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INDEPENDENT AUDITOR'S REPORT

To the Members of Brij Bhoomi Expressway Private Limited

Report on the Financial Statements

1. We have audited the accompanying financial statements of Brij Bhoomi Expressway Pvt. Ltd. ("the Company"), which comprise the Balance Sheet as at March 31, 2015, the Statement of Profit and Loss and Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

2. The management and Board of Directors of the Company are responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ('the act') with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

3. Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement

4. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's



preparation of the financial statements, that give a true and fair view, in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Company's management and Board of Directors, as well as evaluating the overall presentation of the financial statements

5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Opinion

6. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2015, its loss and its cash flows for the year ended on that date

Report on Other Legal and Regulatory Requirements

- 7. As required by the Companies (Auditor's Report) Order, 2015 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section143 of the Act, we give in the Annexure a statement on the matters specified in paragraphs 3 and 4 of the Order.
- 8. As required by section 143(3) of the Act, we further report that:
- a. we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b. in our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;
- c. the Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account;
- d. in our opinion, the aforesaid financial statements comply with the applicable Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules 2014
- e. on the basis of written representations received from the directors as on March 31, 2015, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2015, from being appointed as a director in terms of Section 164(2) of the Act



- f. With respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i) The Company does not have any pending litigations as at the reporting date that would have a material impact on its financial position;
 - ii) Based upon the assessment made by the company, there are no material foreseeable losses on its long term contracts that may require any provisioning.
 - In view of there being no amount(s) required to be transferred to the Investor Education and Protection Fund for the year under audit the reporting under this clause is not applicable.

For MKPS & Associates Chartered Accountants Firm's Regn No. 302014E

CA Narendra Khandal

M. No. 065025

Mumbai, April 29, 2015



Annexure to Auditors' report Referred to in our report of even date on the accounts of Brij Bhoomi Expressway Private Limited for the year ended on 31st March 2015

- (i) a) In our opinion and according to the information and explanations given to us, the company has maintained proper records showing full particulars including quantitative details and situation of fixed assets.
 - b) There is a phased programme for verification of fixed assets, which in our opinion, is reasonable having regard to the size of the company and the nature of its assets. No material discrepancies were noticed on such verification.
- (ii) In our opinion, and according to the information and explanations given to us, the company has sub-contracted the entire work of construction to sub-contractor(s) and therefore does not carry any Inventory. Hence, the reporting requirements under clause (ii) of paragraph 3 of the Order are not applicable to the Company.
- (iii) In our opinion, and according to the information and explanation given to us, the company has not granted any loan, secured or unsecured to companies, firms or other parties covered in the register maintained pursuant to section 189 of the Act. Hence, the reporting requirements under sub-clause (a) and (b) of clause (iii) of paragraph 3 of the order are not applicable.
- (iv) In our opinion, and according to the information and explanations given to us, there is an adequate internal control system commensurate with the size of the company and the nature of its business, for activities relating to the intangibles under development. The activities of the company during the period under audit did not involve purchase of inventory and sale of goods. During the course of our audit, we have neither observed nor been informed by the management of any continuing failure to correct major weaknesses in internal controls.
- (v) In our opinion, and according to the information and explanations given to us, the company has not accepted any deposits during the period under audit. Consequently, the directives issued by Reserve Bank of India and the provisions of Sections 73 to 76 of the Act and the rules framed there under are not applicable.
- (vi) On the basis of information and explanations made available to us and as explained to us, the maintenance of cost records has not been specified by the Central Government under section 148 (1) of the Act.
- (vii) a) According to the information and explanations given to us and based on the records of the company examined by us, the company is regular in depositing the undisputed statutory dues, including Provident Fund, Employees' State Insurance, Income-tax, Sales-tax, Wealth Tax, Service Tax, Custom Duty, Excise Duty and other material statutory dues, as applicable, with the appropriate authorities in India;
 - b) According to the information and explanations given to us, there are no applicable statutory dues which have not been deposited on account of any dispute.
 - c) In view of there being no amount(s) required to be transferred to the Investor



Education and Protection Fund for the year under audit the reporting under this clause is not applicable.

- (viii) Since the company has been registered for a period of less than 5 years as at the end of the financial year, the reporting requirements under Clause (viii) of paragraph 3 of the order are not applicable.
- (ix) Based upon the audit procedures carried out by us and on the basis of the information and explanations provided by the management we are of the opinion that the company has not defaulted in repayment of dues to bank.
- (x) In our opinion, and according to the information and explanations given to us, the company has not given guarantees for loans taken by others from banks or financial institutions. Therefore, the reporting requirements under clause (x) of paragraph 3 of the order are not applicable to the company.
- (xi) In our opinion, and according to the information and explanations given to us, the term loans have been ultimately applied for the purpose for which they are raised.
- (xii) Based upon the audit procedures performed for the purpose of reporting the true and fair view of the financial statements and as per the information and explanations given by the management, we report that no fraud on or by the Company has been noticed or reported during the course of our audit.

For MKPS & Associates Chartered Accountants Firm's Regn No. 302014E

ÇA Narendra Khandal

Partner

M. No. 065025

Mumbai, April 29, 2015

BRIJBHOOMI EXPRESSWAY PRIVATE LIMITED Balance Sheet as at March 31, 2015

Sr. No.	Particulars	Note No.	As at March 31, 2015	As at March 31, 2014
l.	EQUITY AND LIABILITIES			
1.	Shareholders Funds			
~	(a) Share Capital	3	22,75,70,500	22,75,70,000
	(b) Reserves and Surplus	4	40,19,23,644	49,40,25,037
	i i	_	10,23,23,011	45,40,25,057
	Total (1)		62,94,94,144	72,15,95,037
2.	 Non-Current Liabilities			
	(a) Long Term Borrowings	5	1,86,68,19,301	1,77,94,62,500
	(b) Long Term Provisions	6	2,15,921	1,10,426
			_,,	_,,
	Total (2)		1,86,70,35,222	1,77,95,72,926
3.	Current Liabilities			
	(a) Short Term Borrowings	7	-	9,99,14,875
	(b) Trade Payables	8	54,88,896	16,43,999
	(c) Other Current Liabilities (d) Short Term Provisions	9	13,02,71,971	8,24,26,903
	Total (3)	10	3,35,989	1,99,097
	i ota (5)		13,60,96,856	18,41,84,874
	Total (1 + 2 + 3)		2,63,26,26,222	2,68,53,52,837
II. 1.	ASSETS Non Current Assets			
1.	(a) Fixed Assets		1	
	(i) Tangible & Intangible Assets			
	Gross Block	11	2,64,06,25,962	6 20 702
	Less Accumulated Depreciation and Amortisation		6,91,55,964	6,20,703 14,778
	Net Block	-	2,57,14,69,998	6,05,925
	(ii) Intangible Assets under development	12	1,30,98,258	2,27,36,23,465
	(b) Long term loans and advances	13	25,80,112	29,14,25,407
	Total (1)		2,58,71,48,368	2,56,56,54,797
2.	Current Assets			
	(a) Trade receivables	14	10,60,220	10,60,220
	(b) Short Term Loans and advances	15	2,51,27,662	10,41,32,729
	(c) Cash and Cash equivalents	16	1,91,66,744	1,45,05,091
	(d) Other Current Assets	17	1,23,228	-
	Total (2)		4,54,77,854	11,96,98,040
	Total (1 + 2)		2,63,26,26,222	2,68,53,52,837

Significant accounting policies

2

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

As per our report of even date

For M K P S & Associates Chartered Accountants Firm's Registration No.302014E

A Narendra Khandal

Partner

Membership No.: 065025

FRN 302014E

Place : Mumbai

Date: 29/04/2015

For and on behalf of the Board

Manoj Tulsian Director

Sandeep Sharma Secretary B. N. Nagaraj Managing Director

Ganesh Kar 12 6114
Ganesh Bansal
Chief Financial Officer

Place : Mumbai

Date: 29/04/2015

BRIJBHOOMI EXPRESSWAY PRIVATE LIMITED Statement of Profit & Loss for the year ended 31st March 15

	Particulars	Note No.	Year Ended March 31, 2015	Year Ended March 31, 2014
	Income			
I.	Revenue from operations - Toll Collection	18	16,72,43,208	-
11.	Utility Shifting Income	19	17,36,145	5,08,09,217
11.	Interest Income		1,72,403	-
	Total Revenue (I)		16,91,51,756	5,08,09,217
	Expenses:			
	Operation & Management Expenses	20	4,49,76,802	-
11.	Employee Benefit Expenses	21	37,92,069	-
	Other Expenses	22	14,24,870	-
IV.	Utility Shifting Expenditure	23	17,36,145	5,08,09,217
	Finance Cost	24	14,01,82,077	
VI.	Depreciation and Amortization Expenses	11	6,91,41,186	14,778
	Total Expenses (II)		26,12,53,149	5,08,23,995
	Profit before exceptional and extraordinary			
	items and tax (I - II)=III		(9,21,01,393)	(14,778)
	Exceptional Items (IV)		_	-
	Profit before extraordinary items and tax (III - IV)=V		(9,21,01,393)	(14,778)
	Extraordinary Items (VI)		-	-
	Profit before tax (V-VI)=VII		(9,21,01,393)	(14,778)
	Tax expense:			
	(1) Current tax			
	(2) Deferred tax		-	-
	Total tax expenses (VIII)		-	-
	Profit/(Loss) for the period (VII-VIII)=IX		(9,21,01,393)	(14,778)
	Earning per equity share:			• • •
	(1) Basic		(4.05)	-
	(2) Diluted		(4.05)	-

Significant accounting policies

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

As per our report of even date

For M K P S & Associates Chartered Accountants

Firm's Registration No.302014E

CA Narendra Khandal

Partner

Membership No.: 065025

For and on behalf of the Board

Mano) Julsian Director

Sandeep Sharma Secretary

Managing Director

Ganesh Bansal **Chief Financial Officer**

Place : Mumbai

Date:

Place: Mumbai

Date: 29 04 2015

BRIJBHOOMI EXPRESSWAY PRIVATE LIMITED Cash Flow Statement for the year ended March 31, 2015

