

Limited Review Report

Review Report to The Board of Directors
Goenka Diamonds & Jewels Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Goenka Diamonds & Jewels Limited ('the Company'), its subsidiaries and associates (collectively referred to as "the group") for the quarter ended September 30, 2013 except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited by us. This statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. In respect of unaudited quarterly consolidated financial results, we did not review statement of unaudited financial results of two foreign subsidiaries and a partnership firm, whose unaudited quarterly financial results reflect total revenue of Rs. 3432.45 Lac for the quarter ended September 30, 2013 and total assets of Rs. 16638.34 Lac as at September 30, 2013. The financial information for the said subsidiaries and partnership firm has been reviewed by the other auditors whose reports have been furnished to us, and our opinion on the quarterly financial results is based solely on the reports of the other auditors.
4. We draw attention to:
 - a) Valuation of Inventory is based on determination of estimated net realizable value and specific identification involving technical judgment of management and which has been relied upon by us.
 - b) Trade Receivables of Rs. 72,905.95 Lac, are subject to confirmations/ reconciliation and adjustments, if any, and as confirmed by the management are good and recoverable.
- Our report is not qualified in respect of the above matters.
5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with Standards notified pursuant to Companies (Accounting Standards) Rules, 2006 (which as per General Circular 15/2013 dated September 13, 2013 issued by Ministry of Corporate Affairs continues to apply under Section 133 of the Companies Act, 2013) and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Haribhakti & Co.
Chartered Accountants
Firm Registration No. 103523W



Santant Sakhardande
Partner
Membership No.: 34828
Mumbai
Date: November 22, 2013

For B. Khosla & Co.
Chartered Accountants
Firm Registration No. 000205



Sandeep Mundra
Partner
Membership No.: 75482

Limited Review Report

Review Report to The Board of Directors Goenka Diamonds & Jewels Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Goenka Diamonds & Jewels Limited ('the Company') for the quarter ended September 30, 2013 except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited by us. This statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. We draw attention to:
 - a) Valuation of Inventory is based on determination of estimated net realizable value and specific identification involving technical judgment of management and which has been relied upon by us.
 - b) Trade Receivables of Rs. 57271.06 Lac, are subject to confirmations/ reconciliation and adjustments, if any, and as confirmed by the management are good and recoverable.

Our report is not qualified in respect of the above matters.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with Standards notified pursuant to Companies (Accounting Standards) Rules, 2006 (which as per General Circular 15/2013 dated September 13, 2013 issued by Ministry of Corporate Affairs continues to apply under Section 133 of the Companies Act, 2013) and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Haribhakti & Co.
Chartered Accountants
Firm Registration No. 103523W



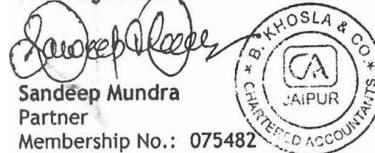
Prasant Sakhardande
Partner

Membership No.: 34828

Mumbai

Date: November 22, 2013

For B. Khosla & Co.
Chartered Accountants
Firm Registration No. 000205C



Sandeep Mundra
Partner

Membership No.: 075482



GOENKA DIAMOND AND JEWELS LIMITED
Registered Office: 401, Pancharatna, MSB Ka Rasta, Johari Bazar, Jaipur : 302003, Rajasthan
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30, 2013.

