



C.G.R. & Co.

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of GMR Infrastructure (Overseas) Limited

We have audited the accompanying interim condensed financial statements of GMR Infrastructure (Overseas) Limited, Mauritius ("the Company"), which comprise the interim condensed Balance Sheet as at December 31, 2018, the interim condensed Statement of Profit and Loss including the statement of Other Comprehensive Income, interim condensed Cash Flow Statement and the Interim condensed statement of Changes in Equity for the nine-month period then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the interim condensed Financial Statements

The Company's Board of Directors is responsible for the preparation of these interim condensed financial statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 ("the Act"), with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 (as amended). The Board of Directors is also responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial control that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the interim condensed financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility on the interim condensed financial statements

Our responsibility is to express an opinion on these interim condensed financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing, issued by the Institute of Chartered Accountants of India, as specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the interim condensed financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the interim condensed financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the interim condensed financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the interim condensed financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the effectiveness of such



controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the interim condensed financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the interim condensed financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the accompanying interim condensed financial statements give a true and fair view in accordance with Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 ("the Act"), read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 (as amended).

Other matters

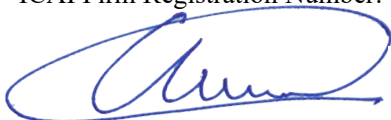
1. The comparative financial information for the nine months period ended December 31, 2017 presented in the accompanying interim condensed financial statements is based on Management certified financial statements and has not been audited by us.
2. The Company has also prepared separate set of special purpose financial statement for the nine months period ended December 31, 2018 in accordance with recognition and measurement principles of Accounting Standard 25- 'Interim Financial Reporting' specified under section 133 of the Companies Act, read with the Companies (Accounting Standards) Amendment Rules, 2016 and other recognized accounting practices and policies in India.
3. The accompanying interim condensed financial statements have been prepared, and this report thereon issued, solely for the purpose of for the purpose of preparation of Special purpose financial statement of consolidated provisional IND-AS financial statement of GMR Infrastructure Limited ('GIL') for the period ended December 30, 2018 and for the purpose of submission to the Board of Directors of Company, Board of Directors of GIL and their auditors in review of such consolidated provisional IND-AS financial statements. Accordingly, this report should not be used, referred to or distributed for any other purpose without our prior written consent.

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

for C G R & Co.

Chartered Accountants

ICAI Firm Registration Number: 015078s



Chetan G.R.

Proprietor

Membership Number: 234729



Place: Bangalore

Date : May 24, 2019

GMR Infrastructure (Overseas) Limited(Mauritius)

Balance sheet as at December 31, 2018 - Ind AS

	Notes	Ind AS As at Dec 31, 2018 Amount in USD	Ind AS As at Dec 31, 2018 Amount in Rs	Ind AS As at March 31, 2018 Amount in Rs
ASSETS				
Non-current assets				
Non-current investments	3	23,379,706	1,631,318,986	8,797,830,668
Loans	4	-	-	658,431
		23,379,706	1,631,318,986	8,798,489,099
Current assets				
Financial assets				
Loans	4	19,048,180	1,329,086,760	3,992,106,142
Cash and cash equivalents	5	637,530	44,483,686	49,068,445
Other current assets	6	500,307	34,908,921	7,547,047,368
		20,186,017	1,408,479,366	11,588,221,955
Asset classified as held for disposal	7	-	-	25,134,534
		-	-	25,134,534
TOTAL ASSETS		43,565,723	3,039,798,352	20,411,845,588
EQUITY AND LIABILITIES				
Equity				
Equity Share Capital	8	100	6,978	6,534
Other Equity	9	(198,708,259)	(13,864,868,775)	16,957,298,748
Total equity		(198,708,159)	(13,864,861,798)	16,957,305,282
Liabilities				
Non-current liabilities				
Financial Liabilities				
Borrowings	10	53,162	3,709,379	314,147,533
Current liabilities				
Financial Liabilities				
Borrowings	10	195,299,430	13,627,017,757	728,811,442
Other Financial Liabilities	11	46,921,290	3,273,933,014	2,411,581,331
		242,220,720	16,900,950,771	3,140,392,773
		242,273,882	16,904,660,150	3,454,540,306
TOTAL EQUITY AND LIABILITIES		43,565,723	3,039,798,352	20,411,845,588

Corporate Information 1
Significant accounting policies 2
The accompanying notes are an integral part of the financial statements.

