ADANI NORTH AMERICA INC

BALANCE SHEET AS AT MARCH 31, 2023

Particulars	Notes	AMOUNT
ASSETS :		
I NON-CURRENT ASSETS		
(a) Property, Plant & Equipment		0
(b) Capital Work-In-Progress		-
(c) Investment Property		-
(d) Goodwill		-
(e) Intangible Assets		-
(f) Financial Assets		
(i) Non Current Investments	1	-
(ii) Non Current Loans	2	-
(iii) Other Non Current Financial Assets	3	-
(g) Income Tax Assets (net)		-
(h) Deferred Tax Assets (net)	4	-
(i) Other Non-Current Assets	5	-
		0
II CURRENT ASSETS		
(a) Inventories	6	-
(b) Financial Assets		
(i) Current Investments		-
(ii) Trade Receivables	7	-
(iii) Cash & Cash Equivalents	8	71,854
(iii) Bank Balances other than (iii) above	9	-
(iv) Current Loans	10	8,361,971
(v) Other Current Financial Assets	11	-
(c) Other Current Assets	12	-
		8,433,825
TOTAL		8,433,826
EQUITY AND LIABILITIES :		
I SHAREHOLDERS' FUNDS		
(a) Equity Share Capital		10,000
(b) Other Equity	13	-7,812,229
		-7,802,229
(c) Non Controlling Interest		-
Total Equity		**-7,802,229**
LIABILITIES :		
II NON-CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Long Term Borrowings	14	-
(ii) Other Financial Liabilities	15	-
(b) Non Current Provisions	16	-
(c) Deferred Tax Liabilities (net)	17	-
(d) Other Long Term Liabilities	18	-
		-
III CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Short Term Borrowings	19	16,159,527
(ii) Trade Payables	20	76,529
(iii) Other Financial Liabilities	21	-
(b) Other Current Liabilities	22	-
(c) Current Provisions	23	-
(d) Income Tax Liabilities (net)		-
		16,236,055
TOTAL		8,433,826

STATEMENT OF PROFIT & LOSS FOR THE PERIOD ENDED MARCH 31, 2023

	Particulars	Notes	AMOUNT
I.	Revenue from Operations	24	-
II.	Other Income	25	1,068,362
III.	**Total Revenue (I + II)**		**1,068,362**
IV.	**Expenses**		
(a)	Cost of Materials Consumed		-
(b)	Purchase of Stock-in-Trade		-
(c)	Changes in Inventories of finished goods, stock-in-trade & work-in-progr		-
(d)	Employee Benefits Expense	26	-
(e)	Finance Costs	27	2,224
(f)	Depreciation & Amortization Expense		-
(g)	Operating and Other Expenses	28	393,234
	Total Expenses		395,458
V.	Profit before Exceptional items and tax (III-IV)		672,904
VI.	Add/(Less) : Exceptional items		-
VII.	**Profit for the year before tax (V+VI)**		672,904
VIII.	**Tax Expense:**		
	Current Tax (including MAT payable)		-
	MAT Credit Entitlement in PL		-
	Adjustment for earlier years		-
	Deferred Tax		-
	Total Tax Expense		-
IX.	**Profit (Loss) for the year (VII - VIII)**		672,904
	Less : Share of Minority Interest		-
	Add : Share of Profit / (Loss) in Associates		-
X.	**Net Profit after Minority Interest**		672,904
XI.	**Other Comprehensive Income**		
(a)	Item that may be reclassified to Profit & Loss		
(i)	Exchange differences on translation of foreign operations		-
(ii)	Share of Comprehensive Income of Associate & Joint Ventures		-
(iii)	Income tax relating to the above items		-
			-
(b)	Item that may not be reclassified to Profit & Loss		
(i)	Remeasurement of post employee benefit obligations		-
(ii)	Share of Comprehensive Income of Associate & Joint Ventures_Permane		-
(iii)	Income tax relating to the above items_Permanent		-
			-
	Total Other Comprehensive Income for the Year (a+b)		-
XII.	**Total Comprehensive Income for the Year (X+XI)**		672,904