

Ashoka Buildcon Limited

To The Manager The Department of Corporate Services BSE Limited Floor 25, P. J. Towers, Dalal Street, Mumbai – 400 001

Scrip Code: 533271

To The Manager The Listing Department National Stock Exchange of India Limited Exchange Plaza, Bandra Kurla Complex, Bandra (East), Mumbai – 400 051

Scrip Symbol: ASHOKA EQ.

June 15, 2020

Dear Sir/ Madam,

Sub: Outcome of the Board Meeting

Pursuant to Regulation 30 of the SEBI (LODR) Regulations, 2015, the outcome of meeting of the Board of Directors held through Video Conferencing at Ashoka House, Ashoka Marg, Nashik – 422 011 on Monday, June 15, 2020 and the meeting was concluded at 3:01 p.m. is as follows.

The Board of Directors have inter alia considered and approved the following viz.:

- The Audited Standalone and Consolidated Financial Results for the quarter and year ended March 31, 2020, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 along with statements of Assets and Liabilities and Cash Flow which have been duly reviewed and recommended by the Audit Committee (The standalone & consolidated audited financial results will be made available on the Company's website <u>www.ashokabuildcon.com</u>);
- Appointment of M/s Suresh Surana & Co., Chartered Accountants Mumbai and M/s Patil Hiran Jajoo, Chartered Accountants, Nashik, as Joint Internal Auditors for FY 2020-21;
- 3. Appointment of M/s CY & Associates, Cost Accountants, as Cost Auditors for FY 2020-21;
- 4. Appointment of M/s S. Anantha & Ved LLP, Company Secretaries as Secretarial Auditors for FY 2020-21;

Please take the same on your records.

Yours faithfully, For **Ashoka Buildcon Limited**

(Satish D. Parakh) Managing Director DIN: 00112324



Ashoka Buildcon Limited

To, The Manager, The Department of Corporate Services BSE Limited Floor 25, P. J. Towers, Dalal Street, Mumbai – 400 001

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Scrip Code : 533271

Scrip Symbol : ASHOKA EQ.

June 15, 2020

Sub: Submission of Financial Results - quarter and year ended March 31, 2020

We enclose herewith the audited standalone and consolidated financial results ("the statements") for the quarter and year ended March 31, 2020, along with Audit Report issued by M/s SRBC & Co. LLP, statutory auditors of the Company, which have been reviewed and recommended by the Audit Committee and approved and taken on record by the Board of Directors.

This disclosure is pursuant to Reg. 33 of SEBI (LODR) Regulations, 2015.

We would like to further state that M/s SRBC & Co. LLP, statutory auditors of the Company have issued audit reports with unmodified reports on the statements.

Kindly take the matter on your record.

Thanking you, For **Ashoka Buildcon Limited**

(Satish D. Parakh) Managing Director DIN: 00112324

Encl.: As above

SRBC& COLLP Chartered Accountants 12th Floor, The Ruby 29 Senapati Bapat Marg Dadar (West) Mumbai - 400 028, India Tel: +91 22 6819 8000

Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To The Board of Directors of Ashoka Buildcon Limited

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date standalone financial results of Ashoka Buildcon Limited (the "Company") for the quarter ended March 31, 2020 and for the year ended March 31, 2020 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

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 the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2020 and for the year ended March 31, 2020.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter paragraph

We draw attention to note 8 of the Statement, which describes the Management assessment of uncertainties related to COVID-19 and its consequential financial impact on its assets as at March 31, 2020 and operations of the Company. Our opinion is not modified in respect of this matter.

Chartered Accountants

Ashoka Buildcon Limited

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Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

Chartered Accountants

Ashoka Buildcon Limited

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- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the results for the quarter ended March 31, 2020 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2020 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For S R B C & CO LLP Chartered Accountants ICAI Firm Registration Number: 324982E/E300003

per Suresh Yadav Partner Membership No.: 119878 UDIN: 20119878AAAADB9296 Mumbai June 15, 2020

Registered Office: S.No. 861, Ashoka House, Ashoka Marg, Nashik 422011 CIN : L45200MH1993PLC071970 AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2020

(Rs In Lakhs except Earnings per share)

| (Rs In Lakhs except Earnings per s Quarter Ended Year Ended | | | | | | |
|---|-------------|----------------------------|-------------|-------------|--------------------|--|
| Destinutore | 31-Mar-20 | Quarter Ended 31-Dec-19 | 31-Mar-19 | 31-Mar-20 | -nded 31-Mar-19 | |
| Particulars | Note 2 | Unaudited | Note 2 | Audited | Audited | |
| | | onadalioa | 1000 2 | , idditod | , lucino a | |
| I Revenue From Operations | 1,25,475.22 | 98,355.41 | 1,30,737.67 | 3,93,743.29 | 3,82,064.36 | |
| II Other Income | 3,458.88 | 3,692.21 | 3,798.27 | 14,493.07 | 11,569.69 | |
| III Total Income (I+II) | 1,28,934.10 | 1,02,047.62 | 1,34,535.94 | 4,08,236.36 | 3,93,634.05 | |
| IV EXPENSES | | | | | | |
| Cost of Materials Consumed | 35,567.50 | 27,624.58 | 46,565.37 | 1,14,457.85 | 1,48,165.38 | |
| Construction Expenses | 55,062.82 | 49,718.94 | 58,678.12 | 1,85,290.35 | 1,54,832.32 | |
| Employee Benefit Expenses | 4,242.35 | 5,291.19 | 4,115.17 | 18,200.62 | 14,902.95 | |
| Finance costs | 2,094.95 | 2,000.32 | 3,666.95 | 8,545.15 | 9,068.76 | |
| Depreciation and amortisation expense | 2,901.85 | 2,834.81 | 2,596.25 | 11,112.77 | 7,627.13 | |
| Other expenses | 7,708.42 | 3,286.45 | 3,231.43 | 17,230.82 | 12,645.70 | |
| Total expenses (IV) | 1,07,577.89 | 90,756.29 | 1,18,853.29 | 3,54,837.56 | 3,47,242.24 | |
| V Profit before Exceptional Items and Tax (III-IV) | 21,356.21 | 11,291.33 | 15,682.65 | 53,398.80 | 46,391.81 | |
| VI Exceptional Items | - | - | 726.69 | - | 4,702.34 | |
| VII Profit before Tax (V-VI) | 21,356.21 | 11,291.33 | 14,955.96 | 53,398.80 | 41,689.47 | |
| VIII Tax expenses : (Refer Note 5) | | | | | | |
| (1) Current tax | 5,124.79 | 3,259.71 | 4,446.24 | 14,251.75 | 14,758.39 | |
| (2) Deferred tax | (193.30) | (522.66) | 709.79 | 432.81 | (1,685.21 | |
| IX Profit after tax (VII-VIII) | 16,424.72 | 8,554.28 | 9,799.93 | 38,714.24 | 28,616.29 | |
| X Other Comprehensive Income | | | | | , | |
| A (i) Items that will not be reclassified to profit or loss | 27.15 | (10.00) | (13.13) | (30.65) | (63.73 | |
| (ii) Income tax relating to items that will not be reclassified to profit or loss | (6.96) | 2.56 | 4.55 | 7.85 | 22.06 | |
| B (i) Items that will be reclassified to profit or loss | - | - | - | - | - | |
| (ii) Income tax relating to items that will not be reclassified to profit or loss | - | - | - | - | - | |
| XI Total Comprehensive Income for the period (IX+X) (Comprising Profit and Other Comprehensive Income for the period) | 16,444.91 | 8,546.84 | 9,791.35 | 38,691.44 | 28,574.62 | |
| Paid -up equity share capital (equity shares of Face Value of Rs 5/- each) | 14,036.16 | 14,036.16 | 14,036.16 | 14,036.16 | 14,036.16 | |
| Other Equity | - | - | - | 2,45,857.96 | 2,07,166.52 | |
| XII Earnings per equity share # (Face Value of Rs 5/- each) : | | | | | | |
| A. With Exceptional Items | | | | | | |
| (1) Basic | 5.85 | 3.05 | 3.49 | 13.79 | 10.19 | |
| (2) Diluted | 5.85 | 3.05 | 3.49 | 13.79 | 10.19 | |
| B. Without Exceptional Items | 1 | | | | | |
| (1) Basic | 5.85 | 3.05 | 3.75 | 13.79 | 11.87 | |
| (2) Diluted | 5.85 | 3.05 | 3.75 | 13.79 | 11.87 | |
| XIII.Debt Equity Ratio (Refer Note 9) | 1 | | | 0.17 | 0.36 | |
| XIV.Debt Service Coverage Ratio (Refer Note 9) | | | | | | |
| (1) With Exceptional Item | | | | 0.20 | 0.22 | |
| (2) Without Exceptional Item | 1 | | | 0.20 | 0.20 | |
| XV.Interest Service Coverage Ratio (Refer Note 9) | 1 | | | | | |
| (1) With Exceptional Item | 1 | | | 10.83 | 8.77 | |
| (2) Without Exceptional Item | | | | 10.83 | 9.51 | |
| XVI. Debenture Redemption Reserve | | | | - | 3,750.00 | |
| XVII. Networth | 1 | | | 2,59,894.12 | 2,21,202.68 | |

Not annualised except for the year ended March 31, 2020 and March 31, 2019

Registered Office: S.No. 861, Ashoka House, Ashoka Marg, Nashik 422011 CIN : L45200MH1993PLC071970

Notes:

1. The above audited standalone financial results are in compliance with Indian Accounting Standards (Ind AS) specified under section 133 of the Companies Act, 2013, read with SEBI circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 and have been subjected to audit by the Statutory Auditors.

2. Figures for the quarter ended March 31, 2020 and March 31, 2019 are balancing figures between audited figures in respect of full financial year and the unaudited figures up to the third quarter ended December 31 for respective years which were subjected to limited review.

3. The audited standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on June 15, 2020.

4. As permitted by paragraph 4 of Ind AS 108, "Operating Segments", notified under section 133 of the Companies Act, 2013, read together with the relevant rules issued thereunder, if a single financial report contains both consolidated financial results and the separate financial results of the parent, segment information need to be presented only on the basis of the consolidated financial results. Thus, disclosure required by Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 on segment wise revenue results and capital employed are given in consolidated financial results.