PARTICULARS	Year ended	Year ended	
	31-Mar-15	31-Mar-14	
A. Cash Flow from Operating Activities			
Net Profit Before Tax and Extraordinary Items	(9,21,01,393)	(14,778	
Add: Depreciation	6,91,41,186	14,778	
Less: write back		- 7	
Provision for Doubtful Advances			
Operating Profit Before Working Capital Changes	(2,29,60,207)	•	
Adjustment for :			
(Increase) / Decrease in Trade and Other Receivables	_	(6,09,884	
(Increase) / Decrease in other Current Assets	(1,23,228)	2,809	
(Increase) / Decrease in Loans and Advances	36,78,50,362	(35,86,52,544	
Increase / (Decrease) in Long Term Provision	1,05,495	84,162	
Increase / (Decrease) in Trade and Other Payables	38,44,897	16,43,999	
Increase / (Decrease) in Provisions	1,36,892	1,25,447	
Increase / (Decrease) in Current Liablities	4,78,45,068	(38,38,73,927	
Cash generated from Operations	39,66,99,279	(74,12,79,938	
Income Taxes refund / (paid) during the year			
Net Cash Flow from / (used in) Operating Activities	39,66,99,279	(74,12,79,938	
B. Cash Flow from / (used in) Investing Activities			
Purchase of Fixed Assets / Additions to CWIP	(37,94,80,052)	(93,90,84,901	
Profit on sale of investments	(57,54,60,032)	(33,30,84,301	
Net Cash Flow from / (used in) Investing Activities	(37,94,80,052)	(93,90,84,901)	
C. Cash Flow from / (used in) Financing Activities			
Proceeds from increase in paid up capital	500	_	
Proceeds from increase in share premium			
Proceeds / (repayment) from / of Share Application Money	.	-	
Proceeds from Government Grant	-	49,49,99,999	
Proceeds / (repayment) from / of Preference capital		, , , .	
Proceeds from increase/decrease in capital redemption reserve			
Proceeds / (repayment) from / of Short Term Borrowings	(9,99,14,875)	9,45,28,375	
Proceeds / (repayment) from / of Unsecured Loans	8,73,56,801	1,09,88,73,000	
Net Cash Flow from / (used in) Financing Activities	(1,25,57,574)	1,68,84,01,374	
Not Increase / Identification Cook and Cook Sanitude			
Net Increase / (decrease) in Cash and Cash Equivalents Cash and Cash Equivalent at the beginning of the year	46,61,653	80,36,535	
	1,45,05,091	64,68,556	
Cash and Cash Equivalent at the end of the year	1,91,66,744	1,45,05,091	

NOTES

1.Cash flow statement has been prepared under the Indirect Method as set out in the Accounting Standard 3 "Cash Flow Statements" as specified under section 133 of the Companies Act, 2013.

2. Cash and cash equivalents represent cash and bank balances meeting the extent criteria as per AS - 3 issued by ICAI.

As per our report of even date For M K P S & Associates **Chartered Accountants** Firm's Registration No.302014E

CA Narendra Khandal

Partner

Membership No.: 065025

Pface : Mumbai

Date: 29/4/2015

Fgr and on behalf of the Board

Sandeep Sharma

Secretary

Ganesh Bansal **Chief Financial Officer**

B. N. Nagaraj Managing Directo

Place : Mumbai

Date: 29/04/2015

BRIJBHOOMI EXPRESSWAY PRIVATE LIMITED Notes to financial statements for the year ended March 31, 2015

No. 1 & 2

1 Nature of Operations

The Company has been awarded the work to promote, develop, finance, establish, design, construct, equip, operate, maintain the two laning of Agra to Aligarh section of NH – 93 in the state of Uttar Pradesh on Design, Build, Finance, Operate and Transfer (DBFOT) basis and to charge and collect toll fees and to retain and appropriate receivables as per the Concession Agreement dated 23rd December 2010 with National Highways Authority of India. The Concession Agreement is for a period of 15 years from appointed date i.e. 9th October, 2012 including the Construction Period of 730 days. The company is a wholly owned subsidiary company of JMC Projects (India) Limited.

During the Year the company had completed construction of the stretch in phased manner based upon which it had received provisional completion certificate for the stretch from NHAI in May 2014 and February 2015 and commenced toll operations from the respective rates as per the notified rates.

2 Significant Accounting Policies

2.1 Basis of preparation

The financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India, Accounting Standards as per section 133 of the Companies Act 2013 read with Rule 7 of Companies (Accounts) Rules 2014 and the other relevant provisions of the Companies Act, 2013. The financial statements have been prepared under the historical cost convention on an accrual basis. The accounting policies have been consistently applied by the Company throughout the accounting period.

2.2 Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting period end. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

2.3 Fixed Assets

Fixed assets are stated at cost less accumulated depreciation. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use.

2.4 Intangible Assets and Intangibles under development

All Project related expenditure for acquisition of Toll collection rights viz., civil works, machinery under erection, construction and erection materials, pre-operative expenditure, expenditure indirectly related to the project and incidental to setting up project facilities, borrowing cost incurred prior to the date of commercial operation, and trial run expenditure are shown under intangible Assets under development. These expenses are net of recoveries, claims and income (net of tax), if any, from surplus funds arising out of project specific borrowings.

2.5 Depreciation / Amortisation

Tangible Assets

As per notification dated, March 26, 2014 issued by the Ministry of Corporate Affairs, Schedule II of the Companies Act 2013 comes into effect from April 1, 2014 which prescribes the useful life of depreciable assets. The Company has adopted the useful life prescribed under the Schedule II of the Companies Act 2013.

Intangible Assets

Amortisation in respect of Toll Collection Rights is provided on the basis of Actual Revenue generated during the toll period divided by Projected Revenue for the entire Concession period as prescribed under Schedule - II Of the Companies Act, 2013.

2.6 Borrowing Costs

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur. Borrowing costs consists of interest and other cost that an entity incurs in connection with the borrowing of funds. Interest / income earned from temporary investment in term deposits / other investments are reduced from borrowing costs.

2.7 Revenue Recognition

Revenue is recognized to the extent it is probable that the economic benefits will flow to the company and revenue can be reliably measured. Interest income on fixed deposits is recognized on time proportion basis taking into account the amount outstanding and the rate applicable.

Revenue from toll is accounted for on the basis of usage charges recovered from the users of the toll. Toll Revenue in the form of periodic pass(es) are accounted for as income in the period in which the same are received.



2.8 Accounting for Taxes on Income

Provision for current tax is made after taking into consideration benefits admissible under the provisions of the Income Tax Act, 1961. Deferred tax resulting from "timing differences" between book and taxable profit is accounted for using the tax rates and laws that have been enacted or substantively enacted as on the balance sheet date. The deferred tax asset is recognised and carried forward only to the extent that there is a reasonable certainty that the assets will be realised in future.

2.9 Provisions, Contingent Liabilities and Contingent Assets:

A provision is recognised when the Company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. Contingent liabilities are not recognised but are disclosed in the notes to the financial statement. A contingent asset is neither recognised nor disclosed.

2.10 Recognition and Accounting of Grant

Grants from NHAI are recognised in the financial statements when there is a reasonable certainity that the underlying conditions have been fulfilled and that the grant shall be received.

In accordance with AS - 12 issued by ICAI grant received, being in the nature of equity support are treated as capital reserves.

2.11 Employee Benefit

The provision for Gratuity and Leave Encashment is being made by the management by a charge to the Statement of Profit and Loss for the year. In view of the number of employees being few and the amount not being significant, actuarial valuation for the same is not being done.

2.12 Current/Non-Current Assets and Liabilities:

Assets are classified as current when it satisfies any of following criteria:

- It is expected to be realized within twelve months after the reporting date,
- . It is held primarily for the purpose of being traded,
- It is Cash or cash equivalent unless it restricted from being exchanged or used to settle a liability for at least twelve months after the reporting date.

All other assets are classified as Non-current.

Liabilities are classified as current when it satisfies any of following criteria:

- It is expected to be settled within twelve months after the reporting date,
- It is held primarily for the purpose of being traded,
- The company does not have an unconditional right to defer the settlement of the liability for at least twelve months after the reporting date.

All other liabilities are classified as Non-current.

2.13 Earnings Per Share (EPS)

Basic Earnings Per Share is calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. For the purpose of calculating Diluted Earnings Per Share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.



	BRUBHOOMI EXPRESSWAY PRIVATE LIMITED Notes to financial statements for the year ended March 31,	2015	Market American
Note No.	Particulars	As at March 31, 2015	As at March 31, 2014
3	<u>Share Capital</u>		
	Authorised		
	2,70,00,000 Equity Shares of Rs. 10/- each	27,00,00,000	27,00,00,000
1	Equity Shares - Issued, Subscribed and Paid up		
	2,27,57,050 (Previous Year 2,27,57,000) Equity Shares of Rs. 10/- each alloted as fully pald up at par to JMC Projects (India) Limited	22,75,70,500	22,75,70,000
	Total	22,75,70,500	22,75,70,000
	a. Reconciliation of the shares outstanding at the beginning and at the end of the reporting period		
	At the beginning of the period : 2,27,57,000 (Previous Year 2,27,57,000) Equity Shares of Rs. 10/- each alloted as fully paid-up	22,75,70,000	22,75,70,000
	issued during the period: 50 Equity shares (Previous Year Nil) of Rs 10/-each allotted as fully paid-up	500	
	Oustanding at the end of the period: 2,27,57,050 (Previous Year 2,27,57,000) Equity Shares of Rs. 10/- each alloted as fully paid up	22,75,70,500	22,75,70,000
	b. Shareholders holding more than 5% of the shares of the company, shares held by the holding company and		
	fellow subsidiary:		
	2,27,57,050 (Previous Year 2,27,57,000) Equity Shares of Rs. 10/- each alloted as fully paid up at par to JMC Projects (India) Limited (Holding 100% of the equity shares)	22,75,70,500	22,75,70,000
	Town (Disha and to be of	22,75,70,500	22,75,70,000
ļ	c. Terms / Rights attached to Shares:		
	The Company has only one kind of capital I.e. Equity share capital having face value of Rs. 10/- per share. Each member of the Company shall have a right to vote on every resolution placed before the Company.		
	The Company declares and gave disident in testing areas. The Deced of Co.		
	The Company declares and pays dividend in Indian rupees. The Board of Directors may pay Interim dividend. The dividend recommended by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting and approval from the long-term secured loan lenders.		·
	In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.		
	the name of equity shares feld by the shareholders.		
4	Reserves and Surplus		
	(a) Capital Reserve		
	Grant Received from NHAI		
	Opening as at the begning of the FY	49,49,99,999	-
	Received during the FY At the End of the Year	40 40 00 000	49,49,99,999
		49,49,99,999	49,49,99,999
	(b) Statement of Profit and Loss		
	At the beginning of the accounting year Profit/(loss) for the year	(9,74,962)	(9,60,184)
	At the end of the year	(9,21,01,393) (9,30,76,355)	(14,778)
	•	(5,30,70,333)	(9,74,962)
	Total	40,19,23,644	49,40,25,037
	Non Current Liabilities		
	Long-term borrowings		
	Secured Term Loan		
	From Banks	1,49,28,84,000	1,54,96,78,500
	Secured Term Loan ITerms of Repayment and Security)		
	a (Payable in 44 (Forty Four) unequal quarterly instalments. Repayment shall commence after a moratorium		
	period of not exceeding 24 (Twenty Four) months from Appointed Date or 31st March 2013, whichever is earlier) and terminating on 31st December 2024		
	Financial Year Amount in Rs. Lac		
	2015-16 567.94		
	2016-17 811.35		
l	2017-18 1,298.16 2018-19 1,798.16		
ŀ	2019-20 1,298.16 2019-20 1,622.70	•	
	2020-21 2,190.65		1
	2021-22 2,434.05		
	2022-23 3,245.40 2023-24 (Upto 31.12.2024) 2,028.38		
1	N		



