

Particulars	Notes	31-Mar-2015	31-Mar-2014
Equity and liabilities			
Shareholders' funds			
Share capital	3	9,235,253,409	8,858,872,165
Reserves and surplus	4	9,231,859,142	8,855,412,599
Sub Total		3,394,267	3,459,566
Share application money pending allotment			
Non-current liabilities			
Long-term borrowings			
Trade Payables			
Deferred tax liability (net)			
Other long-term liabilities			
Long-term provisions			
Sub Total			
Current liabilities			
Short-term borrowings	5	-	72,890
Trade Payables	6	228,727	1,185,167
Other current liabilities	6		
Short-term provisions			
Sub Total		228,727	1,258,057
TOTAL		3,622,994	4,717,623
Assets			
Non-current assets			
Fixed assets			
Tangible assets			
Intangible assets			
Capital work-in-progress			
Intangible assets under development			
Non-current investments	7	630,670	604,967
Deferred tax assets (net)			
Long-term loans and advances			
Trade receivables			
Other non-current assets			
Sub Total		630,670	604,967
Current assets			
Current investments			
Inventories			
Trade receivables			
Short-term loans and advances	9	81,410	-
Other current assets	9	-	-
Cash and bank balances	10	2,910,914	4,112,656
Sub Total		2,992,324	4,112,656
TOTAL		3,622,994	4,717,623

Summary of significant accounting policies

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

GMR ENERGY (GLOBAL) LIMITED
Statement Of Profit And Loss For The Year Ended 31 March 2015

Particulars	Notes	31-Mar-2015	31-Mar-2014
Continuing operations			
<i>Income</i>			
Other income	11	658,706	34,890
Total revenue		658,706	34,890
<i>Expenses</i>			
Other expenses	12	839,994	2,397,583
Total Expenditure		839,994	2,397,583
Earnings before interest, tax, depreciation and amortization		- 181,288	- 2,362,693
Finance costs	13	25,493	54,314
Exceptional Item			
Reversal of Write back of payable		-	1,318,691,929
Profit / (Loss) before tax		- 206,781	- 1,321,108,936
Tax expenses			
Profit/(loss) for the year from continuing operations (A)		- 206,781	- 1,321,108,936
Discontinuing operations			
Profit/(loss) before tax from discontinuing operations			
Tax expense of discontinuing operations			
Profit/(loss) from discontinuing operations (B)		-	-
Profit/(loss) for the year (A+B)		- 206,781	- 1,321,108,936

Summary of significant accounting policies

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

Particulars	31-Mar-15	31-Mar-15	31-Mar-14
Share capital			
Authorized shares (No.)	USD		
.... (March 31, 2009:) equity shares of Rs. 10 each			
Issued, subscribed and fully paid-up shares (No.)			
(i) 146,451,846 (March 31, 2014: 146,451,846) equity shares of \$1 each fully paid up	146,451,846	9,235,253,409	8,858,872,165
Total issued, subscribed and fully paid-up share capital	146,451,846	9,235,253,409	7,437,319,335

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

Particulars	31-Mar-15		31-Mar-14	
Equity Shares	No.		No.	
At the beginning of the period	146,451,846	8,858,872,165	125,094,892	7,437,319,335
Outstanding at the end of the period	146,451,846	9,235,253,409	146,451,846	8,858,872,165
Issued/(Redeemed) during the period	-	376,381,244	21,356,954	7,606,791,987

b) Terms/ rights attached to equity shares

The Company has only one class of equity shares having a par value of \$1 per share. Each holder of equity is entitled to one vote per share. In event of liquidation of the Company, the holders of equity shares would be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

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

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

Particulars	31-Mar-15	31-Mar-14
GMR Infrastructure (Global) Limited, the immediate holding company		
146,451,846 (March 31, 2014: 146,451,846) equity shares of \$1 each fully paid up	9,235,253,409	8,858,872,165

(e) Aggregate number of bonus shares issued, shares issued for consideration other than cash and shares bought back during the period of five years immediately preceding the reporting date:

Particulars	31-Mar-15	31-Mar-14
Equity shares allotted as fully paid bonus shares by capitalization of securities premium		
Equity shares allotted as fully paid-up pursuant to conversion of preference shares.		