5. Pursuant to Taxation Law (Amendment) Ordinance, 2019 ("Ordinance") issued by Ministry of Law and Justice (Legislation Department) on September 20, 2019 and which is effective from April 1, 2019, domestic companies have an option to pay corporate Income Tax @ 22% + Surcharge and Cess ("New Tax Rate") subject to certain conditions. The Company has made an assessment of the impact of the Ordinance and opted for the New Tax Rate from the financial year 2019-20 which has resulted into reversal of deferred tax assets recognised up to March 31, 2019 amounting to Rs.1,381.38 Lakhs.

6. Effective April 1, 2019, the Company has adopted Ind AS 116 "Leases" and applied the standard to all lease contracts existing on the date of initial application i.e. April 1, 2019. The Company has used the modified retrospective approach for transitioning to Ind AS 116 with right-of-use asset recognized at an amount equal to the lease liability. Accordingly, comparatives for the year ended March 31,2019 have not been retrospectively adjusted.

The above approach has resulted in a recognition of a right-of-use asset of Rs.1,979.94 Lakhs and a lease liability of Rs.1,887.48 Lakhs on the date of initial application, including right-of-use asset amounting to Rs.92.46 Lakhs which were recognized as finance lease asset under erstwhile lease standard. The Impact on the profit for the year ended is not material.

7. The Company has repaid Rs. 15,000 Lakhs of non-convertible debentures (NCD) on March 13, 2020 which were due for redemption on April 30, 2021.

8. The Outbreak of Coronavirus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. Execution of EPC contracts undertaken by the Company were temporarily suspended during nationwide lockdown. Business operations were resumed in a phased manner in line with directives from the authorities.

The Company has considered internal and external sources of information up to the date of approval of these standalone financial results, in assessing the recoverability of its investments in and loans given to subsidiaries, liquidity, financial position and operations of the Company including impact on estimated construction cost to be incurred towards projects under execution and based on the management's assessment, there is no material impact on the standalone financial results of the Company.

Considering the uncertainties involved in estimating the impact of this pandemic, the future impact of this pandemic may be different from those estimated as on the date of approval of these standalone financial results.

- 9. Formula used for calculating the below mentioned ratios:
- a. Networth = Share Capital+Other Equity
- b. Debt Equity Ratio = Debt Capital/Networth
- c. Debt Capital = Non Current Borrowings + Current Borrowings + Current Maturities of Non Current Borrowings

d. Debt Service Coverage Ratio = (Profit before Tax + Interest on borrowings +Depreciation and Ammortization)/(Interest on Borrowings + Current Maturities on Non Current Borrowings)

e. Interest Service Coverage Ratio = (Profit before Tax + Interest on borrowings + Depreciation and Ammortization)/(Interest on Borrowings)

Registered Office: S.No. 861, Ashoka House, Ashoka Marg, Nashik 422011 CIN : L45200MH1993PLC071970

