss, total comprehensive income and other financial information of the Group for the year ended March 31, 2019

The Statement includes the results for the quarter ended March 31, 2019 and March 31, 2018 being the balancing figures between audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the respective financial years which were subject to limited review by us.

For **A.MADHUSUDANA & Co.,**
Chartered Accountants
Firm Registration No.007405S

DIVAKAR ATLURI
PARTNER
M.No.022956

Place: HYDERABAD
Date: 30/05/2019.



SSPDL LIMITED

Regd. Office : 8-2-595/3/6, Eden Gardens, Road No. 10, Banjara Hills, Hyderabad, Telangana - 500 034.

STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2019

CIN : L70100TG1994PLC018540 Email : investors@sspdl.com Website : www.sspdl.com

Phone : 040-6663 7560 Fax : 040-6663 7969.

(₹ in Lakhs)

Sl. No.	Particulars	For the Quarter Ended			For the Year Ended	
		31-03-19	31-12-18	31-03-18	31-03-19	31-03-18
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue:					
	a) Revenue from Operations	1,099.05	387.47	1,387.14	3,458.40	4,870.98
	b) Other Income	7.71	17.06	150.67	70.95	166.93
	Total Revenue	1,106.76	404.53	1,537.81	3,529.35	5,037.91
2	Expenses:					
	a) Cost of materials consumed / works cost	488.78	1,457.28	2,142.27	6,500.86	5,888.83
	b) Purchase of stock-in-trade	-	-	-	-	-
	c) Changes in inventories of finished goods, work-in-progress and Stock in trade	952.18	(622.71)	(457.10)	(1,363.52)	(879.17)
	d) Employee benefits expense	106.37	107.97	126.67	423.94	487.15
	e) Finance costs	120.49	127.58	137.70	505.17	429.98
	f) Depreciation and amortisation expense	2.68	3.17	5.54	11.81	34.52
	g) Other expense	42.02	69.10	131.53	249.14	322.25
	Total Expenses	1,712.52	1,142.39	2,086.61	6,327.40	6,283.56
3	Profit/(loss) before exceptional items, tax and Share in Profit/(loss) of an Associates (1-2)	(605.76)	(737.86)	(548.80)	(2,798.05)	(1,245.65)
4	Add : Share of Profit/(Loss) of Associates	-	-	-	-	-
5	Profit/(loss) before exceptional items and tax (3-4)	(605.76)	(737.86)	(548.80)	(2,798.05)	(1,245.65)
6	Exceptional items	-	-	-	-	-
7	Profit/(loss) for the period before Tax (5-6)	(605.76)	(737.86)	(548.80)	(2,798.05)	(1,245.65)
	(a) Current Tax	-	-	-	-	-
	(b) Deferred Tax	(142.84)	(56.97)	(89.74)	(601.87)	(278.67)
8	Tax expense:	(142.84)	(56.97)	(89.74)	(601.87)	(278.67)
9	Net Profit for the period from continuing operations (7-8)	(462.92)	(680.89)	(459.06)	(2,196.18)	(966.98)
10	Discontinued operations					
	Profit from discontinued operations before tax	-	-	-	-	-
	Tax expense of discontinued operations	-	-	-	-	-
	Net Profit for the period from discontinued operations	-	-	-	-	-
11	Net Profit/(Loss) for the period	(462.92)	(680.89)	(459.06)	(2,196.18)	(966.98)
	Other comprehensive income, (net of tax)	-	-	-	-	-
12	Total comprehensive income for the period	(462.92)	(680.89)	(459.06)	(2,196.18)	(966.98)
13	Net Profit attributable to:					
	- Owners	(462.92)	(680.89)	(459.06)	(2,196.18)	(966.98)
	- Non-controlling interests	-	-	-	-	-
	Other comprehensive income attributable to:					
	- Owners	-	-	-	-	-
	- Non-controlling interests	-	-	-	-	-
	Total comprehensive income attributable to:					
	- Owners	(462.92)	(680.89)	(459.06)	(2,196.18)	(966.98)
	- Non-controlling interests	-	-	-	-	-
14	Paid-up equity share capital (Face value per share ₹10/-)	1,292.93	1,292.93	1,292.93	1,292.93	1,292.93
15	Earnings per share (not annualised) for continuing operations					
	(a) Basic	(3.58)	(5.27)	(3.55)	(16.99)	(7.48)
	(b) Diluted	(3.58)	(5.27)	(3.55)	(16.99)	(7.48)
16	Earnings per share (not annualised) for discontinued operations					
	(a) Basic	-	-	-	-	-
	(b) Diluted	-	-	-	-	-
17	Other Equity				1,656.62	4,669.75

See accompanying note to the financial results.

Notes:

- The above financial results were reviewed by the Audit Committee and approved and taken on record by the Board of Directors at their respective meetings held on May 30th, 2019 and The Financial Results for the quarter and year ended March 31, 2019 have been audited by the Statutory Auditors of the Company. The company's auditors have issued an unmodified audit opinion on the financial results.
- The figures for the quarter ended March 31, 2019 and March 31, 2018 are the balancing figures between the audited figures in respect of the full financial year and the unaudited published year to date figures up to the third quarter of the relevant financial year.
- Since the Company has only one Segment i.e., Property Development, separate disclosure on segment reporting as per IND AS -108 issued by the ICAI is not required.
- Ind AS 115 Revenue from Contracts with Customers, mandatory for reporting periods beginning on or after April 01, 2018 replaces existing revenue recognition requirements. The application of Ind AS 115 has impacted the company's accounting for recognition of revenue from Real Estate Projects.

The Company has applied the modified retrospective approach to contracts that were not completed as on April 01, 2018 and has given impact of Ind AS 115 application by debit to retained earnings as at the said date by Rs.816.94 Lakhs (Net of taxes). Accordingly the comparatives have not been restated and hence not comparable with previous period figures. Due to the application of Ind AS 115 for the Year ended March 31, 2019, Revenue from operations, is lower by Rs.404.49 Lakhs and Net Loss after tax is lower by Rs.263.07 Lakhs, vis-a-vis the amounts if replaced standards were applicable. The basic and diluted EPS for the period is (Rs.16.99), instead of (Rs.19.02) per share.
- Figures for the Previous Period/Year have been regrouped and/or reclassified wherever considered necessary.

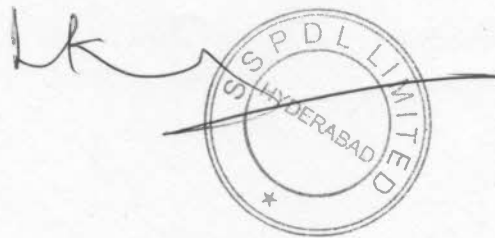
For SSPDL LIMITED

PRAKASH CHALLA
CHAIRMAN AND MANAGING DIRECTOR
(DIN 02257638)

Place: Hyderabad
Date: May 30, 2019



SSPDL LIMITED			
AUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES			
AS AT MARCH 31, 2019			
(₹ in Lakhs)			
Sl. No	Particulars	As At 31-03-19 Audited	As at 31-03-18 Audited
I. ASSETS			
1 Non-current Assets			
	(a) Property, Plant and Equipment	43.70	54.48
	(b) Capital Work in Progress	28.74	26.27
	(c) Other Intangible assets	-	-
	(d) Financial Assets		
	(i) Investments	616.92	661.92
	(ii) Others (To be specified)	90.82	124.31
	(e) Deferred Tax assets (Net)	1,831.72	898.75
	(f) Other Non-current assets	763.79	740.79
		3,375.69	2,506.52
2 Current Assets			
	(a) Inventories	9,304.53	6,380.62
	(b) Financial Assets		
	(i) Trade Receivables	2,849.39	4,518.41
	(ii) Cash and cash equivalents	439.88	387.39
	(iii) Bank balances other than (ii) above	1.58	1.58
	(iv) Loans	583.06	481.40
	(v) Others	242.86	3,095.57
	(c) Other Current Assets	2,094.22	1,434.80
		15,515.52	16,299.77
TOTAL		18,891.21	18,806.29
II. EQUITY AND LIABILITIES			
1 Equity			
	(a) Equity Share Capital	1,292.93	1,292.93
	(b) Other equity	1,656.62	4,669.75
		2,949.55	5,962.68
LIABILITIES			
2 Non-current Liabilities			
	(a) Financial liabilities		
	(i) Borrowings	698.79	804.27
	(ii) Trade payables	-	-
	(iii) Other Financial liabilities (other than those specified in item (b), to be specified)	-	-
	(b) Provisions	100.97	80.13
		799.76	884.40
3 Current Liabilities			
	(a) Financial liabilities		
	(i) Borrowings	4,365.59	3,390.62
	(ii) Trade payables		
	- Total Outstanding dues of Micro Enterprises and Small Enterprises	-	-
	- Total Outstanding dues of trade payables other than Micro Enterprises and Small Enterprises	2,599.34	1,348.23
	(iii) Other Financial liabilities (other than those specified in item (b), to be specified)	682.18	668.53
	(b) Other Current Liabilities	6,418.04	5,393.52
	(c) Provisions	1,076.75	1,158.31
		15,141.90	11,959.21
TOTAL		18,891.21	18,806.29