As per report of even date attached

For C G R & Co

Chartered Accountants

Firm registration no- 0150785

Chetan G R
Proprietor

Membership No: 234729

Place:

Date:



For and on behalf of the Board of Directors of
GMR Infrastructure (Overseas) Limited

Director

GMR Infrastructure (Overseas) Limited(Mauritius)
Statement of profit and loss for the period ended December 31, 2018

Particulars	Notes	Ind AS For the period ended March 31, 2019 Amount in \$	Ind AS For the period ended March 31, 2019 Amount in Rs	Ind AS For the period ended March 31, 2018 Amount in Rs
Revenue From Operations		-	-	-
Other income	12	4,357,239	308,914,432	28,770,579
Total Income		4,357,239	308,914,432	28,770,579
Employee benefit expenses		-	-	-
Finance costs	13	3,714,790	257,915,786	10,410,738
Depreciation and amortisation expenses		-	-	-
Other expenses	14	250,538,700	17,394,762,776	17,024,052
Total Expenses		254,253,490	17,652,678,562	27,434,790
Profit/(loss) before exceptional items and tax		(249,896,251)	(17,343,764,130)	1,335,789
Exceptional items		-	-	-
Profit/(loss) before and tax		(249,896,251)	(17,343,764,130)	1,335,789
(1) Current tax		(223,434)	(15,513,023)	-
Income tax expense		(223,434)	(15,513,023)	-
Profit/(loss) for the year		(250,119,685)	(17,359,277,153)	1,335,789
Profit/(loss) for the year		(250,119,685)	(17,359,277,153)	1,335,789
Profit for the year		(250,119,685)	(17,359,277,153)	1,335,789
OTHER COMPREHENSIVE INCOME				
Other comprehensive income to be reclassified to profit or loss in subsequent periods:				
Exchange differences on translation of foreign operations		-	(98,689,062)	351,253
Income tax effect		-	-	-
Net other comprehensive income to be reclassified to profit or loss in subsequent periods		-	(98,689,062)	351,253
Other comprehensive income for the year, net of tax		-	(98,689,062)	351,253
TOTAL COMPREHENSIVE INCOME FOR THE YEAR, NET OF TAX		(250,119,685)	(17,457,966,215)	1,687,042
Earnings per share				
Basic			(174,579,662)	16,870
Diluted			(174,579,662)	16,870

Corporate Information 1
Significant accounting policies 2

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For C G R & Co
Chartered Accountants
Firm registration no: 0150735



Chetan G R
Proprietor
Membership No: 234729
Place:
Date:



For and on behalf of the Board of Directors of
GMR Infrastructure (Overseas) Limited



Director

GMR Infrastructure (Overseas) Limited(Mauritius)		
Cash Flow Statement For The Year Ended 31st December 2018		
Particulars	31st Dec 2018	31 March 2018
	Rs	Rs
Cash flow from operating activities		
Profit before tax from continuing operations	-17,343,764,130	1,335,789
Profit before tax		
Non-cash adjustment to reconcile profit before tax to net cash flows		
Interest income	-15,873,098	(22,747,361)
Interest expense	-	10,102,936
Impairment of Investments	7,725,221,825	
Impairment of deposit on shares	9,642,292,232	
Operating profit before working capital changes	7,876,828	(11,308,636)
Movements in working capital :		
Increase in accruals		996,215
Increase/Decrease in receivables	10,200,950,794	12,837,927
Increase/decrease in trade payables	13,760,557,999	
Decrease / (increase) short term loans and advances		-
Cash generated from /(used in) operations	23,969,385,621	2,525,506
Less: Current Tax for the period	(15,513,023)	
Effect of exchange difference		-
Net cash flow from/ (used in) operating activities (A)	23,953,872,598	2,525,506
Cash flows from investing activities		
Acquisition of investment in subsidiaries	7,166,511,681	(2,221,686,368)
Impairment of Investments	(7,725,221,825)	
Impairment of deposit on shares	(9,642,292,232)	(4,693,346,456)
Loan receivable	-	(653,400)
Deposit on shares	-	(78,408,000)
Interest income	15,873,098	
Net cash flow from/ (used in) investing activities (B)	(10,185,129,277)	(6,994,094,224)
Cash flows from financing activities		
Interest paid	-	(42,872,906)
Loan advance by affiliate		-
Loan repaid to affiliate	-	(1,594,815,061)
Subscription monies received	-	11,385,265,461
Repayment of amount due to affiliate	-	(2,938,521,445)
Advanced from third parties	-	201,281,961
Effect of exchange difference		-
Borrowed during the period	(310,438,154)	-
Net cash flow from/ (used in) in financing activities (C)	(310,438,154)	7,010,338,009
Net increase/(decrease) in cash and cash equivalents (A + B + C)	13,458,305,168	18,769,291
Effect of foreign exchange differences	-13,462,889,927	-116,679.00
Cash and cash equivalents at the beginning of the year	49,068,446	30,415,834
Cash and cash equivalents at the end of the year	44,483,686	49,068,446
Components of cash and cash equivalents		
Cash on hand	-	-
Cheques/ drafts on hand	-	-
With banks- on current account	44,483,686	49,068,446
- on deposit account	-	-
Total cash and cash equivalents.	44,483,686	49,068,446

