

NOTE FORMING PART OF THE ACCOUNTS

(₹ In lakh)

	Note No.	As at 31st March, 2016	As at 31st March, 2015
Note—1			
Share Capital:			
a) Details of Authorised, Issued, Subscribed and Fully Paid up Shares.			
Authorised			
34,81,000 Equity shares of Rs.1000/ each		34810.00	34810.00
Issued, Subscribed and Fully Paid-up.			
10,37,305 Equity shares of Rs.1000/ each fully paid.		10373.05	10373.05
(b) (i) Reconciliation of Paid Up Share Capital			
Particulars		2015-16	2014-15
	No of Shares	Amount	No of Shares Amount
Equity shares of Rs.1000/ each outstanding at the beginning of the year.	1037305	10373.05	1037305 10373.05
Equity shares of Rs.1000/ each outstanding at the end of the year	1037305	10373.05	1037305 10373.05
(ii) All shares rank equally with regard to the repayment of capital in the event of liquidation of the company.			
(iii) The company does not have a holding company.			
(C) Shares held by Shareholders holding more than 5% Shares of the Company			
Name of the Shareholders		As at 31.03.2016	As at 31.03.2015
	No of Shares held	%	No of Shares held %
President of India and its nominees.	1037305	100	1037305 100
Note—1A. Restructuring Equity Share Deposit			
Loan convertible to equity shares pending allotment.		1388.00	1388.00
(Clause 4 (a) of Note -29)			
Note—2.			
Reserves & Surplus:			
Capital Reserve		0.06	0.06
General Reserve			
Balance as per last Accounts		1008.25	646.56
Add: Transferred from Statement of Profit & Loss:		<u>333.04</u>	<u>361.69</u>
		<u>1341.29</u>	<u>1008.25</u>
Debenture Redemption Reserve		<u>303.66</u>	<u>303.66</u>
Surplus i.e. balance in the Statement of Profit & Loss:			
Balance as per last Accounts		12617.31	7964.56
Add: Profit for the year after Tax		<u>4440.49</u>	<u>5014.44</u>
		<u>17057.80</u>	<u>12979.00</u>
Less: Appropriations:			
General Reserve		333.04	361.69
Debenture Redemption Reserve		0.00	0.00
Proposed Dividend		1332.15	0.00
Tax on proposed Dividend.		<u>271.19</u>	<u>0.00</u>
NET SURPLUS		<u>15121.42</u>	<u>12617.31</u>
		<u>16766.43</u>	<u>13929.28</u>
Note—2A. Share application money Pending Allotment:		325.01	325.01
(Clause 8 of Note-29)			

NOTE FORMING PART OF THE ACCOUNTS

	(₹ In lakh)	
	As at 31st March, 2016	As at 31st March, 2015
Note—3.		
LONG TERM BORROWING:		
Secured Loan :	0.00	0.00
Unsecured Loan :		
Restructuring Debenture Deposit :		
Loan converted to Zero Rate Debenture pending allotment (Note 4(b)&4(c) of 29.)	714.62	764.62
Note—5		
OTHER LONG TERM LIABILITIES:		
Advance from Customer.	0.00	33.25
Note—6.		
LONG TERM PROVISION		
Post Retiral Benefit (Gratuity)	21.59	12.33
Note—7		
SHORT TERM BORROWING		
Secured Loan:	(Over Draft from Canara Bank- - Repayable on Demand) 58.64	3.14
Unsecured Loan:		
Restructuring Debenture Deposit:		
Loan converted to Zero Rate Debenture pending allotment (Note- 4(b) of 29.)	50.00	150.00
Other Loans and advances from GOI	6795.90	6795.91
	<u>6904.54</u>	<u>6949.05</u>
Note—8		
TRADE PAYABLE :		
(i) Due to Micro, Small and Medium Enterprises.	0.00	0.00
(ii) Others.	5211.83	4921.67
	<u>5211.83</u>	<u>4921.67</u>

THE BRAITHWAITE BURN AND JESSOP CONSTRUCTION CO. LTD.

NOTE FORMING PART OF THE ACCOUNTS

	(₹ In lakh)	
	As at 31st March, 2016	As at 31st March, 2015
Note—9.		
OTHER CURRENT LIABILITIES.		
Interest accrued & due on borrowing	34127.55	34190.61
Advance from customers.	680.55	686.64
Other Liabilities.	353.02	4817.94
	<u>35161.12</u>	<u>39695.19</u>
Note—10.		
SHORT TERM PROVISION :		
Leave Encashment	253.61	200.26
Provision for L.T.A.	17.57	15.45
Provision for wage revision	0.00	29.60
Provision for Tax (Net of adv.Tax)	235.69	220.15
Provision for Fringe Benefit Tax	0.00	1.45
Proposed Dividend	1332.15	0.00
Income Tax (Dividend)	271.19	0.00
	<u>2110.21</u>	<u>466.91</u>

NOTE FORMING PART OF THE ACCOUNTS

Note-11

FIXED ASSETS.