Total 54,88,896 16,43,999 Other Current Liabilities (a) Current Maturity of long term borrowings (b) Creditor for Capital Expenses (c) Advance received against Change of Scope from NHAI (d) Statutory Dues Payable (e) Interest accrued and due on borrowings (f) Other Current Liabilities (g) Under Current Liabilities (g) Details of dues to Micro and Small Enterprises as per MSMED Act, 2006 (i) There are no Micro and Small Enterprises, as defined in the Micro, Small and Medium Enterprises (ii) The above information regarding Micro and Small Enterprises have been made. (iii) The above information regarding Micro and Small Enterprises have been determined to the extent such parties have been Indentified on the basis of Information available with the Company. This has been relied upon by the auditors.				
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		by onsecured total	10,35,84,301	
Provision for Gratuity	_		1,86,68,19,301	1,77,94,62,500
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Total 2.15.921 1.10.42 Short Term Bortowins: From JMC Projects (fadis) Umited (Holding Company) a) Short Term fund taken by the company from the promoters of the company for the disbursement of term loan and the Card received from NHAI b) Object Short Term Loan Total - 9,90,18,878 **Total - 9,99,14,877 **Total - 9,9		Provision for Cratuity		
7 Short Term Borrowings: From JMC Projects (India) lumbed (Hoiding Company) a) Short Term fund taken by the company from the promoters of the company for the disbursement of term loan and wilb the repail from the Grant received from NHAI b) Other Short Term Loan Total Total Total Subdidianes / Fellow Subsidiaries Others Total Other Grant Liabilities (I) Current Maturity of long term borrowings (I) Current Maturity Labellities (I) Constitution table of long term borrowings (I) Current Maturity long term borrowings (I) Constitution Cost (I) Prevaled to C	ł	FIGURION FOR GRACUITY	2,15,921	1,10,426
7 Short Term Borrowings: From JMC Projects (India) lumbed (Hoiding Company) a) Short Term fund taken by the company from the promoters of the company for the disbursement of term loan and wilb the repail from the Grant received from NHAI b) Other Short Term Loan Total Total Total Subdidianes / Fellow Subsidiaries Others Total Other Grant Liabilities (I) Current Maturity of long term borrowings (I) Current Maturity Labellities (I) Constitution table of long term borrowings (I) Current Maturity long term borrowings (I) Constitution Cost (I) Prevaled to C		V -4-1		
From MIC Projects (India) United (Holding Company)			2,15,921	1,10,426
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### Total ### Total ### Systations 9,59,14,775 ### Total ### Total		b) Other Short Term Loan	_	9.75.995
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(a) Current Maturity of long term borrowings (b) Creditor for Capital Expenses (c) Advance received against Change of Scope from NHAI (d) Statutory Dues Payable (e) Interest accrued and due on borrowings (f) Other Current Liabilities Total Total Details of dues to Mikro and Small Enterprises, as defined in the Micro, Small and Medium Enterprises Development Act, 2006, to whom the Company owes dues on account of principal amount together with the interest and accordingly in additional disclosures have been made. ii) The above information regarding Micro and Small Enterprises have been determined to the extent such parties have been indentified on the basis of information available with the Company. This has been relied upon by the auditors. 10 Short Term Provisions Provision for Employee Benefits 3.35,889 1.99,097 12 Fixed Assets (i) Intangible Assets under development Toll Collection Right (a) Construction Cost (b) Pre-operative expenses: Balance brought forward from previous year: Add: Expenditure incurred during the year 1,20,65,385 1,20,65,385 1,189,074 1,20,65,385 1,20,65,385 1,20,65,330 1,20,65,320 1,20,65,330 1,20,65,330 1,20,65,300 1,20,65,300 1,20,65,300 1,20,65,300 1,20,65,300 1,20,65,300 1,20,65,300 1,20,65,300 1,20			54,88,896	16,43,999
(b) Creditor for Capital Expenses (c) Advance received against Change of Scope from NHAI (d) Statutory Dues Payable (e) Interest accrued and due on borrowings (f) Other Current Liabilities Total Details of dues to Micro and Small Enterprises as per MSMED Act, 2006 (i) There are no Micro and Small Enterprises, as defined in the Micro, Small and Medium Enterprises Development Act, 2006, to whom the Company owes dues on account of principal amount together with the interest and accordingly no additional disclosures have been made. Ii) The above information regarding Micro and Small Enterprises have been made. Ii) The above information regarding Micro and Small Enterprises have been determined to the extent such parties have been indentified on the basis of information available with the Company. This has been relied upon by the auditors. 10 Short Term Provisions Provision for Employee Benefits 3,35,989 1,99,097 11 Effed Assets 12 (a) Intangible Assets under development Toll Collection Right (a) Construction Cost 12 (a) Expenditure incurred during the year 2 (a) Add : Expenditure incurred during the year 3 (a) Administrative expenses: Balance Drough Forward from previous year: 4 (a) Construction 4 (49,57,313) 1,21,50,694 Total Less: Transfer to intangible Assets Balance Carried forward to next year Total Less: Transfer to intangible Assets Balance Carried forward to next year			54,88,896	16,43,999
(b) Creditor for Capital Expenses (c) Advance received against Change of Scope from NHAI (d) Statutory Dues Payable (e) Interest accrued and due on borrowings (f) Other Current Liabilities Total Details of dues to Micro and Small Enterprises as per MSMED Act, 2006 (i) There are no Micro and Small Enterprises, as defined in the Micro, Small and Medium Enterprises Development Act, 2006, to whom the Company owes dues on account of principal amount together with the interest and accordingly no additional disclosures have been made. Ii) The above information regarding Micro and Small Enterprises have been made. Ii) The above information regarding Micro and Small Enterprises have been made. Ii) The above information regarding Micro and Small Enterprises have been relied upon by the auditors. Short Term Provisions Provision for Employee Benefits 3,35,989 1,99,097 Fixed Assets (i) Intangible Assets under development Toll Collection Right (a) Construction Cost (b) Pre-operative expenses: Balance Sarphises: Balance Sarphises: Balance Carried forward from previous year: Add: Expenditure incurred during the year Add: Expenditure incurred during the y	9 !	Other Current Liabilities	54,88,896	16,43,995
(b) Creditor for Capital Expenses (c) Advance received against Change of Scope from NHAI (d) Statutory Dues Payable (e) Interest accrued and due on borrowings (f) Other Current Liabilities Total Details of dues to Micro and Small Enterprises as per MSMED Act. 2006 (i) There are no Micro and Small Enterprises, as defined in the Micro, Small and Medium Enterprises Development Act, 2006, to whom the Company owes dues on account of principal amount together with the interest and accordingly no additional disclosures have been made. ii) The above information regarding Micro and Small Enterprises have been made. iii) The above information regarding Micro and Small Enterprises have been determined to the extent such parties have been indentified on the basis of information available with the Company. This has been relied upon by the auditors. 10 Short Term Provisions Provision for Employee Benefits 3,35,989 1,99,097 21 Fleed Assets (i) Intangible Assets under development Toll Collection Right (a) Construction Cost (b) Pre-operative expenses: Balance brought forward from previous year: Add: Expenditure incurred during the year Add: Expenditure inc	- 1		54,88,896	16,43,995
C) Advance received against Change of Scope from NHAI 2,00,52,000 18,93,993 72,02,288 18,93,993 72,02,288 18,93,993 72,02,288 18,93,993 72,02,288 18,93,993 72,02,288 19,9097 19,9	- 1			
(d) Statutory Dues Payable (e) Interest accrued and due on borrowings 18,93,993 72,02,288 (f) Other Current Liabilities 10,46,667 10,44,667 11,044,64,647 11,044,647		(a) Current Maturity of long term borrowings	5,67,94,500	4,05,67,500
Construction Cost 1,55,68,185 55,47,473 1,55,68,185 1,55,68,18		(a) Current Maturity of long term borrowings (b) Creditor for Capital Expenses	5,67,94,500 3,47,18,626	4,05,67,500
(f) Other Current Liabilities Total Details of dues to Micro and Small Enterprises as per MSMED Act. 2006 (i) There are no Micro and Small Enterprises, as defined in the Micro, Small and Medium Enterprises Development Act, 2006, to whom the Company owes dues on account of principal amount together with the Interest and accordingly no additional disclosures have been made. (ii) The above information regarding Micro and Small Enterprises have been determined to the extent such parties have been indentified on the basis of information available with the Company. This has been relied upon by the auditors. 10 Short Term Provisions Provision for Employee Benefits 3,35,989 1,99,097 11 Intangible Assets under development Toll Collection Right (a) Construction Cost (b) Pre-operative expenses: Balance brought forward from previous year: Add: Expenditure incurred during the year a. Administrative expenses: b. Borrowing Cost: - Bank Charges (including bank guarantee and processing charges) - Interest During Construction Total Less: Transfer to Intangble Assets Balance Carried forward to next year Total Less: Transfer to Intangble Assets Balance Carried forward to next year Total Less: Transfer to Intangble Assets Balance Carried forward to next year Total Less: Transfer to Intangble Assets Balance Carried forward to next year Total Less: Transfer to Intangble Assets Balance Carried forward to next year Total		(a) Current Maturity of long term borrowings (b) Creditor for Capital Expenses (c) Advance received against Change of Scope from NHA1	5,67,94,500 3,47,18,626 2,02,52,000	4,05,67,500 2,91,09,645 -
Details of dues to Micro and Small Enterprises as per MSMED Act. 2006 i)There are no Micro and Small Enterprises, as defined in the Micro, Small and Medium Enterprises Development Act, 2006, to whom the Company ownse dues on account of principal amount together with the interest and accordingly no additional disclosures have been made. ii) The above information regarding Micro and Small Enterprises have been determined to the extent such parties have been indentified on the basis of information available with the Company. This has been relied upon by the auditors. 10 Short Term Provisions Provision for Employee Benefits 3,35,989 1,99,097 12 Fixed Assets (1) Intangible Assets under development Toll Collection Right (a) Construction Cost (b) Pre-operative expenses: Balance brought forward from previous year: Add: Expenditure incurred during the year a. Administrative expenses: b. Borrowing Cost: -Bank Charges (including bank guarantee and processing charges) -Interest During Construction Total Less: Transfer to Intangible Assets Balance Carried forward to next year Less: Transfer to Intangible Assets Balance Carried forward to next year Less: Transfer to Intangible Assets Balance Carried forward to next year Less: Transfer to Intangible Assets Balance Carried forward to next year 26,35,22,767 26,35,22,7		(a) Current Maturity of long term borrowings (b) Creditor for Capital Expenses (c) Advance received against Change of Scope from NHA1 (d) Statutory Dues Payable	5,67,94,500 3,47,18,626 2,02,52,000 18,93,993	4,05,67,500 2,91,09,649 - 72,02,283
Details of dues to Micro and Small Enterprises as per MSMED Act. 2006 There are no Micro and Small Enterprises, as defined in the Micro, Small and Medium Enterprises Development Act, 2006, to whom the Company owes dues on account of principal amount together with the interest and accordingly no additional disclosures have been made.		(a) Current Maturity of long term borrowings (b) Creditor for Capital Expenses (c) Advance received against Change of Scope from NHA1 (d) Statutory Dues Payable (e) Interest accrued and due on borrowings	5,67,94,500 3,47,18,626 2,02,52,000 18,93,993 1,55,68,185	4,05,67,500 2,91,09,649 - 72,02,283
I]There are no Micro and Small Enterprises, as defined in the Micro, Small and Medium Enterprises Development Act, 2006, to whom the Company owes dues on account of principal amount together with the interest and accordingly no additional disclosures have been made.		(a) Current Maturity of long term borrowings (b) Creditor for Capital Expenses (c) Advance received against Change of Scope from NHA1 (d) Statutory Dues Payable (e) Interest accrued and due on borrowings (f) Other Current Liabilities	5,67,94,500 3,47,18,626 2,02,52,000 18,93,993 1,55,68,185 10,44,667	4,05,67,500 2,91,09,649 - 72,02,283 55,47,471
I]There are no Micro and Small Enterprises, as defined in the Micro, Small and Medium Enterprises Development Act, 2006, to whom the Company owes dues on account of principal amount together with the interest and accordingly no additional disclosures have been made.		(a) Current Maturity of long term borrowings (b) Creditor for Capital Expenses (c) Advance received against Change of Scope from NHA1 (d) Statutory Dues Payable (e) Interest accrued and due on borrowings (f) Other Current Liabilities	5,67,94,500 3,47,18,626 2,02,52,000 18,93,993 1,55,68,185 10,44,667	4,05,67,500 2,91,09,649 - 72,02,283 55,47,471
Development Act, 2006, to whom the Company owes dues on account of principal amount together with the interest and accordingly no additional disclosures have been made. ii) The above information regarding Micro and Small Enterprises have been determined to the extent such parties have been indentified on the basis of information available with the Company. This has been relied upon by the auditors. 10 Short Term Provisions Provision for Employee Benefits 3,35,989 1,99,097 12 Fixed Assets (i) Intangible Assets under development Toll Collection Right (a) Construction Cost (b) Pre-operative expenses: Balance brought forward from previous year: Add: Expenditure incurred during the year a. Administrative expenses: b. Borrowing Cost: - Bank Charges (Including bank guarantee and processing charges) - Interest During Construction Total 12,05,33,100 26,35,22,767 10,13,34,244 32,05,63,100 26,35,22,767 10,13,06,694 11,890 11,890 11,890 11,890 12,15,02,694 10 13,00,694 10 14,957,313 12,15,02,694 10 15 16 16 16 16 16 16 16 16 16 16 16 16 16		(a) Current Maturity of long term borrowings (b) Creditor for Capital Expenses (c) Advance received against Change of Scope from NHA1 (d) Statutory Dues Payable (e) Interest accrued and due on borrowings (f) Other Current Liabilities Total	5,67,94,500 3,47,18,626 2,02,52,000 18,93,993 1,55,68,185 10,44,667	4,05,67,500 2,91,09,649 - 72,02,283 55,47,471
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ii) The above information regarding Micro and Small Enterprises have been determined to the extent such parties have been indentified on the basis of information available with the Company. This has been relied upon by the auditors. 10 Short Term Provisions Provision for Employee Benefits 1 3,35,989 1,99,097 12 Fixed Assets (i) Intangible Assets under development Toll Collection Right (a) Construction Cost (b) Pre-operative expenses: Balance brought forward from previous year: Add: Expenditure incurred during the year a. Administrative expenses: b. Borrowing Cost: Bank Charges (including bank guarantee and processing charges) - Interest During Construction Total Less: Transfer to Intangible Assets Balance Carried forward to next year Total Less: Transfer to Intangible Assets Balance Carried forward to next year Total Total 26,35,22,767 26,35,22,767 26,35,22,767		(a) Current Maturity of long term borrowings (b) Creditor for Capital Expenses (c) Advance received against Change of Scope from NHA1 (d) Statutory Dues Payable (e) Interest accrued and due on borrowings (f) Other Current Liabilities Total Details of dues to Micro and Small Enterprises as per MSMED Act. 2006 i)There are no Micro and Small Enterprises, as defined in the Micro, Small and Medium Enterprises	5,67,94,500 3,47,18,626 2,02,52,000 18,93,993 1,55,68,185 10,44,667	4,05,67,500 2,91,09,645 - 72,02,283 55,47,473
partles have been indentified on the basis of information available with the Company. This has been relied upon by the auditors. 10 Short Term Provisions Provision for Employee Benefits 3,35,989 1,99,097 12 Fixed Assets (I) Intangible Assets under development Toll Collection Right (a) Construction Cost (b) Pre-operative expenses: Balance brought forward from previous year: Add: Expenditure incurred during the year a. Administrative expenses: b. Borrowing Cost: Bank Charges (including bank guarantee and processing charges) - Interest During Construction Total 12,33,20,00,000 12,01,01,00,698 12,33,20,00,000 12,01,01,00,698 12,01,01,00,698 12,00,693 12,00,693 12,00,693 12,00,693 12,00,693 13,00,693 14,49,57,313 12,15,02,694 15 Total 12,635,22,767 16,35,22,767 16,35,22,767 17,635 18,890 17,635 11,890 17,635 11,890 17,635 12,502,694 17,635 12,502,694 17,635 12,502,694 17,635 12,502,694 17,635 12,502,694 17,635 12,502,694 17,635 12,630,64,842 18,630,64,8		(a) Current Maturity of long term borrowings (b) Creditor for Capital Expenses (c) Advance received against Change of Scope from NHA! (d) Statutory Dues Payable (e) Interest accrued and due on borrowings (f) Other Current Liabilities Total Details of dues to Micro and Small Enterprises as per MSMED Act, 2006 i)There are no Micro and Small Enterprises, as defined in the Micro, Small and Medium Enterprises Development Act, 2006, to whom the Company owes dues on account of principal amount together with the	5,67,94,500 3,47,18,626 2,02,52,000 18,93,993 1,55,68,185 10,44,667	4,05,67,500 2,91,09,645 - 72,02,283 55,47,473
Upon by the auditors.		(a) Current Maturity of long term borrowings (b) Creditor for Capital Expenses (c) Advance received against Change of Scope from NHA1 (d) Statutory Dues Payable (e) Interest accrued and due on borrowings (f) Other Current Liabilities Total Details of dues to Micro and Small Enterprises as per MSMED Act, 2006 i)There are no Micro and Small Enterprises, as defined in the Micro, Small and Medium Enterprises Development Act, 2006, to whom the Company owes dues on account of principal amount together with the interest and accordingly no additional disclosures have been made.	5,67,94,500 3,47,18,626 2,02,52,000 18,93,993 1,55,68,185 10,44,667	4,05,67,500 2,91,09,645 - 72,02,283 55,47,473
