

**East Lancashire Bus Builders Ltd.**  
**Balance Sheet as at March 31, 2017**

| Particulars   | As at March 31, 2017<br>Rs. Lakhs | As at March 31, 2016<br>Rs. Lakhs |
|---|-----------------------------------|-----------------------------------|
| <b>ASSETS</b>   |                                   |                                   |
| <b>Non-current assets</b>   |                                   |                                   |
| Property, plant and equipment   | -                                 | -                                 |
| Capital work-in-progress  | -                                 | -                                 |
| Intangible assets   | -                                 | -                                 |
| Intangible assets under development                                     | -                                 | -                                 |
| Financial Assets  |                                   |                                   |
| (i) Investments   | -                                 | -                                 |
| (ii) Trade Receivables  | -                                 | -                                 |
| (iii) Loans   | -                                 | -                                 |
| (iv) Others   | -                                 | -                                 |
| Deferred tax assets (net)   | -                                 | -                                 |
| Non-current tax assets (net)  | -                                 | -                                 |
| Other non-current assets  | -                                 | -                                 |
|   | -                                 | -                                 |
| <b>Current assets</b>   |                                   |                                   |
| Inventories   | -                                 | -                                 |
| Financial Assets  |                                   |                                   |
| (i) Investments   | -                                 | -                                 |
| (ii) Trade Receivables  | -                                 | -                                 |
| (iii) Cash and cash equivalents   | -                                 | -                                 |
| (iv) Bank balances other than (iii) above                               | -                                 | -                                 |
| (v) Loans   | -                                 | -                                 |
| (vi) Others   | -                                 | -                                 |
| Current Tax Assets (net)  | -                                 | -                                 |
| Other Current Assets  | -                                 | -                                 |
|   | -                                 | -                                 |
| Assets classified as held for sale                                      | -                                 | -                                 |
|   | -                                 | -                                 |
| <b>TOTAL</b>  | <b>-</b>                          | <b>-</b>                          |
| <b>EQUITY AND LIABILITIES</b>   |                                   |                                   |
| <b>Equity</b>   |                                   |                                   |
| Equity Share capital  | 0.10                              | 0.10                              |
| Other Equity  | (0.10)                            | (0.10)                            |
| <b>Liabilities</b>  |                                   |                                   |
| <b>Non-current liabilities</b>  |                                   |                                   |
| Financial Liabilities   |                                   |                                   |
| (i) Borrowings  | -                                 | -                                 |
| (ii) Other financial liabilities  | -                                 | -                                 |
| Provisions  | -                                 | -                                 |
| Deferred tax liabilities (net)  | -                                 | -                                 |
| Other non-current liabilities   | -                                 | -                                 |
|   | -                                 | -                                 |
| <b>Current liabilities</b>  |                                   |                                   |
| Financial Liabilities   |                                   |                                   |
| (i) Borrowings  | -                                 | -                                 |
| (ii) Trade Payables   | -                                 | -                                 |
| (iii) Other financial liabilities                                       | -                                 | -                                 |
| Other current liabilities   | -                                 | -                                 |
| Provisions  | -                                 | -                                 |
| Current Tax Liabilities (net)   | -                                 | -                                 |
|   | -                                 | -                                 |
| Liabilities directly associated with assets classified as held for sale | -                                 | -                                 |
|   | -                                 | -                                 |
| <b>TOTAL</b>  | <b>-</b>                          | <b>-</b>                          |

**East Lancashire Bus Builders Ltd.**  
**Statement of Profit and Loss for the Year ended March 31, 2017**

| Particulars   | Year ended<br>March 31, 2017<br>Rs. Lakhs | Year ended<br>March 31, 2016<br>Rs. Lakhs |
|---|---|---|
| <b>Income</b>   |   |   |
| Revenue from operations (including excise duty on sale of goods)              | -   | -   |
| Other income  | -   | -   |
| <b>Total Income</b>   | -   | -   |
| <b>Expenses</b>   |   |   |
| Cost of materials and services consumed                                       | -   | -   |
| Purchases of Stock-in-Trade - Traded goods                                    | -   | -   |
| Changes in inventories of finished goods, stock-in-trade and work-in-progress | -   | -   |
| Excise Duty on sale of goods  | -   | -   |
| Employee benefits expense   | -   | -   |
| Finance costs   | -   | -   |
| Depreciation and amortisation expense   | -   | -   |
| Other expenses  | -   | -   |
| <b>Total Expenses</b>   | -   | -   |
| <b>Profit/ (Loss) before exceptional items and tax</b>                        | -   | -   |
| Exceptional Items   | -   | -   |
| <b>Profit/ (Loss) before tax</b>  | -   | -   |
| <b>Tax expense</b>  | -   | -   |
| <b>Profit for the year</b>  | -   | -   |
| <b>Other Comprehensive Income</b>   | -   | -   |
| <b>Total Comprehensive Income</b>   | -   | -   |