



## **INDEPENDENT AUDITOR'S REPORT**

### **To the Board of Directors of GMR Infrastructure Overseas Limited Malta**

We have audited the accompanying interim condensed financial statements of GMR Infrastructure Overseas Limited Malta ("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 Ltd, Malta**  
**Balance sheet as at December 31, 2018 - Ind AS**

	Notes	Ind AS Dec 31, 2018 Amount in Euro	Ind AS Dec 31, 2018 Amount in Rs	Ind AS March 31, 2018 Amount in Rs
<b>ASSETS</b>				
<b>Non-current assets</b>				
Non-current investments	1	4,928,205	394,194,797	7,299,196,345
Financial assets				
Loans	6	-	-	6,659,346
Other non-current assets	2	-	-	-
		<b>4,928,205</b>	<b>394,194,797</b>	<b>7,305,855,691</b>
<b>Current assets</b>				
Financial assets				
Loans & advances	6	75,277	6,021,219	19,707,333
Other financial assets	4	200,805	16,061,890	142,706
Cash and cash equivalents	5	1,795	143,578	360,201
Other current assets	7	1,668	133,419	-
		<b>279,545</b>	<b>22,360,106</b>	<b>20,210,240</b>
<b>TOTAL ASSETS</b>		<b>5,207,750</b>	<b>416,554,903</b>	<b>7,326,065,931</b>
<b>EQUITY AND LIABILITIES</b>				
<b>Equity</b>				
Equity Share Capital	8	3,011	240,842	243,311
Other Equity	9	5,180,723	414,393,081	7,323,278,530
<b>Total equity</b>		<b>5,183,734</b>	<b>414,633,923</b>	<b>7,323,521,842</b>
<b>Current liabilities</b>				
Financial Liabilities				
Other financial liabilities	11	24,016	1,920,980	-
Trade payables	12	-	-	-
Due to others		-	-	1,745,711
Short-term provisions	13	-	-	798,378
		<b>24,016</b>	<b>1,920,980</b>	<b>2,544,089</b>
		<b>24,016</b>	<b>1,920,980</b>	<b>2,544,089</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>5,207,750</b>	<b>416,554,903</b>	<b>7,326,065,931</b>

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

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



*(Signature)*  
Chetan G R  
Proprietor  
Membership No: 234729  
Place:  
Date:

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

*(Signature)*  
Authorised Signatory

**GMR Infrastructure Overseas Ltd, Malta**  
**Statement of profit and loss for the year ended December 31, 2018**

	Ind AS Dec 31, 2018 Amount in Euro	Ind AS Dec 31, 2018 Amount in Rs	Ind AS March 31, 2018 Amount in Rs
Other income	-	-	1,964,545
<b>Total Income</b>	<b>-</b>	<b>-</b>	<b>1,964,545</b>
Finance costs	-	-	717,273
Other expenses	85,507,776	6,937,602,149	18,176,154
<b>Total Expenses</b>	<b>85,507,776</b>	<b>6,937,602,149</b>	<b>18,893,428</b>
<b>Profit/(loss) before exceptional items and tax from continuing operations</b>	<b>(85,507,776)</b>	<b>(6,937,602,149)</b>	<b>(16,928,882)</b>
Exceptional items	-	-	-
<b>Profit/(loss) before and tax from continuing operations</b>	<b>(85,507,776)</b>	<b>(6,937,602,149)</b>	<b>(16,928,885)</b>
(1) Current tax	-	-	-
(2) Adjustment of tax relating to earlier periods	-	-	-
<b>Income tax expense</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Loss for the year from continuing operations</b>	<b>(85,507,776)</b>	<b>(6,937,602,149)</b>	<b>(16,928,885)</b>
<b>Loss for the year</b>	<b>(85,507,776)</b>	<b>(6,937,602,149)</b>	<b>(16,928,885)</b>
Exchange differences on translation of foreign operations	-	26,212,866	1,054,648,919
<b>Net other comprehensive income to be reclassified to profit or loss in subsequent periods</b>	<b>-</b>	<b>26,212,866</b>	<b>1,054,648,919</b>
<b>Other comprehensive income not to be reclassified to profit or loss in subsequent periods:</b>			
<b>Net other comprehensive income not to be reclassified to profit or loss in subsequent periods</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other comprehensive income for the year, net of tax</b>	<b>-</b>	<b>26,212,866</b>	<b>1,054,648,919</b>
<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR, NET OF TAX</b>	<b>(85,507,776)</b>	<b>(6,911,389,283)</b>	<b>1,037,720,034</b>
Earnings per share for continuing operations			
Basic, profit from continuing operations attributable to equity holders of the parent		(2,295,380.03)	344,642.99
Diluted, profit from continuing operations attributable to equity holders of the parent		(2,295,380.03)	344,642.99

