Consolidated Balance Sheet as at 31st March 2015

Deloitte • Pour identification seulement

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		N-4-	As at Mar 2015	As at Mar 2014
(i) E	QUITY AND LIABILITIES	Note	Audited	Audite
.,	hareholders' funds			
` '	(a) Share Capital	01	1	ì
	(b) Reserves and surplus	02	4,814,765	4,672,416
	(c) Money received against share warrants	02	4,014,700	4,072,410
	money reserved against chare warrants		4,814,766	4,672,417
(2) S	hare application money pending alfotment		4,014,100	4,012,411
	ybrid Perpetual Securities			
	linority Interest		197	-
 (a				
(b	Other Equity			
(5) N	on-current liabilities			
((a) Long-term borrowings	03	449,847,879	449,847,879
	(b) Deferred tax liabilities (net)		, , ,	
-	(c) Other long-term liabilities	05		
- ((d) Long-term provisions	04		
			449,847,879	449,847,879
(6) C	urrent liabilities		,,	, ,
((a) Short-term borrowings	03		
	(b) Trade payables	05	23,685	27,137
	C) Other current liabilities	05	1,905,035	3,485,559
((d) Short-term provisions	04	(1,219,410)	1,319,762
			709,310	4,832,458
OTAL	EQUITY AND LIABILITIES		455,371,955	459,352,754
II) AS 1) No	SSETS on-current assets			
(II) AS (1) No			*	
(II) AS (1) No	on-current assets (a) Goodwill on consolidation		98	
(II) AS	on-current assets (a) Goodwill on consolidation Cost			
(II) AS (1) No	on-current assets (a) Goodwill on consolidation Cost Less: Accumulated Impairment	06		
(II) AS (1) No	on-current assets (a) Goodwill on consolidation Cost Less: Accumulated Impairment (b) Fixed assets	06	©	E
(II) AS (1) No	on-current assets (a) Goodwill on consolidation Cost Less: Accumulated Impairment (b) Fixed assets (i) Tangible assets	06	* * *	
(II) AS	on-current assets (a) Goodwill on consolidation Cost Less: Accumulated Impairment (b) Fixed assets (i) Tangible assets (ii) Capital work-in-progress	06	© ÷	
(II) AS (1) No	on-current assets (a) Goodwill on consolidation Cost Less: Accumulated Impairment (b) Fixed assets (i) Tangible assets (ii) Capital work-in-progress Cost	06		E.
(II) AS (1) No	on-current assets (a) Goodwill on consolidation Cost Less: Accumulated Impairment (b) Fixed assets (i) Tangible assets (ii) Capital work-in-progress Cost Less: Accumulated Impairment		©	.a.
II) AS 1) No	on-current assets (a) Goodwill on consolidation Cost Less: Accumulated Impairment (b) Fixed assets (i) Tangible assets (ii) Capital work-in-progress Cost Less: Accumulated Impairment (iii) Other Intangible assets		© ©	
(II) AS (1) No	concurrent assets (a) Goodwill on consolidation Cost Less: Accumulated Impairment (b) Fixed assets (i) Tangible assets (ii) Capital work-in-progress Cost Less: Accumulated Impairment (iii) Other Intangible assets (iv) Intangible assets under development		**************************************	
(1) AS	concurrent assets (a) Goodwill on consolidation Cost Less: Accumulated Impairment (b) Fixed assets (i) Tangible assets (ii) Capital work-in-progress Cost Less: Accumulated Impairment (iii) Other Intangible assets (iv) Intangible assets under development Cost			
(1) AS	on-current assets (a) Goodwill on consolidation Cost Less: Accumulated Impairment (b) Fixed assets (i) Tangible assets (ii) Capital work-in-progress Cost Less: Accumulated Impairment (iii) Other Intangible assets (iv) Intangible assets under development Cost Less: Accumulated Impairment	07		
(1) AS	con-current assets (a) Goodwill on consolidation Cost Less: Accumulated Impairment (b) Fixed assets (i) Tangible assets (ii) Capital work-in-progress Cost Less: Accumulated Impairment (iii) Other Intangible assets (iv) Intangible assets under development Cost Less: Accumulated Impairment	07	449,847,879	409,847,879
(a) (a) (a) (a) (a) (a) (b) (b) (b) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c	on-current assets (a) Goodwill on consolidation Cost Less: Accumulated Impairment (b) Fixed assets (i) Tangible assets (ii) Capital work-in-progress Cost Less: Accumulated Impairment (iii) Other Intangible assets (iv) Intangible assets under development Cost Less: Accumulated Impairment Cost Cost Cost Deferred tax assets (net)	07	38	409,847,879
(1) AS	con-current assets (a) Goodwill on consolidation Cost Less: Accumulated Impairment (b) Fixed assets (i) Tangible assets (ii) Capital work-in-progress Cost Less: Accumulated Impairment (iii) Other Intangible assets (iv) Intangible assets under development Cost Less: Accumulated Impairment	07 08 09	449,847,879	
(() (() () () () () () () () () () () ()	con-current assets (a) Goodwill on consolidation Cost Less: Accumulated Impairment (b) Fixed assets (i) Tangible assets (ii) Capital work-in-progress Cost Less: Accumulated Impairment (iii) Other Intangible assets (iv) Intangible assets under development Cost Less: Accumulated Impairment Cost Less: Accumulated Impairment Cost Less: Accumulated Impairment Cost Less: Accumulated Impairment Cot Less: Accumulated Impairment Cot Cot Cot Cot Cot Cot Cot Cot Cot C	07 08 09	38	409,847,879
((1) AS ((1) ((1) ((1) ((1) ((1) ((1) ((1) ((1	con-current assets (a) Goodwill on consolidation Cost Less: Accumulated Impairment (b) Fixed assets (i) Tangible assets (ii) Capital work-in-progress Cost Less: Accumulated Impairment (iii) Other Intangible assets (iv) Intangible assets under development Cost Less: Accumulated Impairment Cost Less: Accumulated Impairment Cost Less: Accumulated Impairment Cot Less: Accumulated Impairment Cot Less: Accumulated Impairment Cot Less: Accumulated Impairment Cot Less: Accumulated Impairment	07 08 09 10	38	409,847,879
((1) No. ((1) ((1) ((1) ((1) ((1) ((1) ((1) ((1	con-current assets (a) Goodwill on consolidation Cost Less: Accumulated Impairment (b) Fixed assets (i) Tangible assets (ii) Capital work-in-progress Cost Less: Accumulated Impairment (iii) Other Intangible assets (iv) Intangible assets under development Cost Less: Accumulated Impairment	07 08 09 10	38	409,847,879
(() (() () () () () () () () () () () ()	con-current assets (a) Goodwill on consolidation Cost Less: Accumulated Impairment (b) Fixed assets (i) Tangible assets (ii) Capital work-in-progress Cost Less: Accumulated Impairment (iii) Other Intangible assets (iv) Intangible assets under development Cost Less: Accumulated Impairment Cot Less: Accumulated Impairment Cot Less: Accumulated Impairment Cot Less: Accumulated Impairment Cost Less: Accumulated Impairment Cost Less: Accumulated Impairment Cost Less: Accumulated Impairment Cost Less: Accumulated Impairment	08 09 10	38	409,847,879
((1) AS ((1) ((1) ((1) ((1) ((1) ((1) ((1) ((1	con-current assets (a) Goodwill on consolidation Cost Less: Accumulated Impairment (b) Fixed assets (i) Tangible assets (ii) Capital work-in-progress Cost Less: Accumulated Impairment (iii) Other Intangible assets (iv) Intangible assets under development Cost Less: Accumulated Impairment cost L	08 09 10 08 11 10	449,847,879	409,847,879
((1) AS (1) No. ((1) ((1) ((1) ((1) ((1) ((1) ((1) ((1	con-current assets (a) Goodwill on consolidation Cost Less: Accumulated Impairment (b) Fixed assets (i) Tangible assets (ii) Capital work-in-progress Cost Less: Accumulated Impairment (iii) Other Intangible assets (iv) Intangible assets under development Cost Less: Accumulated Impairment Cost Less: Accumulated Impairment Cost Less: Accumulated Impairment Cost Less: Accumulated Impairment Cothor-current investments (iii) Deferred tax assets (net) (iv) Intangible assets under development Cost Less: Accumulated Impairment Cost Less:	08 09 10 08 11 10 12	449,847,879	409,847,879 - 409,847,879 - 40,789,251
((1) AS (1) No. ((1) ((1) ((1) ((1) ((1) ((1) ((1) ((1	con-current assets (a) Goodwill on consolidation Cost Less: Accumulated Impairment (b) Fixed assets (i) Tangible assets (ii) Capital work-in-progress Cost Less: Accumulated Impairment (iii) Other Intangible assets (iv) Intangible assets under development Cost Less: Accumulated Impairment Cost Less: Accumulated Impairment Cost Less: Accumulated Impairment Cost Less: Accumulated Impairment Cothor-current investments (iii) Deferred tax assets (net) (iv) Intangible assets under development Cost Less: Accumulated Impairment Cost Less:	08 09 10 08 11 10 12 09	449,847,879 3,739,093 12,454	409,847,879 409,847,879 409,789,251 40,789,251 4,361,451

