

GMR Lion Energy Ltd

Balance sheet as at March 31, 2017 - Ind AS

	Notes	Ind AS 31-Mar-17 In Rs.	Ind AS 31-Mar-16 in Rs.	Ind AS 31-Mar-15 In Rs.
ASSETS				
Non-current assets				
Non-current investments	3	9,538,371	9,708,492	9,169,050
Financial assets				
Other financial assets	4	583,643,003	594,052,490	542,126,655
		593,181,374	603,760,981	551,295,705
Current assets				
Financial assets				
Cash and cash equivalents	5		134,608	1,631,030
Other current assets	6	48,888	42,482	415,234
		48,888	177,091	2,046,264
TOTAL ASSETS		593,230,263	603,938,072	553,341,969
EQUITY AND LIABILITIES				
Equity				
Equity Share Capital	7	193,002,875	196,445,152	185,529,898
Other Equity	8	399,477,252	406,749,436	366,678,252
Total equity		592,480,127	603,194,588	552,208,150
Liabilities				
Current liabilities				
Financial Liabilities				
Trade payables	9	750,136	743,484	1,133,819
		750,136	743,484	1,133,819
		750,136	743,484	1,133,819
TOTAL EQUITY AND LIABILITIES		593,230,263	603,938,072	553,341,969

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

For S Sanketh and Co

ICAI firm registration number: 0166485

Chartered Accountants

Shankar Sanketh
Partner

Membership number: 076939

Place:

Date:



For and on behalf of the Board of Directors

GMR Lion Energy Limited

Director

Place:

Date:

GMR Lion Energy Ltd
Statement of profit and loss for the year ended March 31, 2017

		Ind AS 31-Mar-17 In Rs.	Ind AS 31-Mar-16 In Rs.
Other income	10	-	(106,698)
Total Income		-	(106,698)
Employee benefit expenses		-	4,225,722
Finance costs	11	102,619	157,716
Other expenses	12	10,906,370	4,484,345
Total Expenses		11,008,989	8,867,784
Profit/(loss) before exceptional items and tax from continuing operations		(11,008,989)	(8,974,482)
Profit/(loss) before and tax from continuing operations		(11,008,989)	(8,974,482)
Profit/(loss) for the year from continuing operations		(11,008,989)	(8,974,482)
Profit for the year		(11,008,989)	(8,974,482)
Other comprehensive income for the year, net of tax		-	-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR, NET OF TAX		(11,008,989)	(8,974,482)

For S Sanketh and Co

ICAI firm registration number: 016648S

Chartered Accountants



Shankar Sanketh

Partner

Membership number: 076939

Place:

Date:



For and on behalf of the Board of Directors

GMR Lion Energy Limited



Director

Place:

Date:

GMR Lion Energy Ltd
Statement of Cash Flows for the year ended 31 March 2017

Particulars	Ind AS	Ind AS
	31-Mar-17 In Rs.	31-Mar-16 In Rs.
A Cash Flow from Operating Activities		
Profit / (loss) before tax	(11,008,989)	(8,974,514)
Interest and finance charges	(102,619)	(157,716)
Foreign currency translation reserve	370,961	(139,747)
	<u>268,342</u>	<u>(297,463)</u>
Operating Profit before Working Capital changes	(10,740,647)	(9,271,977)
Movements in working capital :		
Increase / (Decrease) in trade and other payables	20,361	(450,196)
(Increase)/Decrease in other current assets	(7,150)	391,266
	<u>13,211</u>	<u>(58,930)</u>
Net Cash Flow from Operating Activities (A)	(10,727,437)	(9,330,907)
	<u>(10,727,437)</u>	<u>(9,330,907)</u>
B Cash Flow from Investing Activities:		
Share application monies	-	(19,730,975)
Foreign currency translation reserve	-	(300,000)
Net cash flow (used in) investing activities (B)	-	(20,030,975)
	<u>-</u>	<u>(20,030,975)</u>
C Net Cash Flow From Financing Activities:		
Share application monies received	10,859,200	27,195,890
Interest and finance charges paid	102,619	157,716
Foreign currency translation reserve	(366,632)	415,898
Net cash flow (used in) in financing activities (C)	10,595,187	27,769,504
	<u>10,595,187</u>	<u>27,769,504</u>
D Net (decrease) / In cash and cash equivalents (A + B + C)	(132,250)	(1,592,378)
	<u>(132,250)</u>	<u>(1,592,378)</u>
Cash and cash equivalents (Opening)	134,608	1,631,031
Effect of changes in exchange rates on cash and cash equivalent	(2,359)	95,955
Cash and cash equivalents (Closing)	(0.00)	134,608

For S Sanketh and Co
 ICAI firm registration number: 016648S
 Chartered Accountants



Shankar Sanketh
 Partner
 Membership number:076938
 Place:
 Date:



For and on behalf of the Board of Directors
 GMR Lion Energy Limited



Director

Place:
 Date: