



PART I – Form of BALANCE SHEET

## LUNKAR FINANCE PRIVATE LIMITED

A 21, III Phase, Thiru-Vi-Ka-Industrial Estate  
Guindy  
Chennai - 600 032

### Balance Sheet as at 31st March, 2015

Particulars		Note No.	Current Year	Previous Year
<b>I.</b>	<b>EQUITY AND LIABILITIES</b>			
<b>1</b>	<b>Shareholders' funds</b>			
	(a) Share capital	2	42,14,300	42,14,300
	(b) Reserves and surplus	3	15,97,31,783	15,97,78,866
<b>2</b>	<b>Non-current liabilities</b>			
	(a) Long-term borrowings	4		
	(b) Deferred tax liabilities (Net)	5	-14,450	-14,450
	(c) Other Long term liabilities			
	(c) Long-term provisions	6		
<b>3</b>	<b>Current liabilities</b>			
	(a) Short-term borrowings	7		
	(b) Trade payables	8		
	(c) Other current liabilities	9	42,908	33,708
	(d) Short-term provisions	10		
	<b>TOTAL</b>		<b>16,39,74,541</b>	<b>16,40,12,424</b>
<b>II.</b>	<b>ASSETS</b>			
	<b>Non-current assets</b>			
<b>1</b>	(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		
	(c) Deferred tax assets (net)			
	(c) Long-term loans and advances	13		
	(d) Other non-current assets	14		
<b>2</b>	<b>Current assets</b>			
	(a) Current investments			
	(a) Inventories	15	13,00,000	13,00,000
	(b) Trade receivables	16		
	(c) Cash and cash equivalents	17	2,20,820	19,50,073
	(d) Short-term loans and advances	18	16,24,53,721	16,07,62,351
	(e) Other current assets	19		
	<b>TOTAL</b>		<b>16,39,74,541</b>	<b>16,40,12,424</b>



PART II – Form of Profit and Loss

**LUNKAR FINANCE PRIVATE LIMITED**

A 21, III Phase, Thiru-Vi-Ka-Industrial Estate

Guindy

Chennai - 600 032

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

Particulars		Note No.	Current Year	Previous Year
I.	Revenue from operations	20		27,00,000
II.	Other income	21		8,954
<b>III.</b>	<b>Total Revenue (I + II)</b>		-	<b>27,08,954</b>
IV.	Expenses:			
	Cost of materials consumed	22		27,00,000
	Direct Operating Cost	23		
	Employee benefits expenses	24		
	Finance cost	25		506
	Depreciation and amortization expenses	11		
	Other expenses	26	47,083	55,208
	Total expenses		<b>47,083</b>	<b>27,55,714</b>
<b>V.</b>	<b>Profit before exceptional and extraordinary items and tax (III-IV)</b>		<b>-47,083</b>	<b>-46,760</b>
VI.	Exceptional items	27		-168
<b>VII.</b>	<b>Profit before extraordinary items and tax (V - VI)</b>		<b>-47,083</b>	<b>-46,592</b>
VIII.	Extraordinary Items			
<b>IX.</b>	<b>Profit before tax (VII- VIII)</b>		<b>-47,083</b>	<b>-46,592</b>
X	Tax expense:			
	(1) Current tax			
	(2) Prior Period Tax			
	(2) Deferred tax	5		-14,450
<b>XI</b>	<b>Profit (Loss) for the period from continuing operations (IX - X)</b>		<b>-47,083</b>	<b>-32,142</b>
XII	Profit/(loss) from discontinuing operations			
XIII	Tax expense of discontinuing operations			
<b>XIV</b>	<b>Profit/(loss) from Discontinuing operations (after tax) (XII- XIII)</b>			
<b>XV</b>	<b>Profit (Loss) for the period (XI + XIV)</b>		<b>-47,083</b>	<b>-32,142</b>
XVI	Earnings per equity share:			
	(1) Basic			
	(2) Diluted			

**Note No. 2**

<b>(A) Share Capital</b>	<b>As at 31 March 2015</b>		<b>As at 31 March 2014</b>	
	<b>Number</b>	<b>INR</b>	<b>Number</b>	<b>INR</b>
<b><u>Authorised</u></b> Equity Shares of Rs. 10 each	4,30,000	43,00,000	4,30,000	43,00,000
<b><u>Issued</u></b> Equity Shares of Rs. 10 each	4,21,430	42,14,300	4,21,430	42,14,300
<b><u>Subscribed &amp; Paid up</u></b> Equity Shares of Rs. 10 each fully paid	4,21,430	42,14,300	4,21,430	42,14,300
<b>Total</b>		<b>42,14,300</b>		<b>42,14,300</b>