Consolidated Statement of Profit & Loss for the period Apr-Mar 2015

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_		Note	Apr-Mar 2015 Audited	Apr-Mar 2014 Audited
1	Revenue from operations	13	Addred	Audited
11	Other Income	14	16,872,185	14,775,548
Ш	Total Revenue (I + II)		16,872,185	14,775,548
IV	EXPENSES			
	(a) Raw materials consumed (b) Purchases of finished, semi-finished and other products			
	(c) Changes in stock of finished goods, work-in-progress and stock-in-trade(d) Employee benefit expense	45		
	(e) Finance costs	15 16	16,526,044	8,365,020
	(f) Depreciation and amortisation expense	10	10,020,044	0,303,020
	(1) Depreciation and amortisation expense			
	(2) Release of Grant relating to assets			
	(3) Accelerated release of Grant relating to assets			
	(g) Other expenses	17	29,807	162,114
			16,555,851	8,527,134
	(h) Less: Expenditure (other than interest) transferred to capital & other acco	unt		-,,,
	Total Expenses (IV)		16,555,851	8,527,134
			,,	3,52.7.5
V	Profit/(loss) before exceptional and extraordinary items and tax (iii - iV)		316,334	6,248,414
VI	Exceptional Items	18	190	
VII	Profit/(loss) before extraordinary items and tax (V + VI)		316,334	6,248,414
VIII	Extraordinary items	18		
łX	Profit/(loss) before tax (VII + VIII)		316,334	6,248,414
Х	Tax Expense			
	(1) Current tax		173,986	1,668,253
	(i) Current tax		173,986	1,668,253
	(ii) Current tax relating to previous years			
	(2) Deferred tax			
	(3) MAT Credit			
	Total tax expense		173,986	1,668,253
ΧI	Profit/(loss) after tax from continuing operations (IX - X)		142,349	4,580,162
ΧII	Profit/(loss) from discontinuing operations	19	3	
XIII	Tax expense of discontinuing operations			
XIV	Profit/(loss) after tax from discontinued operations (after tax) (XII - XIII)			
· · ·				
XV	Profit/(loss) after tax (XI + XIV)		142,349	4,580,162
XVI	Share of profit / (loss) of associates			
XVIII	Minority Interest Profit/(loss) for the period (XV + XVI - XVII)		142,349	4 500 400
	Light figg 1 in the heriog (VA - VAII - VAII)		142,343	4,580,162
XIX	Earnings per equity share:			
	(1) Basic			
	(2) Diluted			
mo	unt available for apprendiations and apprendictions			
xx	unt available for appropriations and appropriations Profit/(loss) for the period (XVIII above)		142,349	4,580,162
XXI	Less: Distribution on Hybrid Perpetual Securities (net of tax)			
	(1) Return on perpetual bonds			
	(2) Tax effect on return on perpetual bonds			
	Add: Profit and Loss account balance brought forward from last year / (period)		4,918,893	338,732
(XII				
	Add: Profit and Loss account balance relating to acquisitions			
XIII	Add: Profit and Loss account balance relating to acquisitions Add: Adjustments on account of transitional adjustments			
XIV			5,061,241	4,918,893
XIV	Add: Adjustments on account of transitional adjustments		5,061,241	4,918,893
XIV XXV	Add: Adjustments on account of transitional adjustments		5,061,241	4,918,893
XIV	Add: Adjustments on account of transitional adjustments Amount available for appropriations (XX - XXI + XXII + XXIII + XXIV)		5,061,241	4,918,893
XIV	Add: Adjustments on account of transitional adjustments Amount available for appropriations (XX - XXI + XXII + XXIII + XXIV) Appropriations		5,061,241	4,918,893
XIV	Add: Adjustments on account of transitional adjustments Amount available for appropriations (XX - XXI + XXII + XXIII + XXIV) Appropriations (1) Dividends on preference shares		5,061,241	4,918,893
XIV	Add: Adjustments on account of transitional adjustments Amount available for appropriations (XX - XXI + XXII + XXIII + XXIV) Appropriations (1) Dividends on preference shares (2) Interim Dividends on ordinary shares		5,061,241	4,918,893
XIV	Add: Adjustments on account of transitional adjustments Amount available for appropriations (XX - XXI + XXII + XXIII + XXIV) Appropriations (1) Dividends on preference shares (2) Interim Dividends on ordinary shares (3) Proposed Dividends on ordinary shares		5,061,241	4,918,893
XIV XV	Add: Adjustments on account of transitional adjustments Amount available for appropriations (XX - XXI + XXII + XXIII + XXIV) Appropriations (1) Dividends on preference shares (2) Interim Dividends on ordinary shares (3) Proposed Dividends on ordinary shares (4) Tax on dividends		5,061,241	4,918,893
XIV XV	Add: Adjustments on account of transitional adjustments Amount available for appropriations (XX - XXI + XXII + XXIII + XXIV) Appropriations (1) Dividends on preference shares (2) Interim Dividends on ordinary shares (3) Proposed Dividends on ordinary shares (4) Tax on dividends (5) Transfers to Reserves		5,061,241	4,918,893
XIV XV	Add: Adjustments on account of transitional adjustments Amount available for appropriations (XX - XXI + XXII + XXIII + XXIV) Appropriations (1) Dividends on preference shares (2) Interim Dividends on ordinary shares (3) Proposed Dividends on ordinary shares (4) Tax on dividends (5) Transfers to Reserves (i) General Reserve		5,061,241	4,918,893
XIV XV	Add: Adjustments on account of transitional adjustments Amount available for appropriations (XX - XXI + XXII + XXIII + XXIV) Appropriations (1) Dividends on preference shares (2) Interim Dividends on ordinary shares (3) Proposed Dividends on ordinary shares (4) Tax on dividends (5) Transfers to Reserves (i) General Reserve (ii) Debenture Redemption Reserve		5,061,241	4,918,893
XIV XV	Add: Adjustments on account of transitional adjustments Amount available for appropriations (XX - XXI + XXII + XXIII + XXIV) Appropriations (1) Dividends on preference shares (2) Interim Dividends on ordinary shares (3) Proposed Dividends on ordinary shares (4) Tax on dividends (5) Transfers to Reserves (i) General Reserve (ii) Debenture Redemption Reserve (iii) Statutory Reserve		5,061,241	4,916,693
XIV XV	Add: Adjustments on account of transitional adjustments Amount available for appropriations (XX - XXI + XXII + XXIII + XXIV) Appropriations (1) Dividends on preference shares (2) Interim Dividends on ordinary shares (3) Proposed Dividends on ordinary shares (4) Tax on dividends (5) Transfers to Reserves (i) General Reserve (ii) Debenture Redemption Reserve (iii) Statutory Reserve (iv) Special Reserve		5,061,241	4,916,693
XXVI XXV	Add: Adjustments on account of transitional adjustments Amount available for appropriations (XX - XXI + XXII + XXIII + XXIV) Appropriations (1) Dividends on preference shares (2) Interim Dividends on ordinary shares (3) Proposed Dividends on ordinary shares (4) Tax on dividends (5) Transfers to Reserves (i) General Reserve (ii) Debenture Redemption Reserve (iii) Statutory Reserve (iv) Special Reserve (v) Contingency Reserve		5,061,241	4,918,893

01 - Share Capital

Deloitte • Amount in USD Pour identification seulement

		As at Mar 2015	As at Mar 2014
Authorised:		Audited	Audited
	Ordinary Shares of CU XX each		
	(31.03.20XX: Ordinary Shares of CU XX each)		
	Preference Shares of CU XX each		
	(31.03.20XX: Preference Shares of CU XX each)		
			5 ★)
Issued:			
	Ordinary Shares of CU XX each		
	(31.03.20XX: Ordinary Shares of CU XX each)		
	Preference Shares of CU XX each		
	(31.03.20XX: Preference Shares of CU XX each)		
Subscribed:			
	Ordinary Shares of CU XX each	1	1
	(31.03.20XX: Ordinary Shares of CU XX each)		
	ADD: Amount paid up on XX Ordinary Shares forfeited		
	(31.03.20XX: XX Ordinary Shares)		
		1	1
	Preference Shares of CU XX each		
	(31.03.20XX: Preference Shares of CU XX each)		
Total Share Ca	apital	1	1

02 - Reserves & Surplus



		As at Mar 2015	As at Mar 2014
		Audited	Audited
(a) Rese	erves representing unrealised gains (losses)		
(1)	Cashflow Hedge Reserve		
(2)	Foreign Currency Translation Reserve	(246,476)	(246,476)
(3)	Foreign Exchange Fluctuation Reserve		
(4)	Actuarial Gains / Losses		
(5)	Revaluation Reserve		
(6)	Foreign currency monetary item translation difference		
(b) Othe	er Consolidated Reserves		
(1)	Securities Premium Reserve		
(2)	Export Profits Reserve		
(3)	Investment Allowance (Utilised) Reserve		
(4)	Capital Reserve on Consolidation		
(5)	Amalgamation Reserve		
(6)	Contingency Reserve		
(7)	Debenture Redemption Reserve		
(8)	Debenture Forfeiture Reserve		
(9)	Capital Redemption Reserve		
(10)	Capital Reserve		
(11)	Statutory Reserve		
(12)	Special Reserve		
(13)	Contributions for Capital Expenditure		
(14)	General Reserve		
(c) Profi	it & Loss account - Surplus / (Deficit)	5,061,241	4,918,893
	erves and Surplus	4,814,765	4,672,416

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03	- Borrowings					Dolo	itte o		lament
			As at Mar 2015 (Au	dited)		170	AS at Mar 2014 (A	ithom seu	Hemen
		Long Term	Current maturities of Long-term *	Short Term	Total	Term	Current maturitles of Long-term *	Short Term	Total
A.	Sacured Borrowings						2011 07111		
(a)	Bonds / Debentures			80	*	*:	365	2.45	
	(1) Non-convertible Bonds / Debentures				¥.				
	(2) Convertible Bonds / Debentures								
(b)	Term Loans								
	(1) From Banks	449,847,879			449,847,879	449,847,879			449,847,879
	(2) From Financial Institutions & Others	34	*	20	20	187	865	740	76
	(i) Joint Plant Committee - SDF								
	(ii) From Financial Institutions and Others				*:				
	Repayable on Demand								
	(1) From Banks	na	na	*	K.	па	na	390	
	(i) Working Capital Demand Loans	па	na		\$3	па	па		
	(ii) Cash Credit / Packing Credits	па	na		€	па	па		
	(2) From Financial Institutions & Others	na	na	20	100	na	na	5.00	(e)
	(i) Working Capital Demand Loans	na	na		-2	па	па		-
	(ii) Cash Credit / Packing Credits	na	na		*6	па	na		V.E
(d)	Deferred payment liabilities								
(θ)	Fixed Deposits								
(1)	Finance Lease Obligations			na				na	106
(g)	Other Loans			1000					1150
	(1) Commercial Papers				125				
	(2) Inter-corporate Deposits				27				-
	(3) Other Loans	- 8	2						
	(i) Loans from Government		- 3		1,52			550	
	(ii) Other Loans								
(h)	Loans from group companies				167				2.00
	(1) Inter-corporate Deposits			•				-	•
	(2) Finance lease obligations				•				
	(3) Other Loans				1.8:				
	Secured Borrowings	449,847,879			449,847,879	449,847,879			440 947 970
_	Unsecured Borrowings	440,041,015			449,647,013	449,047,673	•		449,847,879
	Bonds / Debentures	2	20	-	7.2	2.5			
	(1) Non-convertible Bonds / Debentures					550	357	300	
	(2) Convertible Alternate Reference Securities				(47)				, ·
	(3) Other Convertible Bonds / Debentures				100				
	Term Loans				, .				
-	(1) From Banks								
	(2) From Financial Institutions & Others			150					(3)
	Deferred payment liabilities								
	Fixed Deposits				9 💌				-
	Finance Lease Obligations								
	Other Loans			па	100			na	
	(1) Commercial Papers								
	(2) Inter-corporate Deposits				526				
((3) Other Loans	2.5		-	•		•	4	
	(i) Loans from Government				877				- 1
, .	(ii) Other Loans				0.5%				: 4
	Loans from group companies	De:	2.00	: · ·	(#)	3911		34	12
	1) Inter-corporate Deposits				240				
	(2) Finance lease obligations			па				na	3.5
_	3) Other Loans								- 19
otal	Unsecured Borrowings			(3)					34
_	Borrowings	449,847,879							

04 - Provisions

As at Mar 2015 (Audited)

Deloitte • Amount in USP Pour Identification seulemeus As at Mar 2014 (Audited)