SR. NO.	PARTICULAR	CONSOLIDATED			CONSOLIDATED		
		3 Months Ended 30/09/2013 Unaudited	3 Months Ended 30/09/2013 Unaudited	3 Months Ended 30/09/2012 Unaudited	6 Months Ended 30/09/2013 Unaudited	6 Months Ended 30/09/2012 Unaudited	CONSOLIDATED Year Ended 31/03/2013 Audited
1	Income from Operations						
	(a) Net Sale / Income from Operation (Net of excise duty)	14,477.20	19,761.50	12,550.65	34,238.70	24,706.25	84,248.83
	(b) Other operating income	-	-	-	-	-	-
	Total Income from operations (net)	14,477.20	19,761.50	12,550.65	34,238.70	24,706.25	84,248.83
2	Expenses						
	(a) Cost of materials consumed	10,656.82	16,840.31	13,160.55	27,496.93	24,783.46	68,772.67
	(b) Purchases of stock-in-trade	2,722.54	-	-	2,722.54	-	10,896.89
	(c) Change in inventories of finished goods, work-in-progress and stock-in-trade	70.23	1,720.85	(1,936.66)	1,791.08	(1,980.36)	(930.78)
	(d) Employee benefits expenses	80.29	75.21	74.70	155.50	152.98	329.65
	(e) Depreciation and amortisation expenses	25.96	27.43	24.77	53.39	49.15	121.00
	(f) Other expenses	152.98	154.00	167.09	306.98	377.17	776.77
	Total Expenses	13,708.62	18,817.80	11,490.45	32,626.42	23,302.40	79,906.20
3	Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)						
		768.58	943.70	1,060.20	1,712.28	1,323.85	4,282.63
4	Other Income	687.73	912.35	139.37	1,610.08	1,236.93	1,575.51
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3+4)	1,456.31	1,856.05	1,199.57	3,322.36	2,560.78	5,858.14
6	Finance costs	294.19	216.11	241.51	510.30	465.61	1,014.97
7	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5-6)	1,172.12	1,639.94	958.06	2,812.06	2,095.17	4,843.17
8	Exceptional items	-	-	-	-	-	-
9	Profit / (Loss) from ordinary activities before tax (7-8)	1,172.12	1,639.94	958.06	2,812.06	2,095.17	4,843.17
10	Tax Expenses						
	Current Tax	92.97	237.05	187.41	330.02	419.20	407.07
	MAT Credit Entitlement	(27.36)	(19.14)	-	(46.50)	-	(310.00)
	Deferred Tax	(1.65)	(1.97)	(1.08)	(3.62)	(2.12)	(10.01)
11	Net Profit for the period (9-10)	1,108.16	1,424.00	771.73	2,532.16	1,678.09	4,756.11
12	Share of Profit / (Loss) of associates	-	-	-	-	-	-
13	Minority Interest	(0.25)	0.25	(0.03)	(0.00)	0.64	1.33
14	Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (11+12-13)	1,108.41	1,423.75	771.76	2,532.17	1,677.45	4,754.78
15	Paid-up Equity Share Capital (Face Value of Rs. 1/- each. Prior to 29.10.2012, it was Rs. 10/- per share)	3,170.00	3,170.00	3,170.00	3,170.00	3,170.00	3,170.00
16	Reserve (Excluding Revaluation Reserve)	-	-	-	-	-	29,532.22
17	Earning Per Shares in Rs. (Not Annualized)						
	Basic	0.35	0.45	0.24	0.80	0.53	1.50
	Diluted	0.35	0.45	0.24	0.80	0.53	1.50
18	PARTICULAR OF SHAREHOLDING						
	Public shareholding						
	- No of Shares	93,572,000	93,572,000	87,603,100	93,572,000	87,603,100	93,572,000
	- Percentage of Shareholding	29.52	29.52	27.64	29.52	27.64	29.52
19	Promoters and Promoter Group Shareholding						
	(a) Pledged / Encumbered						
	- No of Shares	-	-	-	-	-	-
	- Percentage of Shares (As percentage of total shareholding of promoter and promoter group)	-	-	-	-	-	-
	- Percentage of Shares (As percentage of total sharecapital of the company)	-	-	-	-	-	-
	(b) Non Encumbered						
	- No of Shares	223,428,000	223,428,000	229,396,900	223,428,000	229,396,900	223,428,000
	- Percentage of Shares (As percentage of total shareholding of promoter and promoter group)	100.00	100.00	100.00	100.00	100.00	100.00
	- Percentage of Shares (As percentage of total sharecapital of the company)	70.48	70.48	72.36	70.48	72.36	70.48

Notes:

