



## STATEMENT CONTAINING EXTRACT OF SUBSIDIARIES FINANCIAL STATEMENTS

₹ Crore

Particulars	Balance Sheet as at December 31, 2017				
	Bulk Cement Corporation (India) Limited	Lucky Minmat Limited	National Limestone Company Private Limited	ACC Mineral Resources Limited	Singhania Minerals Private Limited
<b>ASSETS</b>					
<b>Non-current assets</b>					
Fixed assets	24.74	-	0.05	5.98	0.22
Financial Assets					
Loans	0.25	-	-	3.91	-
Other Financial Assets	-	-	1.19	2.55	-
Non-current tax assets (Net)	1.19	-	-	-	-
Other non-current assets	0.20	0.22	-	0.15	0.08
<b>Total Non-current assets</b>	<b>26.38</b>	<b>0.22</b>	<b>1.24</b>	<b>12.59</b>	<b>0.30</b>
<b>Current assets</b>					
Inventories	0.47	-	0.36	-	-
Financial Assets					
Trade receivables	8.49	-	0.07	-	0.55
Cash and cash equivalents	32.37	0.41	0.08	0.13	0.17
Loans	-	-	0.04	59.17	-
Other financial assets	1.33	-	-	-	-
Other current assets	0.12	-	-	2.93	0.36
<b>Total Current assets</b>	<b>42.78</b>	<b>0.41</b>	<b>0.55</b>	<b>62.23</b>	<b>1.08</b>
Non-current assets classified as held for sale	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>69.16</b>	<b>0.63</b>	<b>1.79</b>	<b>74.82</b>	<b>1.38</b>
<b>EQUITY AND LIABILITIES</b>					
<b>Equity</b>					
Equity Share Capital	33.64	3.25	2.00	121.95	0.52
Other Equity	18.91	(4.27)	(1.32)	(51.55)	(0.96)
<b>Total Equity</b>	<b>52.55</b>	<b>(1.02)</b>	<b>0.68</b>	<b>70.40</b>	<b>(0.44)</b>
<b>Liabilities</b>					
<b>Non-current liabilities</b>					
Provisions	-	-	-	-	0.76
Deferred tax liabilities (Net)	1.13	-	-	-	-
<b>Total Non-current liabilities</b>	<b>1.13</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.76</b>
<b>Current liabilities</b>					
Financial Liabilities					
Borrowing	-	-	0.63	-	0.03
Trade payables	9.09	-	0.16	4.30	0.93
Other financial liabilities	2.44	-	-	-	0.09
Other current liabilities	3.33	1.65	-	-	-
Provisions	-	-	-	-	0.01
Current tax liabilities (Net)	0.62	-	0.32	0.12	-
<b>Total Current liabilities</b>	<b>15.48</b>	<b>1.65</b>	<b>1.11</b>	<b>4.42</b>	<b>1.06</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>69.16</b>	<b>0.63</b>	<b>1.79</b>	<b>74.82</b>	<b>1.38</b>

Particulars	Balance Sheet as at December 31, 2016				
	Bulk Cement Corporation (India) Limited	Lucky Minmat Limited	National Limestone Company Private Limited	ACC Mineral Resources Limited	Singhania Minerals Private Limited
<b>ASSETS</b>					
<b>Non-current assets</b>					
Fixed assets	25.40	-	0.05	11.58	0.03
Financial Assets					
Loans	0.25	0.22	-	13.61	-
Other Financial Assets	-	-	1.19	2.55	-
Non-current tax assets (Net)	1.19	-	-	-	-
Other non-current assets	2.00	-	-	0.13	-
<b>Total Non-current assets</b>	<b>28.84</b>	<b>0.22</b>	<b>1.24</b>	<b>27.87</b>	<b>0.03</b>
<b>Current assets</b>					
Inventories	0.52	-	0.36	-	-
Financial Assets					
Trade receivables	2.63	-	0.07	-	-
Cash and cash equivalents	30.95	0.43	0.11	0.10	0.51
Loans	-	-	0.04	51.99	-
Other financial assets	1.33	-	-	-	-
Other current assets	0.32	-	-	6.24	0.02
<b>Total Current assets</b>	<b>35.75</b>	<b>0.43</b>	<b>0.58</b>	<b>58.33</b>	<b>0.53</b>
Non-current assets classified as held for sale	0.04	-	-	-	-
<b>TOTAL ASSETS</b>	<b>64.63</b>	<b>0.65</b>	<b>1.82</b>	<b>86.20</b>	<b>0.56</b>
<b>EQUITY AND LIABILITIES</b>					
<b>Equity</b>					
Equity Share Capital	33.64	3.25	2.00	121.95	0.52
Other Equity	17.01	(3.81)	(1.13)	(40.05)	(0.21)
<b>Total Equity</b>	<b>50.65</b>	<b>(0.56)</b>	<b>0.87</b>	<b>81.90</b>	<b>0.31</b>
<b>Liabilities</b>					
<b>Non-current liabilities</b>					
Provisions	-	-	-	-	-
Deferred tax liabilities (Net)	1.26	-	-	-	-
<b>Total Non-current liabilities</b>	<b>1.26</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Current liabilities</b>					
Financial Liabilities					
Borrowing	-	-	0.53	-	0.03
Trade payables	6.86	-	0.11	4.23	0.22
Other financial liabilities	2.34	-	-	-	-
Other current liabilities	2.97	1.21	-	-	-
Current tax liabilities (Net)	0.55	-	0.31	0.07	-
<b>Total Current liabilities</b>	<b>12.72</b>	<b>1.21</b>	<b>0.95</b>	<b>4.30</b>	<b>0.25</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>64.63</b>	<b>0.65</b>	<b>1.82</b>	<b>86.20</b>	<b>0.56</b>