		Long Term	Short Term	Total	Long Term	Short Term	Total
(a) Provisi	ion for employee benefits	30	2 7			4	
(1) Po	ost-employment Defined Benefits	296		9		• 2	
(i)	Retiring Gratuity			3			-
(ii)) Pansion Obligations			2			- 2
(iii	ii) Post retirement medical benefits			-			*
(iv	v) Other post-employment defined benefits			2			
(2) Lo	ong-term Employee Benefits			-			
(b) Provisi	ion for employee separation compensation						
(c) Provisi	ion for tax		(1,219,410)	(1,219,410)		1,319,762	1,319,762
(d) Provisi	ion for fringe benefit tax						
(e) Propos	sed dividends	na			na		
(f) Other I	Provisions	(2)	2	=2	2	1/25	
(1) Ra	ationalisation and redundancy costs			30			
(2) Er	nvironmental Provisions			(2)			
(3) In:	surance Claims / Uninsured Losses			127			
(4) CI	laims Against Guarantee Commitments			(30)			
(5) Of	ther Provisions			120			
Total Provi	sions		(1,219,410)	(1,219,410)		1,319,762	1,319,762

05 - Trade and other payables

Amount in 45 eloitte
Pour identification seulement

) Co	urrent L	abilities	As at Mar 2015 Audited	As at Mar 2014 Audited
) Tr	ade Par 1) Cre	ables ditors for supplies / services	23,695	27,137
		ditors for accrued wages and salaries < 1 Yr eptances < 1 Yr		
		le Payables	23,685	27,137
) Ot	ther Cu	ent Liabilities		
		sturmes of long-term debt	*	21
		sturities of finance lease obligations crued but not due on borrowings	1,905,035	2,686,149
(1)		nance lease obligations		550,400,000
(2) Int		ther berowings crued and due on berrowings	1,905,035	2,686,149
(1)	Onf	nance lease obligations	-	
(2)		ther bottowings		
	paid div	money received due for refund and interest accrued thereon		
Un	paid mo	tured deposits and interest accrued thereon		
		tured debentures and interest accrued thereon received from customens		
		aivid in advance		
		or other liabilities	2	769,410
-1		nyer recoveries and employer contributions. Inty Ours (Excise duty, service tax, sales tax, TDS, Royalty ctc)		
-3	Cred	lors for capital supplies/sen/ices		
-4		offices Informaticate swingers		
	(4)	Options		
	(**)	Forward Forex Contracts	55	*
		(a) CBP		
		(c) EUR		
	160	(d) Other Currencies: Cross Currency Swaps		
	1000	(a) USD		92
		(b) GBP		
		(d) EUR (d) Other Currencies		
	10	Commodity Contracts	*	
		(a) Tin (b) Zinc		
		(c) Mickel		
		(d) Aluminium		
	rv0	(a) Other metals Embedded Derivatives		
		Other Derivatives		
-5		ed consideration on acquisitions credit betances		(1000)
				799,410
Tol		r current llabilities	1,905,036	3,485,559
Tol			1,905,036	3,485,659
	tal Othe		1,905,035	3,485,659
Loc Tra	ng-term	rourent Nabilities Liabilities sibles	1,905,036	3,485,659
Loc Tra	ng-term ade Pay	r current liabilities Liabilities ables ons for supplies / services	1,905,036	3,485,659
Loc Tra	ng-term ade Pay () Cred	rourent Nabilities Liabilities sibles	1,905,035	3,485,659
Loc Tra (1, (2) (3)	ng-term ade Pay () Cred () Cred () Acce her non	Current liabilities Liabilities ables one for supplies / sentions one fine accrued wages and salaties > 1 Yr dances > 1 Yr current liabilities	1,905,036	3,485,659
Lor Tra (1, (2) (3) Ott	ng-term ade Pay () Cred () Cred () Acce (i) Cred	Current Nabilities Liabilities ables on for supplies / seniors was fix accrued wages and salaries > 1 'Yr famous > 1 'Yr	1,905,036	3,485,559
Loc Tra (1) (2) (3) Ott (a)	ng-term ade Pay () Cred () Cred () Acce her non () Cred () Cred	Liabilities Liabilities ables on tor supplies I sentions ons for surplies I sentions on the accrued wages and salaties > 1 'Yr current Ilabilities tars for other Ilabilities are for capital supplies/sentions and consideration on acquisitions	1,905,036	3,485,559
Loc Tra (1) (2) (3) Ott (a)	ng-term ade Pay () Cred () Cred () Acce her non () Cred () Cred () Defer	r current Nabilities Liabilities ables so see supplies if services los file accrued wages and salaries > 1.Ye stances > 1.Ye current Nabilities tens for other liabilities less for other liab	1,905,036	3,485,559
Loc Tra (1) (2) (3) Ott (a)	ng-term ade Pay () Cred () Cred () Acce her non () Cred () Cred	Liabilities Liabilities ables on tor supplies I sentions ons for surplies I sentions on the accrued wages and salaties > 1 'Yr current Ilabilities tars for other Ilabilities are for capital supplies/sentions and consideration on acquisitions	1,905,036	3,485,559
Loc Tra (1) (2) (3) Ott (a)	ng-term ade Pay () Cred () Cred () Cred () Cred () Cred () Defer () Defer ()	r current Nabilities Liabilities ables so for supplies if services loss file accrued wages and salaries > 1.Ye tances > 1.Ye tances > 1.Ye tances on 1.Ye current Nabilities tons for other liabilities loss for other liabilities fore Liabilities lofterest rate swaps Cydicies Cydicies Forevaid Fores Courtests	1,905,036	3,485,559
Los Tra (1) (2) (3) Ott (4)	ng-term ade Pay () Cred () Cred () Cred () Cred () Cred () Ored () Delev ()	Current Nabilities Liabilities ables for supplies / senices we file accrued wages and aslacies > 1 'Y' fances > 1 'Y' current Nabilities for of the Riabilities for for other Riabilities and consideration on acquisitions why Liabilities (on Liabilitie	1,905,036	3,485,559
Los Tra (1) (2) (3) Ott (4)	ng-term ade Pay () Cred () Cred () Cred () Cred () Cred () Ored () Delev ()	r current Nabilities Liabilities ables one for supplies I services one fir accrued wages and saladies > 1.Yr tances > 1 Yr current Nabilities tons for other liabilities one for capital supplicularities one for capital supplicularities one for capital supplicularities inferest rate swaps Cyptions Ferreital Fares Contracts (o) USD (o) GUP (o) EUR	1,905,036	3,485,559
Los Tra (1) (2) (3) Ott (4)	ng-term ng-term ng (Pay) Cred (Pay) Acce (Pay) Cred (Pay (Pay (Pay (Pay (Pay (Pay (Pay (Pay	Liabilities Liabilities ables ora fir accrued wages and salaries > 1 Yr tances > 1 Yr current liabilities tors for other liabilities ors for other liabilities ors for cipital supplicularisions orbot capital supplicularisions for Liabilities Interest rata suspa Cybices Ferential Ferex Calcinates (a) USD (b) Other Currencies (i) Other Currencies	1,905,036	3,485,559
Los Tra (1) (2) (3) Ott (4)	ng-term ade Pay () Cred () Cred () Cred () Cred () Cred () Ored () Delev ()	r current Nabilities Liabilities ables one for supplies I services one fir accrued wages and saladies > 1.Yr tances > 1 Yr current Nabilities tons for other liabilities one for capital supplicularities one for capital supplicularities one for capital supplicularities inferest rate swaps Cyptions Ferreital Fares Contracts (o) USD (o) GUP (o) EUR	1,905,036	3,485,559
Lor Tra (1) (2) (3) Ott (6) (1)	ng-term ng-term ng (Pay) Cred (Pay) Acce (Pay) Cred (Pay (Pay (Pay (Pay (Pay (Pay (Pay (Pay	Liabilities Liabilities ables or so supplies i senices or fit accrued wages and salaties > 1 Yr dances > 1 Yr current liabilities tors for other liabilities tors for other liabilities sets for calpital suppliculareriors and consideration on acquisitions one Liabilities interest rate suspa Cyblices Feneral Feneral Felice Curticatis (a) USD (b) Other Currencies Cross Currency Bivasps (d) USD (d) USD (e) OBP (b) OBP (e) OBP	1,905,036	3,485,559
Lor Tra (1) (2) (3) Ott (6) (1)	ng-term ng-term ng (Pay) Cred (Pay) Acce (Pay) Cred (Pay (Pay (Pay (Pay (Pay (Pay (Pay (Pay	Liabilities ables ables or sin so supplies / senices or life account wages and salaries > 1 Yr fances > 1 Yr current liabilities tons for orbit sublidies aris for capital supplies/senices and consideration on acquisitions for the liabilities linterest rate swaps Options Feneral Finite Contracts (o) USD (o) Other Currencies Cross Currency Swaps (a) USD	1,905,036	3,485,559
Lor Tra (1) (2) (3) Ott (6) (1)	mg-term ande Pay) Cred (Cred) Acce (N) (N) (N)	Liabilities Liabilities ables or so supplies i senices or fit accrued wages and salaties > 1 Yr dances > 1 Yr current liabilities tors for other liabilities tors for other liabilities sets for calpital suppliculareriors and consideration on acquisitions one Liabilities interest rate suspa Cyblices Feneral Feneral Felice Curticatis (a) USD (b) Other Currencies Cross Currency Bivasps (d) USD (d) USD (e) OBP (b) OBP (e) OBP	1,905,036	3,485,559
Lor Tra (1) (2) (3) Ott (6) (1)	mg-term add Payy () Cred () Cr	r current Nabilities ables ables ora for supplies / senices ora for social senices ora for social senices ora for social senices ora for capital supplies/senices ora for capital supplies/senices of conditions ora for capital supplies/senices of conditions ora for capital supplies/senices ora for capital supplies/senices ora for capital senices for capital supplies/senices ora for capital senices for capital senices ora for capital senices for capital senices ora for capital senices (o) USB (o) USB (o) OBP (o) EUR (o) Other Currencies Commodity Contracts (o) Tin	1,905,036	3,485,559
Lor Tra (1) (2) (3) Ott	mg-term add Payy () Cred () Cr	Liabilities ables ables or so supplies / senices or fire accrued wages and saladies > 1 Yr dances > 1 Yr current liabilities tors for other liabilities ors for capital supplicularisies or for capital supplicularisies interest rate sumps Options Februard Faires Custosets (a) USD (a) GBP (b) Other Currencies Cross Currency Broaps (c) USP (c) GBP (c) GBP (c) GBP (d) USD (d) Other Currencies Consumodity Contracts Consumodity Contracts Consumodity Contracts	1,905,036	3,485,559
Lor Tra (1) (2) (3) Ott (6) (1)	mg-term add Payy () Cred () Cr	Liabilities ables ore for supplies / senious ore fire accrued wages and salaries > 1 Yr stances > 1 Yr current liabilities tors for other liabilities tors for capital supplies/senious or stor capital supplies/senious of capital supplies/senious ore capital supplies/senious of capital supplies/senious of capital supplies/senious for capital supplies/senious of capital supplies/senious for capital supplies/senious of capital supplies/senious (a) USD (b) USB (c) CUB (d) Other Currencies Conso Currency Bivaips (d) USD (d) Other Currencies Commodity Contracts (s) Tin (b) Zinc (o) Nickel (d) Alyminium	1,905,036	3,485,559
Lor Tra (1) (2) (3) Ott (6) (1)	ng-term side Pay) Cred) Cred) Cred (i) Cred (ii) Delv (ii) Cred (iii) Cred	Liabilities Liabilities ables on to supplies I services ons fir accrued wages and saladies > 1 Yr tances	1,905,036	3,485,559
Lor Tra (1) (2) (3) Ott (6) (1)	ing-term and Payage (1) Cred (Liabilities ables ore for supplies / senious ore fire accrued wages and salaries > 1 Yr stances > 1 Yr current liabilities tors for other liabilities tors for capital supplies/senious or stor capital supplies/senious of capital supplies/senious ore capital supplies/senious of capital supplies/senious of capital supplies/senious for capital supplies/senious of capital supplies/senious for capital supplies/senious of capital supplies/senious (a) USD (b) USB (c) CUB (d) Other Currencies Conso Currency Bivaips (d) USD (d) Other Currencies Commodity Contracts (s) Tin (b) Zinc (o) Nickel (d) Alyminium	1,905,036	3,485,559
Local Training (2) (3) (3) (3) (4) (4) (4) (4) (5) (7)	mg-term ade Pay mg-term ade pa	Liabilities Liabilities ables on to supplies I services ons fir accrued wages and saladies > 1 Yr tances > 1 Yr tances > 1 Yr turrent liabilities tens for other liabilities tens for other liabilities tens for other liabilities interest rate swaps Options Fermand Ferice Certesche (a) USD (b) Clare (c) EUR (f) Other Currencies Cansac Currency Breaps (a) USD (b) Gibe Currencies Canmodily Contracts (d) Tin (e) Zinc (d) Nickel (d) Aluminum (d) Aluminum (d) Other constal Embodded Derivatives Cinche Colorivatives Charles Colorivatives (d) Clare (d) Other currencies Canmodily Contracts (d) Tin (e) Zinc (d) Aluminum (d) Other creatals Embodded Derivatives Cinche Colorivatives Clare C	1,905,036	3,485,559
Local Trial (1) (2) (3) (3) (3) (4) (4) (4) (4) (5) (7)	mg-term ade Pay mg-term ade pa	Liabilities ables are so supplies if sentions are fire accrued wages and salatines > 1-Ye tannoca > 1-Ye	1,905,036	3,485,559
Local Trial (1) (2) (3) (3) (3) (4) (4) (4) (4) (5) (7)	mg-term ade Pay mg-term ade pa	Liabilities Liabilities ables on to supplies I services ons fir accrued wages and saladies > 1 Yr tances > 1 Yr tances > 1 Yr turrent liabilities tens for other liabilities tens for other liabilities tens for other liabilities interest rate swaps Options Fermand Ferice Certesche (a) USD (b) Clare (c) EUR (f) Other Currencies Cansac Currency Breaps (a) USD (b) Gibe Currencies Canmodily Contracts (d) Tin (e) Zinc (d) Nickel (d) Aluminum (d) Aluminum (d) Other constal Embodded Derivatives Cinche Colorivatives Charles Colorivatives (d) Clare (d) Other currencies Canmodily Contracts (d) Tin (e) Zinc (d) Aluminum (d) Other creatals Embodded Derivatives Cinche Colorivatives Clare C	1,905,036	3,485,559
Local Training (2) (3) (3) (3) (4) (4) (4) (4) (5) (7)	mg-term ade Pay mg-term ade pa	Liabilities ables are so supplies if services are fire accrued wages and saladies > 1-Yr fances 1-Yr fan	1,905,036	3,485,559
Local Trial (1) (2) (3) (3) (3) (4) (4) (4) (4) (5) (7)	(vi) (vi) (vi) (vi) (vi) (vi) (vi) (vi)	Liabilities ables ons for supplies i seniors ons for complies i seniors tors for other flabilities tors for other flabilities tors for other flabilities interest rate sungs Options Format i Faire Currencies (a) USD (b) Other Currencies Cross Currency Bivarja (d) USD (d) Other Currencies Cross Currency Bivarja (d) USD (d) Other Currencies Constanting in the currencies Constanting in the currencies Constanting in the currencies Constanting in the currencies Contract Currency (d) Other Currencies Contract Currency (d) Other Currencies Contract Currency (d) Other Currencies Contract Currency (e) Other currencies Contract Currency (e) Other currencies Contract Currency (f) Other Currencies Contract Currency (h) Aluminum (c) Other metals Embodedd Delivatives Cither Derivatives Cither Derivatives (in Contract sease deligations (i) On finance lease deligations (ii) On finance lease deligations (iii) On finance lease deligations (iv) On finance lease deligations	1,905,036	3,485,559
Lot Train (1) (2) (3) (3) (4) (4) (4)	ng-term add Payar add Paya	Liabilities ables are so expeller if services are fire accrued wages and saladies > 1-Yr fances 1-Yr	1,905,036	3,485,559
Lot Trial (1) (3) (3) (3) (4) (4) (4)	real Other control of the control of	Liabilities Liabilities ables or since of the process of the pr	1,905,038	3,485,559
Lot Trial (1) (3) (3) (3) (4) (4) (4)	mg-term adde Payar add	Liabilities ables are so expeller if services are fire accrued wages and saladies > 1-Yr fances 1-Yr	1,905,038	3,485,559
Lot Trial (1) (3) (3) (3) (4) (4) (4)	register of the control of the contr	Liabilities Liabilities abbes on to supplies I services ons fir accrued wages and saladies > 1 Yr dances > 1 Yr current liabilities for other flabilities for other flabilities ons for capital supplies/revices and consideration on sequisitions. Sine Liabilities interest rate susps. Options Pervarial Ferice Contracts (a) USD (b) Capp (c) EUR (ii) Other Currencies Consciously Contracts (a) USD (b) GBP (c) EUR (ii) Other Currencies Consmodify Contracts (iii) Tin (iv) Zinc (iii) Nickel (iii) Aturnishm (iv) Other metals Embodedd Derivatives Cinter Conventives Cinter Conventives (interest socrued but not due on borrowings (iv) On finance lease elitigations	1,905,038	3,485,559