10 Short Term Provisions 3,35,989 1,99,097 12 Fixed Assets 3,35,989 1,99,097 13 Intangible Assets under development Toli Collection Right (a) Construction Cost 2,33,20,00,000 2,01,01,00,698 16 Pre-operative expenses: 26,35,22,767 10,13,34,244 Add : Expenditure incurred during the year 1,20,65,385 4,06,73,939 a. Administrative expenses: b. Borrowing Cost:		(a) Current Maturity of long term borrowings (b) Creditor for Capital Expenses (c) Advance received against Change of Scope from NHAI (d) Statutory Dues Payable (e) Interest accrued and due on borrowings (f) Other Current Liabilities Total Details of dues to Micro and Small Enterprises as per MSMED Act, 2006 i)There are no Micro and Small Enterprises, as defined in the Micro, Small and Medium Enterprises Development Act, 2006, to whom the Company owes dues on account of principal amount together with the interest and accordingly no additional disclosures have been made. ii) The above information regarding Micro and Small Enterprises have been determined to the extent such	5,67,94,500 3,47,18,626 2,02,52,000 18,93,993 1,55,68,185 10,44,667	4,05,67,500 2,91,09,645 - 72,02,283 55,47,473
Provision for Employee Benefits 3,35,889 1,99,097 1,99,097 12 Fixed Assets 1,99,097 12 Fixed Assets 1,99,097 13,35,989 1,99,097 12 12 12 13,35,989 1,99,097 13,35,989 1,99,097 12 13,35,989 1,99,097 12 13,35,989 1,99,097 12 13,35,989 1,99,097 12 13,35,989 1,99,097 13,35,989 1,99,097 12,90,097 12,9		(a) Current Maturity of long term borrowings (b) Creditor for Capital Expenses (c) Advance received against Change of Scope from NHA! (d) Statutory Dues Payable (e) Interest accrued and due on borrowings (f) Other Current Liabilities Total Details of dues to Micro and Small Enterprises as per MSMED Act, 2006 i)There are no Micro and Small Enterprises, as defined in the Micro, Small and Medium Enterprises Development Act, 2006, to whom the Company owes dues on account of principal amount together with the interest and accordingly no additional disclosures have been made. ii) The above Information regarding Micro and Small Enterprises have been determined to the extent such parties have been indentified on the basis of information available with the Company. This has been relied	5,67,94,500 3,47,18,626 2,02,52,000 18,93,993 1,55,68,185 10,44,667	4,05,67,500 2,91,09,645 - 72,02,283 55,47,473
Provision for Employee Benefits 3,35,989 1,99,097 1,99,097 12 Fixed Assets 1,99,097 12 Fixed Assets 1,99,097 13,35,989 1,99,097 12 12 13,35,989 1,99,097 13,35,989 1,99,097 12 13,35,989 1,99,097 12 13,35,989 1,99,097 12 13,35,989 1,99,097 1,9		(a) Current Maturity of long term borrowings (b) Creditor for Capital Expenses (c) Advance received against Change of Scope from NHA! (d) Statutory Dues Payable (e) Interest accrued and due on borrowings (f) Other Current Liabilities Total Details of dues to Micro and Small Enterprises as per MSMED Act, 2006 i)There are no Micro and Small Enterprises, as defined in the Micro, Small and Medium Enterprises Development Act, 2006, to whom the Company owes dues on account of principal amount together with the interest and accordingly no additional disclosures have been made. ii) The above Information regarding Micro and Small Enterprises have been determined to the extent such parties have been indentified on the basis of information available with the Company. This has been relied	5,67,94,500 3,47,18,626 2,02,52,000 18,93,993 1,55,68,185 10,44,667	4,05,67,500 2,91,09,649 - 72,02,283 55,47,471
Provision for Employee Benefits 3,35,989 1,99,097 1,99,097 12 Fixed Assets 1,99,097 12 Fixed Assets 1,99,097 13,35,989 1,99,097 12 12 13,35,989 1,99,097 13,35,989 1,99,097 12 13,35,989 1,99,097 12 13,35,989 1,99,097 12 13,35,989 1,99,097 1,9		(a) Current Maturity of long term borrowings (b) Creditor for Capital Expenses (c) Advance received against Change of Scope from NHA! (d) Statutory Dues Payable (e) Interest accrued and due on borrowings (f) Other Current Liabilities Total Details of dues to Micro and Small Enterprises as per MSMED Act, 2006 i)There are no Micro and Small Enterprises, as defined in the Micro, Small and Medium Enterprises Development Act, 2006, to whom the Company owes dues on account of principal amount together with the interest and accordingly no additional disclosures have been made. ii) The above Information regarding Micro and Small Enterprises have been determined to the extent such parties have been indentified on the basis of information available with the Company. This has been relied	5,67,94,500 3,47,18,626 2,02,52,000 18,93,993 1,55,68,185 10,44,667	4,05,67,500 2,91,09,649 - 72,02,283 55,47,471
12 Fixed Assets 3,35,989 1,99,097		(a) Current Maturity of long term borrowings (b) Creditor for Capital Expenses (c) Advance received against Change of Scope from NHA1 (d) Statutory Dues Payable (e) Interest accrued and due on borrowings (f) Other Current Liabilities Total Details of dues to Micro and Small Enterprises as per MSMED Act, 2006 i)There are no Micro and Small Enterprises, as defined in the Micro, Small and Medium Enterprises Development Act, 2006, to whom the Company owes dues on account of principal amount together with the interest and accordingly no additional disclosures have been made. ii) The above information regarding Micro and Small Enterprises have been determined to the extent such parties have been Indentified on the basis of information available with the Company. This has been relied upon by the auditors.	5,67,94,500 3,47,18,626 2,02,52,000 18,93,993 1,55,68,185 10,44,667	4,05,67,500 2,91,09,649 - 72,02,283 55,47,471
12 Fixed Assets		(a) Current Maturity of long term borrowings (b) Creditor for Capital Expenses (c) Advance received against Change of Scope from NHA1 (d) Statutory Dues Payable (e) Interest accrued and due on borrowings (f) Other Current Liabilities Total Details of dues to Micro and Small Enterprises as per MSMED Act, 2006 i)There are no Micro and Small Enterprises, as defined in the Micro, Small and Medium Enterprises Development Act, 2006, to whom the Company owes dues on account of principal amount together with the interest and accordingly no additional disclosures have been made. ii) The above information regarding Micro and Small Enterprises have been determined to the extent such parties have been Indentified on the basis of information available with the Company. This has been relied upon by the auditors.	5,67,94,500 3,47,18,626 2,02,52,000 18,93,993 1,55,68,185 10,44,667	4,05,67,500 2,91,09,649 - 72,02,283 55,47,471
12 Fixed Assets		(a) Current Maturity of long term borrowings (b) Creditor for Capital Expenses (c) Advance received against Change of Scope from NHAI (d) Statutory Dues Payable (e) Interest accrued and due on borrowings (f) Other Current Liabilities Total Details of dues to Micro and Small Enterprises as per MSMED Act, 2006 (i) There are no Micro and Small Enterprises, as defined in the Micro, Small and Medium Enterprises Development Act, 2006, to whom the Company owes dues on account of principal amount together with the interest and accordingly no additional disclosures have been made. ii) The above information regarding Micro and Small Enterprises have been determined to the extent such parties have been Indentified on the basis of information available with the Company. This has been relied upon by the auditors.	5,67,94,500 3,47,18,626 2,02,52,000 18,93,993 1,55,68,185 10,44,667 13,02,71,971	4,05,67,500 2,91,09,649 - 72,02,283 55,47,471 - 8,24,26,903
(i) Intangible Assets under development		(a) Current Maturity of long term borrowings (b) Creditor for Capital Expenses (c) Advance received against Change of Scope from NHAI (d) Statutory Dues Payable (e) Interest accrued and due on borrowings (f) Other Current Liabilities Total Details of dues to Micro and Small Enterprises as per MSMED Act, 2006 (i) There are no Micro and Small Enterprises, as defined in the Micro, Small and Medium Enterprises Development Act, 2006, to whom the Company owes dues on account of principal amount together with the interest and accordingly no additional disclosures have been made. ii) The above information regarding Micro and Small Enterprises have been determined to the extent such parties have been Indentified on the basis of information available with the Company. This has been relied upon by the auditors.	5,67,94,500 3,47,18,626 2,02,52,000 18,93,993 1,55,68,185 10,44,667 13,02,71,971	4,05,67,500 2,91,09,645 72,02,283 55,47,47,- 8,24,26,903
Toll Collection Right (a) Construction Cost (b) Pre-operative expenses: Balance brought forward from previous year: Add: Expenditure incurred during the year a. Administrative expenses: b. Borrowing Cost: - Bank Charges (Including bank guarantee and processing charges) - Interest During Construction Total 12,33,20,00,000 2,01,01,00,698 10,13,34,244 4,06,73,939 17,635 11,890 17,635 11,890 4,49,57,313 12,15,02,694 Total 26,35,22,767 Less: Transfer to Intangble Assets Balance Carried forward to next year Total 26,35,22,767	10 :	(a) Current Maturity of long term borrowings (b) Creditor for Capital Expenses (c) Advance received against Change of Scope from NHA1 (d) Statutory Dues Payable (e) Interest accrued and due on borrowings (f) Other Current Liabilities Total Details of dues to Micro and Small Enterprises as per MSMED Act, 2006 i)There are no Micro and Small Enterprises, as defined in the Micro, Small and Medium Enterprises Development Act, 2006, to whom the Company owes dues on account of principal amount together with the interest and accordingly no additional disclosures have been made. ii) The above information regarding Micro and Small Enterprises have been determined to the extent such parties have been indentified on the basis of information available with the Company. This has been relied upon by the auditors. Short Term Provisions Provision for Employee Benefits	5,67,94,500 3,47,18,626 2,02,52,000 18,93,993 1,55,68,185 10,44,667 13,02,71,971	4,05,67,500 2,91,09,645 72,02,283 55,47,47,- 8,24,26,903
Toll Collection Right (a) Construction Cost (b) Pre-operative expenses: Balance brought forward from previous year: Add: Expenditure incurred during the year a. Administrative expenses: b. Borrowing Cost: - Bank Charges (Including bank guarantee and processing charges) - Interest During Construction Total 12,33,20,00,000 2,01,01,00,698 10,13,34,244 4,06,73,939 17,635 11,890 17,635 11,890 4,49,57,313 12,15,02,694 Total 26,35,22,767 Less: Transfer to Intangble Assets Balance Carried forward to next year Total 26,35,22,767	10 !	(a) Current Maturity of long term borrowings (b) Creditor for Capital Expenses (c) Advance received against Change of Scope from NHA1 (d) Statutory Dues Payable (e) Interest accrued and due on borrowings (f) Other Current Liabilities Total Details of dues to Micro and Small Enterprises as per MSMED Act, 2006 i)There are no Micro and Small Enterprises, as defined in the Micro, Small and Medium Enterprises Development Act, 2006, to whom the Company owes dues on account of principal amount together with the interest and accordingly no additional disclosures have been made. ii) The above information regarding Micro and Small Enterprises have been determined to the extent such parties have been indentified on the basis of information available with the Company. This has been relied upon by the auditors. Short Term Provisions Provision for Employee Benefits	5,67,94,500 3,47,18,626 2,02,52,000 18,93,993 1,55,68,185 10,44,667 13,02,71,971	4,05,67,500 2,91,09,645 72,02,283 55,47,47,- 8,24,26,903
(a) Construction Cost (b) Pre-operative expenses:	10 5	(a) Current Maturity of long term borrowings (b) Creditor for Capital Expenses (c) Advance received against Change of Scope from NHA1 (d) Statutory Dues Payable (e) Interest accrued and due on borrowings (f) Other Current Liabilities Total Details of dues to Micro and Small Enterprises as per MSMED Act, 2006 i)There are no Micro and Small Enterprises, as defined in the Micro, Small and Medium Enterprises Development Act, 2006, to whom the Company owes dues on account of principal amount together with the interest and accordingly no additional disclosures have been made. ii) The above information regarding Micro and Small Enterprises have been determined to the extent such parties have been indentified on the basis of information available with the Company. This has been relied upon by the auditors. Short Term Provisions Provision for Employee Benefits	5,67,94,500 3,47,18,626 2,02,52,000 18,93,993 1,55,68,185 10,44,667 13,02,71,971	4,05,67,500 2,91,09,645 72,02,283 55,47,47,- 8,24,26,903
(b) Pre-operative expenses: Balance brought forward from previous year: Add: Expenditure Incurred during the year a. Administrative expenses: b. Borrowing Cost: - Bank Charges (Including bank guarantee and processing charges) - Interest During Construction Total Total 2,33,20,00000 2,01,00,658 2,63,5,22,767 10,13,34,244 4,06,73,939 17,635 11,890 17,635 11,890 32,05,63,100 26,35,22,767 Less: Transfer to Intangble Assets Balance Carried forward to next year Total 26,35,22,767	10 1	(a) Current Maturity of long term borrowings (b) Creditor for Capital Expenses (c) Advance received against Change of Scope from NHAI (d) Statutory Dues Payable (e) Interest accrued and due on borrowings (f) Other Current Liabilities Total Details of dues to Micro and Small Enterprises as per MSMED Act, 2006 (i) There are no Micro and Small Enterprises, as defined in the Micro, Small and Medium Enterprises Development Act, 2006, to whom the Company owes dues on account of principal amount together with the interest and accordingly no additional disclosures have been made. (ii) The above information regarding Micro and Small Enterprises have been determined to the extent such parties have been Indentified on the basis of information available with the Company. This has been relied upon by the auditors. Short Term Provisions Provision for Employee Benefits Exed Assets I) Intangible Assets under development	5,67,94,500 3,47,18,626 2,02,52,000 18,93,993 1,55,68,185 10,44,667 13,02,71,971	4,05,67,500 2,91,09,645 72,02,283 55,47,47,- 8,24,26,903
Balance brought forward from previous year: 26,35,22,767 10,13,34,244 Add: Expenditure Incurred during the year	10 5	(a) Current Maturity of long term borrowings (b) Creditor for Capital Expenses (c) Advance received against Change of Scope from NHA1 (d) Statutory Dues Payable (e) Interest accrued and due on borrowings (f) Other Current Liabilities Total Details of dues to Micro and Small Enterprises as per MSMED Act, 2006 i)There are no Micro and Small Enterprises, as defined in the Micro, Small and Medium Enterprises Development Act, 2006, to whom the Company owes dues on account of principal amount together with the interest and accordingly no additional disclosures have been made. ii) The above Information regarding Micro and Small Enterprises have been determined to the extent such parties have been Indentified on the basis of information available with the Company. This has been relied upon by the auditors. Short Term Provisions Provision for Employee Benefits Exed Assets I) Intangible Assets under development Toll Collection Right	5,67,94,500 3,47,18,626 2,02,52,000 18,93,993 1,55,68,185 10,44,667 13,02,71,971 3,35,989 3,35,989	4,05,67,500 2,91,09,645 72,02,283 55,47,47,47 8,24,26,903
Add : Expenditure Incurred during the year a. Administrative expenses: b. Borrowing Cost: - Bank Charges (Including bank guarantee and processing charges) - Interest During Construction Total 1,20,65,385 4,06,73,939 17,635 11,890 4,49,57,313 12,15,02,694 Total 32,05,63,100 26,35,22,767 Less: Transfer to Intangble Assets Balance Carried forward to next year Total 26,35,22,767	10 5	(a) Current Maturity of long term borrowings (b) Creditor for Capital Expenses (c) Advance received against Change of Scope from NHA1 (d) Statutory Dues Payable (e) Interest accrued and due on borrowings (f) Other Current Liabilities Total Details of dues to Micro and Small Enterprises as per MSMED Act, 2006 i)There are no Micro and Small Enterprises, as defined in the Micro, Small and Medium Enterprises Development Act, 2006, to whom the Company owes dues on account of principal amount together with the interest and accordingly no additional disclosures have been made. ii) The above information regarding Micro and Small Enterprises have been determined to the extent such parties have been indentified on the basis of information available with the Company. This has been relied upon by the auditors. Short Term Provisions Provision for Employee Benefits Exed Assets ii) Intangible Assets under development Toil Collection Right (a) Construction Cost	5,67,94,500 3,47,18,626 2,02,52,000 18,93,993 1,55,68,185 10,44,667 13,02,71,971 3,35,989 3,35,989	4,05,67,500 2,91,09,645 - 72,02,283 55,47,47,- - 8,24,26,903 1,99,097
a. Administrative expenses: b. Borrowing Cost: - Bank Charges (Including bank guarantee and processing charges) - Interest During Construction Total Total 32,05,63,100 26,35,22,767 Less: Transfer to Intangble Assets Balance Carried forward to next year Total 26,35,22,767	10 5	(a) Current Maturity of long term borrowings (b) Creditor for Capital Expenses (c) Advance received against Change of Scope from NHA! (d) Statutory Dues Payable (e) Interest accrued and due on borrowings (f) Other Current Liabilities Total Details of dues to Micro and Small Enterorises as per MSMED Act. 2006 i)There are no Micro and Small Enterprises, as defined in the Micro, Small and Medium Enterprises Development Act, 2006, to whom the Company owes dues on account of principal amount together with the interest and accordingly no additional disclosures have been made. ii) The above information regarding Micro and Small Enterprises have been determined to the extent such parties have been indentified on the basis of information available with the Company. This has been relied upon by the auditors. Short Term Provisions Provision for Employee Benefits Exed Assets ii) Intangible Assets under development Toll Collection Right (a) Construction Cost (b) Pre-operative expenses:	5,67,94,500 3,47,18,626 2,02,52,000 18,93,31,55,68,193 10,44,667 13,02,71,971 3,35,989 3,35,989 2,33,20,00,000	4,05,67,500 2,91,09,645 72,02,283 55,47,471 - 8,24,26,903 1,99,097 1,99,097