Corporate Information

1

Significant accounting policies

2

The accompanying notes are an integral part of the financial statements.

As per report of even date attached

For C G R & Co

Chartered Accountants

Firm registration no: 0150785

Chetan G R

Proprietor

Membership No: 234729

Place:

Date:



For and on behalf of Board of Directors
GMR Infrastructure (Overseas) Limited

[Signature]

Director

GMR Infrastructure (Overseas) Limited(Mauritius)
Statement of changes in equity for the year ended Dec 31, 2018 - Ind AS

(In Rs.)

	Issued capital*	Attributable to the equity holders of the parent	Exchange Fluctuation Reserve	Share Application Money Pending for Allotment	Total	Total equity
As at 1 April 2018	6,534	(89,351,634)	2,940,921	17,043,709,461	16,957,298,748	16,957,305,282
Profit / Addition for the period		(17,359,277,153)			(17,359,277,153)	(17,359,277,153)
Due to exchanges fluctuation	444		(98,689,062)	(13,364,201,309)	(13,462,890,371)	(13,462,889,927)
At 31 Dec 2018	6,978	(17,448,628,787)	(95,748,140)	3,679,508,152	(13,864,868,776)	(13,864,861,798)
As at 1 April 2017	6,534	(90,687,423)	2,589,669	5,680,960,000	5,592,862,245	5,592,868,779
Profit / Addition for the period		1,335,789	351,253	113,831,851,461	113,833,538,502	113,833,538,502
Due to exchanges fluctuation		-	-	(102,469,102,000)	(102,469,102,000)	(102,469,102,000)
At 31 March 2018	6,534	(89,351,634)	2,940,921	17,043,709,461	16,957,298,748	16,957,305,282

* Change in equity share capital is mainly due to change in foreign exchange rates used for translating in current financial year.

- Corporate Information 1
Significant accounting policies 2

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For C G R & Co
Chartered Accountants
Firm registration no: 015078S



Chetan G R
Proprietor
Membership No: 234729

Place:
Date:

For and on behalf of the Board of Directors of
GMR Infrastructure (Overseas) Limited

Director

GMR Infrastructure (Overseas) Limited(Mauritius)

Notes to the financial statements for the year ended Dec 31, 2018- Ind AS

3 Non current investments

Particulars	Ind AS Dec 31, 2018 Amount in USD	Ind AS Dec 31, 2018 Amount in Rs	Ind AS March 31, 2018 Amount in Rs
Investment in equity share capital			
GMR Coal Resources Pte Ltd (10,12,50,000 Shares)	2	140	4,931,536,500
GMR Infrastructure (Cyprus) Ltd (9,000 Shares)	1	70	694,056,574
Indo Tausch Trading DMCC (1,000 Shares)	275,000	19,188,125	17,968,500
GMR Infrastructure Overseas Ltd (Malta) (3,010 Shares)	4,702	328,082	307,229
GMR Infrastructure (UK) Ltd (5010000 Shares)	1	70	65
GMR Male International Airport Pvt Ltd (2,31,00,000 Shares)	23,100,000	1,611,802,500	1,509,354,000
Investment in preference share capital			
GMR Coal Resources Pte Ltd (2,51,70,000 Shares)	-	-	1,644,607,800
	23,379,706	1,631,318,986	8,797,830,668