Auditor's Report on Annual Standalone Financial Results of SSPDL Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of SSPDL Limited

1. We have audited the accompanying Statement of Standalone Financial Results of **SSPDL LIMITED** ("the Company") for the year ended March 31, 2019 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 (hereafter referred to as "the Regulation").
2. This Statement, which is the responsibility of the Company's Management and approved by Board of Directors, which have been prepared in accordance with the Indian Accounting Standards, prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder ('Ind AS') and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on our audit of such standalone financial statements.
3. We conducted our audits in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. An audit also includes assessing the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the Statement.

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

4. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
 - (i) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016; and
 - (ii) gives a true and fair view in conformity with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the net loss, total comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2019.





A. Madhusudana & Co

Chartered Accountants

Telephone : 23732535

Telefax : 23752535

101, Doyen Chambers,

8-3-319/11, Yellareddyguda,

Hyderabad - 500 073

e-mail: madhusudan@amcaudit.com

GST : 36AADFA0054H1ZY

5. This statement includes the results for the Quarter ended March 31, 2019 being the balancing figures between audited figures in respect of full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For **A.MADHUSUDANA & Co.,**

Chartered Accountants

Firm Registration No.007405S

DIVAKAR ATLURI

PARTNER

M.No.022956

Place: HYDERABAD

Date: 30/05/2019



SSPDL LIMITED

Regd Office : 8-2-595/3/6, Eden Gardens, Road No. 10, Banjara Hills, Hyderabad, Telangana - 500 034

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2019

CIN : L70100TG1994PLC018540 Email : investors@sspdl.com Website : www.sspdl.com

Phone : 040-6663 7560 Fax : 040-6663 7969.

(₹ in Lakhs)

Sl. No.	Particulars	For the Quarter Ended			For the Year Ended	
		31-03-19	31-12-18	31-03-18	31-03-19	31-03-18
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue:					
	a) Revenue from Operations	1,092.92	376.45	1,371.45	3,405.06	4,733.81
	b) Other Income	7.88	0.63	4.01	19.03	16.01
	Total Revenue	1,100.80	377.08	1,375.46	3,424.09	4,749.82
2	Expenses:					
	a) Cost of materials consumed / works cost	460.02	1,429.23	2,110.44	6,396.55	5,791.75
	b) Purchase of stock-in-trade	-	-	-	-	-
	c) Changes in inventories of finished goods, work-in-progress and Stock in trade	952.18	(622.71)	(457.10)	(1,363.52)	(879.17)
	d) Employee benefits expense	85.20	94.53	85.67	348.83	318.34
	e) Finance costs	114.02	113.07	124.41	454.71	365.49
	f) Depreciation and amortisation expense	1.15	1.14	2.77	4.50	17.62
	g) Other expense	36.95	59.11	80.06	224.99	250.83
	Total Expenses	1,649.52	1,074.37	1,946.25	6,066.06	5,864.86
3	Profit/(loss) before exceptional items and tax (1-2)	(548.72)	(697.29)	(570.79)	(2,641.97)	(1,115.04)
4	Exceptional items	-	-	-	-	-
5	Profit/(loss) for the period from continuing operations (3-4)	(548.72)	(697.29)	(570.79)	(2,641.97)	(1,115.04)
	(a) Current Tax	-	-	-	-	-
	(b) Deferred Tax	(142.84)	(56.97)	(89.74)	(601.87)	(278.67)
6	Tax expense:	(142.84)	(56.97)	(89.74)	(601.87)	(278.67)
7	Profit/(Loss) from Continuing Operations after Tax (5-6)	(405.88)	(640.32)	(481.05)	(2,040.10)	(836.37)
	Profit From Discontinued operations	-	-	-	-	-
	Tax expense of Discontinued operations	-	-	-	-	-
8	Net Profit From Discontinued operations for the period	-	-	-	-	-
9	Net Profit/(Loss) for the period (7±8)	(405.88)	(640.32)	(481.05)	(2,040.10)	(836.37)
	Other Comprehensive Income	-	-	-	-	-
10	Total Comprehensive Income for the period	(405.88)	(640.32)	(481.05)	(2,040.10)	(836.37)
11	Paid-up equity share capital (Face value per share ₹10/-)	1,292.93	1,292.93	1,292.93	1,292.93	1,292.93
12	Other Equity	-	-	-	2,160.11	5,017.18
13	Earnings Per Share (EPS in Rs.) (Face Value of Rs. 10/- per share)					
	(a) Basic	(3.14)	(4.95)	(3.72)	(15.78)	(6.47)
	(b) Diluted	(3.14)	(4.95)	(3.72)	(15.78)	(6.47)