## STATEMENT CONTAINING EXTRACT OF SUBSIDIARIES FINANCIAL STATEMENTS

` Crore

Particulars	Statement of Profit and Loss for the year ended December 31, 2017				
	Bulk Cement Corporation (India) Limited	Lucky Minmat Limited	National Limestone Company Private Limited	ACC Mineral Resources Limited	Singhania Minerals Private Limited
<b>Income</b>					
Revenue from operations	17.27	-	-	-	2.48
Other income	2.04	0.01	-	4.25	-
<b>Total Income</b>	<b>19.31</b>	<b>0.01</b>	<b>-</b>	<b>4.25</b>	<b>2.48</b>
<b>Expenses</b>					
Cost of materials consumed	-	-	-	-	-
Purchases of stock-in-trade	-	-	-	-	-
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
Employee benefits expense	2.41	-	-	-	-
Power and Fuel	2.49	-	-	-	-
Freight and Forwarding expense	-	-	-	-	-
Finance costs	-	-	0.05	-	0.04
Depreciation and amortization expense	3.47	-	-	0.03	0.01
Other expenses	8.06	0.48	0.14	15.30	3.18
<b>Total expenses</b>	<b>16.43</b>	<b>0.48</b>	<b>0.19</b>	<b>15.33</b>	<b>3.23</b>
<b>Profit before and tax</b>	<b>2.88</b>	<b>(0.47)</b>	<b>(0.19)</b>	<b>(11.08)</b>	<b>(0.75)</b>
Tax expenses	0.98	-	-	0.42	-
<b>Profit after Tax</b>	<b>1.90</b>	<b>(0.47)</b>	<b>(0.19)</b>	<b>(11.50)</b>	<b>(0.75)</b>

Particulars	Statement of Profit and Loss for the year ended December 31, 2016				
	Bulk Cement Corporation (India) Limited	Lucky Minmat Limited	National Limestone Company Private Limited	ACC Mineral Resources Limited	Singhania Minerals Private Limited
<b>Income</b>					
Revenue from operations	18.55	-	-	-	-
Other income	2.13	0.02	0.01	4.00	-
<b>Total Income</b>	<b>20.68</b>	<b>0.02</b>	<b>0.01</b>	<b>4.00</b>	<b>-</b>
<b>Expenses</b>					
Cost of materials consumed	-	-	-	-	-
Purchases of stock-in-trade	-	-	-	-	-
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
Employee benefits expense	2.09	-	-	-	-
Power and Fuel	2.81	-	-	-	-
Freight and Forwarding expense	-	-	-	-	-
Finance costs	-	-	0.05	-	0.02
Depreciation and amortization expense	3.90	-	-	0.12	-
Other expenses	7.98	0.50	0.14	0.15	0.08
<b>Total expenses</b>	<b>16.78</b>	<b>0.50</b>	<b>0.19</b>	<b>0.27</b>	<b>0.10</b>
<b>Profit before exceptional items and tax</b>	<b>3.90</b>	<b>(0.48)</b>	<b>(0.18)</b>	<b>3.73</b>	<b>(0.10)</b>
Exceptional items	-	-	-	38.59	-
<b>Profit before tax</b>	<b>3.90</b>	<b>(0.48)</b>	<b>(0.18)</b>	<b>(34.86)</b>	<b>(0.10)</b>
Tax expenses	1.44	0.27	-	0.76	-
<b>Profit after Tax</b>	<b>2.46</b>	<b>(0.75)</b>	<b>(0.18)</b>	<b>(35.62)</b>	<b>(0.10)</b>