b. Borrowing Cost: - Bank Charges (Including bank guarantee and processing charges) - Interest During Construction Total Less: Transfer to Intangble Assets Balance Carried forward to next year Total 26,35,22,767	10 5	(a) Current Maturity of long term borrowings (b) Creditor for Capital Expenses (c) Advance received against Change of Scope from NHA1 (d) Statutory Dues Payable (e) Interest accrued and due on borrowings (f) Other Current Liabilities Total Details of dues to Micro and Small Enterprises as per MSMED Act, 2006 (i) There are no Micro and Small Enterprises, as defined in the Micro, Small and Medium Enterprises Development Act, 2006, to whom the Company owes dues on account of principal amount together with the interest and accordingly no additional disclosures have been made. (ii) The above information regarding Micro and Small Enterprises have been determined to the extent such parties have been Indentified on the basis of information available with the Company. This has been relied upon by the auditors. Short Term Provisions Provision for Employee Benefits Tixed Assets (i) Intangible Assets under development Toll Collection Right (a) Construction Cost (b) Pre-operative expenses: Balance brought forward from previous year:	5,67,94,500 3,47,18,626 2,02,52,000 18,93,993 1,55,68,185 10,44,667 13,02,71,971 3,35,989 3,35,989 2,33,20,00,000 26,35,22,767	4,05,67,500 2,91,09,649 72,02,28 55,47,471 - 8,24,26,903 1,99,097 1,99,097
- Bank Charges (Including bank guarantee and processing charges) - Interest During Construction Total 17,635 11,890 4,49,57,313 12,15,02,694 Total 32,05,63,100 26,35,22,767 Less: Transfer to Intangble Assets Balance Carried forward to next year Total 26,35,22,767	10 5	(a) Current Maturity of long term borrowings (b) Creditor for Capital Expenses (c) Advance received against Change of Scope from NHA1 (d) Statutory Dues Payable (e) Interest accrued and due on borrowings (f) Other Current Liabilities Total Details of dues to Micro and Small Enterprises as per MSMED Act, 2006 i)There are no Micro and Small Enterprises, as defined in the Micro, Small and Medium Enterprises Development Act, 2006, to whom the Company owes dues on account of principal amount together with the interest and accordingly no additional disclosures have been made. ii) The above information regarding Micro and Small Enterprises have been determined to the extent such parties have been Indentified on the basis of information available with the Company. This has been relied upon by the auditors. Short Term Provisions Provision for Employee Benefits Tixed Assets ii) Intangible Assets under development Toll Collection Right (a) Construction Cost (b) Pre-operative expenses: Balance brought forward from previous year: Add: Expenditure incurred during the year	5,67,94,500 3,47,18,626 2,02,52,000 18,93,993 1,55,68,185 10,44,667 13,02,71,971 3,35,989 3,35,989 2,33,20,00,000 26,35,22,767	4,05,67,500 2,91,09,645 72,02,283 55,47,471 - 8,24,26,903 1,99,097 1,99,097 2,01,01,00,698
- Interest During Construction 4,49,57,313 12,15,02,694 Total 32,05,63,100 26,35,22,767 Less: Transfer to Intangble Assets 2,63,94,64,842 - 26,35,22,767	10 5	(a) Current Maturity of long term borrowings (b) Creditor for Capital Expenses (c) Advance received against Change of Scope from NHA1 (d) Statutory Dues Payable (e) Interest accrued and due on borrowings (f) Other Current Liabilities Total Details of dues to Micro and Small Enterprises as per MSMED Act, 2006 i)There are no Micro and Small Enterprises, as defined in the Micro, Small and Medium Enterprises Development Act, 2006, to whom the Company owes dues on account of principal amount together with the interest and accordingly no additional disclosures have been made. ii) The above Information regarding Micro and Small Enterprises have been determined to the extent such parties have been indentified on the basis of information available with the Company. This has been relied upon by the auditors. Short Term Provisions Provision for Employee Benefits Tixed Assets ii) Intangible Assets under development Toll Collection Right (a) Construction Cost (b) Pre-operative expenses: Balance brought forward from previous year: Add: Expenditure incurred during the year a. Administrative expenses:	5,67,94,500 3,47,18,626 2,02,52,000 18,93,993 1,55,68,185 10,44,667 13,02,71,971 3,35,989 3,35,989 2,33,20,00,000 26,35,22,767	4,05,67,500 2,91,09,645 72,02,283 55,47,471 - 8,24,26,903 1,99,097 1,99,097 2,01,01,00,698
- Interest During Construction 4,49,57,313 12,15,02,694 Total 32,05,63,100 26,35,22,767 Less: Transfer to Intangble Assets 2,63,94,64,842 Balance Carried forward to next year - 26,35,22,767	10 5	(a) Current Maturity of long term borrowings (b) Creditor for Capital Expenses (c) Advance received against Change of Scope from NHAI (d) Statutory Dues Payable (e) Interest accrued and due on borrowings (f) Other Current Liabilities Total Details of dues to Micro and Small Enterprises as per MSMED Act, 2006 i)There are no Micro and Small Enterprises, as defined in the Micro, Small and Medium Enterprises Development Act, 2006, to whom the Company owes dues on account of principal amount together with the interest and accordingly no additional disclosures have been made. ii) The above information regarding Micro and Small Enterprises have been determined to the extent such parties have been indentified on the basis of information available with the Company. This has been relied upon by the auditors. Short Term Provisions Provision for Employee Benefits Exed Assets I) Intangible Assets under development Toll Collection Right (a) Construction Cost (b) Pre-operative expenses: Balance brought forward from previous year: Add: Expenditure Incurred during the year a. Administrative expenses: b. Borrowing Cost:	5,67,94,500 3,47,18,626 2,02,52,000 18,93,993 1,55,68,185 10,44,667 13,02,71,971 3,35,989 3,35,989 2,33,20,00,000 26,35,22,767	4,05,67,500 2,91,09,649 72,02,283 55,47,471 - 8,24,26,903 1,99,097 1,99,097
Total 32,05,63,100 26,35,22,767 Less: Transfer to Intangble Assets 2,63,94,64,842 Balance Carried forward to next year 26,35,22,767	10 5	(a) Current Maturity of long term borrowings (b) Creditor for Capital Expenses (c) Advance received against Change of Scope from NHAI (d) Statutory Dues Payable (e) Interest accrued and due on borrowings (f) Other Current Liabilities Total Details of dues to Micro and Small Enterprises as per MSMED Act, 2006 (i) There are no Micro and Small Enterprises, as defined in the Micro, Small and Medium Enterprises Development Act, 2006, to whom the Company owes dues on account of principal amount together with the interest and accordingly no additional disclosures have been made. (ii) The above Information regarding Micro and Small Enterprises have been determined to the extent such parties have been Indentified on the basis of information available with the Company. This has been relied upon by the auditors. Short Term Provisions Provision for Employee Benefits Exed Assets I) Intangible Assets under development Toll Collection Right (a) Construction Cost (b) Pre-operative expenses: Balance brought forward from previous year: Add: Expenditure Incurred during the year a. Administrative expenses: b. Borrowing Cost: - Bank Charges (Including bank guarantee and processing charges)	5,67,94,500 3,47,18,626 2,02,52,000 18,93,993 1,55,68,185 10,44,667 13,02,71,971 3,35,989 3,35,989 3,35,989 2,33,20,00,000 26,35,22,767 1,20,65,385	1,99,097 1,99,097 2,01,01,00,698 55,47,47:
Less: Transfer to Intangble Assets Balance Carried forward to next year Total 26,35,22,767 26,35,22,767	10 5	(a) Current Maturity of long term borrowings (b) Creditor for Capital Expenses (c) Advance received against Change of Scope from NHAI (d) Statutory Dues Payable (e) Interest accrued and due on borrowings (f) Other Current Liabilities Total Details of dues to Micro and Small Enterprises as per MSMED Act, 2006 (i) There are no Micro and Small Enterprises, as defined in the Micro, Small and Medium Enterprises Development Act, 2006, to whom the Company owes dues on account of principal amount together with the interest and accordingly no additional disclosures have been made. (ii) The above Information regarding Micro and Small Enterprises have been determined to the extent such parties have been Indentified on the basis of information available with the Company. This has been relied upon by the auditors. Short Term Provisions Provision for Employee Benefits Exed Assets I) Intangible Assets under development Toll Collection Right (a) Construction Cost (b) Pre-operative expenses: Balance brought forward from previous year: Add: Expenditure Incurred during the year a. Administrative expenses: b. Borrowing Cost: - Bank Charges (Including bank guarantee and processing charges)	5,67,94,500 3,47,18,626 2,02,52,000 18,93,933 1,55,68,185 10,44,667 13,02,71,971 3,35,989 3,35,989 2,33,20,00,000 26,35,22,767 1,20,65,385	4,05,67,500 2,91,09,649 72,02,283 55,47,47; - 8,24,26,903 1,99,097 1,99,097 1,99,097
Less: Transfer to Intangble Assets Balance Carried forward to next year Total 26,35,22,767	10 5	(a) Current Maturity of long term borrowings (b) Creditor for Capital Expenses (c) Advance received against Change of Scope from NHAI (d) Statutory Dues Payable (e) Interest accrued and due on borrowings (f) Other Current Liabilities Total Details of dues to Micro and Small Enterprises as per MSMED Act, 2006 (i) There are no Micro and Small Enterprises, as defined in the Micro, Small and Medium Enterprises Development Act, 2006, to whom the Company owes dues on account of principal amount together with the interest and accordingly no additional disclosures have been made. (ii) The above Information regarding Micro and Small Enterprises have been determined to the extent such parties have been Indentified on the basis of information available with the Company. This has been relied upon by the auditors. Short Term Provisions Provision for Employee Benefits Exed Assets I) Intangible Assets under development Toll Collection Right (a) Construction Cost (b) Pre-operative expenses: Balance brought forward from previous year: Add: Expenditure Incurred during the year a. Administrative expenses: b. Borrowing Cost: - Bank Charges (Including bank guarantee and processing charges)	5,67,94,500 3,47,18,626 2,02,52,000 18,93,933 1,55,68,185 10,44,667 13,02,71,971 3,35,989 3,35,989 2,33,20,00,000 26,35,22,767 1,20,65,385	4,05,67,500 2,91,09,649 72,02,283 55,47,47; - 8,24,26,903 1,99,097 1,99,097 1,99,097
Balance Carried forward to next year - 26,35,22,767	10 5	(a) Current Maturity of long term borrowings (b) Creditor for Capital Expenses (c) Advance received against Change of Scope from NHAI (d) Statutory Dues Payable (e) Interest accrued and due on borrowings (f) Other Current Liabilities Total Details of dues to Micro and Small Enterprises as per MSMED Act. 2006 i)There are no Micro and Small Enterprises, as defined in the Micro, Small and Medium Enterprises Development Act, 2006, to whom the Company owes dues on account of principal amount together with the interest and accordingly no additional disclosures have been made. ii) The above information regarding Micro and Small Enterprises have been determined to the extent such parties have been Indentified on the basis of information available with the Company. This has been relied upon by the auditors. Short Term Provisions Provision for Employee Benefits Provision for Employee Benefits Tiked Assets i) Intangible Assets under development Toll Collection Right (a) Construction Cost (b) Pre-operative expenses: Balance brought forward from previous year: Add: Expenditure incurred during the year a. Administrative expenses: b. Borrowing Cost: Bank Charges (Including bank guarantee and processing charges) - Interest During Construction	5,67,94,500 3,47,18,626 2,02,52,000 18,93,993 1,55,68,185 10,44,667 13,02,71,971 3,35,989 3,35,989 2,33,20,00,000 26,35,22,767 1,20,65,385 17,635 4,49,57,313	1,99,097 1,99,097 2,01,01,00,698 10,13,34,244 4,06,73,939 11,890 12,15,02,694
Balance Carried forward to next year - 26,35,22,767	10 5	(a) Current Maturity of long term borrowings (b) Creditor for Capital Expenses (c) Advance received against Change of Scope from NHAI (d) Statutory Dues Payable (e) Interest accrued and due on borrowings (f) Other Current Liabilities Total Details of dues to Micro and Small Enterprises as per MSMED Act. 2006 i)There are no Micro and Small Enterprises, as defined in the Micro, Small and Medium Enterprises Development Act, 2006, to whom the Company owes dues on account of principal amount together with the interest and accordingly no additional disclosures have been made. ii) The above information regarding Micro and Small Enterprises have been determined to the extent such parties have been Indentified on the basis of information available with the Company. This has been relied upon by the auditors. Short Term Provisions Provision for Employee Benefits Provision for Employee Benefits Tiked Assets i) Intangible Assets under development Toll Collection Right (a) Construction Cost (b) Pre-operative expenses: Balance brought forward from previous year: Add: Expenditure incurred during the year a. Administrative expenses: b. Borrowing Cost: Bank Charges (Including bank guarantee and processing charges) - Interest During Construction	5,67,94,500 3,47,18,626 2,02,52,000 18,93,993 1,55,68,185 10,44,667 13,02,71,971 3,35,989 3,35,989 2,33,20,00,000 26,35,22,767 1,20,65,385 17,635 4,49,57,313	1,99,097 1,99,097 2,01,01,00,698 10,13,34,244 4,06,73,939 11,890 12,15,02,694
Total 20,33,22,707	10 5	(a) Current Maturity of long term borrowings (b) Creditor for Capital Expenses (c) Advance received against Change of Scope from NHA1 (d) Statutory Dues Payable (e) Interest accrued and due on borrowings (f) Other Current Liabilities Total Details of dues to Micro and Small Enterprises as per MSMED Act, 2006 i)There are no Micro and Small Enterprises, as defined in the Micro, Small and Medium Enterprises Development Act, 2006, to whom the Company owes dues on account of principal amount together with the interest and accordingly no additional disclosures have been made. ii) The above information regarding Micro and Small Enterprises have been determined to the extent such parties have been Indentified on the basis of information available with the Company. This has been relied upon by the auditors. Short Term Provisions Provision for Employee Benefits Pleed Assets i) Intangible Assets under development Toll Collection Right (a) Construction Cost (b) Pre-operative expenses: Balance brought forward from previous year: Add: Expenditure incurred during the year a. Administrative expenses: b. Borrowing Cost: Basian Charges (Including bank guarantee and processing charges) - Interest During Construction Total	5,67,94,500 3,47,18,626 2,02,52,000 18,93,93 1,55,68,195 10,44,667 13,02,71,971 3,35,989 3,35,989 3,35,989 2,33,20,00,000 26,35,22,767 1,20,65,385 17,635 4,49,57,313 32,05,63,100	1,99,097 1,99,097 2,01,01,00,698 10,13,34,244 4,06,73,939 11,890 12,15,02,694
1,30,98,258 2,27,36,23,465	10 1	(a) Current Maturity of long term borrowings (b) Creditor for Capital Expenses (c) Advance received against Change of Scope from NHA1 (d) Statutory Dues Payable (e) Interest accrued and due on borrowings (f) Other Current Liabilities Total Details of dues to Micro and Small Enterprises as per MSMED Act. 2006 (i) There are no Micro and Small Enterprises, as defined in the Micro, Small and Medium Enterprises Development Act, 2006, to whom the Company owes dues on account of principal amount together with the interest and accordingly no additional disclosures have been made. (ii) The above information regarding Micro and Small Enterprises have been determined to the extent such parties have been indentified on the basis of information available with the Company. This has been relied upon by the auditors. Short Term Provisions Provision for Employee Benefits Pre-operative expenses: Balance brought forward from previous year: Add: Expenditure Incurred during the year a. Administrative expenses: Borrowing Cost: Bank Charges (Including bank guarantee and processing charges) - Interest During Construction Total Less: Transfer to Intangble Assets	5,67,94,500 3,47,18,626 2,02,52,000 18,93,93 1,55,68,195 10,44,667 13,02,71,971 3,35,989 3,35,989 3,35,989 2,33,20,00,000 26,35,22,767 1,20,65,385 17,635 4,49,57,313 32,05,63,100	1,99,097 1,99,097 2,01,01,00,698 10,13,34,244 4,06,73,939 11,890 12,15,02,694
	10 1	(a) Current Maturity of long term borrowings (b) Creditor for Capital Expenses (c) Advance received against Change of Scope from NHA1 (d) Statutory Dues Payable (e) Interest accrued and due on borrowings (f) Other Current Liabilities Total Details of dues to Micro and Small Enterprises as per MSMED Act, 2006 i)There are no Micro and Small Enterprises, as defined in the Micro, Small and Medium Enterprises Development Act, 2006, to whom the Company owes dues on account of principal amount together with the interest and accordingly no additional disclosures have been made. ii) The above information regarding Micro and Small Enterprises have been determined to the extent such parties have been indentified on the basis of information available with the Company. This has been relied upon by the auditors. Short Term Provisions Provision for Employee Benefits Therefore Employee Benefits Therefore Employee Benefits Therefore Employee Benefits Therefore Employee Benefits Detail Collection Right a) Construction Cost (b) Pre-operative expenses: Balance brought forward from previous year: Add: Expenditure incurred during the year a. Administrative expenses: Benefore Benefits Benefore Employee Benefits Total Less: Transfer to Intangble Assets Balance Carried forward to next year	5,67,94,500 3,47,18,626 2,02,52,000 18,93,993 1,55,68,185 10,44,667 13,02,71,971 3,35,989 3,35,989 3,35,989 2,33,20,00,000 26,35,22,767 1,20,65,385 17,635 4,49,57,313 32,05,63,100 2,63,94,64,842	4,05,67,500 2,91,09,649 72,02,283 55,47,471 - 8,24,26,903 1,99,097 1,99,097 1,99,097 1,99,097 1,1,99,097 1,1,99,097 2,01,01,00,698 10,13,34,244 4,06,73,939 11,890 12,15,02,694 26,35,22,767