10.STATEMENT OF ASSETS & LIABILITIES AS AT MARCH 31, 2020

| 31 Mar-20 31 Mar-10 Audited Audited Audited Audited Audited Audited Audited Audited Audited Audited B) Poperty, plant and equipment 32,372,51 36,581,62 B) Capital ut setted for Note 0 1,328,55 - B) Financial assets 1,205,54 1,408,97 B) Table assets 1,212,55 - B) Table assets 1,31,120,90 1,36,406,83 B) Defront assets 1,41,20,90 1,36,406,83 B) Defront assets 1,23,82,55 - B) Off table assets 1,31,328,90 2,261,823 B) Off table assets 1,328,82,82 2,20,87,89 CORRENT ASSETS 2,91,728,97 2,96,643,09 CORRENT ASSETS 2,91,728,97 2,96,643,09 CORRENT ASSETS 3,67,200,08 6,99,99,97 B) Defront assets 1,25,91,92,246 1,50,328,22 B) Corrent Assets 3,67,200,30 1,57,327,13 B) Corrent Assets 2,39,463,67 2 | Particulars | As at | As at | |
|---|-------------------------------|----------------------|-------------|--|
| Audited Audited Audited I) ASETS Audited Audited II) ASETS 32,372.51 35,581.62 III) PORV, plant and equipment 32,372.51 35,581.62 III) Dights Work, progress 950.66 5552.07 III) Charls Work, progress 14,02.55 | | | | |
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| (i) Increase 1.41,120.80 1.36,406,53 (ii) Tade receivables 19,359.99 27,218,55 (ii) Conne 17,841.93 2,621.87 (ii) Other non-current assets 10,336.62 20,978.98 (iii) Trade receivables 15,338.22 15,265.56 (iii) Trade receivables 1,25,037.02 1,27,914.81 (iii) Trade receivables 1,25,037.02 1,27,914.81 (iii) Cash and cash equivalents 2,5293.10 1,573.27 (iii) Bank balances ther than (ii) above 3,817.78 3,926.00 (iv) Other financial assets 1,364.68 874.64 (iii) Cash and cash equivalents 2,39,463.67 2,34,213.63 (iii) Cash and cash equivalents 2,39,463.67 2,34,213.63 (iii) Cash and cash equivalents 2,39,463.67 2,34,213.63 (iii) Chard Expande 14,036.16 14,036.16 14,036.16 | | 1,200.04 | 1,400.37 | |
| (i) Tade receivables 19,359.99 72,218.55 (ii) Lons 78,813.33 66,693.97 (iii) Lons 78,813.33 66,693.97 (iii) Lons 78,813.33 66,693.97 (iii) Lons 74,72.38 5,180.18 (iii) Construct assets 10,356.62 20,978.93 CURRENT ASSETS 2,31,728.97 2,36,643.05 CURRENT ASSETS 2,31,728.97 2,36,643.05 (i) Tade receivables 15,338.22 15,265.56 (i) Cash and cash equivalents 25,293.10 1,573.27 (ii) Cash and cash equivalents 25,293.10 1,573.27 (iii) Cash and cash equivalents 17,907.60 8,220.66 (iv) Const 10,963.24 15,478.58 (iv) Const 14,036.16 14,036.16 14,036.16 14,036.16 14,036.16 15,017.02 2,39,463.67 2,34.213.63 10,0174 & LLABILITIES 2,39,463.67 2,34.213.63 10,0174 & LLABILITIES 2,39,863.67 2,34.213.63 10,01744 LABILITIES 5,63,192.24 5,08, | | 1 41 120 00 | 1 26 406 92 | |
| (ii) Lons 78,813.33 66,693.37 (i) Other financial assets 1,422.89 2,621.87 (i) Other non-current assets 1,0396.62 20,978.89 (ii) Other Non-current assets 2,017.83.97 2,56,643.03 (iii) Total. NON-CURRENT ASSETS 2,61,728.97 2,56,643.03 CURRENT ASSETS 2,61,728.97 2,56,643.03 (iii) Total resolution of the sets 1,5,338.22 1,5,255.56 (iii) Task resolution of the sets 1,5,338.22 1,5,255.56 (iii) Task resolution of the sets 1,5,338.22 1,5,338.22 (iii) Task resolution of the sets 1,25,037.02 1,2,7,914.81 (iii) Sank balances other than (ii) above 3,817.78 3,926.00 (iv) Other financial assets 1,396.68 874.64 (iv) Other financial assets 1,2,39,463.67 2,34,213.63 COTAL CURRENT ASSETS 2,39,463.67 2,30,463.67 2,30,463.67 (iv) Other financial assets 1,4,036.16 14,036.16 14,036.16 (iv) Other financial assets 1,4,036.16 14,036.16 14,036.16 14,036.16 14,036.16< | | | | |
| (iv) Other financial assets 1,422,89 2,621,87 (j) Other financial assets 1,0396,62 2,978,99 2,917,28,97 2,96,643,09 (j) Other financial assets 10,396,62 2,977,49,87 2,96,643,09 (j) Cath non-current assets 15,338,22 15,265,56 36,720,03 60,989,97 (j) Cath and cash equivalents 25,293,10 1,573,27 3,926,20 1,73,27 (j) Cath and cash equivalents 25,293,10 1,573,27 3,926,20 2,39,463,67 2,34,213,63 (j) Cath and cash equivalents 1,907,60 8,220,80 7,977,60 8,220,80 (j) Other financial assets 1,907,60 8,220,80 7,977,60 8,220,80 (j) Other financial assets 1,40,36,16 14,036,16 14,036,16 14,036,16 (j) Other financial assets 1,907,60 8,220,80 2,07,166,52 1,927,104,81 1,938,62 2,39,463,67 2,34,213,63 (j) Ditage Capital 1,4,036,16 14,036,16 14,036,16 14,036,16 14,036,16 14,036,16 14,036,16 14,036,16 14,036,16 | | | , | |
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| (a) Inventiones 15.338.22 15.265.56 (b) Contract Assets 36.720.03 60.959.97 (i) Tade receivables 1.25.037.02 1.27.914.81 (ii) Cash and cash equivalents 25.293.10 1.573.27 (iii) Bank balances other than (ii) above 3.817.78 3.926.00 (iv) Loans 4.386.68 874.64 (d)Other current assets 2.39.463.67 2.32.026 (iv) Loans 2.39.463.67 2.32.026 (iv) Dars 2.39.463.67 2.32.026 (iv) Uther financial assets 2.39.463.67 2.32.026 (iv) Uther financial assets 2.39.463.67 2.42.21.36 (iv) Uther financial assets 2.39.463.67 2.42.21.36 (iv) Uther financial Liability 2.45.867.96 2.43.21.36 (iv) Uther financial Liability 2.45.867.96 2.43.21.36 (iv) Deter Equity 2.45.867.96 2.43.21.36 (iii) Tade Payables 14.036.16 14.036.16 (iv) Other financial Liabilities 1.4.036.16 14.036.16 (iv) Deter Equity 2.2.921.77 35.611.03 (iv) Deteret Liability 7.792.58 3. | TOTAL NON-CURRENT ASSETS | 2,91,728.97 | 2,96,643.09 | |
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| TOTAL CURRENT ASSETS 2,39,463.67 2,34,213.63 TOTAL ASSETS 5,31,192.64 5,30,856.72 (II) EQUITY & LIABILITIES 14,036.16 14,036.16 EQUITY 2,259,894.12 2,21,202.68 ILABILITIES 2,59,894.12 2,21,202.68 ILABILITIES 2,59,894.12 2,21,202.68 ILABILITIES 2,59,894.12 2,21,202.68 ILABILITIES 30 Contract Lability 2,59,894.12 2,21,202.68 ILIABILITIES 30 Contract Lability 18,498.20 35,920.47 (III) Trade Payables 8,040.87 7,792.59 - 55,75.16 (IV) Other financial liabilities - 55,73.46 55,73.46 55,73.46 (IV) Clarge Terr Provisions 56,324.72 85,497.04 55,75.46 - </td <td></td> <td></td> <td></td> | | | | |
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| (I) EQUITY & LIABILITIES EQUITY I 14,036.16 2,2,59,894.12 2,2,21,202.68 LIABILITIES NON-CURRENT LIABILITIES 22,921.77 35,611.03 35,920.47 714.78 - - 77,92.59 - 575.15 - 575.15 - 575.15 56,324.72 85,497.04 - 575.15 56,324.72 85,497.04 - | TOTAL CURRENT ASSETS | 2,39,463.67 | 2,34,213.63 | |
| Edutry 14,036.16 14,036.16 (a) Equity Share Capital 14,036.16 14,036.16 (b) Other Equity 2,45,857.96 2,07,166.52 TOTAL EQUITY 2,59,894.12 2,21,202.68 LABILITIES 2 2,921.77 35,611.03 NON-CURRENT LIABILITIES 18,498.20 35,920.47 (i) Borrowings 18,498.20 35,920.47 (ii) Trade Payables - 575.15 (ii) Trade Payables - 575.15 (ii) Comport ILABILITIES - 56,324.72 85,497.04 CURRENT LIABILITIES 56,324.72 85,497.04 56,324.72 85,497.04 (i) Borrowings 16,889.14 37,139.48 57.51.55 - - - - (ii) Trade payables -< | TOTAL ASSETS | 5,31,192.64 | 5,30,856.72 | |
| (a) Equity Share Capital 14,036.16 14,036.16 (b) Other Equity 2,45,857.96 2,07,166.52 TOTAL EQUITY 2,59,894.12 2,21,202.68 LABILITIES 2,007,166.52 2,59,894.12 2,21,202.68 LABILITIES 2,007,166.52 2,59,894.12 2,21,202.68 LABILITIES 2,29,21.77 35,611.03 35,920.47 (i) Borrowings 18,498.20 35,920.47 7,742.85 (ii) Trade Payables 8,040.87 7,792.55 5,614.91 5,597.80 (iv) Other financial liabilities - 56,324.72 85,497.04 CURRENT LIABILITIES 56,324.72 85,497.04 (i) Dorrowings - - - - (ii) Coal curstancing dues of micro enterprises and small enterprises. 68,014.01 76,055.43 482.07 (iii) Financial liabilities - - - - - (ii) Total outstanding dues of micro enterprises and small enterprises. 68,014.01 76,055.43 498.88 572.54 (iii) Financial liabilities - - - - - - - - | (II) EQUITY & LIABILITIES | | | |
| (b) Other Equity 2,45,857.96 2,07,166.52 TOTAL EQUITY 2,59,894.12 2,21,202.68 LIABILITIES (a) Contract Liability 22,921.77 35,611.03 (b) Financial Liabilities 18,498.20 35,920.47 (ii) Darrowings 18,498.20 35,920.47 (ii) Darrowings 8,040.87 7,792.58 (iii) Trade Payables - 575.15 (ic) Contract Liabilities - 56,324.72 85,497.04 CURRENT LIABILITIES 56,324.72 85,497.04 CURRENT LIABILITIES 56,324.72 85,497.04 CURRENT LIABILITIES - - - (a) Contract Liability 77,194.80 60,718.55 (b) Financial liabilities - - - (a) Contract Liability 77,194.80 60,718.55 (b) Financial Liabilities - - - (ii) Trade payables - - - (iii) Trade payables - - - (iii) Financial Guarantee liabilities 498.88 572.54 (iv) Other financial Guarantee liabilities 24,631.59 <td></td> <td></td> <td></td> | | | | |
| TOTAL EQUITY 2,59,894.12 2,21,202.68 LIABILITIES (a) Contract Liability 22,921.77 35,611.03 (b) Financial Liabilities 22,921.77 35,611.03 (b) Financial Liabilities 18,498.20 35,920.47 (ii) Lease Liability 714.78 - (iii) Trade Payables 8,040.87 7,792.59 (iv) Other financial liabilities - 575.15 (c)Long Term Provisions 6,149.10 5,597.80 TOTAL NON-CURRENT LIABILITIES 56,324.72 85,497.04 (a) Contract Liabilities - - (a) Contract Liabilities - - (b) Financial liabilities - - (ii) Trade payables - - (iii) Financial liabilities - - (iv) Other financial liabilities 498.88 572.54 (v) Other financial liabilities 24,631.59 21,169.31 (v) Other financial liabilities 2,879.25 1,99.47< | (a) Equity Share Capital | 14,036.16 | 14,036.16 | |
| LABILITIES NON-CURRENT LIABILITIES (a) Contract Liability (b) Financial Liabilities (i) Borrowings (ii) Lease Liability (ii) Lease Liability (ii) Conter Current Liabilities (c) Contract Liability (c) Contract Liabilities (c) Contract Liability (c) Contract Liabilities (c) Contract Liabilities | (b) Other Equity | 2,45,857.96 | 2,07,166.52 | |
| NON-CURRENT LIABILITIES 22,921.77 35,611.03 (a) Contract Liability 22,921.77 35,611.03 (b) Financial Liabilities 18,498.20 35,920.47 (ii) Lease Liability 714.78 - (iii) Trade Payables 8,040.87 7,792.59 (iv) Other financial liabilities - 575.15 (c) Long Term Provisions 61,49.10 5,597.80 TOTAL NON-CURRENT LIABILITIES 56,324.72 85,497.04 CURRENT LIABILITIES 56,324.72 85,497.04 (a) Contract Liability 77,194.80 60,718.55 (b) Financial liabilities - - (a) Contract Liability 77,194.80 60,718.55 (b) Financial liabilities - - (c) Derowings 16,889.14 37,139.48 (ii) Trade payables - - (iii) Trade payables - - (i) Datal outstanding dues of creditors other than micro enterprises and small enterprises. 68,014.01 76,055.43 (iii) Financial liabilities 24,631.59 21,169.31 < | TOTAL EQUITY | 2,59,894.12 | 2,21,202.68 | |
| NON-CURRENT LIABILITIES 22,921.77 35,611.03 (a) Contract Liability 22,921.77 35,611.03 (b) Financial Liabilities 18,498.20 35,920.47 (ii) Lease Liability 714.78 - (iii) Trade Payables 8,040.87 7,792.59 (iv) Other financial liabilities - 575.15 (c) Long Term Provisions 61,49.10 5,597.80 TOTAL NON-CURRENT LIABILITIES 56,324.72 85,497.04 CURRENT LIABILITIES 56,324.72 85,497.04 (a) Contract Liability 77,194.80 60,718.55 (b) Financial liabilities - - (a) Contract Liability 77,194.80 60,718.55 (b) Financial liabilities - - (c) Derowings 16,889.14 37,139.48 (ii) Trade payables - - (iii) Trade payables - - (i) Datal outstanding dues of creditors other than micro enterprises and small enterprises. 68,014.01 76,055.43 (iii) Financial liabilities 24,631.59 21,169.31 < | LIABILITIES | | | |
| (a) Contract Liability 22,921.77 35,611.03 (b) Financial Liabilities 18,498.20 35,920.47 (ii) Dease Liability 7,714.78 - (iii) Trade Payables 8,040.87 7,792.59 (iv) Other financial liabilities - 575.15 (c)Long Term Provisions 6,149.10 5,597.80 TOTAL NON-CURRENT LIABILITIES 56,324.72 85,497.04 CURRENT LIABILITIES 56,324.72 85,497.04 (ii) Trade payables - - (ii) Contract Liabilities - - (ii) Contract Liabilities - - (ii) Trade payables - - (iii) Trade payables - - (iii) Trade payables - - (iii) Trade payables - - (iv) Lease Liability 68,014.01 76,055.43 (iv) Lease Liabilities 24,631.59 21,169.31 (vi) Other financial liabilities 24,631.59 21,169.31 (vi) Obligation towards Investor in Subsidiary 2,147.04 1,775.91 (c) Other current liabilitities 2,14.973.80 2,24,1 | | | | |
| b) Financial Liabilities 18,498.20 35,920.47 (ii) Deare Liability 714.78 - (iii) Trade Payables 8,040.87 7,792.59 (iv) Other financial liabilities 6,149.10 5,597.80 (c)Long Term Provisions 56,324.72 85,497.04 TOTAL NON-CURRENT LIABILITIES 56,324.72 85,497.04 (i) Borrowings 16,889.14 37,139.48 (ii) Trade payables - - (i) Borrowings 16,889.14 37,139.48 (iii) Trade payables - - (i) Borrowings 16,889.14 37,139.48 (iii) Trade payables - - (ii) Trade payables - - (iii) Financial Guarantee liabilities 498.88 572.54 (iv) Lease Liability 626.09 - (v) Other financial liabilities 24,631.59 21,169.31 (vi) Obligation towards Investor in Subsidiary 20,740.00 18,990.00 (vi) Other financial liabilities 2,879.25 1,399.47 (d) Provisions 2,147.04 1,775.91 (e) Current tax liabilities 2,147.04< | | 22 921 77 | 35 611 03 | |
| (i) Borrowings 18,498.20 35,920.47 (ii) Lease Liability 714.78 - (iii) Trade Payables 8,040.87 7,792.59 (iv) Other financial liabilities 6,149.10 5,597.80 (c) CURRENT LIABILITIES 56,324.72 85,497.04 (i) Borrowings 16,889.14 37,139.48 (ii) Trade payables - - (i) Contract Liability 77,194.80 60,718.55 (i) Borrowings 16,889.14 37,139.48 (ii) Trade payables - - (ii) Trade payables - - (iii) Financial liabilities 811.57 4,820.74 (iii) Financial Guarantee liabilities 811.57 4,820.74 (iii) Financial Guarantee liabilities 498.88 572.54 (iv) Lease Liability 626.09 - (v) Other financial liabilities 24,631.59 21,169.31 (vi) Obligation towards Investor in Subsidiary 20,740.00 18,990.00 (j) Other current liabilities 2,879.25 1,399.47 (j) Provisions 2,879.25 1,399.47 (j) Other financial liabilities <td></td> <td>22,021.11</td> <td>00,011.00</td> | | 22,021.11 | 00,011.00 | |
| (ii) Lease Liability 714.78 - (iii) Trade Payables 8,040.87 7,792.59 (iv) Other financial liabilities - 575.15 (c)Long Term Provisions 56,149.10 5,597.80 CTAL NON-CURRENT LIABILITIES 56,324.72 85,497.04 (a) Contract Liability 77,194.80 60,718.55 (b) Financial liabilities - - (i) Borrowings 16,889.14 37,139.48 (ii) Trade payables - - (i) Trade payables - - (ii) Trade payables - - (iii) Financial liabilities 811.57 4,820.74 (B) Total outstanding dues of micro enterprises and small enterprises. 68,014.01 76,055.43 (iii) Financial Guarantee liabilities 498.88 572.54 (iv) Other financial liabilities 24,631.59 21,169.31 (vi) Obligation towards Investor in Subsidiary 20,740.00 18,990.00 (c) Other current liabilities 2,879.25 1,399.47 (d) Provisions 2,879.25 1,399.47 (e) Current tax liabilities 2,147.04 1,775.91 | | 18 /08 20 | 35 020 47 | |
| (iii) Trade Payables 8,040.87 7,792.59 (iv) Other financial liabilities - 575.15 (c)Long Term Provisions 6,149.10 5,597.80 TOTAL NON-CURRENT LIABILITIES 56,324.72 85,497.04 CURRENT LIABILITIES 56,324.72 85,497.04 (a) Contract Liabilities - - (i) Borrowings 16,889.14 37,139.48 (ii) Trade payables - - (b) Total outstanding dues of micro enterprises and small enterprises 811.57 4,820.74 (B) Total outstanding dues of creditors other than micro enterprises and small enterprises. 68,014.01 76,055.43 (iii) Financial Guarantee liabilities 24,631.59 21,169.31 (vi) Obligation towards Investor in Subsidiary 20,740.00 18,990.00 (c) Other current liabilities 2,417.04 1,775.91 (d) Provisions 2,147.04 1,775.91 TOTAL LIABILITIES 2,14,973.80 2,24,157.00 | | | 35,320.47 | |
| (iv) Other financial liabilities - 575.15 (c)Long Term Provisions 6,149.10 5,597.80 TOTAL NON-CURRENT LIABILITIES 56,324.72 85,497.04 CURRENT LIABILITIES 60,718.55 6,149.10 5,597.80 (a) Contract Liability 77,194.80 60,718.55 6,149.10 5,597.80 (b) Financial liabilities 77,194.80 60,718.55 6,149.10 5,597.80 (i) Drade payables 77,194.80 60,718.55 6,149.10 5,597.80 (ii) Trade payables - | | | 7 702 50 | |
| (c)Long Term Provisions 6,149.10 5,597.80 TOTAL NON-CURRENT LIABILITIES 56,324.72 85,497.04 CURRENT LIABILITIES 77,194.80 60,718.55 (a) Contract Liability 77,194.80 60,718.55 (b) Financial liabilities - - (i) Borrowings 16,889.14 37,139.48 (ii) Trade payables - - (A) Total outstanding dues of micro enterprises and small enterprises. 811.57 4,820.74 (B) Total outstanding dues of creditors other than micro enterprises and small enterprises. 668,014.01 76,055.43 (iii) Financial Guarantee liabilities 498.88 572.54 (iv) Lease Liability 626.09 - (v) Other financial liabilities 20,740.00 18,990.00 (v) Other current liabilities 2,879.25 1,399.47 (d) Provisions 2,879.25 1,399.47 (e) Current tax liabilities 2,14,973.80 2,24,157.00 (b) Provisions 2,14,973.80 2,24,17.00 (c) CURRENT LIABILITIES 2,71,298.52 3,09,654.04 | | 0,040.07 | | |
| TOTAL NON-CURRENT LIABILITIES 56,324.72 85,497.04 CURRENT LIABILITIES (a) Contract Liability 77,194.80 60,718.55 (a) Contract Liability 77,194.80 60,718.55 - (b) Financial liabilities 16,889.14 37,139.48 - - (i) Trade payables 16,889.14 37,139.48 - - - (ii) Trade payables 811.57 4,820.74 (b) Total outstanding dues of micro enterprises and small enterprises. 811.57 4,820.74 (B) Total outstanding dues of micro enterprises and small enterprises. 68,014.01 76,055.43 498.88 572.54 (iii) Financial Guarantee liabilities 24,631.59 21,169.31 498.00 24,631.59 21,169.31 (vi) Obligation towards Investor in Subsidiary 0,0740.00 18,990.00 541.43 1,515.57 (c) Other current liabilities 2,879.25 1,399.47 2,147.04 1,775.91 (o) Other sinantical liabilities 2,24,973.80 2,24,157.00 2,149.973.80 2,24,157.00 (c) Other current liabilities 2,71,298.52 3,09,654.04 | | - | | |
| CURRENT LIABILITIES 77,194.80 60,718.55 (a) Contract Liability 77,194.80 60,718.55 (b) Financial liabilities 16,889.14 37,139.48 (ii) Trade payables 16,889.14 37,139.48 (ii) Trade payables 811.57 4,820.74 (B) Total outstanding dues of micro enterprises and small enterprises 68,014.01 76,055.43 (iii) Financial Guarantee liabilities 498.88 572.54 (iv) Lease Liability 626.09 - (v) Other financial liabilities 24,631.59 21,169.31 (vi) Obligation towards Investor in Subsidiary 20,740.00 18,990.00 (c) Other current liabilities 541.43 1,515.57 (d) Provisions 2,879.25 1,399.47 (e) Current tax liabilities 2,147.04 1,775.91 TOTAL CURRENT LIABILITIES 2,14,973.80 2,24,157.00 TOTAL LIABILITIES 2,71,298.52 3,09,654.04 | | | | |
| (a) Contract Liability 77,194.80 60,718.55 (b) Financial liabilities - - (i) Borrowings 16,889.14 37,139.48 (ii) Trade payables - - (A) Total outstanding dues of micro enterprises and small enterprises. 811.57 4,820.74 (B) Total outstanding dues of creditors other than micro enterprises and small enterprises. 68,014.01 76,055.43 (iii) Financial Guarantee liabilities 498.88 572.54 (iv) Lease Liability 626.09 - (v) Other financial liabilities 24,631.59 21,169.31 (vi) Obligation towards Investor in Subsidiary 20,740.00 18,990.00 (c) Other current liabilities 2,879.25 1,399.47 (e) Current tax liabilities 2,147.04 1,775.91 (o) Provisions 2,14,973.80 2,24,157.00 (i) TACL CURRENT LIABILITIES 2,71,298.52 3,09,654.04 | TOTAL NON-CURRENT LIABILITIES | 56,324.72 | 85,497.04 | |
| (b) Financial liabilities 16,889.14 37,139.48 (ii) Trade payables 16,889.14 37,139.48 (iii) Trade payables 811.57 4,820.74 (A) Total outstanding dues of micro enterprises and small enterprises. 811.57 4,820.74 (B) Total outstanding dues of creditors other than micro enterprises and small enterprises. 68,014.01 76,055.43 (iii) Financial Guarantee liabilities 498.88 572.54 (iv) Lease Liability 626.09 - (v) Other financial liabilities 24,631.59 21,169.31 (vi) Obligation towards Investor in Subsidiary 20,740.00 18,990.00 (c) Other current liabilities 2,879.25 1,399.47 (d) Provisions 2,879.25 1,399.47 (e) Current tax liabilities 2,147.04 1,775.91 TOTAL CURRENT LIABILITIES 2,71,298.52 3,09,654.04 | CURRENT LIABILITIES | | | |
| (b) Financial liabilities 16,889.14 37,139.48 (ii) Trade payables 16,889.14 37,139.48 (iii) Trade payables 811.57 4,820.74 (A) Total outstanding dues of micro enterprises and small enterprises. 811.57 4,820.74 (B) Total outstanding dues of creditors other than micro enterprises and small enterprises. 68,014.01 76,055.43 (iii) Financial Guarantee liabilities 498.88 572.54 (iv) Lease Liability 626.09 - (v) Other financial liabilities 24,631.59 21,169.31 (vi) Obligation towards Investor in Subsidiary 20,740.00 18,990.00 (c) Other current liabilities 2,879.25 1,399.47 (d) Provisions 2,879.25 1,399.47 (e) Current tax liabilities 2,147.04 1,775.91 TOTAL CURRENT LIABILITIES 2,71,298.52 3,09,654.04 | (a) Contract Liability | 77,194.80 | 60,718.55 | |
| (i) Borrowings 16,889.14 37,139.48 (ii) Trade payables - - (A) Total outstanding dues of micro enterprises and small enterprises 811.57 4,820.74 (B) Total outstanding dues of micro enterprises and small enterprises. 68,014.01 76,055.43 (iii) Financial Guarantee liabilities 498.88 572.54 (iv) Lease Liability 626.09 - (v) Other financial liabilities 24,631.59 21,169.31 (vi) Obligation towards Investor in Subsidiary 20,740.00 18,990.00 (c) Other current liabilities 2,879.25 1,399.47 (d) Provisions 2,879.25 1,399.47 (e) Current tax liabilities 2,147.04 1,775.91 TOTAL CURRENT LIABILITIES 2,71,298.52 3,09,654.04 | (b) Financial liabilities | - | - | |
| (ii) Trade payables - (A) Total outstanding dues of micro enterprises and small enterprises 811.57 (A) Total outstanding dues of creditors other than micro enterprises and small enterprises. 68,014.01 (B) Total outstanding dues of creditors other than micro enterprises and small enterprises. 68,014.01 (B) Total outstanding dues of creditors other than micro enterprises and small enterprises. 68,014.01 (B) Total outstanding dues of creditors other than micro enterprises and small enterprises. 68,014.01 (W) Lease Liability 626.09 (v) Other financial liabilities 24,631.59 (vi) Obligation towards Investor in Subsidiary 20,740.00 (c) Other current liabilities 541.43 (d) Provisions 2,879.25 (e) Current tax liabilities 2,147.04 TOTAL CURRENT LIABILITIES 2,71,298.52 TOTAL LIABILITIES 2,71,298.52 | | 16.889.14 | 37.139.48 | |
| (A) Total outstanding dues of micro enterprises and small enterprises 811.57 4,820.74 (B) Total outstanding dues of creditors other than micro enterprises and small enterprises. 68,014.01 76,055.43 (iii) Financial Guarantee liabilities 498.88 572.54 (iv) Lease Liability 626.09 - (v) Other financial liabilities 24,631.59 21,169.31 (vi) Obligation towards Investor in Subsidiary 20,740.00 18,990.00 (c) Other current liabilities 541.43 1,515.57 (d) Provisions 2,879.25 1,399.47 (e) Current tax liabilities 2,14,77.380 2,24,157.00 TOTAL CURRENT LIABILITIES 2,71,298.52 3,09,654.04 | · · · · · | | - | |
| (B) Total outstanding dues of creditors other than micro enterprises and small enterprises. 68,014.01 76,055.43 (iii) Financial Guarantee liabilities 498.88 572.54 (iv) Lease Liability 626.09 - (v) Other financial liabilities 24,631.59 21,169.31 (vi) Obligation towards Investor in Subsidiary 20,740.00 18,990.00 (c) Other current liabilities 541.43 1,515.57 (d) Provisions 2,879.25 1,399.47 (e) Current tax liabilities 2,147.04 1,775.91 TOTAL CURRENT LIABILITIES 2,71,298.52 3,09,654.04 | | <u>811 57</u> | 4 820 74 | |
| (iii) Financial Guarantee liabilities 498.88 572.54 (iv) Lease Liability 626.09 - (v) Other financial liabilities 24,631.59 21,169.31 (vi) Obligation towards Investor in Subsidiary 20,740.00 18,990.00 (o) Other current liabilities 541.43 1,515.57 (d) Provisions 2,879.25 1,399.47 (e) Current tax liabilities 2,147.04 1,775.91 TOTAL CURRENT LIABILITIES 2,71,298.52 3,09,654.04 | | | | |
| (iv) Lease Liability 626.09 - (v) Other financial liabilities 24,631.59 21,169.31 (vi) Obligation towards Investor in Subsidiary 20,740.00 18,990.00 (c) Other current liabilities 541.43 1,515.57 (d) Provisions 2,879.25 1,399.47 (e) Current tax liabilities 2,147.04 1,775.91 TOTAL CURRENT LIABILITIES 2,71,298.52 3,09,654.04 | | | | |
| (v) Other financial liabilities 24,631.59 21,169.31 (vi) Obligation towards Investor in Subsidiary 20,740.00 18,990.00 (c) Other current liabilities 541.43 1,515.57 (d) Provisions 2,879.25 1,399.47 (e) Current tax liabilities 2,147.04 1,775.91 TOTAL CURRENT LIABILITIES 2,14,973.80 2,24,157.00 | | | 512.54 | |
| (vi) Obligation towards Investor in Subsidiary 20,740.00 18,990.00 (c) Other current liabilities 541.43 1,515.57 (d) Provisions 2,879.25 1,399.47 (e) Current tax liabilities 2,147.04 1,775.91 TOTAL CURRENT LIABILITIES 2,14,973.80 2,24,157.00 TOTAL LIABILITIES 2,71,298.52 3,09,654.04 | | | - | |
| (c) Other current liabilities 541.43 1,515.57 (d) Provisions 2,879.25 1,399.47 (e) Current tax liabilities 2,147.04 1,775.91 TOTAL CURRENT LIABILITIES 2,24,157.00 TOTAL LIABILITIES 2,71,298.52 3,09,654.04 | | | | |
| (d) Provisions 2,879.25 1,399.47 (e) Current tax liabilities 2,147.04 1,775.91 TOTAL CURRENT LIABILITIES 2,14,973.80 2,24,157.00 TOTAL LIABILITIES 2,71,298.52 3,09,654.04 | | | | |
| (e) Current tax liabilities 2,147.04 1,775.91 TOTAL CURRENT LIABILITIES 2,14,973.80 2,24,157.00 TOTAL LIABILITIES 2,71,298.52 3,09,654.04 | | | 1,515.57 | |
| TOTAL CURRENT LIABILITIES 2,14,973.80 2,24,157.00 TOTAL LIABILITIES 2,71,298.52 3,09,654.04 | | | 1,399.47 | |
| TOTAL LIABILITIES 2,71,298.52 3,09,654.04 | | | 1,775.91 | |
| | TOTAL CURRENT LIABILITIES | 2,14,973.80 | 2,24,157.00 | |
| | TOTAL LIABILITIES | 2,71,298.52 | 3,09,654.04 | |
| | TOTAL EQUITY AND LIABILITIES | 5,31,192.64 | 5,30,856.72 | |

Registered Office: S.No. 861, Ashoka House, Ashoka Marg, Nashik 422011 CIN : L45200MH1993PLC071970 11.CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2020

| Particulars | As at | As at | |
|--|-----------------------|--------------------|--|
| | 31-Mar-20 | 31-Mar-19 | |
| | Audited | Audited | |
| A CASH FLOW FROM OPERATING ACTIVITIES : | | | |
| Net Profit Before Tax | 53,398.80 | 41,689.4 | |
| Non-cash adjustment to reconcile Profit / (Loss) before tax to net cash flows | | | |
| Depreciation & Amortisation | 11,112.77 | 7,627.1 | |
| Dividend Income | - | (540.0 | |
| Share of (Profit)/loss from Investment in Partnership Firm/LLP | (94.55) | (984.5 | |
| Interest & Finance Income | (12,894.73) | (8,153.2 | |
| Impairment allowance (allowance for bad and doubtful debts and advances) | 1,621.36 | 2,187.3 | |
| Receviables Write Off | 4,321.80 | _, | |
| Finance Cost | 8,529.68 | 9,038.2 | |
| Gain on Sale of Investments (net) | (11.89) | (102.8 | |
| | 1,750.00 | | |
| Provision for obligation towards Investor in Subsidiary | | 1,590.0 | |
| Unwinding of discount on financials assets | (4.78) | (57.8 | |
| Exceptional item | - | 4,702.3 | |
| Fair value loss on derivative contracts | 15.47 | 30.4 | |
| Assets Written off | - | 67.4 | |
| Gain on disposal of Property, Plant and Equipment | (165.00) | (68.4 | |
| Operating Profit Before Changes in Working Capital | 67,578.93 | 57,025.5 | |
| Adjustments for changes in Operating Assets & Liabilities: | | | |
| Decrease/(Increase) in Trade Receivables | 10,038.68 | (59,442.5 | |
| Decrease/(Increase) in Inventories | (72.66) | (674.6 | |
| Decrease/(Increase) in other assets | (3,991.84) | 31,495.2 | |
| Decrease/(Increase) in Contract assets | 21,167.09 | (60,959.9 | |
| | | | |
| Increase / (Decrease) in Trade Payables | (11,802.31) | 29,427.6 | |
| Increase / (Decrease) in Contract liabilities | 3,786.99 | 96,329.5 | |
| Increase / (Decrease) in Short term provision | 1,456.77 | (1,937.6 | |
| Increase / (Decrease) in Other Liabilities | 198.72 | (81,693.0 | |
| Increase / (Decrease) in Long term provision | (93.15) | 2,941.0 | |
| Cash Generated from Operations | 88,267.22 | 12,511.1 | |
| Income Tax Paid (Net of Refund) | (14,141.37) | (11,758.3 | |
| NET CASH FLOW GENERATED FROM / (USED IN) OPERATING ACTIVITIES | 74,125.85 | 752.7 | |
| | | | |
| <u>B CASH FLOW FROM INVESTING ACTIVITIES</u> : Purchase of Property Plant and Equipment,Intangible Assets including CWIP and capital Advance | (5,792.50) | (16,393.9 | |
| Investment in | | | |
| Joint ventures | (308.40) | (616.3 | |
| Subsidiaries | (2,405.55) | (5,631.4 | |
| Sale Proceeds of Non - Current Investment | | | |
| Joint ventures | - | 3,683.2 | |
| Subsidiaries | 183.47 | 571.5 | |
| Sale Proceeds of Current Investments (Net) | 11.89 | 102.8 | |
| Dividend Received | 11.05 | 102.0 | |
| Subsidiaries | _ | 540.0 | |
| | - | 540.0 | |
| Loans given to Joint Ventures | - | (1,109.5 | |
| Loans given to Subsidiaries | (28,160.06) | (47,271.2 | |
| Loans repaid by Subsidiaries | 26,342.38 | 9,880.3 | |
| Loans given to Other | - | (4.8 | |
| Interest Received | 4,081.67 | 1,565.7 | |
| Proceeds from sale of Fixed Assets | 283.31 | 137.8 | |
| Proceeds from / (Investment in) Fixed Deposits (Net) | 108.22 | (621.7 | |
| | 100.22 | (021.7 | |
| NET CASH FLOW GENERATED FROM / (USED IN) INVESTING ACTIVITIES | (5,655.57) | (55,167.3 | |
| | (0,00000) | (, | |
| C CASH FLOW FROM FINANCING ACTIVITIES | | | |
| Dividend Paid | _ | (1,496.5 | |
| Proceeds from Borrowings | 4,072.66 | 35,771.4 | |
| • | | | |
| Repayment of Borrowings | (23,321.30) | (6,717.3 | |
| Proceeds from /(repayment of) Current Borrowings (Net) | (16,867.70) | 27,545.6 | |
| Finance Cost Paid | (7,498.42) | (7,783.9 | |
| Lease Payments | (1,135.69) | - | |
| NET CASH FLOW (USED IN) / GENERATED FROM FINANCING ACTIVITIES | (44,750.45) | 47,319.2 | |
| Net Increase In Cash & Cash Equivalents | 23,719.83 | (7,095.3 | |
| | | | |
| Cash and Cash Equivalents at the beginning of the year Cash and Cash Equivalents at the end of the year | 1,573.27 25,293.10 | 8,668.6 1,573.2 | |
| COMPONENTS OF CASH AND CASH EQUIVALENTS | | | |
| Balances with Banks | | | |
| On current accounts | 17,192.51 | 217.2 | |
| | | | |
| On deposit accounts | 7,986.01 | 1,239.3 | |
| Unpaid Dividend Account | 4.78 | 4.7 | |
| Cash on hand | 109.80 | 111.9 | |
| Cash and cash equivalents for statement of cash flows | 25,293.10 | 1,573.2 | |

12. Previous period/year figures have been re-grouped/re-classified wherever necessary.

For & on behalf of the Board of Directors



12th Floor, The Ruby 29 Senapati Bapat Marg Dadar (West) Mumbai - 400 028, India Tel: +91 22 6819 8000

Independent Auditor's Report on the Quarterly and Year to Date Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To The Board of Directors of Ashoka Buildcon Limited

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date consolidated financial results of Ashoka Buildcon Limited ("Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), its associate and joint ventures for the quarter ended March 31, 2020 and for the year ended March 31, 2020 ("Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended March 31, 2019, as reported in these consolidated financial results have been approved by the Holding Company's Board of Directors, but have not been subjected to review.