(₹ in lakh)

TANGIBLE ASSETS

PARTICULARS	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	As at 1st April 2015	Addition during the year	Adjustment/ deduction during the year	Total as at 31st March 2016	As at 1st April 2015	Addition during the year	Adjustment/ deduction during the year	Total as at 31st March 2016	As at 31st March 2016	As at 31st March 2015
Buildings(Refer Note in Schedule to Accounts)	109.92	0.00	0.00	109.92	36.36	8.10	0.00	44.46	65.45	73.55
Ship (Speed Boat)	2.32	0.00	0.00	2.32	2.30	0.00	0.00	2.30	0.02	0.01
Plant & Machinery	1573.66	119.38	(61.85)	1631.19	1087.11	102.39	(59.84)	1129.66	501.53	486.54
Furniture, Fittings & Office equipment.	71.94	6.08	0.00	78.02	65.55	1.90	0.00	67.45	10.57	6.40
Vehicles	19.64	0.00	(5.38)	14.26	19.39	0.01	(5.32)	14.08	0.18	0.26
Computer Hardware	70.64	1.58	0.00	72.22	66.20	1.91	0.00	68.11	4.11	4.46
Total	1848.12	127.04	(67.23)	1907.93	1276.91	114.31	(65.16)	1326.06	581.86	571.22
Note-12 FIXED ASSETS. INTANGIBLE ASSETS										
Computer Software	5.65	2.04	0.00	7.69	4.45	1.11	0.00	5.56	2.13	1.19
Total Assets(Sch)-(11+12)	1853.77	129.08	(67.23)	1915.62	1281.36	115.42	(65.16)	1331.62	583.99	572.41
Previous year	1840.74	13.04	0.00	1853.78	1142.72	137.30	0.00	1281.36	0.00	0.00
Capital Work-in Progress									11.05	0.00
								TOTAL:	595.04	572.41

Note: (1) Includes Rs.2.42 lacs (Previous Year- Rs.2.42 lacs) in respect of Permanent Structures on land at Circular Garden Reach Road, Kolkata, under licence agreement from Kolkata Port Trust.

NOTE FORMING PART OF THE ACCOUNTS

	(₹ In lakh)	
	As at 31st March, 2016	As at 31st March, 2015
Note—13.		
Non- Current Investments (At Cost):		
BP MEL		
48630 Equity Shares of Rs.1000/ each fully paid-up.	486.30	486.30
JSP		
25580122 Equity Shares of Rs.10/ each fully paid-up. (Para 11 of note - 29)	2558.01	2558.01
LAGAN		
422000 Equity Shares of Rs.10/ each fully paid-up.	42.20	42.20
Trade Investments(Unquoted):		
The Bhagirathi Bridge Construction Company Limited 300 Equity Shares of Rs.100 each.	0.30	0.30
Other than Trade Investments(Unquoted):		
5% Non-redeemable Registered Debenture Stock East India Clinic Ltd.	0.16	0.16
Other Securities/ Bonds (Un-Quoted):		
99 No. ICICI Redeemable MONEY MULTIPLIER BOND- 2026 (Issue Price—Rs.3000, Face Value Rs. 1,00,000/ each)	53.00	53.00
8%-2 No.Maharashtra Jeevan Pradhikaran Redeemable Bond - 2017 (Face Value—Rs.10.00lacs, Matured Value Rs.10.00 lacs each)	0.00	20.00
	<u>3139.97</u>	<u>3159.97</u>
Note—14.		
Other Non-current assets:		
Long Term Trade Receivables, Unsecured considered good. Trade receivable more than six month:(Para 14 of Note-29.)	38.98	38.98
Others (Para 11 of Note-29)	6813.44	6813.44
	<u>6852.42</u>	<u>6852.42</u>

NOTE FORMING PART OF THE ACCOUNTS

	(₹ In lakh)	
	As at 31st March, 2016	As at 31st March, 2015
Note—15.		
Inventories :		
Raw Materials	111.20 (2)	142.13
Stores, Spare Parts & Components (Net)	2.78	2.77
Loose Tools	12.62	13.79
Work -in-progress.	2281.28	492.27
	<u>2407.88</u>	<u>650.96</u>
(1) Note-30 Para (5) enunciates the accounting policy for valuation of Inventories.		
(2) Include scrap stock.	17.38	17.88
Note—16.		
Trade Receivable		
Exceeding six months		
Considered good	543.35	347.46
Considered doubtful	778.84	778.84
Others		
Considered good	5.66	382.84
	<u>1327.85</u>	<u>1509.14</u>
Less: Provision for doubtful debts	<u>778.84</u>	<u>778.84</u>
	<u>549.01</u>	<u>730.30</u>
Note—17		
Cash & Cash Equivalents		
Cash in hand	5.07	11.42
With scheduled banks :		
In Current Account	63.86	456.54
In Short Term Deposit Accounts(1)	18776.37	19968.69
Under Lien with Bank against Bank Guarantees.	1043.91	1543.79
	<u>19889.21</u>	<u>21980.44</u>
(1) Fixed Deposits with Banks-all are with maturity of 12 month or less than 12 months.		
Note—18.		
Short Terms Loans and Advances:		
GOI loan receivable on loans to subsidiary company.	7003.21	7004.17
Advance recoverable in cash		
or in kind or for value to be received	1007.90	803.30
Advance IncomeTax(Net)	0.00	178.57
(*TDS includes Rs.1.92 lakh in the name of "Bharat Bhari Udyog Nigam Ltd.")		
	<u>8011.11</u>	<u>7986.04</u>