**Note No.3**

<u>Reserves &amp; Surplus</u>	As at 31 March 2015	As at 31 March 2014
	INR	
<b>a. Securities Premium Account</b>		
Opening Balance	15,87,96,000	15,87,96,000
Add : Share Premium credited on IPO		
Less : Premium Utilised for various reasons		
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Premium on Redemption of Debentures		
For Issuing Bonus Shares		
<b>Closing Balance</b>	<b>15,87,96,000</b>	<b>15,87,96,000</b>
<b>c. Other Reserves (As per RBI Regulation)</b>		
Opening Balance	3,86,926	3,86,926
(+ ) Current Year Transfer		
(- ) Written Back in Current Year		
Closing Balance	3,86,926	3,86,926
<b>d. Surplus</b>		
Opening balance	90,911	1,23,053
(+ ) Net Profit/(Net Loss) For the current year	-47,083	-32,142
<b>Closing Balance</b>	<b>43,828</b>	<b>90,911</b>
<b>g. General Reserves</b>		
Opening Balance	5,05,029	5,05,029
(+ ) Current Year Transfer		
(- ) Written Back in Current Year		
Closing Balance	5,05,029	5,05,029
<b>Total</b>	<b>15,97,31,783</b>	<b>15,97,78,866</b>

**Note No.5**

<b>Deferred tax liabilities</b>	<b>As at 31 March 2015</b>	<b>As at 31 March 2014</b>
	<b>INR</b>	
<b>Opening Balance (Depreciation)</b>	(14,450)	(14,450)
<b>Closing Balance</b>	-14,450	-14,450

**Note No.9**

<b>Other Current Liabilities</b>	<b>As at 31 March 2015</b>	<b>As at 31 March 2014</b>
	<b>INR</b>	
Expenses Payable	42,908	33,708
<b>Total</b>	<b>42,908</b>	<b>33,708</b>

**Note No.15**

<b>Inventories</b>	<b>As at 31 March 2015</b>	<b>As at 31 March 2014</b>
	<b>INR</b>	
b. Shares	13,00,000	13,00,000
<b>Total</b>	<b>13,00,000</b>	<b>13,00,000</b>

**Note No.17**

<b>Cash and cash equivalents</b>	<b>As at 31 March 2015</b>		<b>As at 31 March 2014</b>	
		<b>INR</b>		<b>INR</b>
a. Balances with banks		2,19,769		19,45,118
b. Cheques, drafts on hand				
b. Cash on hand		1,051		4,954
		2,20,820		19,50,073



**Note No.18**

<b>Short-term loans and advances</b>	<b>As at 31 March 2015</b>	<b>As at 31 March 2014</b>
	<b>INR</b>	
Balances with Revenue Authorities	3,67,375	3,67,375
Advance towards Investments	16,20,86,346	16,03,94,976
	16,24,53,721	16,07,62,351

Particulars	For the year ended 31 March 2015	For the year ended 31 March 2014
	INR	
<b>Note No.20 - Revenue from Operations</b>		
Other operating revenues		27,00,000
<b>Total Revenue from Operation</b>	-	<b>27,00,000</b>
<b>Note No.21 - Other Income</b>		
Interest Income		8,954
<b>Total Other Income</b>	-	<b>8,954</b>
<b>Note No.22 - Cost of materials consumed</b>		
Opening Stock	13,00,000	6,00,000
ADD : Purchase	-	34,00,000
LESS : Closing Stock	13,00,000	13,00,000
<b>Net Consumption of Raw Materials</b>	-	<b>27,00,000</b>
<b>Note No.25 - Finance cost</b>		
Bank Charges and Bank Guarantee Commission		506
<b>Total Finance Cost</b>	-	<b>506</b>
<b>Note No.26 - Other expenses</b>		
Miscellaneous Expense	2,253	
Professional Charges	2,000	21,500
Audit Fee	34,200	33,708
Travelling Expenses	8,630	
<b>Total Other Expenses</b>	<b>47,083</b>	<b>55,208</b>
<b>Note No.27 - Exception Items [Expenses /(Income)]</b>		
Prior Period Expenses		-168
<b>Total Exceptional Items</b>	-	<b>-168</b>