

Consolidated statement of changes in Equity for the year ended March 31, 2019

(₹ in crore)

Consolidated statement of changes in Equity for the year ended March 31, 2019

	Attributable to the equity holders											Total equity				
	Equity share capital (refer note 16)	Equity component of preference shares (refer note 17)	Equity component of Optionally Convertible Debentures (VCD) (refer note 17)	Treasury shares (refer note 17)	Securities premium (refer note 17)	Debiture redemption reserve (refer note 17)	Capital reserve on consolidation (refer note 17)	Capital reserve on acquisition (refer note 17)	Capital reserve on government grant (refer note 17)	Capital reserve on forfeiture (refer note 17)	Foreign currency monetary transaction difference account (refer note 17)		Special Reserve US 45-C of India (RBI) Act (refer note 17)	Retained earnings (refer note 17)	Foreign Currency Translation Reserve (refer note 17)	Cash Flow Hedge Reserve (refer note 17)
For the year ended March 31, 2019																
As at April 01, 2018	603.59	373.15	-	(101.54)	11,115.80	181.32	(162.07)	3.41	67.41	141.75	40.40	70.46	(8,450.83)	(70.92)	6.41	1,826.47
Profit/ (loss) for the year	-	-	-	-	-	-	-	-	-	-	-	-	(3,580.89)	-	-	224.29
Other comprehensive income	-	-	-	-	-	-	-	-	-	-	-	-	(2.35)	155.16	7.48	(3,356.29)
Total comprehensive income	-	-	-	-	-	-	-	-	-	-	-	-	(2,033.76)	84.24	13.89	2,064.09
Exchange difference on foreign currency convertible bond (FCCB) recognised during the year	-	-	-	-	-	-	-	-	-	-	(14.50)	-	-	-	-	-
FCMR amortisation during the year	-	-	-	-	-	-	-	-	-	5.79	-	-	-	-	-	-
Purchase of CPs/A of GAI held by non controlling shareholders (refer note 45(vii))	-	(373.15)	-	-	(1,104.82)	-	(0.20)	-	(3.96)	-	-	(3.87)	(2,251.21)	-	3.53	173.69
Put option Obligation for purchase of minority shareholding of GAI	-	-	-	-	-	-	-	-	-	-	-	-	(994.20)	-	-	(994.20)
Sale of shares shown as receivable under current financial assets (refer note 45(viii))	-	-	-	-	-	-	-	-	-	-	-	-	3,613.08	-	-	3,613.08
Acquisition of additional stake in subsidiary company	-	-	-	-	-	-	-	-	-	-	-	-	25.19	-	-	(84.94)
Equity component recognised on CDDs	-	-	45.92	-	-	-	-	-	-	-	-	-	-	-	-	45.92
Amount transferred from the surplus balance in the consolidated statement of profit and loss	-	-	-	-	384.4	-	-	-	-	-	-	-	(38.44)	-	-	-
Amount transferred to the surplus balance in the consolidated statement of profit and loss	-	-	-	-	(32.34)	-	-	-	-	-	-	-	32.34	-	-	-
Adjustment on account of dilution of stake in APPT	-	-	-	-	-	-	-	-	-	-	-	-	(0.83)	-	-	0.83
Adjustment on account of change in useful life of PPE due to AERA order	-	-	-	-	-	-	-	-	-	-	-	-	(27.46)	-	-	(16.77)
Adjustment due to application of Ind AS 115 'Revenue from contracts with customers'	-	-	-	-	-	-	-	-	-	-	-	-	(10.56)	-	-	(2.66)
Preference share dividend declared by a subsidiary	-	-	-	-	-	-	-	-	-	-	-	-	(59.97)	-	-	(59.97)
Dividend distribution tax on dividend declared by subsidiaries	-	-	-	-	-	-	-	-	-	-	-	-	(24.85)	-	-	(12.32)
As at March 31, 2019	603.59	-	45.92	(101.54)	10,010.98	187.42	(162.27)	3.41	63.45	141.75	(68.31)	66.59	(11,712.70)	84.24	17.42	2,061.94
For the year ended March 31, 2018																
As at April 01, 2017	603.59	507.09	-	(101.54)	11,115.80	181.32	(162.07)	3.41	67.41	141.75	33.43	26.64	(7,125.31)	61.54	(10.78)	1,713.55
Profit/ (loss) for the year	-	-	-	-	-	-	-	-	-	-	-	-	(1,363.86)	-	-	249.27
Other comprehensive income	-	-	-	-	-	-	-	-	-	-	-	-	(3.10)	(132.46)	17.19	(1,114.59)
Total comprehensive income	-	-	-	-	-	-	-	-	-	-	-	-	(8,492.27)	(70.92)	6.41	1,970.50
Amount transferred from the surplus balance in the consolidated statement of profit and loss	-	-	-	-	-	-	-	-	-	-	-	45.82	(43.82)	-	-	-
Amount transferred to the surplus in the consolidated statement of profit and loss	-	(133.94)	-	-	-	-	-	-	-	-	-	-	133.94	-	-	-
Exchange difference on foreign currency convertible bond (FCCB) recognised during the year	-	-	-	-	-	-	-	-	-	-	780	-	-	-	-	780
FCMR amortisation during the year	-	-	-	-	-	-	-	-	-	-	(0.83)	-	-	-	-	(0.83)
Preference share dividend declared by a subsidiary	-	-	-	-	-	-	-	-	-	-	-	-	(3.77)	-	-	(3.77)
Dividend distribution tax on preference share dividend declared by subsidiaries	-	-	-	-	-	-	-	-	-	-	-	-	(0.77)	-	-	(0.77)
Dividend paid to minority shareholders	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(119.05)
Dividend distribution tax on dividend declared by subsidiaries	-	-	-	-	-	-	-	-	-	-	-	-	(44.14)	-	-	(24.98)
As at March 31, 2018	603.59	373.15	-	(101.54)	11,115.80	181.32	(162.07)	3.41	67.41	141.75	40.40	70.46	(8,450.83)	(70.92)	6.41	1,826.47

2.4

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
Chartered Accountants
ICAI Firm registration number: 101049W / E300004

per Sandeep Karnani
Partner
Membership number: 061207

Place: New Delhi
Date: May 29, 2019

For and on behalf of the Board of Directors of
GMR Infrastructure Limited
Corporate Identity Number: L45203MH 1996PLC281138

G. M. Rao
Chairman
DIN: 00574243
Saurabh Chawla
Chief Financial Officer
Date: May 29, 2019

Grandhir Kiran Kumar
Managing Director & Chief Executive Officer
DIN: 00061669
Venkat Ramana Tangirala
Company Secretary
Membership number: A13979