· · · ·		Long term Loans & advances
28,88,77,795	•	Mobilisation advance given to Holding Company
25,47,612	25,80,112	Security Deposit
29,14,25,40	25,80,112	Current Assets
		Trade Receivables
		Unsecured, considered good:
6,26,34	10,60,220	Debts outstanding for a period exceeding six months Other debts
4,33,874	10,60,220	Office deals
20,00,22	20,000,220	Chart term Locas C advances
22 50 61	27,16,974	Short term Loans & advances IT TDS Receivables
22,58,61 13,91,08	22,70,610	WCT TDS Receivables
10,04,83,03	2,01,40,078	Other Advance (including amount paid as advance for COS)
10,41,32,72	2,51,27,662	
		Cash and Cash Equivalents (a) Cash on hand
2,28	8,18,750	(b) Balances with Banks
1,45,02,80	1,83,07,985	On current accounts
<u>.</u>	40,009	FDR
1,45,05,09	1,91,66,744	Total
		Other Current Assets
	1,340	(a) Accrued Interest
<u></u>	1,21,888	(b) Prepaid Exp.(Insurance Premium)
	1,23,228	Total Revenue from Operation - Toil Collection
	16 77 43 709	Yoll Collection
	16,72,43,208 16,72,43,208	Total
· · · · · · · · · · · · · · · · · · ·	10,72,43,208	Utility Shifting Revenue from NHAI
5,08,09,217	17,36,145	Utility Shifting Revenue from NHAI
5,08,09,217	17,36,145	Total
		Operation & Management Expenses
_	3,59,56,189	O&M Services - EGIS
-	30,01,315	Diesel for Toll Plaza-DG Set
-	13,37,217	Electricity Expenses
-	10,08,288	Insurance Expenses Consumables stores
	9,94,212	Precast Barrier at Toll Plaza
	7,78,000 5,30,801	Rent/Hire Charges of Vehicles
	5,27,435	Cash Management Service
	2,85,800	Cain Commission
-	2,42,020	Other Expenses
	1,83,004	Repairs & Maintenance Telephone Exp -Leased Connectivity Lines
 :	1,32,521 4,49,76,802	Total
	4,43,70,802	Employee Benefit Expenses
	32,77,284	Salary & Wages
-	5,14,785	Staff Welfare Expenses / Site Expenses
	37,92,069	Total Other Expenses
		Business promotion /Advertisment expenses
•	10,12,715 73,453	Travelling, conveyance & Vehicle Expenses
-	78,296	Printing and stationery
_	37,755	IT & Computer Expenses
	2,22,651	Other Operation Expenses
•	14,24,870	Total
	47.74.44	<u>Utility Shifting Expenditure</u> Utility Shifting Expenditure
•	17,36,145	Total
	17,36,145	Finance Cost
	14,01,53,260	Interest on Term Loan
-	28,817	Bank Charges
	14,01,82,077	Total
		Other expenses Auditor's remuneration
1 20 24	1 21 100	- Audit fees
1,29,214	1,31,100	- Tax audit fees
		- Other fees
1,29,214	1,31,100	Total
3,10,21,507	-	
		Segment Information:
in a single busines	detailed in note No.1 and thus operate	The Company is engaged in infrastructure business and is a Special Purpose Entity formed for the specific
nder the Accountin	phic segments the disclosures required t	segment. Also it operates in a single geographic segment, in the absence of separate reportable business o
In a	detailed in note No.1 and thus operate	Total Commitments Estimated amount of contracts remaining to be executed on capital account