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 audited financial statements and on other financial information of the subsidiaries, associate, joint ventures the Statement:

- i. includes the results of the following entities as mentioned in Annexure I;
- ii. are presented in accordance with the requirements of the Listing Regulations in this regard; and
- iii. gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group for the quarter and year ended March 31, 2020.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group, its associate and joint ventures in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to Note 6 of the Statement, which describes the Management assessment of uncertainties related to COVID-19 and its consequential financial impact on its assets as at March 31, 2020 and operations of the Group. Our opinion is not modified in respect of this matter.

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Ashoka Buildcon Limited

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Management's Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group including its associate and joint ventures in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group and of its associate and joint ventures are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associate and joint ventures and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group and of its associate and joint ventures are responsible for assessing the ability of the Group and of its associate and joint ventures to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its associate and joint ventures are also responsible for overseeing the financial reporting process of the Group and of its associate and joint ventures.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

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- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its associate and joint ventures to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associate and joint ventures to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associate and joint ventures of which we are the independent auditors and whose financial information we have audited, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities Exchange Board of India under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

Other Matter

The accompanying Statement includes the audited financial statements and other financial information, in respect of:

- 29 subsidiaries, whose financial statements include total assets of Rs 4,00,027.49 lakhs as at March 31, 2020, total revenues of Rs 72,532.52 lakhs and Rs 2,06,890.76 lakhs, total net profit after tax of Rs. 4,981.18 lakhs and Rs. 6,175.20 lakhs, total comprehensive income of Rs. 4,912.22 lakhs and Rs. 6,105.61 lakhs, for the quarter and the year ended on that date respectively, and net cash inflows of Rs. 10,936.06 lakhs for the year ended March 31, 2020, as considered in the Statement which have been audited by their respective independent auditors.
- 1 associate and 2 joint ventures, whose financial statements include Group's share of net loss of Rs. 376.53 lakhs and Rs. 252.92 lakhs and Group's share of total comprehensive loss of Rs. 376.53 lakhs and Rs. 252.92 lakhs for the quarter and for the year ended March 31, 2020 respectively, as considered in the Statement whose financial statements, other financial information have been audited by their respective independent auditors.

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Ashoka Buildcon Limited

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The independent auditor's report on the financial statements and financial information of these entities have been furnished to us by the Management and our opinion on the Statement in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, joint ventures and associate is based solely on the reports of such auditors and the procedures performed by us as stated in paragraph above.

The accompanying Statement includes unaudited financial statements and other unaudited financial information in respect of:

- 1 subsidiary, whose financial statements and other financial information reflect total assets of Rs 5 lakhs as at March 31, 2020, and total revenues of NIL and NIL, total net profit after tax of NIL and NIL, total comprehensive income of NIL and NIL, for the quarter and the year ended on that date respectively, and net cash inflow of Rs. 5 lakhs for the year ended March 31, 2020.
- 3 joint ventures, whose financial statements includes the Group's share of net profit of Rs. 511.65 lakhs and Rs 1,418.50 lakhs and Group's share of total comprehensive income of Rs. 511.65 lakhs and Rs. 1,418.50 lakhs for the quarter and for the year ended March 31, 2020 respectively, as considered in the Statement whose financial statements and other financial information have not been audited by their auditors.

These unaudited financial statements and other financial information have been approved and furnished to us by the Management and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these joint ventures, is based solely on such unaudited financial statements and other financial information. In our opinion and according to the information and explanations given to us by the Management, these financial statements and other financial information are not material to the Group.

Our opinion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and financial information certified by the Management.

The Statement includes the results for the quarter ended March 31, 2020 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2020 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For S R B C & CO LLP Chartered Accountants ICAI Firm Registration Number: 324982E/E300003

per Suresh Yadav Partner Membership No.: 119878 UDIN: 20119878AAAADD4432 Mumbai June 15, 2020

Chartered Accountants

Ashoka Buildcon Limited

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Annexure I to the Auditor's Report on the Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Includes the results of the following entities:

Subsidiaries:

- 1. Ashoka Concessions Limited
- 2. Ashoka Belgaum Dharwad Tollway Limited
- 3. Ashoka Dhankuni Kharagpur Tollway Limited
- 4. Ashoka Sambhalpur Baragarh Tollway Limited
- 5. Ashoka Kharar Ludhiana Road Limited
- 6. Ashoka Highways (Durg) Limited
- 7. Ashoka Highways (Bhandara) Limited
- 8. Jaora Nayagaon Toll Road Company Private Limited
- 9. Ashoka DSC Katni Bypass Road Limited
- 10. Ashoka GVR Mudhol Nipani Roads Limited
- 11. Ashoka Bagewadi Saundatti Road Limited
- 12. Ashoka Hungund Talikot Road Limited
- 13. Ashoka Ranastalam Anandapuram Road Limited
- 14. Viva Highways Limited
- 15. Ashoka Infraways Limited
- 16. Ashoka Infrastructure Limited
- 17. Viva Infrastructure Limited
- 18. Ashoka Pre-Con Private Limited
- 19. Ashoka Technologies Private Limited
- 20. Unison Enviro Private Limited
- 21. Ashoka Highways Research Centre Private Limited
- 22. Ashoka Aerospace Private Limited
- 23. Ratnagiri Natural Gas Private Limited
- 24. Blue Feather Infotech rivate Limited
- 25. Ashoka Endurance Road Developers Private Limited
- 26. Ashoka Path Nirman (Nashik) Private Limited
- 27. Tech Breater Private Limited
- 28. Ashoka Infrastructures
- 29. Ashoka Highway AD
- 30. Ashoka Khairatunda Barwa Adda Road Limited
- 31. Ashoka Mallasandra Karadi Road Private Limited
- 32. Ashoka Karadi Banwara Road Private Limited
- 33. Ashoka Belgaum Khanapur Road Private Limited
- 34. Ashoka Ankleshwar Manubar Expressway Private Limited
- 35. Ashoka Bettadahalli Shivamogga Road Pvt Ltd (incorporated on April 08, 2019)
- 36. Ashoka Purestudy Technologies Private Limited (incorporated on December 03, 2019)
- 37. Ashoka Kandi Ramsanpalle Road Private Limited (incorporated on December 16, 2019)
- 38. Ashoka Banwara Bettadahalli Road Private Limited (incorporated on February 28, 2020)

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Joint ventures:

- 1. Abhijeet Ashoka Infrastructure Private Limited
- 2. GVR Ashoka Chennai ORR Limited
- 3. Mohan Mutha Ashoka Buildcon LLP
- 4. Ashoka Bridgeways
- 5. Ashoka Valecha JV

Associate:

1. PNG Tollways Limited

ASHOKA BUILDCON LIMITED Registered Office: S.No. 861, Ashoka House, Ashoka Marg, Nashik 422011 CIN : L45200MH1993PLC071970 AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2020

| | Quarter Ended | | | Lakh except Earnings per share) Year Ended | | |
|---|-----------------------|-----------------------|-----------------------|---|------------|--|
| Particulars | 31-Mar-20 31-Dec-19 | | 31-Mar-19 | 31-Mar-20 | 31-Mar-19 | |
| | Note 3 | Unaudited | Note 3 | Audited | Audited | |
| NCOME | | | | | | |
| Revenue From Operations | 158,421.62 | 128,036.09 | 159,681.30 | 507,047.21 | 493,012.06 | |
| I Other Income | 2,490.65 | 2,293.88 | 2,723.27 | 8,173.82 | 7,710.48 | |
| III Total Income (I+II) | 160,912.27 | 130,329.97 | 162,404.57 | 515,221.03 | 500,722.54 | |
| V EXPENSES | 05 750 00 | 00.000.40 | 10.074.50 | 445 000 00 | 150 000 0 | |
| Cost of materials consumed | 35,759.02 | 28,293.13 | 48,874.50 | 115,936.36 | 150,832.0 | |
| Construction expenses Employee benefit expenses | 57,915.99 8,577.73 | 49,398.80 9.117.53 | 61,629.25 | 186,105.71 29,329.84 | 168,326.1 | |
| Finance costs | 25,655.03 | 25,270.19 | 5,133.15 26,922.71 | 104,255.98 | 102,133.84 | |
| Depreciation and amortisation expense | 6,373.01 | 8,174.90 | 7,042.38 | 29,978.26 | 25,823.20 | |
| Other expenses | 8,792.06 | 3,393.57 | 4,761.42 | 18,156.93 | 15,587.2 | |
| Total expenses (IV) | 143,072.84 | 123,648.12 | 154,363.41 | 483,763.08 | 481,542.0 | |
| | | | | | | |
| V Profits before tax and share of profit / (loss) of associates and joint ventures (III- IV) | 17,839.43 | 6,681.85 | 8,041.16 | 31,457.95 | 19,180.51 | |
| VI Profit / (Loss) from Associates and Joint Ventures accounted for using the Equity Method | 144.12 | 367.38 | (522.34) | 1,165.58 | (104.96 | |
| VII Profit before Exceptional Items and Tax (V+VI) | 17,983.55 | 7,049.23 | 7,518.82 | 32,623.53 | 19,075.55 | |
| VIII Exceptional Items | - | - | 2,037.69 | - | 6,013.34 | |
| IX Profit before Tax (VII-VIII) | 17,983.55 | 7,049.23 | 5,481.13 | 32,623.53 | 13,062.21 | |
| | 17,303.33 | 7,043.23 | 3,401.13 | 32,023.33 | 13,002.2 | |
| X Tax expenses (Refer Note No 5) | | | | | | |
| (1) Current tax | 6,387.59 | 5,137.68 | 5,782.70 | 19,321.39 | 18,696.2 | |
| (2) Deferred tax | (3,072.28) | (632.56) | 898.13 | (2,733.70) | (1,605.53 | |
| XI Profit / (loss) after tax (IX-X) | 14,668.24 | 2,544.11 | (1,199.70) | 16,035.84 | (4,028.47 | |
| XII Other Comprehensive Income | | | | | | |
| A (i) Items that will not be reclassified to profit or loss | (147.82) | (13.99) | (19.55) | (217.59) | (83.52 | |
| | (3.83) | 2.36 | 3.36 | 10.38 | 20.88 | |
| (ii) Income tax relating to items that will not be reclassified to profit or loss | | 2.30 | | | | |
| B (i) Items that will be reclassified to profit or loss | - | - | - | - | - | |
| (ii) Income tax relating to items that will not be reclassified to profit or loss | - | - | - | - | - | |
| Other Comprehensive Income | (151.65) | (11.63) | (16.19) | (207.21) | (62.63 | |
| XIII Total Comprehensive Income for the year (XI+XII) | | | | | | |
| (Comprising Profit and Other Comprehensive Income for the year) | 14,516.59 | 2,532.48 | (1,215.89) | 15,828.63 | (4,091.10 | |
| Profit / (Loss) for the year attributable to: | | | | | | |
| Owners of the Group | 13,455.57 | 3,241.44 | (1,023.72) | 16,531.50 | (3,346.02 | |
| Non-Controlling interests | 1,212.67 | (697.33) | (175.98) | (495.66) | (682.4 | |
| Other Comprehensive Income for the year attributable to : | | | | | | |
| Owners of the Group | (139.65) | (11.38) | (15.46) | (194.21) | (61.5 | |
| Non-Controlling interests | (12.00) | (0.25) | (0.73) | (13.00) | (1.06 | |
| | | (| (° - 7 | (/ | | |
| Total Comprehensive Income for the year attributable to : | | | | | | |
| Owners of the Group | 13,315.92 | 3,230.06 | (1,039.18) | 16,337.29 | (3,407.59 | |
| Non-Controlling interests | 1,200.67 | (697.58) | (176.71) | (508.66) | (683.5 | |
| Paid -up equity share capital (equity shares of Face Value of Rs 5/- each)# | 14,036.16 | 14,036.16 | 14,036.16 | 14,036.16 | 14,036.10 | |
| Other Equity | 14,030.10 | 14,030.10 | 14,030.10 | 27,392.70 | 14,653.21 | |
| | | | | | | |
| XIV Earnings per equity share (Face Value of Rs 5/- each) : | | | | | | |
| a) With Exceptional Items | | | | | | |
| (1) Basic | 4.79 | 1.15 | (0.36) | 5.89 | (1.19 | |
| (2) Diluted | 4.79 | 1.15 | (0.36) | 5.89 | (1.19 | |
| (1) Resign | 4.70 | 4 4 5 | 0.00 | F 00 | 0.00 | |
| (1) Basic (2) Diluted | 4.79 4.79 | 1.15 1.15 | 0.36 | 5.89 | 0.9 | |
| | 4.19 | 1.13 | 0.36 | 5.89 | 0.95 | |
| | | | | 54,228.20 | 40,583 | |