Summary of significant accounting policies

2.1

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: 0150785



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



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



Authorised Signatory

**GMR Infrastructure Overseas Ltd, Malta**

**Cash Flow Statement For The Year Ended December, 2018**

Particulars	December 31, 2018	March 31, 2018
	Rs	Rs
<b>Cash flow from operating activities</b>		
Profit before tax from continuing operations	(6,937,602,149)	(16,928,885)
Profit before tax from discontinuing operations	-	-
Profit before tax	(6,937,602,149)	(16,928,885)
Non-cash adjustment to reconcile profit before tax to net cash flows		
Impairment of Investment	(6,928,857,752)	-
Interest expense	-	709,842
Interest income	-	(1,964,545)
<b>Operating profit before working capital changes</b>	<b>(13,866,459,901)</b>	<b>(18,183,589)</b>
<b>Movements in working capital :</b>		
Increase/ (Decrease) in trade payables	(1,745,711)	(465,273)
Increase/ (decrease) in other current liabilities	-	(95,158,066)
Decrease / (increase) in trade receivables	-	83,496,535
Decrease / (increase) in other non current assets	-	22,688
Decrease / (increase) in other current assets	(133,419)	-
Decrease / (Increase) long term loans and advances	6,659,346	-
Decrease / (increase) short term loans and advances	13,686,114	-
Increase/ (decrease) in other financial liabilities	1,920,980	-
Decrease / (increase) Other Financial Assets	(15,919,184)	-
Increase / (decrease) in short-term provisions	(798,378)	-
Cash generated from / (used in) operations	(13,862,790,154)	(30,287,705)
Direct taxes paid (net of refunds)	-	-
<b>Cash flow from/ (used in) operating activities</b>	<b>(13,862,790,154)</b>	<b>(30,287,705)</b>
Effect of exchange difference	-	-
<b>Net cash flow from/ (used in) operating activities (A)</b>	<b>(13,862,790,154)</b>	<b>(30,287,705)</b>
<b>Cash flows from investing activities</b>		
Sale/(purchase) of investment	6,905,001,547	-
Impairment of Investment	6,928,857,752	-
Interest received	-	1,964,545
Cash flow from/ (used in) investing activities	13,833,859,299	1,964,545
Effect of exchange difference	-	-
<b>Net cash flow from/ (used in) investing activities (B)</b>	<b>13,833,859,299</b>	<b>1,964,545</b>
<b>Cash flows from financing activities</b>		
Proceeds from issuance of share capital	(2,469)	(7,614)
Proceeds from Share Application money	2,511,234	7,404,468
Proceeds from long-term borrowings	-	-
Share application received	-	7,527,784
Interest paid/ other finance costs	-	(709,842)
<b>Cash flow from/ (used in) in financing activities</b>	<b>2,508,765</b>	<b>6,817,942</b>
Effect of exchange difference	-	-
<b>Net cash flow from/ (used in) in financing activities (C)</b>	<b>2,508,765</b>	<b>6,817,942</b>
Net increase/(decrease) in cash and cash equivalents (A + B + C)	(26,422,089)	(21,505,218)
Effect of exchange differences	26,205,466	18,007,695
Cash and cash equivalents at the beginning of the year	360,201	3,857,679
Cash and cash equivalents at the end of the year	<b>143,578</b>	<b>360,159</b>
<b>Components of cash and cash equivalents</b>		
Cash on hand	-	-
With banks- on current account	143,578	360,201
With banks- on Deposit	-	-
Total cash and cash equivalents	<b>143,578</b>	<b>360,201</b>