As at Mar 2016 (Audited)	Freshold Land (incl Roads)	Leasehold	Freshold Buildings	Leasehold Buildings	Plant and Machinery	Loose tools and machinery spares	Plant and Machinery	Fin Leased Plant and Machinery	FRICA Leanned Plant and Machinery	Litated Plant and Machinery	Furniture and foduces	Office	Fixt. & Office Equipments	Vehicles	FFOE &	Railway Sidings	Tangible
Cost at togrining of period							٠										
Additions retailing to acquisitions							*			*			Ī				
Additions							29			٠							
Disposals							9						5.09				
Disposal of group undertakings							X										
Transfers between group companies							((6										
Other re-classifications (Transfers in Fout)							1796			alt			0.2				
Exchange differences capitalised							×										
Exchange differences on consolidation																	
Cost at end of period	*	8.0		3	4	24	٠										
Impairment at beginning of period																	
Additions relating to acquisitions							*			×							
Charge for the period							C.Se										
Reversals during the period							9			838							
Disposate										*							
Disposal of group undertakings																	
Transfers between group companies.							39			919			0.5				
Other re-classifications (Transfers in / out)							¥			191			(5)				
Exchange differences on consolidation																	
Impairment at end of period												,					
Depreciation at beginning of period							٠			*							
Additions relating to acquisitions							*			*			(*)				
Charge for the period																	
Disposals							579			100							
Disposal of group undertakings							(4)			*							
Transfers between group comparies							ě			-			7.				
Other re-classifications (Transfers in 7 out)							33			04			15.				
Exchange differences on consolidation							0			(8)			*				
Depreciation at end of period						*			٠								İ
Net book value at beginning of purind				0.00				į.									
Net book value at end of period																	

As at Mar 2014 (Audited).	Freshold Land (loc! Roads)	Leasehold	Freehold Buildings	Leasehold Buildings	Plant and	Loose tools and machinery	Plant and Machinery	Fin Leased Plant and	FRIC4 Leased Flant and	Leased Plant and	Furniture and furtures	Office	Fundane, Fat & Office	Vehicles	Lessed	Rathway	Total
Cost at beginning of period						and the state of		d. speciments	department of the same	wacumery			Equipments		Vehicles		Asse
Additions relating to acquisitions										S. e							
Additions										9539							
Disposals										9			15				
Disposal of group undertainings										0 *			9 9				
Transfers between group companies.										539			5(Q.5				
Other re-classifications (Transfers in rout)							¥			٠			U.9				
Exchange differences captulated							•			3 00			Ħ				
Contraction of the contraction of the contraction																	
				ě	•				*					7			
insperment of cogniting of period							200			30							
Country for the parties of										€0			53				
Description of the state of the second							e.						i.				
Disposable										*			٠				
Disposal of group undertakings							6/4			0			* 688				
Transfers between group companies							*			9			1109				
Other re-classifications (Transfers in / eut)							ř			٠							
Exchange differences on consolidation																	
Impairment at end of period		٠			3.0	*	2										Ì
Depreciation at beginning of period										٠							
Additions relating to acquisitions										ė			*				
Charge for the poriod							100						9				
Disposals							Œ.			•			95				
Disposal of group undertakings							ř.			***			80				
Transfers between group companies							i i			9			(*)				
Other re-classifications (Transfers in / out)							•			9			.4				
Exchange differences on consolidation													8				
Depreciation at end of period																	
Net book value at beginning of period	٠	٠		(*)			3										
Mar house calmer at another common																	

Deloitte o Pour identification seulement

07 - Other Intangible assets

TS Canada Capital Ltd								- The state of the		Amaint in USI
07 - Other Intangible assets						noloi	tte .c.	cation se	uleme	MC.
As at Mar 2015 (Audited)	Purchased Goodwill	Patents	Trademarks	Patents & Trademarks	Development Costs	Software	(Algnis	dVelopment 011	Other Y Intangible Assets	Intangibl Asset
Cost at beginning of period						1400	16 5010			710000
Additions relating to acquisitions				8						
Additions										
Disposals										
Disposal of group undertakings										
Transfers between group companies				ũ						
Other re-classifications (Transfers in / out)										
Exchange differences capitalised										
Exchange differences on consolidation										
Cost at end of period										
Impairment at beginning of period				-						
Additions relating to acquisitions										-
Charge for the period										-
Reversals during the period										
Disposals				2						
Disposal of group undertakings				2)						
Transfers between group companies				2						
Other re-classifications (Transfers in / out)				- 2						-
Exchange differences on consolidation										
Impairment at end of period			888	-	Y .	223	2			
Amortisation at beginning of period										
Additions relating to acquisitions				20						- 2
Charge for the period				45						
Disposals				44						2
Disposal of group undertakings										
Transfers between group companies				40						
Other re-classifications (Transfers in / out)				#5						
Exchange differences on consolidation				45						2
Amortisation at end of period	-					340		-	(20	
Net book value at beginning of period									-	
Net book value at end of period			-	-						