Nominal Value of equity	vity interest	As on Mar 31, 2015 (9,21,01,393) (9,21,01,393)	As on March 31, 2014	
Profit after tax and min Profit available for Equi Weighted number of Eq Nominal Value of equity	v Shareholders	(9,21,01,393)		
Profit available for Equi Weighted number of Eq Nominal Value of equity	v Shareholders	(9,21,01,393)		
Profit available for Equi Weighted number of Eq Nominal Value of equity	v Shareholders	(9,21,01,393)		
Profit available for Equi Weighted number of Eq Nominal Value of equity	v Shareholders	(9,21,01,393)		
Profit available for Equi Weighted number of Eq Nominal Value of equity	v Shareholders	(9.71.01.393)	(14,778)	
Nominal Value of equity	vity Shares outstanding	1 (3,22,32,333)	(14,778)	
		2,27,57,036	2,27,50,700	
		10	10	
Basic Earnings per share		(4.05)	-	
	moute diluted earnings per share	2,27,57,036	2,27,50,700	
Diluted Earnings per sh		(4.05)	<u> </u>	
In the opinion of the ma	nagement, the Current Assets are s	tated at the value at which the	same shall be realised in the or	rdinary course of business. Similarly, provision for all
known expenses have b	ten made.			
There is no income and	expenditure in foreign currency dur	ing the year (Previous year Nil).		
The company has comp	ated the construction of almost the	: entire stretch in a phased man:	ner for which completion certif	ificate(s) were issued by the IE / NHAI based upon wh
the company has starte	toll collection from the effecive da	ite. The cost incurred has been o	capitalised to the extent of con-	nnletion
The completion certifies	te had cestain ounchlist items which	h were required to be complete	d within enecified period, the s	company had completed the significant part of the sa
The company based as	the start	in were required to be complete	a within specified period, the c	company had completed the significant part of the sa
ine company, pased up	in progress on the site is of the view	w that the same shall be comple	ited within allowed time and he	ence does not anticipate any penalty in respect of the
same,				
Previous year / period	omparatives:			
	ve been regrouped / rearranged wh	erever necessary to confirm to	rurrent year's classification	
		ever meessary to committee	turient year a classification.	
our report of even date				
our report of even date				
V D C D. Recoglishes				
			For and on beha	alf of the Board
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Webstrom Horacea	•		. /	
\mathcal{L}			· A/	a MOV /
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paranag	1 k580c		Manoi Taisian	B. N. Nagarat //
endra Khandal	6 K3870	35 <u>\</u>		
r	8 KS 500	136	Director	Managing Director
	S FRN	1 CS	< 1°	Managing Director
r	\$ \$ \$55°C \$ FRN 3020141	EEE	< 1°	Managing Director
r	56 K5570 FRN 3020141	E S.	< 1°	Managing Director V
r	\$5 KSS70 FRN 3020141	E S E S E S E S E S E S E S E S E S E S	Director	- Genesh Williams
r	FRN 3020141	E NAME OF THE PROPERTY OF THE	Director J Sandeep Sharma	Ganesh Bansal
r	FRN 3020141	E S S S S S S S S S S S S S S S S S S S	Director	- Genesh Williams
r	5-6 K5570 FRN 3020141		Director J Sandeep Sharma	Ganesh Bansal
our report of even date K P S & Associates red Accountants Registration No.302014			For and on beha	B. N. Nagarej Methaging Director

