

Consolidated statement of changes in Equity for the year ended March 31, 2017

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	Attributable to the equity holders											Non-controlling interest	Total equity						
	Equity share capital (refer note 17)	Equity component of preference shares (refer note 18)	Treasury shares (refer note 18)	Share application money pending allotment (refer note 18)	Money received against share warrants (refer note 18)	Securities premium (refer note 18)	Debt redemption reserve (refer note 18)	Capital reserve on consolidation (refer note 18)	Capital reserve on acquisition (refer note 18)	Capital reserve on government grant (refer note 18)	Capital redemption reserve (refer note 18)			Capital reserve on forfeiture (refer note 18)	Foreign currency translation difference account (refer note 18)	Special Reserve of Bank of India (RBI) Act (refer note 18)	Retained earnings (refer note 18)	Foreign Currency Translation Reserve (refer note 18)	Items of OCI
For the year ended March 31, 2017																			
As at April 01, 2016	603.59	507.09	(101.54)	-	-	9,819.04	179.56	(71.23)	3.41	67.41	28.53	141.75	(0.88)	19.52	(6,238.83)	33.43	1,259.48	6,250.33	
Profit / (loss) for the year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(574.59)	27.54	210.29	(364.30)	
Other comprehensive income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(5.29)	71.54	-	22.25	
Total comprehensive income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(6,818.71)	60.97	1,469.77	5,908.28	
Amount transferred from the surplus balance in the consolidated statement of profit and loss	-	-	-	-	-	-	29.89	-	-	-	-	-	-	71.2	(370.1)	-	-	-	
Amount transferred to the surplus in the consolidated statement of profit and loss	-	-	-	-	-	-	(28.13)	-	-	-	-	-	-	-	-	-	-	-	
Exchange difference on foreign currency convertible bond (FCCB) recognised during the year	-	-	-	-	-	-	-	-	-	-	-	-	35.07	-	-	-	-	35.07	
FOMTR amortisation during the year	-	-	-	-	-	-	-	-	-	-	-	-	(0.76)	-	-	-	-	(0.76)	
Adjustment for change in ownership interests/ capital contributions received	-	-	-	-	-	1,296.76	-	(93.84)	-	-	(28.53)	-	-	-	-	-	243.78	1,421.17	
Preference share dividend declared by a subsidiary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(21.6)	-	-	(21.6)	
Dividend distribution tax on preference share dividend declared by subsidiaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(0.56)	-	-	(0.56)	
As at March 31, 2017	603.59	507.09	(101.54)	-	-	11,115.80	181.32	(162.07)	3.41	67.41	-	141.75	33.43	26.64	(6,830.31)	60.97	1,713.55	73,610.04	
For the year ended March 31, 2016																			
As at April 01, 2015	436.13	507.09	(101.54)	889.66	141.75	7,466.77	176.45	(71.23)	3.41	67.41	28.53	-	-	12.02	(3,508.83)	-	1,486.25	7,532.87	
Profit / (loss) for the year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,712.50)	33.43	(36.78)	(2,749.28)	
Other comprehensive income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(0.72)	-	-	32.71	
Total comprehensive income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(6,222.05)	33.43	(189.99)	(4,816.30)	
Amount transferred from the surplus balance in the consolidated statement of profit and loss	-	-	-	-	-	-	38.49	-	-	-	-	-	-	7.50	(45.99)	-	-	-	
Amount transferred to the surplus in the consolidated statement of profit and loss	-	-	-	-	-	-	(34.38)	-	-	-	-	-	-	-	-	-	-	-	
Exchange difference on foreign currency convertible bond (FCCB) recognised during the year	-	-	-	-	-	-	-	-	-	-	-	-	(0.88)	-	-	-	-	(0.88)	
Adjustment for change in ownership interests/ capital contributions received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Issue of shares on rights basis (refer note 17(i))	93.46	-	-	(889.66)	-	1,308.37	-	-	-	-	-	-	-	-	-	-	-	512.17	
Securities premium towards conversion of CCPs into equity shares (refer note 17(c))	74.00	-	-	-	-	1,062.66	-	-	-	-	-	-	-	-	-	-	-	1,136.66	
Utilization towards share issue expenses	-	-	-	-	-	(18.76)	-	-	-	-	-	-	-	-	-	-	-	(18.76)	
Preference share dividend declared by a subsidiary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(21.6)	-	-	(21.6)	
Dividend distribution tax on preference share dividend declared by subsidiaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(3.01)	-	-	(3.01)	
Transfer to capital reserve on forfeiture of share warrants (refer note 18(e))	-	-	-	-	-	(44.75)	-	-	-	-	-	141.75	-	-	-	-	-	-	
As at March 31, 2016	603.59	507.09	(101.54)	-	-	9,819.04	179.56	(71.23)	3.41	67.41	28.53	141.75	(0.88)	19.52	(6,238.83)	33.43	1,259.48	6,250.33	

Summary of significant accounting policies 2.3

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

As per our report of even date

For S. R. Batliboi & Associates LLP

ICAI Firm registration number: 101049W / E300004

Chartered Accountants

Partner

Membership number: 061207

Place: New Delhi
Date: June 01, 2017

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

G M Rao
Executive Chairman
DIN: 00574243

Madhva Bhimacharya Terdal
Group CFO

Place: New Delhi
Date: June 01, 2017

Grandhi Kiran Kumar
Managing Director
DIN: 00061669
Adisheswaram Cherkupalli
Company Secretary