- The above results were reviewed by the Audit committee and have been approved by Board of Directors of the company in its meeting held on 22/11/2013. Earlier, the Board Meeting was held on 14/11/2013. However, the same was adjourned to 22/11/2013.
- Out of the total public issue proceeds of Rs.12651 Lacs, Company has upto September 30, 2013 utilised Rs.12400 Lacs towards object of the issue as interest re-allocated and approved by the Board of Directors at their meeting held on May 24th 2011. Pending utilisation of the balance proceeds, the same have been temporarily invested in Bank Balances and other liquid assets.
- During the quarter ended September 30, 2013, the Company has received & resolved 4 investor complaint and there are no complaints pending at the end of the quarter.
- Following are key items on Standalone basis.

Particular	Standalone		
	6 Months Ended 30/09/2013 (Unaudited)	6 Months Ended 30/09/2012 (Unaudited)	Year Ended 31/03/2013 (Audited)
(a) Net Sales / Income from Operations	28,875.33	24,706.25	72,816.59
(b) Profit before Tax	1,581.69	2,096.72	2,203.59
(c) Profit after Tax & Minority Interest	1,301.81	1,700.10	2,120.77

- The Statutory Auditors have carried out a limited review of consolidated results for quarter ended September 30, 2013 in compliance with Clause 41 of the listing agreement with the Stock Exchange.
- The figures for the corresponding periods have been regrouped, rearranged or restated, wherever necessary, to make them comparable.

For Goenka Diamond And Jewels Ltd

Nandlal Goenka
Chairman

Place : Mumbai
Date : November 22, 2013





GOENKA DIAMOND AND JEWELS LIMITED

Registered Office: 401, Pancharatna, MSB Ka Rasta, Johari Bazar, Jaipur : 302003, Rajasthan

UNAUDITED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30, 2013.

(₹ in Lacs)

Particulars	CONSOLIDATED			CONSOLIDATED		CONSOLIDATED
	3 Months Ended 30/09/2013	3 Months Ended 30/06/2013	3 Months Ended 30/09/2012	6 Months Ended 30/09/2013	6 Months Ended 30/09/2012	Year Ended 31/03/2013
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Segment Revenue						
(a) Diamond	10,473.48	16,936.68	8,564.40	27,410.14	19,350.42	51,820.30
(b) Jewellery	4,003.71	2,824.84	3,886.25	6,828.55	5,355.83	32,428.53
(c) Unallocable						
Total	14,477.20	19,761.50	12,550.65	34,238.70	24,706.25	84,248.83
2. Segment Results						
(a) Diamond	672.83	1,420.13	870.91	2,092.96	2,033.56	3,223.61
(b) Jewellery	768.08	399.49	263.38	1,167.57	327.79	2,859.12
(c) Unallocable						
Total	1,440.91	1,819.62	1,134.29	3,260.53	2,361.35	6,082.73
Less: (i) Interest	(294.72)	(216.24)	(205.85)	(510.96)	(372.18)	(1,013.91)
(ii) Other Income	43.20	41.78	144.48	84.98	309.28	192.67
(iii) Unallocable Expenses / Income	(17.27)	(5.22)	(114.86)	(22.49)	(203.28)	(418.32)
Total Profit Before Tax	1,172.12	1,639.94	958.06	2,812.06	2,085.17	4,843.17
3. Capital Employed						
(a) Diamond	37,766.40	36,275.02	18,065.46	37,766.40	18,065.46	33,779.63
(b) Jewellery	11,848.62	12,304.70	10,282.81	11,848.62	10,282.81	11,871.78
(c) Unallocable	(14,150.67)	(14,296.77)	1,642.72	(14,150.67)	1,642.72	(12,949.19)
Total	35,464.35	34,282.95	29,990.99	35,464.35	29,990.99	32,702.22

Statement of Assets & Liabilities under clause 41 (v) (h) of

(₹ in Lacs)