Summary of significant accounting policies

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

Authorised Signatory

**GMR Infrastructure Overseas Ltd, Malta**

Statement of changes in equity as at December 31, 2018 - Ind AS

	Attributable to the equity holders of the parent					Total
	Issued capital	Retained earnings	Foreign Currency Translation reserve	Share premium	Share application money pending allotment	
<b>As at 1 April 2018</b>	<b>243,311</b>	<b>6,693,215,527</b>	<b>617,870,894</b>	<b>725,767</b>	<b>11,466,342</b>	<b>7,323,278,530</b>
Profit for the period	-	(6,937,602,149)				(6,937,602,149)
Add during the year					2,511,234	2,511,234
Foreign exchange effect	(2,469)		26,212,866	(7,400)		26,205,466
<b>At 31 Dec 2018</b>	<b>240,842</b>	<b>(244,386,622)</b>	<b>644,083,760</b>	<b>718,367</b>	<b>13,977,576</b>	<b>414,393,080</b>
<b>At 1st April 2017</b>	<b>208,640</b>	<b>6,710,144,412</b>	<b>(436,778,025)</b>	<b>622,345</b>	<b>3,377,376</b>	<b>6,277,366,108</b>
Profit for the period	-	(16,928,885)				(16,928,885)
Add during the year			1,054,648,919	103,422	8,088,966	1,062,841,307
Foreign exchange effect	34,671					
<b>At 31 March 2018</b>	<b>243,311</b>	<b>6,693,215,527</b>	<b>617,870,894</b>	<b>725,767</b>	<b>11,466,342</b>	<b>7,323,278,530</b>

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 Board of Directors  
GMR Infrastructure Overseas Limited



Authorised Signatory

**GMR Infrastructure Overseas Ltd, Malta**  
**Notes to the financial statements as at December 31, 2018**

**1 Non current investments**

Particulars	Ind AS 31 Dec 18 Amount in Euro	Ind AS 31 Dec 18 Amount in Rs	Ind AS 31 Mar 18 Amount in Rs
<b>Unquoted equity instruments</b>			
Investment in joint venture Limak JV Ltd	12,491	999,124	1,009,366
Investment in Group Companies Preference shares GICL	1	80	6,900,960,500
Preference shares application money GICL	4,915,713	393,195,594	397,226,478
	<b>4,928,205</b>	<b>394,194,797</b>	<b>7,299,196,345</b>



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**4 Other Financial Assets**

	Ind AS Dec 31, 2018 Amount in Euro	Ind AS Dec 31, 2018 Amount in Rs	Ind AS March 31, 2018 Amount in Rs
Other receivables	200,805	16,061,890	142,706
Interest accrued	-	-	-
<b>Total</b>	<b>200,805</b>	<b>16,061,890</b>	<b>142,706</b>

**5 Cash and short-term deposits**

	Ind AS Dec 31, 2018 Amount in Euro	Ind AS Dec 31, 2018 Amount in Rs	Ind AS March 31, 2018 Amount in Rs
<b>Cash and cash equivalents</b>			
Balances with banks:			
– On current accounts	1,795	143,578	360,201
	<b>1,795</b>	<b>143,578</b>	<b>360,201</b>

**6 Loans**

	Ind AS Dec 31, 2018 Amount in Euro	Ind AS Dec 31, 2018 Amount in Rs	Ind AS March 31, 2018 Amount in Rs
<b>Non-current</b>			
Loan to related parties	-	-	839,752
Loan to other parties	-	-	5,819,595
<b>Current</b>			
Advance income-tax (net of provision for taxation)	-	-	19,707,333
Loan to related parties	10,392	831,230	
Loan to other parties	64,885	5,189,989	
	<b>75,277</b>	<b>6,021,219</b>	<b>26,366,680</b>

**7 Other current assets**

	Ind AS Dec 31, 2018 Amount in Euro	Ind AS Dec 31, 2018 Amount in Rs	Ind AS March 31, 2018 Amount in Rs
Prepaid expenses			34
Advance income-tax (net of provision for taxation)	1,668	133,419	
	<b>1,668</b>	<b>133,419</b>	<b>34</b>



