



PART I – Form of BALANCE SHEET
Greatful Mercantile Private Limited

Allhafiz Residency Apartment
 No.4, Cathedral Garden Road
 Nungkambakkam
 Chennai - 600034

Balance Sheet as at 31st March, 2015

(Rs.)

Particulars		Note No.	Current Year	Previous Year
I.	EQUITY AND LIABILITIES			
1	Shareholders' funds			
	(a) Share capital	2	2,90,000	2,90,000
	(b) Reserves and surplus	3	16,83,371	17,04,816
2	Non-current liabilities			
	(a) Long-term borrowings	4		
	(b) Deferred tax liabilities (Net)	5		-4,200
	(c) Other Long term liabilities			
	(c) Long-term provisions	6		
3	Current liabilities			
	(a) Short-term borrowings	7		
	(b) Trade payables	8		
	(c) Other current liabilities	9	13,400	8,317
	(d) Short-term provisions	10		
	TOTAL		19,86,771	19,98,933
II.	ASSETS			
	Non-current assets			
1	(a) Fixed assets			
	(i) Tangible assets			
	(ii) Intangible assets	11		
	(iii) Capital work-in-progress			
	(iv) Intangible assets under development			
	(b) Non-current investments	12	18,15,000	18,15,000
	(c) Deferred tax assets (net)			
	(c) Long-term loans and advances	13		
	(d) Other non-current assets	14		8,400
2	Current assets			
	(a) Current investments			
	(a) Inventories	15		
	(b) Trade receivables	16		8,270
	(c) Cash and cash equivalents	17	1,71,771	1,67,263
	(d) Short-term loans and advances	18		
	(e) Other current assets	19		
	TOTAL		19,86,771	19,98,933



PART II – Form of Profit and Loss Statement

Greatful Mercantile Private Limited

Allhafiz Residency Apartment
No.4 Cathedral Garden Road
Nungkambakkam
Chennai - 600034

Statement of Profit and loss statement for the year ended 31st March, 2015

(Rs.)

Particulars		Note No.	Current Year	Previous Year
I.	Revenue from operations	20		
II.	Other income	21	8,000	-
III.	Total Revenue (I + II)		8,000	-
IV.	Expenses:			
	Cost of materials consumed	22		
	Direct Operating Cost	23		
	Employee benefits expenses	24		
	Finance cost	25		
	Depreciation and amortization expenses	11		
	Other expenses	26	25,562	3,800
	Total expenses		25,562	3,800
V.	Profit before exceptional and extraordinary items and tax (III-IV)		-17,562	-3,800
VI.	Exceptional items	27		
VII.	Profit before extraordinary items and tax (V - VI)		-17,562	-3,800
VIII.	Extraordinary Items			
IX.	Profit before tax (VII- VIII)		-17,562	-3,800
X	Tax expense:			
	(1) Current tax			
	(2) Prior Period Tax		-317	
	(2) Deferred tax	5	4,200	
XI	Profit (Loss) for the period from continuing operations (IX - X)		-21,445	-3,800
XII	Profit/(loss) from discontinuing operations			
XIII	Tax expense of discontinuing operations			
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)			
XV	Profit (Loss) for the period (XI + XIV)		-21,445	-3,800
XVI	Earnings per equity share:			
	(1) Basic		-0.74	-0.13
	(2) Diluted		-0.74	-0.13

Note No. 2

(A) Share Capital	As at 31 March 2015		As at 31 March 2014	
	Number	INR	Number	INR
Authorised Equity Shares of Rs. 10 each	30,000	3,00,000	30,000	300000
Issued Equity Shares of Rs. 10 each	29,000	2,90,000	29,000	2,90,000
Subscribed & Paid up Equity Shares of Rs. 10 each fully paid	29,000	2,90,000	29,000	2,90,000
Total		2,90,000		2,90,000

Note No.3

<u>Reserves & Surplus</u>	As at 31 March 2015	As at 31 March 2014
	INR	
a. Securities Premium Account		
Opening Balance	17,10,000	17,10,000
Add : Share Premium credited on IPO		
Less : Premium Utilised for various reasons		
Premium on Redemption of Debentures		
For Issuing Bonus Shares		
Closing Balance	17,10,000	17,10,000
b. Surplus		
Opening balance	-5,184	-1,384
(+) Net Profit/(Net Loss) For the current year	-21,445	-3,800
Closing Balance	-26,629	-5,184
Total	16,83,371	17,04,816

Note No.5

Deferred tax liabilities	As at 31 March 2015	As at 31 March 2014
	INR	
Opening Balance (Depreciation)	-4,200	-4,200
During the year		
(a) As per Companies Act		
(b) As per Income Tax Act		
Difference (a) & (b)		
Tax (DTL)	4,200	
Closing Balance	-	-4,200

Note No.9

Other Current Liabilities	As at 31 March 2015	As at 31 March 2014
	INR	
Statutory Dues payable		317
Expenses Payable	13,400	8,000
Total	13,400	8,317

Note No.14

	As at 31 March 2015	As at 31 March 2014
	INR	
Unamortised portion of IPO Expenses (IPO)		
IPO Share issue Expenses		8,400
		8,400

Note No.16

Trade Receivables	As at 31 March 2015	As at 31 March 2014
		INR
Trade receivables outstanding for a period less than six months from the date they are due for payment		
Unsecured, considered good		
		-
Trade receivables outstanding for a period exceeding six months from the date they are due for payment		
Unsecured, considered good		8,270
		8,270
Total		8,270

Note No.17

Cash and cash equivalents	As at 31 March 2015	As at 31 March 2014
	INR	
a. Balances with banks	1,59,681	1,59,681
b. Cash on hand	12,090	7,582
	1,71,771	1,67,263

Particulars	For the year ended 31 March 2015	For the year ended 31 March 2014
	INR	
Note No.21 - Other Income		
Excess Provision Written Back	8,000	
Total Other Income	8,000	-
Note No.26 - Other expenses		
Postage & Telegraph	500	
Professional Charges	2,000	
Audit Fee	11,400	2,000
Travelling Expenses	3,262	
Preliminary Expenses / Share Issue Expenses Written Off	8,400	1,200
Deferred Revenue Expenditure		600
Total Other Expenses	25,562	3,800