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**BILT GENERAL TRADING**  
**BALANCE SHEET AS AT MARCH 31, 2018**

Particulars	Note No.	INR	
		As at 31-Mar-18	As at 31-Mar-17
<b>ASSETS</b>			
(1) Non-current Assets			
(a) Property, Plant and Equipment	5	-	-
(b) Capital work-in-progress	6	-	-
(c) Investment property	7	-	-
(d) Goodwill	8	-	-
(e) Other intangible assets	9	-	-
(f) Intangible assets under development	10	-	-
(g) Biological assets under than bearer plants	11	-	-
(h) Financial assets			
(i) Investments	12	-	-
(ii) Trade receivables	13	-	-
(iii) Loans	14	-	-
(iv) Others	15	-	-
(i) Deferred tax assets (net)	16	-	-
(j) Other non-current assets	17	-	-
(2) Current assets			
(a) Inventories	18	-	-
(b) Financial assets			
(i) Investments	19	-	-
(ii) Trade receivables	20	26,450,873	28,949,138
(iii) Cash and cash equivalents	21	-	353,370
(iv) Bank balances other than (iii) above	22	-	-
(v) Loans	23	-	-
(vi) Others	24	-	-
(c) Current tax assets (Net)	25	-	-
(d) Other current assets	26	-	-
Asset Held For Sale		-	-
<b>Total Assets</b>		<b>26,450,873</b>	<b>29,302,508</b>

**EQUITY AND LIABILITIES**

<b>Equity</b>			
(a) Equity share capital	27	2,744,637	2,744,637
(b) Other equity	28	11,326,944	21,917,632

**Liabilities**

(1) Non-current liabilities			
(a) Financial liabilities			
(i) Borrowings	29	-	-
(ii) Trade payables	30	-	-
(iii) Other financial liabilities	31	-	-
(b) Provisions	32	-	-
(c) Deferred tax liabilities (Net)	33	-	-
(d) Other non-current liabilities	34	-	-
(2) Current liabilities			
(a) Financial liabilities			
(i) Borrowings	35	-	-
(ii) Trade payables	36	10,360,923	3,588,168
(iii) Other financial liabilities	37	2,018,369	1,052,071
(b) Other current liabilities	38	-	-
(c) Provisions	39	-	-
(d) Current tax liabilities(net)	40	-	-
<b>Total Equity and Liabilities</b>		<b>26,450,873</b>	<b>29,302,508</b>

Significant accounting policies and notes to standalone financial statements

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As per our report of even date attached

For and on behalf of Board of Directors

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STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2018

Particulars	Note No.	Year ended 31-Mar-18	Year ended 42,825.00
I Revenue from operations	41	-	503,647,330
II Other income	42	-	-
III Total Income (I+II)		-	503,647,330
IV Expenses			
Cost of materials consumed	43	-	-
Purchase of stock in trade		-	477,274,346
Changes in inventories of finished goods, stock-in-trade and work-in-progress	44	-	-
Employee benefits expense	45	354,973	2,668,383
Finance costs	46	-	-
Depreciation and amortisation expense	47	-	-
Excise duty	48	-	-
Other expenses	49	10,237,479	902,178
Total expenses (IV)		10,592,451	480,844,907
V Profit/ (loss) before exceptional items and tax (III- IV)		(10,592,451)	22,802,423
VI Exceptional items		-	-
VII Profit/ (loss) before tax (V-VI)		(10,592,451)	22,802,423
VIII Tax expense:			
(1) Current tax (refer Note no 43)		-	-
(2) Deferred tax		-	-
(3) MAT credit entitlement		-	-
Total Tax Expense (VIII)		-	-
IX Profit/ (loss) for the year (VII-VIII) from Continuing operations		(10,592,451)	22,802,423
Loss from Discontinued Operations before tax		-	-
Tax expense of discontinued operations		-	-
Loss from Discontinued Operations after tax		-	-
X Profit/ (loss) for the Year		(10,592,451)	22,802,423
XI Other Comprehensive Income			
<b>A. Items that will not be reclassified to profit and loss</b>			
(i) Re-measurement gains (losses) on defined benefit plans		-	-
(ii) Income tax effect on above		-	-
(iii) Equity instruments through other comprehensive income		-	-
(iv) Income tax effect on above		-	-
<b>B. Items that will be reclassified to profit and loss</b>			
(i) Foreign Currency Translation Reserve		1,764	(884,791)
(ii) Income tax effect on above		-	-
Total Other comprehensive income		1,764	(884,791)
XI Total Comprehensive Income for the year (IX+X)		(10,590,688)	21,917,632
(Comprising profit and other comprehensive income for the year)			
XII Earnings per equity share			
(1) Basic (₹)			
(2) Diluted (₹)			