NOTE FORMING PART OF THE ACCOUNTS

	As at 31st March,2016	(₹ In lakh) As at 31st March,2015
Note—19.		
Other Current Assets:		
Interest Receivable/ Accrued:		
On loans to subsidiary company	34117.02	34117.01
Accrued Interest on Investment , Deposit & Term Deposit	1473.83	917.88
Others:		
Earnest Money & Other Deposit	1906.36	1833.96
Balances with Customs,Port Trust,Excise, etc.	0.06	0.06
Receivables- others	34.49	56.90
	37531.76	36925.81
	Current Year	Previous Year
Note—20.		
Sales:		
Domestic	14871.50	20337.90
Export.	0.00	0.00
	14871.50	20337.90
Note—21.		
Other Income:		
Interest on bank & security deposit.	1994.93	1445.59
(Includes tax deducted at source- Rs.-172.56 lacs - previous year— Rs.127.68 lacs)		
Sundry Interest	1.60	0.00
Other Non-operating income	33.95	19.82
Scrap sale	21.00	235.74
	2051.48	1701.15
Note—22.		
Consumption of Raw Material:		
Opening Stock	142.13	206.84
Add:Purchase	2854.69	2956.13
	2996.82	3162.97
Less: Closing Stock	141.63	142.13
	2855.19	3020.84
Add: Other Charges	46.15	109.28
	2901.34	3130.12

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	(₹ In lakh)	
	Current Year	Previous Year
Note—23.		
Increase/(Decrease) in Work-in-Progress and Finished goods		
Opening Stock :		
Work-in-progress	492.27	882.33
Closing Stock		
Work-in-progress	2281.28	492.27
	<u>1789.01</u>	<u>(390.06)</u>
Note—24.		
Employees Benefit Expenses:		
Salaries,Wages and Bonus.	1443.93	1681.64
Contribution to Provident & other funds. (1)	163.03	143.54
Employees Welfare Expenses	62.10	65.37
	<u>1669.06</u>	<u>1890.55</u>
(1) Include Gratuity Fund	46.65	24.79
Note—25.		
Finance Cost :		
Plan Loan— Govt. of India.	0.00	16.27
Others:		
Bank & others	5.28	4.87
	<u>5.28</u>	<u>21.14</u>
Note—26.		
Depreciation & Amortisation Expenses		
Depreciation on Tangible Assets	114.31	137.80
Amortisation of Intangible Assets	1.11	0.85
	<u>115.42</u>	<u>138.65</u>

NOTE FORMING PART OF THE ACCOUNTS

		(₹ In lakh)	
	Current Year		Previous Year
Note—27.			
Other Expenses:			
Subcontract and other conversion charges	4728.50		6330.72
Fabricated steelwork expenses	45.42		372.44
Consumption of Stores & Spares	128.63		161.75
Power & fuel	109.65		279.33
Freight and forwarding	11.80		12.33
Rent	71.26		68.84
Rates & Taxes	43.95		135.66
Work contract Taxes	862.03		919.19
Insurance	6.67		21.26
Advertisement	43.87		40.07
Travelling	55.36		50.62
Postage, telephone and fax	8.43		9.31
Printing & Stationery	9.41		8.97
Bank Charges	45.58		29.02
Other Project Expenses	0.00		0.00
Repair & Maintenance:			
— Buildings	3.71	22.77	
— Plant & Machinery	0.57	0.74	
— Others	2.55	5.91	29.42
Legal/Consultancy & Professional charges	49.25		64.52
Car Hire Charge	42.73		47.09
Subscription & Donation	7.20		1.40
Corporate Social Responsibility (CSR) Expenses.	135.04		72.68
(Profit)/Loss on sale of fixed assets	(48.23)		0.00
Site Establishment	11.79		9.68
Encashment of B.G / Forfiture of EMD, SD	112.31		0.00
Write-offs- Sundry debtors.	0.00		196.58
Prior Period Adjustment (Net)	(40.47)		19.37
Miscellaneous expenses (1)	681.91		367.56
	7128.92		9247.81
(1) Include :			
Audit fees	0.79		1.92
Tax Audit fees			
Note—28.			
EXTRA -ORDINARY ITEM.	0.00		0.00