4 Loans and Advances

	Non Current		Current	
	Ind AS Dec 31, 2018 Amount in USD	Ind AS Dec 31, 2018 Amount in Rs	Ind AS Dec 31, 2018 Amount in USD	Ind AS Dec 31, 2018 Amount in Rs
GMR Energy Netherlands (Assignment)	-	-	18,103,089	1,263,143,035
GMR Energy Cyprus (GEPML Assignment)	-	-	945,091	65,943,725
GMR Energy Netherlands	-	658,431	-	-
GMR Holding (Mauritius)	-	-	-	-
PT Barasentosa Lestari	-	-	-	-
	-	658,431	19,048,180	1,329,086,760
				3,992,106,142

5 Cash and short-term deposits

	Ind AS Dec 31, 2018 Amount in USD	Ind AS Dec 31, 2018 Amount in Rs	Ind AS March 31, 2018 Amount in Rs
Cash and cash equivalents			
Balances with banks:			
- On current accounts	637,530	44,483,686	49,068,445
- Cash in Transit	-	-	-
	637,530	44,483,686	49,068,445

6 Other assets

	Ind AS Dec 31, 2018 Amount in USD	Ind AS Dec 31, 2018 Amount in Rs	Ind AS March 31, 2018 Amount in Rs
Others current assets			
Prepaid expense	1,375	95,941	135,515
Advance - Others	-	-	-
Advance - Others RPT	-	-	78,408,000
Share application money			
GMR Coal Resources Pte Ltd	-	-	5,729,934,781
GMR Infrastructure (Cyprus) Ltd	-	-	1,713,277,265
GMR Infrastructure Overseas Ltd (Malta)	227,861	15,899,001	11,689,718
GMR Infrastructure (UK) Ltd	271,071	18,913,979	13,602,089
Total other assets	500,307	34,908,921	7,547,047,368



GMR Infrastructure (Overseas) Limited(Mauritius)
Notes to the financial statements for the year ended Dec 31, 2018- Ind AS

7 Current Investments (Asset classified as held for disposal)

	Ind AS Dec 31, 2018 Amount in USD	Ind AS Dec 31, 2018 Amount in Rs	Ind AS March 31, 2018 Amount in Rs
Investment in equity share capital			
GMR Coal Resources Pte Ltd	-	-	440,130
PT Dwikarya Sejata Utama	-	-	2,936,184
PT Barasentosa Lestari	-	-	76,775
PT Unsko	-	-	-
Investment in Bonds			
PT Dwikarya Sejata Utama	-	-	21,681,446
	-	-	25,134,534

8 Share capital

Authorised share

100 Equity shares of USD 1 each

	31 Dec 18	31 Mar 18
Equity Shares		
Number of Shares	100	100
Amount in Rs	6,978	6,534

Issued equity capital

100 equity shares of USD 1 each fully paid up

	Dec 31, 2018	March 31, 2018
Number		
100	100	100
Amount in Rs		
6,978	6,978	6,534

(a) Reconciliation of the shares outstanding at the beginning and at the end of the reporting period
Equity Shares Fully paid up

At the beginning of the period
Issued during the year
Outstanding at the end of the period

	31-Dec-18	March 31, 2018
Number of Shares		
100	100	100
-	-	100
100	100	100

(b) Shares held by holding/ ultimate holding company and/ or their subsidiaries/ associates

Out of equity issued by the company, shares held by its holding company, ultimate holding company and their subsidiaries/ associates are as below:

	31-Dec-18	March 31, 2018
Number		
100	100	100

GMR Infrastructure Limited, the immediate holding company
100 Shares of USD 1 Each

c) Details of shareholders holding more than 5% shares in the company

Name of the shareholder

GMR Infrastructure Limited, the immediate holding company

	31-Dec-18	March 31, 2018
Number		
100%	100%	100%
% holding in class		
100%	100%	100%

As per records of the Company, including its register of shareholders/ members and other declaration received from

Note: The holding of an ordinary share in the Company shall confer on the holder:-



GMR Infrastructure (Overseas) Limited(Mauritius)