Not annualised except for year ended March 31, 2020 and March 31, 2019

Registered Office: S.No. 861, Ashoka House, Ashoka Marg, Nashik 422011 CIN : L45200MH1993PLC071970

Notes:

- 1 The above consolidated financial results of the Group are in compliance with Indian Accounting Standards (IND AS) specified under section 133 of The Companies Act, 2013, read with SEBI circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 and have been subjected to audit by the Statutory Auditors.
- 2 The audited consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on June 15, 2020
- 3 Consolidated figures for the quarter ended March 31, 2020 are the balancing figures between the audited figures in respect of the year ended March 31, 2020 and unaudited figures in respect of the nine months ended December 31, 2019. Consolidated figures for the quarter ended March 31, 2019 are the balancing figures between the audited figures in respect of the full year ended March 31, 2019 and unaudited figures in respect of the nine months ended December 31, 2019 and unaudited figures in respect of the nine months ended December 31, 2019 and unaudited figures in respect of the nine months ended December 31, 2018 and for the quarter ended March 31, 2019 were approved by the Board of Directors and have not been subjected to limited review by the Statutory Auditors.
- 4 Effective April 1, 2019, the Group has adopted Ind AS 116 "Leases" and applied the standard to all lease contracts existing on the date of initial application i.e. April 1, 2019. The Group has used the modified retrospective approach for transitioning to Ind AS 116 with right-of-use asset recognized at an amount equal to the lease liability. Accordingly, comparatives for the year ended March 31, 2019 have not been retrospectively adjusted.

The above approach has resulted in a recognition of a right-of-use asset of Rs. 2,132.94 Lakhs and a lease liability of Rs. 1,945.48 Lakhs on the date of initial application, including right-of-use asset amounting to Rs.187.46 Lakhs which were recognized as finance lease asset under erstwhile lease standard. The impact on the profit for the quarter and the year is not material.

- 5 Pursuant to Taxation Law (Amendment) ordinance, 2019 ("Ordinance") issued by Ministry of Law and Justice (Legislation Department) on September 20,2019 and which is effective from April 1, 2019, domestic companies have an option to pay corporate Income Tax @ 22% + Surcharge and Cess ("New Tax Rate") subject to certain conditions. As per the assessment made, certain components of the Group have opted for the New Tax Rate from the financial year 2019-20 which has resulted into reversal of deferred tax assets recognised up to March 31, 2019 amounting to Rs.1,381.38 Lakhs.
- 6 The Outbreak of Coronavirus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. Execution of EPC contracts undertaken by the Company were temporarily suspended during nationwide lockdown. Further, as per the directions of the Ministry of Road Transport & Highways (MoRTH)/National Highway Authority of India (NHAI), operations at the toll plazas of its subsidiaries and associates (the 'Toll SPVs') of the Company were closed down w.e.f. March 26, 2020. The Toll operations were resumed from the April 20, 2020 by ensuring compliance with the preventive measures in terms of guidelines/instructions issued by Government of India (GOI) and which impacted the traffic of the respective Toll SPVs. Further, construction activities were also resumed gradually in the phased manner. The Group believes this is temporary in nature and based on the various initiatives announced by GOI, this may not result in any significant financial impact on the Group.

The management has considered internal and external sources of information up to the date of approval of these consolidated financial results, in assessing the recoverability of investments and assets, liquidity, financial position and operations of the Group including impact on estimated construction cost to be incurred towards projects under execution and based on the management's assessment, there is no material impact on the consolidated financial results of the Group.

Considering the uncertainties involved in estimating the impact of this pandemic, the future impact of this pandemic may be different from those estimated as on the date of approval of these consolidated financial results.

ASHOKA BUILDCON LIMITED Registered Office: S.No. 861, Ashoka House, Ashoka Marg, Nashik 422011 CIN : L45200MH1993PLC071970

7 CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES AS AT MARCH 31, 2020

| | As at | (Rs In Lakhs As at | | |
|---|------------------------|------------------------|--|--|
| Particulars | 31-Mar-20 | 31-Mar-19 | | |
| | Audited | Audited | | |
| ASSETS | | | | |
| Non-current Assets | | | | |
| (a) Property, plant and equipment | 40,873.58 | 43,245.4 | | |
| (b) Capital work-in-progress | 7,022.33 | 4,185.5 | | |
| (c) Right of Use (Refer Note No 4) | 1,224.91 | - | | |
| (d) Intangible assets | 726,239.88 | 744,129.0 | | |
| (e) Intangible assets Under Development | 1,626.66 | 1,626.6 | | |
| (f) Contract Assets | 154,230.18 | 80,020.1 | | |
| (g) Financial assets | | | | |
| (i) Investments accounted for using for equity method | 17,879.05 | 16,637.9 | | |
| (ii) Investments Others | 62.55 | 62.5 | | |
| (iii) Trade receivables | 17,394.21 | 26,808.5 | | |
| (iv) Loans | 12,546.55 | 10,788.6 | | |
| (v) Other financial assets | 6,491.80 | 5,485.8 | | |
| (h) Deferred Tax assets (net) (Refer Note No 5) | 8,282.46 | 5,616.1 | | |
| (i) Non Current Tax Asset (net) | 8,733.53 | 7,059.2 | | |
| j) Other non-current assets | 11,479.17 | 22,828.4 | | |
| Total Non Current Assets | 1,014,086.86 | 968,494. | | |
| | 1,014,000.00 | 500,454. | | |
| Current Assets | | | | |
| (a) Inventories | 43,476.88 | 42,645.0 | | |
| (b) Contract Assets | 97,137.49 | 136,421. | | |
| (c) Financial assets | | | | |
| (i) Investments | 700.00 | 11,650.0 | | |
| (ii) Trade receivables | 90,908.65 | 104,828.2 | | |
| (iii) Cash and cash equivalents | 57,329.19 | 8,244.0 | | |
| (iv) Bank balances other than (iii) above | 18,108.97 | 15,179.0 | | |
| (v) Loans | 326.83 | 1,452. | | |
| (vi) Other financial assets | 4,445.42 | 2,721.0 | | |
| (d) Other current assets | 36,880.85 | 18,499.9 | | |
| Total Current Assets | 349,314.28 | 341,642. | | |
| TOTAL ASSETS | 1,363,401.14 | 1,310,136. | | |
| | | | | |
| | | | | |
| Equity | | | | |
| (a) Equity share capital | 14,036.16 | 14,036. | | |
| (b) Other Equity | 27,392.70 | 14,653.2 | | |
| Equity attributable to owners of the Group | 41,428.86 | 28,689. | | |
| Non Controlling Interest | 12,799.34 54,228.20 | 11,894.0 40,583.9 | | |
| Total Equity | 34,220.20 | 40,000. | | |
| LIABILITIES | | | | |
| Non-current Liabilities | | | | |
| (a) Contract Liability | 22,582.98 | 23,833.0 | | |
| (b) Financial Liabilities | | | | |
| (i) Borrowings | 564,459.20 | 540,744. | | |
| (ii) Lease Liability (Refer Note No 4) | 605.51 | - | | |
| (iii) Trade Payables | 8,040.87 | 7,792. | | |
| (iv) Other financial liabilities | 260,797.85 | 255,827. | | |
| (c) Provisions | 8,499.03 | 13,844. | | |
| d) Deferred tax liabilities (Net) | - | 69. | | |
| (e) Other non-current liabilities | 463.09 | 1,725.8 | | |
| Total Non-current Liabilities | 865,448.53 | 843,837. | | |
| | | | | |
| Current liabilities | | | | |
| (a) Contract Liability | 74,146.78 | 56,374. | | |
| (b) Financial liabilities | | | | |
| (i) Borrowings | 17,161.83 | 32,838.8 | | |
| (ii) Trade payables | | | | |
| (A) Total outstanding dues of micro enterprises and small | 044.57 | 4 000 | | |
| enterprises | 811.57 | 4,820. | | |
| (B) Total outstanding dues of creditors other than micro | 70.000 | | | |
| enterprises and small enterprises. | 72,996.38 | 89,884.0 | | |
| (iii) Lease Liability (Refer Note No 4) | 528.56 | - | | |
| (iv) Other financial liabilities | 83,677.90 | 60,047. | | |
| (v) Obligation towards investment in Subsidiary | 152,600.00 | 148,162.8 | | |
| (c) Other current liabilities | 3,213.22 | 3,540.4 | | |
| (d) Provisions | 35,909.26 | 27,921.0 | | |
| (e) Current Tax Liabilities | 2,678.91 | 2,125.4 | | |
| | | 425 745 | | |
| Total Current Liabilities | 443,724.41 | 425,715. | | |
| Total Current Liabilities Total Liabilities | 443,724.41 | 425,715. 1,269,552. | | |