As at Mar 2014 (Audited)	Purchased Goodwill	Patents	Trademarks	Patents & Trademarks	Development Costs	Software Costs	Mining Rights	Development of property	Other Intangible Assets	Tota Intangible Assets
Cost at beginning of period										+
Additions relating to acquisitions										2
Additions				180						4
Disposals										
Disposal of group undertakings										
Transfers between group companies										
Other re-classifications (Transfers in / out)										
Exchange differences capitalised										
Exchange differences on consolidation										
Cost at end of period								-		
Impairment at beginning of period										
Additions relating to acquisitions										-
Charge for the period										
Reversals during the period										
Disposals										-
Disposal of group undertakings				1.5						
Transfers between group companies				0.00						-
Other re-classifications (Transfers in / out)										
Exchange differences on consolidation										-
Impairment at end of period	(4)							-		
Amortisation at beginning of period										
Additions relating to acquisitions										
Charge for the period				545						
Disposals				100						
Disposal of group undertakings				200						
Transfers between group companies										
Other re-classifications (Transfers in / out)				5.00						1.5
Exchange differences on consolidation				543						
Amortisation at end of period				4		- 4	745		172	
Net book value at beginning of period			- 2	-			7.5			
Net book value at end of period							740	- 4		

Deloitte As at Mar 2014 (Audited)

As at Mar 2015 (Audited)

Total Non-current Current Non-current Current Total (a) Equity Shares in Subsidiaries (1) Quoted (i) Cost (ii) Less: Provision (2) Unquoted (i) Cost (ii) Less: Provision (b) Equity Shares in Joint Ventures (1) Quoted (i) Cost (ii) Less: Provision (2) Unquoted (i) Cost (ii) Less: Provision (c) Equity Shares in Associates (1) Quoted (i) Cost (ii) Add: Post-acquisition profits (iii) Less: Provision (2) Unquoted (i) Cost (ii) Add: Post-acquisition profits (iii) Less: Provision (d) Other Investments (1) Quoted (i) Cost (ii) Less: Provision (2) Unquoted (i) Cost (ii) Less: Provision **Total Investments** (e) Investment Properties na na (1) Freeehold Land na na (i) Cost na (ii) Less: Accumulated Impairment (iii) Less: Accumulated Depreciation (2) Freehold Building (i) Cost (ii) Less: Accumulated Impairment (iii) Less: Accumulated Depreciation па na Total Investments including Investment Properties

09 - Loans and advances

		As at M	ar 2015 (Audited)		- Inites (As at	Mar 2014 (Audited)	ulemer
		Long Term	Short Term	Total	POUT Ideopalit	Mar 2014 (Audited) Cation Short Term	То
Loans and ac	dvances				7-1-11-1-1-13-207		
(a) Capital ad	dvances		na			na	
(b) Security (deposits			9			
	with public bodies		×	*		na	
	against equity		na			па	
(e) Tax Asse							
	dit Entitlement			*			
	d advances to group companies	449,847,879	12,454	449,860,333	409,847,879	4,361,451	414,209,3
	tal advances		па	3		па	
	nce againt equity		na			na	
(3) Loans (4) Finan	s nce lease receivable	449,847,879	*	449,847,879	409,847,879		409,647,6
	r advances		12.454	12.454		4 361 464	4 364
	ns and advances		12,454	12,454		4,361,451	4,361,4
(1) Loans		-		ē		21	
	nce lease receivable						
	r advances and prepayments		Ų.	_			
	rred proceeds on Business / PPE sale			-			
	ement Benefit Assets						
(i)	Pension Obligations			===			
(ii)	Retiring Gratuities			_			
(iii)	Post Retirement Medical Benefits			*			
(IV)	Other Defined Benefit Provisions			- 2			
(6) Deriva	atives					200	
(1)	Interest rate swaps			52			
(ii)	Options			=			
(iii)	Forward Forex Contracts		-				
	(a) USD			9			
	(b) GBP						
	(c) EUR			-			
	(d) Other Currencies			*			
(iv)	Cross Currency Swaps	2	≆	- 3	140		
	(a) USD						
	(b) GBP			≅			
	(c) EUR			3			
	(d) Other Currencies			×			
(v)	Commodity Contracts	2	*		2	3	
	(a) Tin			*			
	(b) Zinc						
	(c) Nickel						
	(d) Aluminium			*			
	(e) Other metals			-			
	Embedded Derivatives			*			
	Other Derivatives						
	and advances	449,847,879	12,454	449,860,333	409,847,879	4,361,451	414,209,3
	on for bad & doubtful loans & advances						
	Lance						
) Capital ad			na			na	
) Capital ad) Security de	eposits		na	-		na	
) Capital ad) Security de l Advance v	eposits with public bodies						
Capital ad Security do Advance v Advance a	eposits with public bodies ageinst equity		na na			na	
Capital ad Security do Advance v Advance a Loans and	eposits with public bodies against equity a advances to group companies	3 5 0	na			na -	
Capital ad Security de Advance v Advance a Loans and (i) Capital	eposits with public bodies against equity a advances to group companies al advances		na - na	6 8 9 8 8		па - па	
a) Capital ad b) Security do c) Advance v f) Advance a e) Loans and (i) Capita (ii) Advance	eposits with public bodies against equity d advances to group companies el advances ce againt equity	<i>i</i> 5.	na			na -	
Capital ad Capital ad Advance v Advance a Loans and (i) Capita (ii) Advanc (iii) Loans	eposits with public bodies against equity d advances to group companies el advances ce againt equity	<i>i</i> 5.	na - na			па - па	
Capital ad Capital ad Capital ad Advance v Capital Cap	eposits with public bodies against equity d advances to group companies el advances ce againt equity	<i>1</i> 5.	na - na	6 A B B B B B B B B B B B B B B B B B B		па - па	
Capital ad Capital ad Capital ad Advance v Advance ad Loans and (i) Capita (ii) Advan (iii) Loans (iv) Financ (v) Other	eposits with public bodies against equity d advances to group companies el advances uce againt equity ce lease receivable		na - na			па - па	
(v) Capital ad Security do Advance of Advance a Loans and (i) Capita (ii) Advan (iii) Loans (v) Other:	eposits with public bodies against equity d advances to group companies el advances uce againt equity ce lease receivable advances us and advances		na - na			па - па	
Capital ad Capital ad Capital ad Advance v Advance a Capita (i) Capita (ii) Advan (iii) Loans (iv) Financ (v) Other Cother loan (i) Loans (i) Loans	eposits with public bodies against equity d advances to group companies el advances uce againt equity ce lease receivable advances us and advances		na - na		-	па - па	
D) Capital addition of the control o	eposits with public bodies against equity d advances to group companies el advances uce againt equity ce lease receivable advances us and advances	,e	na - na		-	па - па	
O Capital addition of the community of t	eposits with public bodies against equity a dvances to group companies el advances ace againt equity se lease receivable advances as and advances se lease receivable advances		na - na			па - па	
Capital ad Capital ad Capital ad Capital Advance v Advance a Capital Advance a Capital Advance	eposits with public bodies against equity d advances to group companies el advances ace againt equity ce lease receivable advances as and advances	449,847,879	na na na	449,860,333	409,847,879	na - na na	414,209,3
Capital ad Capital ad Capital ad Capital Advance v Advance a Capital Advance a Capital Advance	eposits with public bodies against equity d advances to group companies at advances are againt equity se lease receivable advances as and advances se lease receivable advances and advances se lease receivable advances and advances		na na na	449,860,333	Name of the last o	na - na na	414,209,3
a) Capital ad b) Security do constitution of the constitution of t	eposits with public bodies against equity d advances to group companies el advances ace againt equity ce lease receivable advances as and advances advances advances and advances advances and prepayments in for bad & doubtful loans & advances and advances		na na na	449,860,333	Name of the last o	na - na na	414,209,3
Capital ad Capital ad Capital ad Capital ad Capital Advance a Capital Advance a Capital Advance Advanc	eposits with public bodies against equity d advances to group companies el advances ace againt equity ce lease receivable advances as and advances be lease receivable advances and prepayments or for bad & doubtful loans & advances and advances and advances of loans and advances dered good		na na na	449,860,333	Name of the last o	na - na na	414,209,3
D) Capital ad D) Security de D) Advance ve D) Advance a D) Loans and D) Loans D) Loans D) Copital D) Cher D) Other D) Ot	eposits with public bodies against equity d advances to group companies el advances ace againt equity ce lease receivable advances as and advances advances advances and advances advances and prepayments in for bad & doubtful loans & advances and advances		na na na	449,860,333	Name of the last o	na - na na	414,209,3

10 - Trade and other receivables



			As at Mar 2015	As at Mar 2014
			Audited	Audited
(A) C	urrent	trade receivable and other assets		
(rrent Trade receivables		
		1) More than six months		
		2) Others		
		oss Current Trade Receivables	•	•
		ss: Provn for Doubtful trade receivables < 1 Yr - Over six months old		
		ss: Provn for Doubtful trade receivables < 1 Yr - Others		
	Ne	t Current Trade Receivables		
((b) Ot	her current assets		
	(Interest accrued on investments		
	(2	Interest accrued on deposits, loans and advances	1,772,530	4,354,172
	(3	B) Other current assets	(46)	
		(a) Dividend receivable		
		(b) Preference dividend receivable		
		(c) Unamortised issue expenses < 1 Yr		
		(d) Other current assets < 1 Yr		
	То	tal Other current assets	1,772,530	4,354,172
CI	loonifi e	ation of Current Trade Receivables		
		considered good		
		ed, considered good		
	oubtful	3332		
_		rrent Trade Receivables		
				
		rent trade receivable and other assets		
(6	-	n-current Trade receivables		
	Gro	oss Trade Receivables > 1 Yr		-
	(a)	Trade Receivables - Over six months old (> 1 Yr)		
	(b)	Trade Receivables - Others (> 1 Yr)		
	Les	ss: Provn for Doubtful trade receivables > 1 Yr - Over six months old		
		ss: Provn for Doubtful trade receivables > 1 Yr - Others		
	Ne	t Non-current Trade Receivables		
(t	b) Oth	ner non-current assets		
	(1) Unamortised issue expenses > 1 Yr		
		Unrestricted Non-current Cash and bank balances		
	,-	(a) Deposit account with scheduled banks > 1 Yr		
		(b) Deposit account with other banks > 1 Yr		
		(c) Current account with scheduled banks > 1 Yr		
		(d) Current account with other banks > 1 Yr		
	/2) Earmarked Non-current Cash and bank balances		
	(5			
		(a) Earmarked Deposit account with scheduled banks > 1 Yr		
		(b) Earmarked Deposit account with other banks > 1 Yr		
		(c) Earmarked Current account with scheduled banks > 1 Yr		
		(d) Earmarked Current account with other banks > 1 Yr		
	,) Interest accrued on investments > 1 Yr		
) Other Interest Receivable > 1 Yr		
	(6) Misc expenditure (to the extent not w/o)	4	
		(i) Employee Separation Compensation		
		(ii) Preliminary Expenditure		
	(7	(iii) Others Other Non-current Assets		
		er non-current assets		
Tot		a-current assets		
		ation of Non-current Trade Receivables		
		considered good		
		d, considered good		
_	ubtful tal Nor	A Gurrant Trada Danaiunblac		
ıot	iai Nor	n-current Trade Receivables		

