

East Lancashire Bus Builders Limited

Balance Sheet as at March 31, 2019

Particulars

ASSETS

Non-current assets

- 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

Current assets

- 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

TOTAL

EQUITY AND LIABILITIES

Equity

- Equity Share capital
- Other Equity

Liabilities

Non-current liabilities

- Financial Liabilities
 - (i) Borrowings
 - (ii) Other financial liabilities
- Provisions
- Deferred tax liabilities (net)
- Other non-current liabilities

Current liabilities

- Financial Liabilities
 - (i) Borrowings
 - (ii) Trade Payables
 - a) total outstanding dues of Micro Enterprises and small enterprises
 - b) total outstanding dues of creditors other than Micro Enterprises and small enterprises
 - (iii) Other financial liabilities
- Other current liabilities
- Provisions
- Current Tax Liabilities (net)

TOTAL

As at March 31, 2019
Rs. Lakhs

As at March 31, 2018
Rs. Lakhs

	As at March 31, 2019 Rs. Lakhs	As at March 31, 2018 Rs. Lakhs
ASSETS		
Non-current assets		
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		
Current assets		
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		
TOTAL		
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	0.09	0.09
Other Equity	(0.09)	(0.09)
Liabilities		
Non-current liabilities		
Financial Liabilities		
(i) Borrowings		
(ii) Other financial liabilities		
Provisions		
Deferred tax liabilities (net)		
Other non-current liabilities		
Current liabilities		
Financial Liabilities		
(i) Borrowings		
(ii) Trade Payables		
a) total outstanding dues of Micro Enterprises and small enterprises		
b) total outstanding dues of creditors other than Micro Enterprises and small enterprises		
(iii) Other financial liabilities		
Other current liabilities		
Provisions		
Current Tax Liabilities (net)		
TOTAL		

East Lancashire Bus Builders Limited

Statement of Profit and Loss and Other Comprehensive Income for the Year ended March 31, 2019

Particulars	Year ended March 31, 2019		Year ended March 31, 2018
	Rs. Lakhs	Rs. Lakhs	Rs. Lakhs
Income			
Revenue from operations (including excise duty on sale of goods)			
Other income			
Total Income		-	-
Expenses			
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			
Total Expenses		-	-
Profit/ (Loss) before exchange gain/ (loss) on swap contracts, exceptional items and tax		-	-
Exchange gain/ (loss) on swap contracts			
Profit/ (Loss) before exceptional items and tax		-	-
Exceptional Items			
Profit/ (Loss) before extraordinary items and tax		-	-
Extraordinary Items			
Profit/ (Loss) before tax		-	-
Tax expense:			
Current tax			
Deferred tax			
Tax expense		-	-
Profit for the year		-	-
Other Comprehensive Income			
A (i) Items that will not be reclassified to Profit or Loss			
Remeasurement of Defined Benefit Plans			
Fair Value through OCI			
(ii) Income tax relating to items that will not be reclassified to Profit or Loss			
B (i) Items that will be reclassified to Profit or Loss			
The effective portion of gains and loss on hedging instruments in a cash flow hedge			
Translation difference			
(ii) Income tax relating to items that will be reclassified to Profit or Loss			
Total Other Comprehensive Income		-	-
Total Comprehensive Income		-	-