Notes to the financial statements for the year ended Dec 31, 2018- Ind AS

9 Other equity

	Ind AS Dec 31, 2018 Amount in USD	Ind AS Dec 31, 2018 Amount in Rs	Ind AS March 31, 2018 Amount in Rs
Surplus in the statement of profit and loss			
Opening Balance	(1,322,478)	(89,351,634)	(90,687,423)
(Loss)/Profit for the year	(250,119,685)	(17,359,277,153)	1,335,789
Closing Balance	(251,442,163)	(17,448,628,787)	(89,351,634)
Share Application Money Pending for Allotment	52,733,904	3,679,508,152	17,043,709,461
Exchange Fluctuation Reserve			
Opening Balance		2,940,922	2,589,669
Additions during the year		(98,689,062)	351,253
Closing Balance	-	(95,748,140)	2,940,922
Closing Balance of other equity	(198,708,259)	(13,864,868,775)	16,957,298,748

10 Borrowings

	Ind AS Dec 31, 2018 Amount in USD	Ind AS Dec 31, 2018 Amount in Rs	Ind AS Dec 31, 2018 Amount in USD	Ind AS Dec 31, 2018 Amount in Rs
Loan from Group Companies	53,162	3,709,379	195,299,430	13,627,017,757
Related parties	-	-	-	-
	53,162	3,709,379	195,299,430	13,627,017,757
				728,811,442
				728,811,442

11 Other Financial Liabilities

	Ind AS Dec 31, 2018 Amount in USD	Ind AS Dec 31, 2018 Amount in Rs	Ind AS Dec 31, 2018 Amount in Rs
Current trade and other payables			
Amount Due to related party	29,316,316	2,045,545,949	2,409,010,463
Loan payable GAML	460,000	32,096,500	-
Interest payable to related party	-	-	2,570,868
Accruals	10,968	765,296	-
Others	17,134,006	1,195,525,269	-
Total current trade and other payables	46,921,290	3,273,933,014	2,411,581,331



GMR Infrastructure (Overseas) Limited(Mauritius)**Notes to the financial statements for the year ended Dec 31, 2018- Ind AS****12 Other income**

Interest Income - Others
Forex Gain
Profit on Sale of investment

Ind AS Dec 31, 2018 Amount in \$	Ind AS Dec 31, 2018 Amount in Rs	Ind AS March 31, 2018 Amount in Rs
228,622	15,873,098	22,747,361
44,604	3,096,831	6,023,218
4,084,013	289,944,503	
4,357,239	308,914,432	28,770,579

13 Finance costs

Bank and other finance charges
Interest

Ind AS Dec 31, 2018 Amount in Rs	Ind AS Dec 31, 2018 Amount in Rs	Ind AS March 31, 2018 Amount in Rs
3,714,790	257,915,786	307,802
-	-	10,102,936
3,714,790	257,915,786	10,410,738

14 Other expenses

Rates and taxes
Impairment of Investments
Impairment of deposit on shares
Consultancy, Legal and professional fees
Directors' sitting fees
Secretarial and administration fees
Business support service fees
Audit Fees
Other expenses

Ind AS Dec 31, 2018 Amount in Rs	Ind AS Dec 31, 2018 Amount in Rs	Ind AS March 31, 2018 Amount in Rs
-	-	134,590
111,267,228	7,725,221,825	-
138,879,006	9,642,292,232	-
4,675	324,583	16,493,455
3,800	263,832	260,960
11,921	827,692	-
370,000	25,688,894	-
2,070	143,719	135,047
-	-	-
250,538,700	17,394,762,776	17,024,052



Related Party Transaction Details
For the period ended December 31, 2018
Balance Sheet
GMR Infrastructure Overseas Limited
Company Code B9340

A. Receivable / Reimbursement / Trade receivable / Deposits paid / Interest receivable

Sl No	Short Code	IC Code	Company name	Transaction Description	Main Head	Sub Head	IGAAP Amount	Ind AS adjustment Amount	Total (IGAAP + IND AS Adjustments)
1									
2									

B. Payable / Trade payable / Retention payable / Deposits received / Interest payable

Sl No	Short Code	IC Code	Company name	Transaction Description	Main Head	Sub Head	IGAAP Amount	Ind AS adjustment Amount	Total (IGAAP + IND AS Adjustments)
1	GEPML	I_B9110	GMR Energy Projects (Mauritius) Limited	Accounts Payable	Current Maturity of Long Term Borrowings	Loans from group company (unsecured) - CM	2045545949		2,045,545,948.9
2	GIL	I_E6100	GMR Infrastructure Limited	Accounts Payable	Current Maturity of Long Term Borrowings	Loans from group company (unsecured) - CM	3709379		3,709,378.55
3									