11 - Inventories

Pour Identification seulement Pour Identification

		As at Mar 2015	As at Mar 2014
		Audited	Audited
(a)	Raw materials	£7/.	
	(1) Cost		
	(2) Less: Provision		
(b)	Work-in-progress	125	9
	(1) Cost		
	(2) Less: Provision		
(c)	Finished and semi-finished goods		4
	(1) Cost		
	(2) Less: Provision		
(d)	Stock-in-trade of goods acquired for trading		
	(1) Cost		
	(2) Less: Provision		
(e)	Stores and spares	•	<u>π</u>
	(1) Cost		
	(2) Less: Provision		
Tota	I Inventories	/ ************************************	
nclu	ided above, goods-in-transit:		
(i)	Raw materials		
(ii)	Finished and semi-finished goods		
(iii)	Stock-in-trade of goods acquired for trading		
(iv)	Stores and spares		
ota	goods-in-transit		-

12 - Cash and bank balances



			As at Mar 2015 Audited	As at Mar 2014 Audited
(a)	Cas	sh in hand		
(b)	Che	eques, drafts on hand		
(c)	Rem	nittance in-transit		
(d)	Unre	estricted Balances with banks	3,739,093	40,789,251
	(1)	Unrestricted Balance with scheduled banks	1970	
		(i) In Current Account		
		(ii) In Deposit Account		
	(2)	Unrestricted Balance with Other banks	3,739,093	40,789,251
		(i) In Current Account	3,739,093	40,789,251
		(ii) In Deposit Account		
Tot	al cas	sh and cash equivalents	3,739,093	40,789,251
(e)	Earn	marked Balances with banks		-
	(1)	Earmarked Balance with scheduled banks	:=0	
		(i) In Current Account		
		(ii) In Deposit Account		
	(2)	Earmarked Balance with Other banks	€	
		(i) In Current Account		
		(ii) In Deposit Account		
Tota	al cas	sh and bank balances	3,739,093	40,789,251

13 - Revenue from operations



		Apr-Mar 2015	Apr-Mar 2014
		Audited	Audited
(a)	Sale of products		
(b)	Sale of power and water		
(c)	Income from town, medical and other services		
(d)	Other operating income		
Gros	s Revenue from Operations	E)	120
(e)	Less: Excise duty recovered on sales		
Tota	Revenue from Operations		-

14 - Other Income



		Apr-Mar 2015	Арг-Mar 2014
		Audited	Audited
(a)	Dividend Income		
	(1) From investment in subsidiaries		
	(2) From investment in joint ventures and associates		
	(3) From other non-current investments		
	(4) From current investments		
(b)	Interest Income		
	(1) Interest received on sundry advances, deposits, customers' balances etc	16,872,185	14,775,548
	(2) Finance income on Finance Leases		
(c)	Net Gain / (Loss) on sale of investments		
	(1) On sale of subsidiaries		
	(2) On sale of joint ventures and associates		
	(3) On sale of other non-current investments		
	(4) On sale of current investments		
(d)	Profit on sale of capital assets (net of loss on assets sold / scrapped / written off)		-
	(1) P/(L) on Sale of Tangible assets		
	(2) P/(L) on Sale of Intangibles		
	(3) P/(L) on Sale of Investment Property		
(e)	Gain / (Loss) on cancellation of forwards, swaps and options		
otal	Other Income	16,872,185	14,775,548

15 - Employee Benefit Expense

Anr-Mar 201	SOUNT POLICE
Apr-mai zur	Deloitte o Pour identification Pour Apr-Mar 2015
Audite	Audited
	•

			Apr-Mar 2018	5 Apr-Mar 2)14
			Audited	i Aud	ited
(a)	Sala	aries and wages, including bonus	÷		-
	(1)	Salaries and wages including bonus			
	(2)	Employee separation compensation			
	(3)	Other restructuring and redundancy costs			
(b)	Con	tribution to provident and other funds			
(c)	Staf	f welfare expenses			
Tota	l Emp	ployee Benefit Expense		-, -	_
					_

16 - Finance costs

TS Canada Capital Ltd		wement.
16 - Finance costs	Deloite "pour identification" Pour identification Apr-Mar 2015	Sev Amount in USD
	Apr-Mar 2015	Apr-Mar 2014
	Audited	Audited
(a) Interest expense	16,526,044	8,365,020
(1) Interest Debentures and Fixed Loans	16,526,044	8,365,020
(2) Interest on Others		
(b) Other Borrowing Costs		
(c) Finance charges on Finance leases	#5	
(1) Finance charges on Finance leases		
(2) Finance charges on IFRIC4 leases		
Gross Interest	16,526,044	8,365,020
(d) Less: Interest capitalised		
Total finance costs	16,526,044	8,365,020

17 - Other Expenses

POWER John Service Carion Service Mar 2014

Audited

Apr-Mar 2014

		Apr-Mar 2015	Apr-Mar 2014
		Audited	Audited
(a)	Stores and spares consumed		
(b)	Repairs to buildings		
(c)	Repairs to machinery		
(d)	Relining expenses		
(e)	Fuel oil consumed		
(f)	Purchase of power		
(g)	Conversion charges		
(h)	Freight and handling charges		
(i)	Rent		
(j)	Royalty		
(k)	Rates and taxes		
(1)	Insurance charges		
(m)	Commission, discounts and rebates		
(n)	Provision for wealth tax		
(0)	Provision for doubtful debts and advances		
(p)	Excise duties		
(q)			
(4) (r)	Adjustments relating to previous years (net) Other expenses	20.005	455.1
(1)		29,807	162,114
	(1) Adjustments to the carrying amount of investments		
	(2) Provision for losses of subsidiaries		
	(3) Provision for impairment losses on fixed assets and intangibles		
	(4) Net loss / (gain) on foreign currency transactions	(441,406)	(270,040)
	(5) Difference in Derivatives (MTM) Loss / (Gain)		
	(6) Premium / (Discount) on Foreign currency forwards (AS11)		
	(7) Amortisation of loan issue expenses		
	(8) Auditors remuneration and out-of-pocket expenses	17,696	22,120
	(i) As Auditors	13,612	13,083
	(ii) For Taxation matters	4,084	1,151
	(iii) For Company Law matters		
	(iv) For Management Services		
	(v) For Other services		
	(vi) Auditors out-of-pocket expenses		7,886
	(9) Legal and other professional costs	452,779	414,123
	(10) Advertisement, Promotion & Selling Expenses		,
	(11) Travelling Expenses		
	(12) Other rationalisation costs		
	(13) Other General Expenses	737	(4.000)
Total	Other Expenses	29,807	(4,089)
		471,213	162,114 432,154
Other	expenses include:		
(1)	Adjustments to the carrying amount of investments		50
(2)	Provision for losses of subsidiaries		
(3)	Provision for impairment losses on fixed assets and intangibles		
(4)		(444,400)	(070.0.0)
(1) (5)	Net loss / (gain) on foreign currency transactions Auditors remuneration and out-of-pocket expenses	(441,406)	(270,040)
(3)		17,696	22,120
	(i) As Auditors	13,612	13,083
	(ii) For Taxation matters	4,084	1,151
	(iii) For Company Law matters		
	(iv) For Management Services		-
	(v) For Other services	¥	-
	(vi) Auditors out-of-pocket expenses	· ·	7,886

18 - Exceptional Items & Extraordinary Items

Apr-Mar 2014	Desoure o Pour identification Apr-Mar 2015
Audited	Audited

			Apr-Mar 2015	Apr-Mar 2014
			Audited	Audited
Exce	eptional Items	-		
(a)	Exceptional Item #1 (specify nature)			
(b)	Exceptional Item #2 (specify nature)			
(c)	Exceptional Item #3 (specify nature)			
(d)	Exceptional Item #4 (specify nature)			
(e)	Exceptional Item #5 (specify nature)			
Tota	Exceptional Items			-
Extra	ordinary Items			
(a)	Extraordinary Item #1 (specify nature)			
(b)	Extraordinary Item #2 (specify nature)			
(c)	Extraordinary Item #3 (specify nature)			
(d)	Extraordinary Item #4 (specify nature)			
(e)	Extraordinary Item #5 (specify nature)			
Γota	Extraordinary Items			

19 - Profit / (Loss) from discontinuing operations

Amount in uspeulement.

Apr-Mar 2015 Apr-Mar 2014

Audited

Revenue (a) Revenue from operations (1) Sale of products (2) Sale of power and water (3) Sale of services (4) Other operating revenues (5) Less: Excise duty recovered on sales (b) Other Income (1) Dividend Income (2) Net Gain / (Loss) on sale of investments (3) Profit on sale of capital assets (net of loss on assets sold / scrapped / written off) (4) Gain / (Loss) on cancellation of forwards, swaps and options (5) Interest Income **Total Revenue** Expenses (a) Cost of materials consumed (b) Purchases of stock-in-trade (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade (d) Employee benefit expense (1) Salaries and wages, including bonus (2) Contribution to provident and other funds (3) Staff welfare expenses (e) Finance costs (1) Interest Debentures and Fixed Loans (2) Interest on Others (3) Finance charges on Finance leases (4) Less: Interest Capitalised (f) Depreciation and amortisation expense (g) Other expenses (1) Stores and spares consumed (2) Repairs to buildings (3) Repairs to machinery (4) Relining expenses (5) Fuel oil consumed (6) Purchase of power (7) Conversion charges (8) Freight and handling charges (9) Rent (10) Royalty (11) Rates and taxes (12) Insurance charges (13) Commission, discounts and rebates (14) Provision for wealth tax (15) Provision for doubtful debts and advances (16) Excise duties (17) Adjustments relating to previous years (net) (18) Other expenses (h) Less: Expenditure (other than interest) trfd to capital & other account Total Profit / (Loss) from discontinuing operations Profit / (Loss) on disposal of discontinued operations (a) Profit / (Loss) on disposal of discontinued operations (b) Tax on disposal of discontinued operations Total Profit / (Loss) on disposal of discontinued operations Total Profit / (Loss) from discontinuing operations including disposals