As per our report of even date attached

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For and on behalf of Board of Directors

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20 Trade receivables

Particulars	31-Mar-18	31-Mar-17
Trade receivables Secured Considered good:-		
- Due from related parties	-	-
- Due from others (more than 6 months)	-	-
- Due from others (less than 6 months)	26,450,873	28,949,138
Total Secured	26,450,873	28,949,138
Unsecured Considered good		
- Due from related parties	-	-
- Due from others (more than 6 months)	-	-
- Due from others (less than 6 months)	-	-
Considered doubtful	-	-
Less: Provision for doubtful debts	-	-
Total Unsecured	-	-
<b>Total Trade receivables</b>	<b>26,450,873</b>	<b>28,949,138</b>

21 Cash and cash equivalents

Particulars	31-Mar-18	31-Mar-17
Balances with Banks :		
- On current accounts	-	353,370
Fixed deposits with original maturity of less than three months	-	-
Cheques on Hand	-	-
Cash in transit	-	-
Cash on hand	-	-
<b>Total Cash and cash equivalents</b>	-	<b>353,370</b>

27 Head office account

Particulars	31-Mar-18	31-Mar-17
Opening balance	-	-
Equity share capital	2,744,637	2,744,637
Opening balance	-	-
Addition during the year	- 0	-
	<b>2,744,637</b>	<b>2,744,637</b>

28 Other equity

Particulars	31-Mar-18	31-Mar-17
Balance in Statement of Profit and Loss	22,802,423	-
Foreign Currency Translation Reserve OCI	(883,027)	(884,791)
Forex During the Year	-	-
Profit for the year as per statement of profit and loss	(10,592,451)	22,802,423
	<b>11,326,944</b>	<b>21,917,632</b>

36 Trade payables

Particulars	31-Mar-18	31-Mar-17
<b>For Acceptances</b>		
To micro, small and medium enterprises	-	-
Payable to Related Parties	10,360,923	3,588,168
Other payables	10,360,923	3,588,168
	10,360,923	3,588,168

37 Other financial liabilities

Particulars	31-Mar-18	31-Mar-17
Other payable	2,018,369	1,052,071
	2,018,369	1,052,071

41 Revenue from Operations

Particulars	31-Mar-18	31-Mar-17
<b>Sale of products</b>		
Paper (including coated )	-	-
Caustic soda, chlorine etc.	-	-
Interunit Sale (Pulp)	-	-
Pulp	-	-
Others	-	503,647,330
<b>Sale of services</b>		
	-	503,647,330

45 Employee benefit expenses

Particulars	31-Mar-18	31-Mar-17
Salaries and wages	354,973	2,668,383
Contribution to provident and other funds	-	-
Staff welfare expenses	-	-
	354,973	2,668,383

49 Other expenses

Particulars	31-Mar-18	31-Mar-17
Rates, Fees and taxes	791,396	-
Office & other expenses	20,137	426,372
Bank charges	-	18,269
Legal and professional charges	6,844,326	457,537
Balances written off (net)	2,581,620	-
	10,237,479	902,178

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