Notes:

- The above financial results were reviewed by the Audit Committee and approved and taken on record by the Board of Directors at their respective meetings held on May 30th, 2019 and The Financial Results for the quarter and year ended March 31, 2019 have been audited by the Statutory Auditors of the Company. The company's auditors have issued an unmodified audit opinion on the financial results.
- The figures for the quarter ended March 31, 2019 and March 31, 2018 are the balancing figures between the audited figures in respect of the full financial year and the unaudited published year to date figures up to the third quarter of the relevant financial year.
- Since the Company has only one Segment i.e., Property Development, separate disclosure on segment reporting as per IND AS -108 issued by the ICAI is not required.
- Ind AS 115 Revenue from Contracts with Customers, mandatory for reporting periods beginning on or after April 01, 2018 replaces existing revenue recognition requirements. The application of Ind AS 115 has impacted the company's accounting for recognition of revenue from Real Estate Projects.

The company has applied the modified retrospective approach to contracts that were not completed as on April 01, 2018 and has given impact of Ind AS 115 application by debit to retained earnings as at the said date by Rs 816.94 Lakhs (Net of taxes). Accordingly the comparatives have not been restated and hence not comparable with previous period figures. Due to the application of Ind AS 115 for the Year ended March 31, 2019, revenue from operations, is lower by Rs 404.49 Lakhs and Net Loss after tax is lower by Rs 263.07 Lakhs, vis-a-vis the amounts if replaced standards were applicable. The basic and diluted EPS for the period is (Rs.15.78), instead of (Rs.17.81) per share.
- Figures for the Previous Period/Year have been regrouped and/or reclassified wherever considered necessary.

Place: Hyderabad
Date: May 30, 2019

For SSPDL LIMITED

PRAKASH CHALLA
CHAIRMAN AND MANAGING DIRECTOR
(DIN 02257638)



SSPDL LIMITED			
AUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES			
AS AT MARCH 31, 2019			
(₹ in Lakhs)			
Sl. No	Particulars	As At 31-03-19 Audited	As at 31-03-18 Audited
I. ASSETS			
1 Non-current Assets			
	(a) Property, Plant and Equipment	19.45	22.47
	(b) Financial Assets		
	(i) Investments	827.93	872.93
	(ii) Other financial assets	-	-
	(c) Deferred Tax assets (Net)	1,831.72	898.75
	(d) Other Non-current assets	494.17	439.92
		3,173.27	2,234.07
2 Current Assets			
	(a) Inventories	6,999.73	4,075.82
	(b) Financial Assets		
	(i) Trade Receivables	2,916.10	4,440.36
	(ii) Cash and cash equivalents	418.87	363.91
	(iii) Bank balances other than (ii) above	1.58	1.58
	(iv) Loans	3,107.44	2,910.49
	(v) Others financial assets	188.77	3,041.48
	(c) Other Current Assets	2,435.23	2,213.29
		16,067.72	17,046.93
	TOTAL	19,240.99	19,281.00
II. EQUITY AND LIABILITIES			
1 Equity			
	(a) Equity Share Capital	1,292.93	1,292.93
	(b) Other equity	2,160.11	5,017.17
		3,453.04	6,310.10
LIABILITIES			
2 Non-current Liabilities			
	(a) Financial liabilities		
	(i) Borrowings	553.77	653.07
	(ii) Trade payables	-	-
	(iii) Other Financial liabilities	-	-
	(b) Provisions	107.21	80.13
		660.98	733.20
3 Current Liabilities			
	(a) Financial liabilities		
	(i) Borrowings	3,499.65	3,057.73
	(ii) Trade payables		
	- Total Outstanding dues of Micro Enterprises and Small Enterprises	-	-
	- Total Outstanding dues of trade payables other than Micro Enterprises and Small Enterprises	3,530.65	2,267.22
	(iii) Other Financial liabilities	599.90	523.30
	(b) Other Current Liabilities	6,420.00	5,231.11
	(c) Provisions	1,076.77	1,158.34
		15,126.97	12,237.70
	Total	19,240.99	19,281.00

