

**GMR Infrastructure (Global) Limited**  
**Management Accounts**  
**Period ended 31 December 2018**  
**Registered Number: 2705V**

**GMR Infrastructure (Global) Limited**  
**Management Accounts**  
**Period ended 31 December 2018**

---

**Contents**

**Page**

- |   |                                   |
|---|-----------------------------------|
| 1 | Statement of Financial Position   |
| 2 | Income Statement                  |
| 3 | Notes to the Financial Statements |

**GMR Infrastructure (Global) Limited**  
**Management Accounts**  
**Period ended 31 December 2018**

**Statement of Financial Position as at 31 December 2018**

	<i>Note</i>	<i>31-Mar-2018</i>
<b>Assets</b>		
Investment in GMR Energy (Global) Limited	<b>146,451,846</b>	<i>146,451,846</i>
Loan - GMR Energy (Global) Limited	<u><b>42,606</b></u>	<u><i>39,606</i></u>
	<b>146,494,452</b>	<i>146,491,452</i>
<b>Current Assets</b>		
Trade and other receivables	<i>1</i> <b>1,556</b>	<i>10,690</i>
Cash at bank	<i>2</i> <u><b>-</b></u>	<u><i>4,739</i></u>
	<b>1,556</b>	<i>15,429</i>
<b>Current Liabilities</b>		
Creditors and accruals	<i>3</i> <u><b>125,817</b></u>	<u><i>135,506</i></u>
<b>Net Current Liabilities</b>		<u><i>(120,077)</i></u>
<b>Total assets less current liabilities</b>		<i>146,371,375</i>
<b>Creditors: Amounts falling due after more than one year</b>		
Loan - GMR Infrastructure (Cyprus) Limited		<u><i>(70,000)</i></u>
<b>Net Assets</b>	<b>\$ 146,300,191</b>	<u><i>\$ 146,301,375</i></u>
<b>Capital and Reserves</b>		
Share capital	<i>4</i> <b>136,932,247</b>	<i>136,932,247</i>
Revenue reserves	<i>5</i> <u><b>9,367,944</b></u>	<u><i>9,369,128</i></u>
<b>Equity Shareholders Funds</b>	<b>\$ 146,300,191</b>	<u><i>\$ 146,301,375</i></u>

Approved by the Board of Directors and signed on its behalf by:

**Ashwanee Ramsurun**

Director

Date 18/03/2019

The notes on page 3 form part of these financial statements.

**GMR Infrastructure (Global) Limited**  
**Management Accounts**  
**Period ended 31 December 2018**

---

**Income Statement for the period ended 31 December 2018**

	<i>31-Dec-18</i>	<i>31-Mar-18</i>
	\$	\$
<b>Income</b>		
Bank Interest	-	291
<b>Less: Expenses</b>		
Bank Charges	61	244
Professional Fees	10,690	21,302
Exchange (Gain)/Loss	<u>(9,567)</u>	<u>25,777</u>
	<u>(1,184)</u>	<u>(47,323)</u>
<b>Net Loss for the Period</b>	\$ <u>(1,184)</u>	<u>(47,032)</u>

The notes on page 3 form part of these financial statements.

**GMR Infrastructure (Global) Limited**  
**Management Accounts**  
**Period ended 31 December 2018**

---

**Notes to the Management Accounts for the period ended 31 December 2018**

**1 Trade and other receivables**

	31-12-18	31-03-18
	\$	\$
Prepayments	-	10,690
BTIOM Client account – USD	593	-
BTIOM Client account - GBP	963	-
	<u>1,556</u>	<u>10,690</u>

**2 Cash at bank**

	31-12-18	31-03-18
	\$	\$
Barclays Bank account - USD	-	3,633
Barclays Bank account - GBP	-	1,106
	<u>-</u>	<u>4,739</u>

**3 Creditors and accruals**

	31-12-18	31-03-18
	\$	\$
Sundry Creditor	<u>125,817</u>	<u>135,506</u>

**4 Share Capital**

	31-12-18	31-03-18
	\$	\$
Authorised: Ordinary shares of \$1 each	<u>390,335,862</u>	<u>390,335,862</u>
Allotted, Called Up and Fully Paid: Ordinary shares of \$1 each	<u>136,932,247</u>	<u>136,932,247</u>

**5 Revenue Reserves**

	31-12-18	31-03-18
	\$	\$
Balance brought forward	9,369,128	9,416,160
Loss for the period	<u>(1,184)</u>	<u>(47,032)</u>
Balance carried forward	<u>9,367,944</u>	<u>9,369,128</u>

**6 Comparative Period**

The current period of account is from 1 April 2018 to 31 December 2018. The comparative period of account is from 1 April 2017 to 31 March 2018.