Registered Office: S.No. 861, Ashoka House, Ashoka Marg, Nashik 422011 CIN : L45200MH1993PLC071970

CONSOLIDATED SEGMENT WISE REVENUE RESULTS AND CARITAL EMPLOYED 8

| | | Quarter Ended | | Year Ended | | |
|---|--------------|---------------|--------------|--------------|--------------|--|
| Particulars | 31-Mar-20 | 31-Dec-19 | 31-Mar-19 | 31-Mar-20 | 31-Mar-19 | |
| | Note 3 | Unaudited | Note 3 | Audited | Audited | |
| 1. Segment Revenue | | | | | | |
| Construction & Contract | 61,265.48 | 39,581.84 | 58,054.25 | 177,429.50 | 199,707.80 | |
| BOT / Annuity Projects | 92,959.74 | 84,350.52 | 95,464.01 | 313,800.82 | 271,664.47 | |
| Sale of Goods | 4,196.40 | 4,103.73 | 6,163.04 | 15,816.89 | 21,639.79 | |
| Total | 158,421.62 | 128,036.09 | 159,681.30 | 507,047.21 | 493,012.06 | |
| 2. Segment Results | | | | | | |
| Construction & Contract | 20,933.34 | 9,836.18 | 17,784.23 | 49,468.53 | 46,578.13 | |
| BOT / Annuity Projects | (2,229.29) | (2,694.94) | (3,910.68) | (10,581.41) | (11,678.49 | |
| Sale of Goods | 615.80 | 294.55 | (365.75) | 2,158.90 | 2,588.77 | |
| Total | 19,319.85 | 7,435.79 | 13,507.80 | 41,046.02 | 37,488.41 | |
| 3. Add / (Less): | | | | | | |
| Unallocable Interest expenses | (2,428.72) | (2,342.18) | (3,049.15) | (9,328.09) | (8,192.66 | |
| Unallocable Expenses | (1,542.35) | (705.64) | (5,140.76) | (8,433.80) | (17,825.72 | |
| Unallocable Income (including share of profit/ (loss) from associates | | | | | i | |
| and joint ventures) | 2,634.77 | 2,661.26 | 2,200.93 | 9,339.40 | 7,605.52 | |
| Exceptional Items - Construction & Contract Segment | - | - | (2,037.69) | - | (4,761.85 | |
| Exceptional Items - Unallocable Segment | - | - | - | - | (1,251.49 | |
| Total | (1,336.30) | (386.56) | (8,026.67) | (8,422.49) | (24,426.20 | |
| 4. Net Profit before Tax | 17,983.55 | 7,049.23 | 5,481.13 | 32,623.53 | 13,062.21 | |
| 5.Segment Assets | | | | | - | |
| Construction & Contract | 201,825.53 | 209.845.88 | 246.093.08 | 201,825.53 | 246.093.08 | |
| BOT / Annuity Projects | 1.030.705.57 | 1.039.814.81 | 961,724.36 | 1.030.705.57 | 961,724.36 | |
| Sale of Goods | 52,484.30 | 51,634.75 | 49,305.93 | 52,484.30 | 49,305.93 | |
| Unallocated | 78,385.74 | 54,890.08 | 53,013.40 | 78,385.74 | 53,013.40 | |
| Total (A) | 1,363,401.14 | 1,356,185.52 | 1,310,136.77 | 1,363,401.14 | 1,310,136.77 | |
| 6.Segment Liabilities | | | | | | |
| Construction & Contract | 139,854.20 | 133,960.34 | 148,834.46 | 139,854.20 | 148,834.46 | |
| BOT / Annuity Projects | 1,110,536.64 | 1,104,295.05 | 1,025,591.07 | | 1,025,591.07 | |
| Sale of Goods | 12,163.97 | 14,281.39 | 16,060.00 | 12,163.97 | 16,060.00 | |
| Unallocated | 46,618.13 | 60,340.43 | 79,067.25 | 46,618.13 | 79,067.25 | |
| Total (B) | 1,309,172.94 | 1,312,877.21 | 1,269,552.78 | 1,309,172.94 | 1,269,552.78 | |
| 5. Capital Employed | 54,228.20 | 43,308.31 | 40,583.99 | 54,228.20 | 40,583.99 | |

a. The Group has reported segment information as per Indian Accounting Standard 108 "Operating Segments" (IND AS 108). The identification of operating segments is consistent with performance assessment and resource allocation by the management.

b. Construction & Contract segment comprises engineering and construction of transportation infrastructure, heavy civil infrastructure, power transmission & distribution projects and other similar projects.

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9 CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2020

| | For the Year Ended | | |
|---|--------------------|-------------|--|
| Particulars | 31-Mar-20 | 31-Mar-19 | |
| A CASH FLOW FROM OPERATING ACTIVITIES : | Audited | Audited | |
| Net Profit Before Taxation | 32,623.53 | 13,062.21 | |
| Non-cash adjustment to reconcile profit / (loss) before tax to net cash flows | 32,023.55 | 13,002.21 | |
| Depreciation & Amortisation | 29,978.26 | 25,823.28 | |
| Impairment Allowances(Allowance for Bad and Doubtful Debts and Advances) | 1,401.43 | 2,371.44 | |
| Receivables Write off | 4,321.80 | 2,071.44 | |
| Assets Written off | 4,521.00 | 67.28 | |
| Finance Cost | 104.240.51 | 102,103.36 | |
| Dividend Income | 104,240.01 | (540.00 | |
| Exceptional Items | | 6,013.34 | |
| (Gain) on sale of Investments | (61.59) | (138.36 | |
| (Profit) / loss from associate and joint ventures | (1,165.58) | 104.96 | |
| Fair value loss on derivative contracts | 15.47 | 30.48 | |
| Interest & Finance Income | (4,809.57) | (3,686.15 | |
| (Gain) on disposal of Property, Plant and Equipment | (432.61) | (68.93 | |
| Operating Profit Before Changes in Working Capital | 166,111.65 | 145,142.91 | |
| Adjustments for changes in Operating Assets & Liabilities: | 100,111.00 | 140,142.01 | |
| Decrease / (Increase) in Inventories | (831.81) | (198.18 | |
| Decrease / (Increase) in Trade receivables and other Current assets | (25,868.79) | (152,254.67 | |
| Increase / (Decrease) in Trade and Operating Payables | (20,649.14) | 37,359.72 | |
| Increase / (Decrease) in Trade and Operating Tayables | (2,368.75) | 8,447.41 | |
| Increase / (Decrease) in Other Current Liabilities and Contract liability | 10,956.11 | (29,304.01 | |
| increase / (Decrease) in Other Current Liabilities and Contract liability | 10,950.11 | (29,304.01 | |
| Cash Generated from Operations | 127,349.27 | 9,193.18 | |
| Income Tax Paid (net of refunds) | (20,442.14) | (18,219.83 | |
| NET CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES (A) | 106,907.13 | (9,026.65 | |
| | 100,001110 | (0,020.00 | |
| B CASH FLOW FROM INVESTING ACTIVITIES : | | | |
| Purchase of Property Plant and Equipment , Intangible Assets including CWIP and | (10,984.62) | (21,087.96 | |
| Capital Advances | (,) | (| |
| Sale / (Purchase) of Non-Current Investment (Net) | (308.38) | 3,118.82 | |
| Loan Given to Joint Venture | (000.00) | (1,109.50 | |
| Loan Given to Others | (118.46) | (701.30 | |
| Loan Repaid by Others | 55.22 | 34.40 | |
| Dividend Received | - | 540.00 | |
| Interest Received | 1,991.91 | 1,711.63 | |
| Proceeds from sale of Property Plant and Equipment | 635.69 | 139.34 | |
| Proceeds from / (Investment) in Fixed Deposits (net) | (2,929.31) | (7,081.43 | |
| NET CASH FLOW USED IN INVESTING ACTIVITIES (B) | (11,657.95) | (24,436.00 | |
| | | • | |
| C CASH FLOW FROM FINANCING ACTIVITIES | | | |
| Payment towards Dividend | - | (1,495.94 | |
| Proceeds from Shares issued by subsidiary Group | 1,413.14 | 3,500.00 | |
| Proceeds from Non Current Borrowings | 72,815.39 | 79,185.83 | |
| Repayment of Non Current Borrowings | (51,575.46) | (16,798.81 | |
| Proceeds from / (Repayment) of Current Borrowings (Net) | (15,677.02) | 26,274.56 | |
| Lease payments | (1,020.14) | - | |
| Finance Cost paid | (63,069.99) | (59,612.20 | |
| NET CASH FLOW (USED IN) / FROM FINANCING ACTIVITIES (C) | (57,114.08) | 31,053.44 | |
| Net (decrease) / Increase In Cash & Cash Equivalents (A+B+C) | 38,135.10 | (2,409.21 | |
| | | | |
| Cash and Cash Equivalents at the beginning of the year | 19,894.08 | 22,303.29 | |
| Cash and Cash Equivalents at the end of the year | 58,029.18 | 19,894.08 | |
| COMPONENTS OF CASH AND CASH EQUIVALENTS | | | |
| Balances with Banks | | | |
| On current accounts | 45,407.54 | 6,364.40 | |
| On deposit accounts | 11,701.24 | 1,264.08 | |
| Cash on hand | 220.40 | 615.54 | |
| | 57,329.18 | 8,244.02 | |
| | | | |
| Add: Investments in Liquid Mutual Funds | 700.00 | 11,650.06 | |

10 Previous period/year figures have been re-grouped/re-classified wherever necessary, to conform with current period presentation.

For & on behalf of the Board of Directors

Place: Nashik Date: June 15, 2020 (Satish D Parakh) Managing Director DIN : 00112324