C. Loan given to group companies / Share application money / Other advances

Sl No	Short Code	IC Code	Company name	Transaction Description	Main Head	Sub Head	IGAAP Amount	Investment in Equity portion of related party loans / debentures	Notional Interest expense accrued till date	Total (net of Ind AS Adjustments)
1	GENBV	I_E2670	GMR Energy (Netherlands) B.V.	Loans	Loans Current	Loan to group companies	951,100,373.55			951,100,373.55
2	GECL	I_E2680	GMR Energy (Cyprus) Limited	Loans	Loans Current	Loan to group companies	32,942,661.43			32,942,661.43
3	GHMRPL	GHMRPL	GMR Holding (Mauritius) Limited	Loans	Loans Current	Loan to group companies	0			-
4	PTBSL	PTBSL	PT Barasentosa Lestari	Loans	Loans Current	Loan to group companies	279,100,000.00			279,100,000.00
5	GIOL	I_B9340	GMR Infrastructure Overseas Limited	Share application money	Others Current Assets	Other Receivable	158,990,001			
6	GIUL	I_B9350	GMR Infrastructure (UK) Limited	Share application money	Others Current Assets	Other Receivable	18,913,979			
7	PTGEM3	I_B9120	PT Golden Energy Mines Tbk	Loans	Loans Current	Loan to group companies	10,123,724.53			10,123,724.53



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D. Loan taken from group companies / Share application money refundable / Other loans / Preference Share / Debentures

Sl No	Short Code	IC Code	Company name	Transaction Description	Main Head	Sub Head	IGAAP Amount	Equity Component of related party loans / debenture / Prf Share (excluding DTL)	Notional Interest expense accrued till date	Total (IGAAP + IND AS Adjustments)
1	GIL	I_E6100	GMR Infrastructure Limited	Loan payable - Current	Borrowings Current	Loans from group company -	3,709,379			3,709,378.55
2	GISPL	I_E6246	GMR Infrastructure (Singapore) Pte Limited	Loan payable - Current	Borrowings Current	Loans from group company - ST	13,462,028,731			13,462,028,730.61
3	GADLIL	I_B9315	GADL International Limited	Loan payable - Current	Borrowings Current	Loans from group company - ST	154,412,369			154,412,368.64
4	INDDMC	I_B9360	Indo Tausch Trading DMCC	Loan payable - Current	Borrowings Current	Loans from group company - ST	9,744,850			9,744,850.46
5	GALM	I_B9290	GMR Airports (Mauritius) Limited	Loan payable - Current	Borrowings Current	Loans from group company - ST	32,096,500			32,096,500.00
6	GHVL	GHVL	GMR Holding (Mauritius) Ltd	Loan payable - Current	Borrowings Current	Loans from group company - ST	654,769,019			654,769,018.65
7	GMIAL	I_E1900	GMR Male International Airport Private Limited	Loan payable - Current	Borrowings Current	Loans from group company - ST	540,756,250			540,756,250.00

E. Deferred Tax

Sl No	Short Code	IC Code	Company name	Transaction Description	Main Head	Sub Head	IGAAP Amount	DTL on Equity Component	DTL reversed via Notional Interest	Total (IGAAP + IND AS Adjustments)
1										-
2										-

In Rs.



[Handwritten signature]

F. Share Capital/ Other Equity (SAM/ Equity Component of Loan/ Debenture/ Preference share)

Sl No	Short Code	IC Code	Company name	Transaction Description	Main Head	Sub Head	IGAAP Amount	Equity Component of related party loans / debenture/ Prf Share (excluding DTL)	DTL/ DTA (DTL on equity component)	Deferred Tax on Ind AS Adjustments
1	GL	L_E6100	GMR Infrastructure Limited	Share Capital	Equity	Share Capital	6978			
2										

G. Investment in group company (including equity components of loans/ debenture/ prf share/ financial guarantee)

Sl No	Short Code	IC Code	Company name	Transaction Description	Main Head	Sub Head	IGAAP Amount	Investment in Equity portion of preference share/ debenture/ Loans	Notional Interest expense accrued till date	Total (net of Ind AS Adjustments)
1	GRPL	L_E6245	GMR Coal Resources Pte Limited	Investment in Subsidiaries	Investments in JVs and Associates	Investment - Equity - JV	70			70.00
2	GRPL	L_E6245	GMR Coal Resources Pte Limited	Investment in Subsidiaries	Investments in JVs and Associates	Investment - Equity - JV	70			70.00
3	GIUL	L_B9325	GMR Infrastructure (Cyprus) Limited	Investment in Subsidiaries	Investments in JVs and Associates	Investment - Equity - JV	70			69.78
4	GMIAL	L_E1900	GMR Male International Airport Private Limited	Investment in Subsidiaries	Investments in JVs and Associates	Investment - Equity - JV	1,611,802,500			1,611,802,500.00
5	GOSL	L_B9355	GMR Infrastructure Overseas (Malta) Limited	Investment in Subsidiaries	Investments in JVs and Associates	Investment - Equity - JV	328,082			328,082.05
6	INDMIC	L_B9360	Indo Tausch Trading DMCC	Investment in Subsidiaries	Investments in JVs and Associates	Investment - Equity - JV	19,188,125			19,188,125.00
7	GIUL	L_B9350	GMR Infrastructure (UK) Limited	Investment in Subsidiaries	Investments in JVs and Associates	Investment - Equity - JV	70			69.78
										-

H. Provision

Sl No	Short Code	IC Code	Company name	Transaction Description	Main Head	Sub Head	IGAAP Amount	Ind AS adjustment Amount	Total (IGAAP + Ind AS Adjustments)
1									-
2									-

For C G R & CO

Firm registration number 0150785

Chartered Accountants



Shetank R.

Proprietor

Membership No: 234729

For and on behalf of the Board of Directors

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Director

DIN:



0

Company Secretary



Related Party Transaction Details
For the period ended December 31, 2018
Profit & Loss
GMR Infrastructure Overseas Limited
Company Code 89340

A. Income

Sl No	Short Code	IC Code	Company name	Transaction Description	Main Head	Sub Head	IGAAP Amount	Reimbursement Expense	Ind AS adjustment Amount	Total (IGAAP + IND AS Adjustments)
1	GENBV	I_E2670	GMR Energy (Netherlands) B.V.	Interest Income	Other Income	Interest Income on loans	14,222,944			14,222,943.79
2	GECL	I_E2680	GMR Energy (Cyprus) Limited	Interest Income	Other Income	Interest Income on loans	1,650,351			1,650,351.10
3										

B. Expense (including Dividend paid)

Sl No	Short Code	IC Code	Company name	Transaction Description	Main Head	Sub Head	IGAAP Amount	Reimbursement Expense	Ind AS adjustment Amount	Total (IGAAP + IND AS Adjustments)
1	GIL	I_E6100	GMR Infrastructure Limited	Finance Costs	Finance Cost	Interest Loan	7,772,897			7,772,896.79
2	GADUL	I_B9315	GADL International Limited	Finance Costs	Finance Cost	Interest Loan	2,461,155			2,461,154.64
3	GISPL	I_E6246	GMR Infrastructure (Singapore) Pte Limited	Finance Costs	Finance Cost	Interest Loan	237,995,139			237,995,139.49
4	GCRPL	I_E6245	GMR Coal Resources Pte Limited	Impairment of Investment	Other expenses	Loss on Sale of Investments	7029787431			7,029,787,430.57
5	GCRPL	I_E6245	GMR Coal Resources Pte Limited	Impairment of Investment	Other expenses	Loss on Sale of Investments	1747553031			1,747,553,030.57
6	GICL	I_B9325	GMR Infrastructure (Cyprus) Limited	Impairment of Investment	Other expenses	Loss on Sale of Investments	624801			624,800.57
7	GCRPL	I_E6245	GMR Coal Resources Pte Limited	Impairment of Deposit on shares	Other expenses	Loss on Sale of Investments	8424500812			8,424,500,811.50
8	GICL	I_B9325	GMR Infrastructure (Cyprus) Limited	Impairment of Deposit on shares	Other expenses	Loss on Sale of Investments	1217868575			1,217,868,575.08
9										

C. Expenses / Income capitalised to CWIP / FA / Other Intangible assets

Sl No	Short Code	IC Code	Company name	Capitalised under (to be selected from dropdown list)	Main Head	Sub Head	IGAAP Amount	Ind AS adjustment Amount	Total (IGAAP + IND AS Adjustments)
1									
2									

For C G R & CO

Firm registration number: 0150785
Chartered Accountants

(Signature)
Chetan G R
Proprietor

Membership No: 234729



For and on behalf of the Board of Directors

0
Director
DIN:

(Signature)

0
Company Secretary