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

Particulars	31-Mar-15		31-Mar-14	
Equity shares of \$1 each fully paid	No.	% holding in	No.	% holding in
GMR Infrastructure (Global) Limited, the immediate holding company	146,451,846	100.00%	125,094,892	100.00%

4 Reserves and surplus

Particulars	31-Mar-15	31-Mar-15	31-Mar-15	31-Mar-14
	USD			
Exchange Fluctuation Reserve	-	2,485,957,649	-	2,109,717,886
Surplus/ (deficit) in the statement of profit and loss	-	6,745,694,712	-	5,424,585,777
Balance as per last financial statements	146,394,654	-	206,781	1,321,108,936
Profit for the year	3,366	-	-	-
Less: Appropriations	-	-	-	-
Net surplus in the statement of profit and loss	-	6,745,901,493	-	6,745,694,712
Total reserves and surplus	-	9,231,859,142	-	8,855,412,599

5 Short-term borrowings

Particulars	31-Mar-15	31-Mar-15	31-Mar-15	31-Mar-14
	USD			
Short Term Loans from others (unsecured) - GMR Infrastructure (Global) Limited - Related Party	-	-	-	72,890
Total	-	-	-	72,890
The above amount includes				
Secured borrowings				
Unsecured borrowings				72,890

6 Trade Payable & Other current liabilities

Particulars	31-Mar-15	31-Mar-15	31-Mar-15	31-Mar-14
	USD			
Trade payable (including acceptances)	3,627	228,727		1,185,167
Total	3,627	228,727		2,530,226

7 Non-current investments

Particulars	31-Mar-15	31-Mar-15	31-Mar-15	31-Mar-14
	USD			
Trade investments (valued at cost unless stated otherwise)				
Unquoted equity instruments				
Investment in equity instruments (unquoted)				
Investment in 10,000 equity share of GMR Energy Project Mauritius limited \$1 each (March 2014:10,000)	10,000	630,607		604,904
Sub Total	10,000	630,607		604,904
Non-trade investments (valued at cost unless stated otherwise)				
Investment in equity instruments (unquoted)				
Investment in 1 equity share of GMR Infrastructure Malta limited \$1 each (March 2014:1 share)	1	63		62
Sub Total	1	63		62
Total	10,001	630,670		604,967
Aggregate amount of quoted investments				
Aggregate amount of unquoted investments	10,001	630,670		604,967
Value of investment property				
Aggregate provision for diminution in value of investments				

8 Loans and advances

Particulars	Non-current		Current	
	31-Mar-15 USD	31-Mar-14	31-Mar-15 USD	31-Mar-14
Loan and advances to related parties				
Unsecured, considered good - GMR Infrastructure Global Ltd			1,291	81,410
Total			1,291	81,410

9 Other assets

Particulars	Non-current		Current	
	31-Mar-15 USD	31-Mar-14	31-Mar-15 USD	31-Mar-14
Prepaid Expenses				
Total				

10 Cash and bank balances

Particulars	Non-current		Current	
	31-Mar-15 USD	31-Mar-14	31-Mar-15 USD	31-Mar-14
Cash and cash equivalents				
Balances with banks:				
– On current accounts			46,161	2,910,914
– Deposits with less than three months maturity			46,161	2,910,914
Total			46,161	4,112,656

Company doesn't have any contingent liability, litigations pending & commitment as on 31st March 2015 (31. March 2014: Nil).
Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses

11 Other income

Particulars	31-Mar-15	31-Mar-15	31-Mar-14
	USD		
Interest income on			
Bank deposits	140	8,600	34,890
Provision reversed	10,583	650,106	
Total	10,723	658,706	34,890

12 Other expenses

Particulars	31-Mar-15	31-Mar-15	31-Mar-14
	USD		
Legal and professional fees	13,183	809,832	2,159,929
Payment to auditor (Refer details below)	-	-	191,377
Exchange difference (net)	491	30,162	46,276
Total	13,674	839,994	2,397,583

Payment to auditor

Particulars	31-Mar-15	31-Mar-15	31-Mar-14
	USD		
As auditor:			
Audit fee - Under provision for FY 2011-12	-	-	191,377
Total	-	-	191,377

13 Finance costs

Particulars	31-Mar-15	31-Mar-15	31-Mar-14
	USD		
Bank charges	415	25,493	54,314
Total	415	25,493	54,314