Consolidated Cash Flow Statement for the period Apr-Mar 2015



		Apr-Mar 2015 Audited	Apr-Mar 2014 Audite
A.	Cash Flow from Operating activities:		
	Profit before taxes, minority interest & share of profits of associates	316,334	6,248,13
	Adjustments for:		
	Depreciation		
	Grant relating to fixed assets written back		
	Inventories write-down / reversal of write-downs		
	Income from investments		
	(P)/L on sale of investments		
	(P)/L on sale of capital assets (net of discarded assets written off)		
	Provision for bad and doubtful debts		
	Reversal of Impairment Loss		
	Interest Income	(16,872,185)	(14,770,142.9
	Interest charged to profit and loss account	16,526,044	8,365,019.7
	(G)/L on cancellation of forward covers / options		
	Provision for warranty claims		
	Employee Separation Compensation		
	Exchange (G)/L on revaluation of Loans		
	Foreign exchange (G)/L on consolidation		
	Preliminary expenditure charged off		
	Provision for wealth tax		
	Amortisation of Goodwill		
	Amortisation of long term expenses		
	Operating profit before working capital changes	(29,807)	(156,98
	Adjustments for:		1100100
	Movements in trade and other receivables	4,348,998	(4,575,515.7
	Movements in inventories	,	(0000000
	Movements in trade and other payables	(802,861)	840,188.04
	Cash generated from operations	3,516,329	(3,892,31
	Direct taxes paid (excluding dividend tax)	(2,713,157)	(396,801.2
	Net cash from operating activities	803,172	(4,289,114
	Cash Flow from Investing activities:		
	Purchase of fixed assets		
- /	Sale of fixed assets		
-	Purchase of external investments (other than mutual funds)		
1	Purchase of investments in subsidiaries		
1	Purchase of investments in joint ventures		
- 1	Purchase of investments in associates		
;	Sale of external investments (other than mutual funds)		
-	Sale of investments in subsidiaries		
!	Sale of investments in joint ventures		
	Sale of investments in associates		
!	Sale/(Purchase) of mutual fund investments (net)		
	Loans and advances to associate companies	(40,000,000)	(222 549 724
	Interest received from external investments / agencies (Bank etc.)	21,238	(333,548,72
	Interest received from Group Companies		10 479 005 20
	Interest received from associates	19,432,589	10,478,005.32
	Dividend received from external investments		
	Dividend received from Group Companies		
_	Dividend received from associates Net cash from investing activities	(20,546,173)	(323,070,716

Consolidated Cash Flow Statement for the period Apr-Mar 2015

Deloitte Pour identification seulement

Amount in USD

		Apr-Mar 2015	Apr-Mar 2014
		Audited	Audited
C.	Cash Flow from Financing activities:		
	Issue of Equity Capital		
	Share application money received from external agencies		
	Share application money received from Group Companies		
1	Issue of Preference Shares		
(Contribution received from minority shareholders		
	Proceeds from borrowings from external agencies (Bank etc.)		471,926,807
F	Proceeds from borrowings from Group Companies		
F	Repayment of borrowings from external agencies (Bank etc.)		(96,414,850,29)
F	Repayment of borrowings from Group Companies		
	Amount received on cancellation of forward covers / options		
L	ong term loan expenses paid		
	nterest paid to external agencies (Bank etc.)	(17,307,157)	(5,678,283.33)
	nterest paid to Group Companies		
1	nterest paid to associates		
	Dividend paid to external agencies (Minority etc.)		
	Dividend paid to Group Companies		
	Dividend paid to associates		
Ĵ	Fax on dividend paid		
N	let cash from financing activities	(17,307,157)	369,833,673
Net inc	crease or decrease in cash or cash equivalents	(37,050,159)	42,473,843
Cash 8	k cash equivalents as at 1st April	40,789,251	329,181.69
Effect (of exchange rate on translation of foreign currency cash and cash equivalents		(2,013,773.82)
Cash &	cash equivalents as at 31st March	3,739,093	40,789,251

ositive	Outflow	
legative	Inflow	

Financials and Cash Flow Statement Movement Reconciliation for the period Apr-Mar 2015

Deloitte • Pour Identification seulement

Reconciliation of	Purchase and Sale of External Investments (other than mutual funds):	Apr-Mar 2015	Apr-Mar 2014	Reference"
Closing balance of in	tvestments as per financials	Si		Note 08
Less:				
(a) Closing balance	of investments in subsidiaries			Note 08
(b) Closing balance	of investments in joint ventures			Note 08
	of investments in associates			Note 08
(d) Closing batance	of investments in mutual funds			Note 08
Closing balance of ex	ternal investments as per financials			1.000 40
Net movement in exte	mal investments during the period			
Profit/(loss) on sale of	external investments during the period			
Total net movement in	investments during the period			
Adjustment in investm	ents during the period			
(i) Exchange different	ence on translation of foreign operations			
(ii) Book value of in	vestments written off			
(iii) Other adjustmen	its (specify nature):			
(a)				
(b)				
(c)				
(d)				
Total adjustment in inv	restments during the period			
Total net movement in	investments after adjustments during the period			
Net movement of exter	mal investments as per cash flow statement (Sale - Purchase)	-		
Check (should be zer	0)			

Check (should be zero)

	outhing outhin Ltd.		
Fir	nancials and Cash Flow Statement Movement Reconciliation for the period Apr-Mar 2015	Apr-Mar 2013 10 Apr-Mar 2013	wion seulement
Re	conciliation of Purchase and Sale of Investments in Associates:	Apr-Mar 2045 W Apr-Mar 2013	ation
Clo	sing balance of investment in associates as per financials		Note 08
Net	movement in investments in associates during the period		
Prof	it/(loss) on sale of investment in associates during the period		
Tota	at net movement in investments in associates during the period		
Adju	estment in investments in associates during the period		
0	Exchange difference on translation of foreign operations		
(ii)	Book value of investments written off		
(iii)	Share of profit or loss of associates		
(iv)	Dividend received from associates		
(v)	Other adjustments (specify nature):		
	(a)		
	(b)		
	(o)		
	(d)		
Tota	l adjustment in investments in associates during the period		
Tota	net movement in investments in associates after adjustments during the period		
Net	movement of investments in associates as per cash flow statement (Sale - Purchase)		

Positive	Outliow	
Vegative	Inflow	

		Positive	Outflow	
		Negative	Inflow	
TS	Canada Capital Ltd.		Deloitte •	ation seulement
Fin	ancials and Cash Flow Statement Movement Reconciliation for the period	Apr-Mar 20	15	Ed & Land
Re	conciliation of Purchase and Sale of External Investments (mutual funds):		Apr-Mar 2015	Apr-Mar 2013
Clo	sing balance of mutual fund investments as per financials			
Net	movement in mutual fund investments during the period			
Prof	it/(loss) on sale of mutual fund investments during the period			
Tota	I net movement in mutual fund investments during the period			
Adju	istment in mutual fund investments during the period			
(i)	Exchange difference on translation of foreign operations			
(ii)	Book value of mutual fund investments written off			
(iii)	Other adjustments (specify nature):			
	(a)			
	(b)			
	(c)			
	(d)			
Tota	I adjustment in mutual fund investments during the period			
Tota	I net movement in mutual fund investments after adjustments during the period		·	
Net	movement of mutual fund investments as per cash flow statement			
Che	ck (should be zero)			

Positive	Outflow	
Negative	Inflow	

į.	Vegative	Inflow	96.
TS Canada Capital Ltd.		Deloitte •	ation seulement
Financials and Cash Flow Statement Movement Reconciliation for the period	Apr-Mar 2015	Pour Identi	
Reconciliation of Inventories:		Apr-Mar 2015	Apr-Mar 2014
Closing balance of inventories as per financials			
Movement in inventories balance during the period			
Adjustment in inventories balance during the period			
(i) Exchange difference on translation of foreign operations			
(ii) Provision for inventory obsolescence			
(iii) Other adjustments (specify nature):			
(a)			
(b)			
(c)			
(d)			
Total adjustment in inventories balance during the period			
Movement in inventories balance after adjustments during the period			
Movement in inventories as per cash flow statement			
Check (should be zero)			

Outflow	
wéltri	
	Outflow

Financials and Cash Flow Statement Movement Reconciliation for the period Apr-Mar 2015

Deloitte • Pour identification seulement

Re	conciliation of Trade and Other Receivables:	Apr-Mar 2015	Apr-Mar 2014
(a)	Long Term Loans and Advances		
(b)	Short Term Loans and Advances	12,453.70	4,361,451.40
(c)	Trade Receivables	34.2 4 (3-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0	100000000000000000000000000000000000000
(d)	Other Current Assets		
(e)	Other Non Current Assets		
Clos	sing balance of trade and other receivables as per financials	12,453.70	4,361,451.40
Les	8		
Mov	rement in balances (out of above 5 heads) considered under other reporting head for the purpose of cash flow Statement (if any)		
	e.g. interest receivable balance lying under current and non current assets considered for working out interest received etc.)		
(a)	Long Term Loans and Advances		
(b)	Short Term Loans and Advances		
(c)	Trade Receivables		
(d)	Other Current Assets		
(e)	Other Non Current Assets		
Tota	il movement in balances (out of above 5 heads) considered under other reporting head for the purpose of cash flow Statement		
Revi	ised closing balance of trade and other receivables considered for cash flow statement		
a)	Long Term Loans and Advances		
(b)	Short Term Loans and Advances	12,453.70	4,361,451.40
(c)	Trade Receivables	196	
(d)	Other Current Assets		
(e)	Other Non Current Assets	26	
Tota	I revised closing balance of trade and other receivables considered for cash flow statement	12,453.70	4,361,451.40
Mave	ament in trade and other receivables balance for cash flow purposes during the period	(4,348,997.69)	
\dju:	stment in trade and other receivables balance during the period		
	schange difference on translation of foreign operations		
	ctuarial gains/losses on pension assets routed through reserves		
	air value changes in derivatives routed through cash flow hedge reserve		
	rovision for bad and doubtful debts made during the period		
	ther adjustments (specify nature):		
•	(a)		
	(b)		
	(c)		
	(d)		
otal	adjustment in trade and other receivables balance during the period		
tove	ment in trade and other receivables balance after adjustments during the period	(4,348,997.69)	
love	ment in trade and other receivables balances as per cash flow statement	4,348,997.69	
hec	k (should be zero)		

ositive	Intflow	Inc.
legative	Outflow	- oillewein
	0 000] _{It} ion seulement
	nelovice	XC
pr-Mar 2015	BOTH Ideir	
.p	600	

Check (should be zero)