**GMR Infrastructure Overseas Limited, Malta**  
**Notes to Balance Sheet as on 31 December 2018**

8

**Share capital**

	31 Dec 2018		31 March 2018	
	Euro	Rs.	Euro	Rs.
<b>Issued, subscribed and fully paid-up shares (No. lakhs)</b>				
3011 equity shares of 1 Euro each.	3,011	240,842		243,311
<b>Total issued, subscribed and fully paid-up share capital</b>	<b>3,011</b>	<b>240,842</b>		<b>243,311</b>

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

	31 Dec 2018		31 March 2018	
	No.	Rs.	No.	Rs.
At the beginning of the period	3,011	243,311		208,640
Addition on account of further issue			3,011	
Change on account of Exchange Rate Difference	-	2,469		34,671
Outstanding at the end of the period	3,011	240,842	3,011	243,311

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

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

	31 Dec 2018		31 March 2018	
	No of Shares held	% Holding	% Holding	Rs.
GMR Infrastructure (Overseas) Limited	3010	99.97%		243,231

**(d) Details of shareholders holding more than 5% shares in the company**

	31 Dec 2018		31 March 2018	
	No.s	% holding in	No.s	% holding in
<b>Equity shares of Euro 1 each fully paid</b>				
GMR Infrastructure (Overseas) Limited	3,010	99.97%	3,010	99.97%



**GMR Infrastructure Overseas Ltd, Malta**

Notes to the financial statements as at December, 2018 - Ind AS

**9 Other equity**

	Ind AS Dec 31, 2018 Amount in Euro	Ind AS Dec 31, 2018 Amount in Rs	Ind AS March 31, 2018 Amount in Rs
<b>Foreign Currency Translation Gain/(Loss)</b>		<b>617,870,894</b>	(436,778,025)
During the year		26,212,866	1,054,648,919
	-	644,083,760	617,870,894
<b>Share application money pending allotment</b>	174,747	13,977,576	11,466,342
<b>Surplus in the statement of profit and loss</b>			
Opening Balance	90,504,771	6,693,215,527	6,710,144,412
(Loss)/Profit for the year	(85,507,776)	(6,937,602,149)	(16,928,885)
<b>Net surplus in the statement of profit and loss as at Mar 31, 2019</b>	4,996,995	(244,386,623)	6,693,215,527
<b>Securities premium account</b>	8,981	725,768	725,768
Exchange Difference		(7,400)	
	8,981	718,368	725,768
	<b>5,180,723</b>	<b>414,393,081</b>	<b>7,323,278,530</b>

**11 Other financial liabilities**

	Ind AS Dec 31, 2018 Amount in Euro	Ind AS Dec 31, 2018 Amount in Rs	Ind AS March 31, 2018 Amount in Rs
<b>Current</b>			
Interest accrued and not due on borrowings	-	-	-
Accrued Expenses	15,340	1,227,008	
Other payables	8,676	693,972	
<b>Total current other financial liabilities</b>	<b>24,016</b>	<b>1,920,980</b>	-

**12 Trade payables**

	Ind AS Dec 31, 2018 Amount in Euro	Ind AS Dec 31, 2018 Amount in Rs	Ind AS March 31, 2018 Amount in Rs
Sundry Creditors (including acceptances)	-	-	1,745,711
	-	-	<b>1,745,711</b>

**13 Other Liabilities**

	Ind AS Dec 31, 2018 Amount in Euro	Ind AS Dec 31, 2018 Amount in Rs	Ind AS March 31, 2018 Amount in Rs
Short-term provisions	-	-	798,378
	-	-	<b>798,378</b>



# GMR Infrastructure Overseas Ltd, Malta

## Notes to the financial statements as at December, 2018- Ind AS

### 14 Other income

	Ind AS Dec 31, 2018 Amount in Euro	Ind AS Dec 31, 2018 Amount in Rs	Ind AS March 31, 2018 Amount in Rs
Interest income from inter corporate deposits	-	-	1,964,545
Bank deposits	-	-	-
	-	-	<b>1,964,545</b>

