



## DIAMANT INFRASTRUCTURE LIMITED

### Balance sheet as at 31st March, 2012

| Particulars   | Note No       | As at 31st March 2012<br>(₹) | As at 31st March 2011<br>(₹) |
|---|---------------|------------------------------|------------------------------|
| <b>Equity and liabilities</b>                         |               |                              |                              |
| <b>Shareholder's funds</b>                            |               |                              |                              |
| Share capital   | 2             | 70,408,000                   | 70,408,000                   |
| Reserves and surplus                                  | 3             | 120,367,565                  | 105,886,661                  |
| Money received against share warrants                 | 23.11         | 37,000,000                   | 37,000,000                   |
| <b>Non-current liabilities</b>                        |               |                              |                              |
| Long term borrowings                                  | 4             | 182,061,497                  | 60,358,898                   |
| Deferred tax liabilities (Net)                        | 23.7          | 101,331                      | 1,151,130                    |
| <b>Current liabilities</b>                            |               |                              |                              |
| Short-term borrowings                                 | 5             | 86,808,522                   | 68,463,142                   |
| Trade payables  | 6             | 239,437,776                  | 301,568,538                  |
| Other current liabilities                             | 7             | 33,878,210                   | 21,105,668                   |
| <b>Total</b>  |               | <b>770,062,901</b>           | <b>665,942,037</b>           |
| <b>Assets</b>   |               |                              |                              |
| <b>Non-current assets</b>                             |               |                              |                              |
| Fixed assets  |               |                              |                              |
| Tangible assets                                       | 8.1           | 235,233,971                  | 122,406,748                  |
| Intangible assets                                     | 8.2           | 27,712                       | 55,359                       |
| Capital work in progress                              | -             | -                            | 606,080                      |
| Non-current investments                               | 9             | 625                          | 625                          |
| <b>Current assets</b>                                 |               |                              |                              |
| Inventories   | 10            | 17,669,263                   | 24,244,717                   |
| Trade receivables                                     | 11            | 347,444,503                  | 346,905,410                  |
| Cash and cash equivalents                             | 12            | 6,873,835                    | 9,401,439                    |
| Other current assets                                  | 13            | 162,812,992                  | 162,321,659                  |
| <b>Total</b>  |               | <b>770,062,901</b>           | <b>665,942,037</b>           |
| <b>Notes forming part of the financial statements</b> | <b>1 - 23</b> |                              |                              |

As per our report of even date

**For Tushar Parekh and Associates**  
**Chartered Accountants**  
(FRN: 117307W)

CA Tushar Parekh  
**Proprietor**  
Membership No: 103230  
Place : Mumbai  
Date : 24th August, 2012

**For and on behalf of the Board of Directors of**  
**Diamant Infrastructure Limited**

Naresh Saboo                      Kamlesh Prasad  
**Managing Director**              **Director**