Particulars	CONSOLIDATED	
	As at 30/09/2013	As at 31/03/2013
	Unaudited	Audited
(A) EQUITY AND LIABILITIES		
(1) Shareholder's funds		
(a) Share Capital	3,170.00	3,170.00
(b) Reserve and Surplus	32,353.21	29,532.22
(c) Money received against share warrants	-	-
Sub total - Shareholder's funds	35,523.21	32,702.22
(2) Share application money pending allotment	-	-
(3) Minority Interest	11.11	11.10
(4) Non-current liabilities		
(a) Long-term borrowings	-	-
(b) Deferred tax liabilities (net)	-	-
(c) Other long-term liabilities	-	-
(d) Long-term provisions	48.31	48.31
Sub total - Non-current liabilities	48.31	48.31
(5) Current liabilities		
(a) Short-term borrowings	15,784.01	14,461.31
(b) Trade payable	37,635.71	20,029.47
(c) Other current liabilities	847.78	173.59
(d) Short-term provisions	976.75	687.65
Sub total - Current liabilities	54,243.55	35,291.92
TOTAL - EQUITY AND LIABILITIES	90,826.87	68,113.65
(B) ASSETS		
(1) Non-current assets		
(a) Fixed assets	1,289.20	1,341.41
(b) Non-current investments	-	-
(c) Deferred tax assets (net)	71.67	68.05
(d) Long-term loans & advances	510.99	466.39
(e) Other non-current assets	-	-
Sub total - Non-current assets	1,871.85	1,875.85
(2) Current assets		
(a) Current investment	536.47	536.47
(b) Inventories	14,381.98	16,343.70
(c) Trade receivable	72,904.95	47,296.31
(d) Cash and cash equivalents	478.97	1,404.13
(e) Short-term loans & advances	456.26	551.39
(f) Other current assets	196.44	105.70
Sub total - Current assets	88,955.02	66,237.80
TOTAL - ASSETS	90,826.87	68,113.65

Justified



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GOENKA DIAMOND AND JEWELS LIMITED
Registered Office: 401, Pancharatra, MSB Ka Rasta, Johari Bazar, Jaipur : 302003, Rajasthan
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30, 2013.