	10	
Reconciliation of Trade and Other Payables:	Apr-Mar 2015	Apr-Mar 2014
(a) Long-term Provisions		
(b) Short-term Provisions		
(c) Trade Payables	(0.31)	(799,410,22)
(d) Other current Liabilities	(23,685.46)	
(e) Other long-term liabilities	(25,005.40)	(27,137,04)
Closing balance of trade and other payables as per financials	(23,685.77)	(826,547.26)
Less:		
Movement in balances (out of above 5 heads) considered under other reporting head for	the grane of such San Obstance of Change	
(for e.g. interest accrued balance lying under current and non current liabilities considered		
(a) Long-term Provisions	d for working out interest paid etc.)	
(b) Short-term Provisions		
(c) Trade Payables		
(d) Other current Liabilities		
(e) Other long-term liabilities		
	and for the survey of each flow Obels and	
Total movement in balances (out of above 5 heads) considered under other reporting he	ad for the purpose of cash flow Statement	
Revised closing balance of trade and other payables considered for cash flow statement		
(a) Long-term Provisions	₹	
(b) Short-term Provisions		
(c) Trade Payables	(0.31)	(799,410.22)
(d) Other current Liabilities	(23,685.46)	(27,137,04)
(e) Other long-term liabilities		Sett
Total revised closing balance of trade and other payables considered for cash flow state	ment (23,685.77)	(826,547.26)
Movement in trade and other payables balance for cash flow purposes during the period	802,861.50	
Adjustment in trade and other payables balance during the period		
(i) Exchange difference on translation of foreign operations		
(ii) Actuarial gains/losses on pension liabilities routed through reserves		
(iii) Fair value changes in derivatives routed through cash flow hedge reserve		
(iv) Provision for warranty claims debited in P&L		
(v) Write back of liabilities		
(vi) Other adjustments (specify nature):		
(a)		
(b)		
(c)		
(d)		
Total adjustment in trade and other payables balance during the period		
Movement in trade and other payables balance after adjustments during the period	802,861.50	
Paris Paris and Adjustining the period	002,001.50	
Movement in trade and other payables balances as per cash flow statement	802,861.50	

	-101110	0	(37.20)	lamell
Positive	Intflow	marif C	ation	S. S
Negative	Intflow Outflow	213771		

Reconciliation of Taxes paid (excluding tax on dividend):	Apr-Mar 2015	Apr-Mar 2014
Movement in provision for tax balance:		
Closing balance of provision for tax as per financials Closing balance of provision for FBT as per financials Closing balance of provision for wealth tax as per financials	1,219,410,05	(1,319,761,74)
Greening Statement of provision for Weditt Lax as per little titles	1,219,410,05	(1,319,761 74)
Movement in tax liability balance during the period	2,539,171.79	
Adjustment in provision for tax balance during the period		
(i) Current tax provision during the period (ii) Provision for wealth tax charged to PL (iii) Exchange difference on translation of foreign operations (iv) Other adjustments (specify nature):	173,986	
(a) (b) (c) (d)		
Total adjustment in provision for tax balance during the period	173,985.64	
Movement in tax liability balance after adjustments during the period	2,713,157.43	
Movement in advance tax balance:	Apr-Mar 2015	Apr-Mar 2014
Closing balance of adavance tax as per financials Closing balance of MAT credit entitlement as per financials		
Movement in tax asset balance during the period		
Adjustment in advance tax balance during the period (i) Exchange difference on translation of foreign operations (ii) MAT credited to PL (iii) Other adjustments (specify nature): (a) (b)		
(c) (d)		
Total adjustment in advance tax balance during the period		
Movement in advance tax balance after adjustments during the period	•	
Total taxes paid during the period	(2,713,157,43)	
Taxes paid as per cash flow statement	(2,713,157 43)	
Check (should be zero)		

Positive	Intflow	
Negative	Outflow	

Deloitte o Pour identification seulement

TS Canada Capital Ltd.

Reconciliation of Tax on dividend paid:	Apr-Mar 2015	Apr-Mar 2014	Apr-Mar 2014	Apr-Mar 2013
Movement in provision for dividend tax balance;				
Closing balance of provision for davidend tax as per financials				
Movement in tax liability balance during the period				
Adjustment in provision for tax balance during the period				
(i) Dividend tax provision during the period				
(ii) Exchange difference on translation of foreign operations				
(iv) Other adjustments (specify nature):				
(a)				
(b)				
(c)				
(d)				
Total adjustment in provision for dividend tax balance during the period				
Fotal tax on dividend paid during the period				
Tax on dividend paid as per cash flow statement)*	
Check (should be zero)				



		8 500	
Rec	conciliation of Purchase of Fixed Assets:	Apr-Mar 2015	Reference
Addit	lions to Fixed Assets during the period		
(a)	Additions to tangible assets		Note 06
b)	Additions to intangible assets		Note 97
Total	additions to fixed assets during the period	7	
Vet a	additions/(deductions) to asset under construction during the period		
a)	Closing balance of asset under construction		BS (1) (b) (ii) (cost), BS (1)(b)(iv)(cost)
b)	Opening balance of asset under construction		
	additions/(deductions) to asset under construction during the period		BS (1) (b) (ii) (cest), BS (1)(b)(iv)(cost)
Total	movement in Fixed Assets (including asset under construction) during the period		
Adjus	stment in fixed assets (including asset under construction) during the period		
0	The second secon		
	Exchange gain or loss capitalised to asset under construction		
10	Exchange difference on translation of foreign operations on asset under construction		
(ii)	Book value of asset under construction written off		
iv)	Book value of assets sold from asset under construction		
v)	Movement in capital creditors balances		
vi)	Exchange gain or loss on revaluation of capital creditors		
	Exchange difference on translation of foreign operations on capital creditors		
	Movement in capital advances balances		
x)	Exchange gain or loss on revaluation of capital advances		
	Exchange difference on translation of foreign operations on capital advances		
	Exchange difference on translation of foreign operations		
	Exchange on revaluation of loans etc. capitalised		
	Finance Leases capitalised as fixed assets		
av)	Other adjustments (specify nature):		
	(a)		
	(b)		
	(a)		
	(d)		
otal	adjustment in fixed assets (including asset under construction) during the period	· · · · · · · · · · · · · · · · · · ·	
otal	movement in Fixed Assets (including asset under construction) after adjustments during the period		
urch	ase of fixed assets (including asset under construction) as per cash flow statement		
heck	(Should be zero)		

Financials and Cash Flow Statement Movement Reconciliation for the period Apr-Mar 2016 identification seulement Reconciliation of Sale of Fixed Assets:

Reconciliation of Sale of Fixed Assets:	Apr-Mar 2015
Cost of Fixed Assets disposed during the period:	
(a) Cost of tangible assets disposed	
(b) Cost of intangible assets disposed	
Total cost of fixed assets disposed during the period	
Impairment and Depreciation on assets disposed during the pe	riod
(a) Impairment and Depreciation on tangible assets dispose	d.
(b) Impairment and Depreciation on intangible assets dispos	ed
Total Impairment and Depreciation on assets disposed during	the period -
Net book value of assets disposed during the period	
Profit/(loss) on sale of fixed assets during the period	
Total Sale of fixed assets during the period	
Adjustment to sale of fixed assets during the period	
i) Book value of assets sold from asset under construction	
ii) Advances received against sale of fixed assets	
iii) Deferred proceeds on sale of fixed assets	
iv) Other adjustments (specify nature):	
(a)	
(b)	
(c)	
(d)	
Total adjustment for sale of fixed assets during the period	-
Total sale of sale of fixed assets after adjustments during the p	erfod -
Sale of fixed assets as per cash flow statement	
Check (should be zero)	

ositivo	Outflow	
legative	Inflow	

Financials and Cash Flow Statement Movement Reconciliation for the period Apr-Mar 2015

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Reconciliation of Interest received from External ag	encles:	Apr-Mar 2015	Apr-Mar 2014	Reference
Closing balance of interest receivable as per financials		1,772,630	4,354,172	Note 10(A)(b)(1), Note 10(A)(b)(2), Note 10 (B)(b)(5), Note 10(B)(b)(6)
Less				
(a) Closing balance of interest receivable from subsidiaries		50		
 (b) Closing balance of interest receivable from joint ventures 		**	<u>*</u>	
(c) Closing balance of interest receivable from associates		*1		
(d) Closing balance of interest receivable from other group comp	anies	1,772,530	4,354,172	
Closing balance of external interest receivable as per financials			•	
Movement in interest receivable balance during the period		-		
Adjustment in interest receivable during the period				
(i) Interest income accrued during the period				
(ii) Exchange difference on translation of foreign operations				
(iii) Other adjustments (specify nature):				
(a)				
(b)				
(c)				
(d)				
Total adjustment in interest receivable during the period		(K.		
Interest income received after adjustments during the period		-		
Interest income received as per cash flow statement				
Check (should be zero)				
Reconciliation of Interest received from Associates:		Apr-Mar 2015	Apr-Mar 2013	

Fin	ancials and Cash Flow Statement Movement Reconciliation for the period Apr-Mar 2015 sing balance of interest receivable from associates as per financials		1620 0	ion seulemen
Mov	rement in interest receivable from associates balance during the period		ir identification	
Adju	istment in interest receivable from associates during the period	Por	4.50	
(0)	Interest income from associates accrued during the period			
(ii)	Exchange difference on translation of foreign operations			
(iii)	Other adjustments (specify nature):			
	(a)			
	(b)			
	(d)			
	(d)			
Tota	adjustment in interest receivable from associates during the period			
Inter	est income received from associates after adjustments during the period			
Inter	est income received from associates as per cash flow statement			
Che	ck (should be zero)			
Rec	conciliation of Interest received from Group Companies:	Apr-Mar 2015	Apr-Mar 2014	
Clos	ing balance of interest receivable from group companies as per financials	1,772,530	4,354,172	
Mov	ement in interest receivable from group companies balance during the pariod	2,581,642		
Adju	atment in interest receivable from group companies during the period			
0)	interest income from group companies accrued during the period	16,872,185		
(0)	Exchange difference on translation of foreign operations	(21,238)		
(m)	Other adjustments (specify nature):			
	(a)			
	(b)			
	(c)			
	(d)			
Total	adjustment in interest receivable from group companies during the period	19,432,589		
nteri	est income received from group companies after adjustments during the period	19,432,589		
nten	est income received from group companies as per cash flow statement	19,432,589		
Chec	k (should be zero)			

Deloitte Deloitte Pour identification seulement

TS Canada Capital Ltd.

Check (should be zero)

Re	conciliation of Interest paid to External agencies:	Apr-Mar 2015	Apr-Mar 2014	Reference
Clo	sing balance of interest accrued as per financials	1,905,035	2,686,149	Note 05(A)(II)(c). Note 05(A)(II)(d), Note 05 (B)(II)(4)(i), Note 05 (B)(II)(4)(ii)
Les	r .			
(0)	Closing balance of interest accrued to subsidiaries		-	
(b)	Closing balance of interest accrued to joint ventures		**	
(0)	Closing balance of interest accrued to associates		*	
(d)	Closing balance of interest accrued to other group companies			
Clos	ing balance of external interest accrued as per financials	1,905,035	2,686,149	
Mov	ement in interest accrued balance during the period	(781,114)		
Adju	stment in interest accrued during the period			
(i)	Interest expenses accrued during the period	(15,526,044)		
(0)	Exchange difference on translation of foreign operations			
(18)	Interest rolled over to loan			
(iv)	Fair value changes in derivatives			
(v)	Other adjustments (specify nature):			
	(a)			
	(b)			
	(c)			
	(d)			
Tota	adjustment in interest accrued during the period	(17,307,157)		
inter	est expense paid after adjustments during the period	(17,307,157)		
inter	est expense paid as per cash flow statement	(17,307,157)		