### 15 Finance costs

	Ind AS Dec 31, 2018 Amount in Euro	Ind AS Dec 31, 2018 Amount in Rs	Ind AS March 31, 2018 Amount in Rs
Interest on Loan from related parties	-	-	709,842
Bank charges	-	-	7,431
	-	-	<b>717,273</b>

### 16 Other expenses\*\*

	Ind AS Dec 31, 2018 Amount in Euro	Ind AS Dec 31, 2018 Amount in Rs	Ind AS March 31, 2018 Amount in Rs
Director Fee	1,504	122,026	225,856
Consultancy and other prof charges	14,405	1,168,738	2,194,679
Payment to auditor	4,425	359,019	442,854
Miscellaneous expenses	20,619	1,672,905	2,129,377
Impairment of Investment	85,399,999	6,928,857,752	-
Foreign Ex. fluctuations Loss / (Gain) (Net)	66,824	5,421,710	13,183,388
	<b>85,507,776</b>	<b>6,937,602,149</b>	<b>18,176,154</b>



**Related Party Transaction Details**  
 For the period ended December 31, 2018  
**Profit & Loss**  
 GMR Infrastructure Overseas (Malta) Limited  
 Company Code B9355

**A. Income**

SI No	Short Code	IC Code	Company name	Transaction Description	Main Head	Sub Head	IGAAP Amount	Provisional Income	Reimbursement Expense	Ind AS adjustment Amount	Total ( IGAAP + IND AS Adjustments)	DTU/DTA	Deferred Tax Expense/(Income)
1													
2													
3													

**B. Expense (including Dividend paid)**

SI No	Short Code	IC Code	Company name	Transaction Description	Main Head	Sub Head	IGAAP Amount	Provisional Expense	Reimbursement Expense	Ind AS adjustment Amount	Total ( IGAAP + IND AS Adjustments)	DTU/DTA	Deferred Tax Expense/(Income)
1	GICL	I_B9325	GMR Infrastructure (Cyprus) Limited	Impairment of Investment	Other expenses	Loss on Sale of Investments	6,928,857,752				6,928,857,752		
2													
3													

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

SI No	Short Code	IC Code	Company name	Capitalised under (to be selected from)	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]*  
 Chartered Accountant  
 Partner



For and on behalf of the Board of Directors

*[Signature]*

0  
 Director  
 DIN:

Related Party Transaction Details  
 For the period ended December 31, 2018  
 Balance Sheet  
 GMR Infrastructure Overseas (Malta) Limited  
 Company Code B9355

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

SI 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

SI 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									

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

SI No	Short Code	IC Code	Company name	Transaction Description	Main Head	Sub Head	IGAAP Amount	Investment in Equity portion of related party loans / debenture	Notional Interest expense accrued till date	Total ( net of Ind AS Adjustments)
1										
2										

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

SI 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	GIOL	L_B9340	GMR Infrastructure Overseas Limited	Share Application Money	Other equity	Share application money				
2										

E. Deferred Tax

SI 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										

**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	GIOL	I_B9340	GMR Infrastructure Overseas Limited	Share Capital	Equity	Share Capital	240,762			
2	GISPL	I_E6246	GMR Infrastructure (Singapore) Pre Limited	Share Capital	Equity	Share Capital	80			
3										
4										
5										

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

Sl No	Short Code	IC Code	Company name	Transaction Description	Main Head	Sub Head	IGAAP Amount	Investment in Equity share/ debenture/ Loans	Notional Interest expense accrued till date	Total ( net of Ind AS Adjustments)
1	GICL	I_B9325	GMR Infrastructure (Cyprus) Limited	Investment in Preference Shares	Investments in IVs and Associates	Investment - Equity - JV	80			80.00
2	GICL	I_B9325	GMR Infrastructure (Cyprus) Limited	Share Application Money	Investments in IVs and Associates	Investment - Equity - JV	393,195,594			393,195,593.59
3	CIV	I_B9345	Limak GMR Construction JV	Investment in Joint Venture	Investments in IVs and Associates	Investment - Equity - JV	999,124			999,123.86
4										-

**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-0456785  
Chartered Accountants



Chetan G R  
Partner  
Proprietor



For and on behalf of the Board of Directors



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Director  
DIN:

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