SR. NO.	PARTICULAR	STANDALONE			STANDALONE		STANDALONE
		3 Months Ended 30/09/2013 Unaudited	3 Months Ended 30/09/2013 Unaudited	3 Months Ended 30/09/2012 Unaudited	6 Months Ended 30/09/2013 Unaudited	6 Months Ended 30/09/2012 Unaudited	Year Ended 31/03/2013 Audited
1	Income from Operations (a) Net Sale / Income from Operation (Net of excise duty) (b) Other operating income Total Income from operations (net)	11,015.55 (6.32) 11,009.23	17,859.78 (4.55) 17,855.23	12,550.65 (34.17) 12,516.48	28,875.33 (10.87) 28,864.46	24,706.25 91.82 24,798.07	72,816.59 116.03 72,932.62
2	Expenses (a) Cost of materials consumed (b) Purchases of stock-in-trade (c) Change in inventories of finished goods, work-in-progress and stock-in-trade (d) Employee benefits expenses (e) Depreciation and amortisation expenses (f) Other expenses Total Expenses	10,635.50 - 125.67 78.03 28.24 137.84 11,003.28	16,875.90 - 178.22 72.86 27.12 146.58 17,298.68	13,160.50 - (1,936.66) 73.32 24.45 163.94 11,485.55	27,511.40 - 301.89 150.89 53.38 284.42 28,301.96	24,781.98 - (1,980.38) 149.53 48.44 370.61 23,370.18	68,637.98 278.95 932.54 314.79 120.44 694.80 71,179.50
3	Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	5.95	558.65	1,030.93	562.50	1,427.89	1,763.12
4	Other Income	659.30	841.38	160.16	1,530.66	1,133.99	1,464.38
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3+4)	695.25	1,397.91	1,191.09	2,093.16	2,561.88	3,217.50
6	Finance costs	294.75	218.72	241.42	511.47	465.16	1,013.91
7	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5-6)	400.51	1,181.19	949.67	1,581.69	2,096.72	2,203.59
8	Exceptional items	-	-	-	-	-	-
9	Profit / (Loss) from ordinary activities before tax (7-8)	400.51	1,181.19	949.67	1,581.69	2,096.72	2,203.59
10	Tax Expenses Current Tax MAT Credit Entitlement Deferred Tax	92.95 (27.36) (1.65)	237.05 (19.14) (1.97)	198.78 - (1.08)	330.00 (46.50) (3.62)	399.74 - (2.12)	382.83 (290.00) (10.01)
11	Net Profit for the period (9-10)	336.56	965.25	751.97	1,301.81	1,700.10	2,120.77
12	Share of Profit / (Loss) of associates	-	-	-	-	-	-
13	Minority Interest	-	-	-	-	-	-
14	Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (11+12+13)	336.56	965.25	751.97	1,301.81	1,700.10	2,120.77
15	Paid-up Equity Share Capital (Face Value of Rs.1/- each. Prior to 29.10.2012, it was Rs. 10/- per share)	3,170.00	3,170.00	3,170.00	3,170.00	3,170.00	3,170.00
16	Reserve (Excluding Revaluation Reserve)	-	-	-	-	-	26,822.44
17	Earning Per Share in Rs. (Not Annualized) Basic Diluted	0.11 0.11	0.30 0.30	0.24 0.24	0.41 0.41	0.54 0.54	0.67 0.67
18	PARTICULAR OF SHAREHOLDING Public shareholding - No of Shares - Percentage of Shareholding Promoters and Promoter Group Shareholding (a) Pledged / Encumbered - No of Shares - Percentage of Shares (As percentage of total shareholding of promoter and promoter group) - Percentage of Shares (As percentage of total sharecapital of the company) (b) Non Encumbered - No of Shares - Percentage of Shares (As percentage of total shareholding of promoter and promoter group) - Percentage of Shares (As percentage of total sharecapital of the company)	93,572,000 29.52 29.52 223,428,000 100.00 70.48	93,572,000 29.52 29.52 223,428,000 100.00 70.48	87,803,100 27.64 27.64 228,398,900 100.00 72.36	93,572,000 29.52 29.52 223,428,000 100.00 70.48	87,803,100 27.64 27.64 228,398,900 100.00 72.36	93,572,000 29.52 29.52 223,428,000 100.00 70.48

Notes:

- The above results were reviewed by the Audit committee and have been approved by Board of Directors of the company in its meeting held on 22/11/2013. Earlier, the Board Meeting was held on 14/11/2013. However, the same was adjourned to 22/11/2013.
- Out of the total public issue proceeds of Rs.12651 Lacs, Company has utilised Rs.12400 Lacs towards object of the issue as inter se re-allocated and approved by the Board of Directors at their meeting held on May 24th 2011. Pending utilisation of the balance proceeds, the same have been temporarily invested in Bank Balances and other liquid assets.
- During the quarter ended September 30, 2013, the Company has received & resolved 4 investor complaint and there are no complaints pending at the end of the quarter.
- Following are key items on Consolidated basis.

Particular	Consolidated		
	6 Months Ended 30/09/2013 (Unaudited)	6 Months Ended 30/09/2012 (Unaudited)	Year Ended 31/03/2013 (Audited)
(a) Net Sales / Income from Operations	34,238.70	24,706.25	84,248.83
(b) Profit before Tax	2,812.06	2,095.17	4,843.17
(c) Profit after Tax & Minority Interest	2,532.17	1,677.45	4,754.78

- The Statutory Auditors have carried out a limited review of standalone results for quarter ended September 30, 2013 in compliance with Clause 41 of the listing agreement with the Stock Exchange.

- The figures for the corresponding periods have been regrouped, rearranged or restated, wherever necessary, to make them comparable.

For Goenka Diamond And Jewels Ltd

Nandlal Goenka
Nandlal Goenka
Chairman



Place : Mumbai
Date : November 22, 2013



GOENKA DIAMOND AND JEWELS LIMITED
Registered Office: 401, Pancharatna, MSB Ka Rasta, Johari Bazar, Jaipur : 302003, Rajasthan

UNAUDITED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30, 2013.

(₹ In Lacs)

Particulars	STANDALONE			STANDALONE		STANDALONE
	3 Months Ended 30/09/2013	3 Months Ended 30/06/2013	3 Months Ended 30/09/2012	6 Months Ended 30/09/2013	6 Months Ended 30/09/2012	Year Ended 31/03/2013
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Segment Revenue						
(a) Diamond	10,342.39	15,844.23	8,630.23	26,186.62	19,442.24	51,787.91
(b) Jewellery	666.84	2,011.00	3,886.25	2,677.84	5,355.83	21,144.71
(c) Unallocable						
Total	11,009.23	17,855.23	12,516.48	28,864.46	24,798.07	72,932.62
2. Segment Results						
(a) Diamond	634.08	1,209.63	1,058.29	1,843.71	2,230.88	3,220.63
(b) Jewellery	95.21	256.48	263.38	351.89	327.79	222.50
(c) Unallocable						
Total	729.29	1,466.11	1,321.67	2,195.60	2,558.67	3,443.13
Less: (i) Interest	(294.72)	(216.24)	(205.88)	(510.99)	(372.18)	(1,013.91)
(ii) Other Income	43.20	41.78	(51.24)	84.98	113.55	192.67
(iii) Unallocable Expenses / Income	(77.28)	(110.48)	(114.88)	(187.73)	(203.32)	(418.30)
Total Profit Before Tax	400.81	1,181.19	949.67	1,581.69	2,096.72	2,203.59
3. Capital Employed						
(a) Diamond	35,482.67	34,438.65	18,015.10	35,482.67	18,015.10	33,751.53
(b) Jewellery	10,125.80	10,919.37	10,282.81	10,125.80	10,282.81	9,190.10
(c) Unallocable	(14,150.87)	(14,296.77)	1,842.72	(14,150.87)	1,642.72	(12,949.19)
Total	31,457.60	31,061.25	29,940.63	31,457.60	29,940.63	29,992.44

Statement of Assets & Liabilities under clause 41 (v) (h) of

(₹ In Lacs)

Particulars	STANDALONE	
	As at 30/09/2013	As at 31/03/2013
	Unaudited	Audited
(A) EQUITY AND LIABILITIES		
(1) Shareholder's funds		
(a) Share Capital	3,170.00	3,170.00
(b) Reserve and Surplus	28,287.80	26,822.44
(c) Money received against share warrants	-	-
Sub total - Shareholder's fund	31,457.80	29,992.44
(2) Share application money pending allotment	-	-
(3) Minority Interest	-	-
(4) Non-current liabilities		
(a) Long-term borrowings	-	-
(b) Deferred tax liabilities (net)	-	-
(c) Other long-term liabilities	-	-
(d) Long-term provisions	48.31	48.31
Sub total - Non-current liabilities	48.31	48.31
(5) Current liabilities		
(a) Short-term borrowings	15,775.83	14,449.11
(b) Trade payable	26,472.82	12,420.82
(c) Other current liabilities	888.99	168.38
(d) Short-term provisions	952.91	647.97
Sub total - Current liabilities	44,088.45	27,686.28
TOTAL - EQUITY AND LIABILITIES	75,594.56	57,727.03
(B) ASSETS		
(1) Non-current assets		
(a) Fixed assets	1,260.37	1,312.56
(b) Non-current investments	19.48	19.48
(c) Deferred tax assets (net)	71.67	68.05
(d) Long-term loans & advances	1,714.77	1,505.65
(e) Other non-current assets	-	-
Sub total - Non-current assets	3,066.29	2,906.74
(2) Current assets		
(a) Current investment	536.47	536.47
(b) Inventories	18,882.51	14,345.14
(c) Trade receivable	57,271.06	28,063.68
(d) Cash and cash equivalents	450.78	1,288.08
(e) Short-term loans & advances	242.82	539.63
(f) Other current assets	144.62	47.29
Sub total - Current assets	72,528.26	54,820.29
TOTAL - ASSETS	75,594.56	57,727.03