BRIJBHOOMI EXPRESSWAY PRIVATE LIMITED

Note No. 11: FIXED ASSET

Particulars		Gross Block			Depreciation		NET BLOCK	
	As on 01-04-2014	Additions/ (Disposal) during the period	As on 31-03-2015	As on 01-04-2014	For the period	As on 31-03-2015	As on 31-03-2015	As on 31-03-2014
Tangible Assets								
Computer	79,500	99,600	1,79,100	6,196	55,487	61,683	1,17,417	73,304
Electrical Installation	4,00,203		4,00,203	6,380	81,034	87,414	3,12,789	3,93,823
Office Equipment	1,41,000	1,95,192	3,36,192	2,202	63,259	65,461	2,70,731	1,38,798
Plant & Machinery	-	10,785	10,785	-	417	417	10,368	-
Furniture & Fixtures	-	2,34,840	2,34,840	-	19,624	19,624	2,15,216	
Intangible Assets								
Toll Collection Rights	-	2,63,94,64,842	2,63,94,64,842	-	6,89,21,365	6,89,21,365	2,57,05,43,477	-
TOTAL	6,20,703	2,64,00,05,259	2,64,06,25,962	14,778	6,91,41,186	6,91,55,964	2,57,14,69,998	6,05,925
Previous year		6,20,703	6,20,703	-	14,778	14,778	6,05,925	-



SI.	Particulars	FY 14-15	FY 13-14
l.	Related party transactions	31st Mar 15	31st Mar 14
1	Share Application Money Received JMC Projects India Ltd	-	
2	Issue of Equity Shares JMC Projects India Ltd	soo	
3	Sub Debt - Long term borrowings IMC Projects (India) Limited	-	
5	Repayment of Long term borrowings/ Shares Issued JMC Projects (India) Limited	soo	
6	Short term borrowings IMC Projects (India) Limited	11,87,69,426	15,94,14,8
7	Repayment of Short term borrowings JMC Projects (India) Limited	11,51,00,000	6,80,86,5
8	Borrowings Against Repayment of Term Loan JMC Projects (India) Limited	4,05,67,500	2,43,40,5
9	Mobilisation Advance Given IMC Projects India Ltd		37,70,04,9
.0	Mobilisation Advance Recovery JMC Projects (India) Limited	28,88,77,795	12,42,12,3
.1	Mobilisation Advance Refunded by JMC Short term borrowings	-	
2	Construction Cost bills received from JMC Projects India Ltd	32,05,97,050	76,38,17,4
3	Payment made on account of EPC contractor including Taxes & Mob Adv recovery		
4	JMC Projects India Ltd Expenses incurred on our behalf	30,50,05,391	1,16,36,54,2
5	JMC Projects India Ltd Payment made on account of expenses incurred	1,32,521	25,70,3
	JMC Projects India Ltd Repair Work & Utility Shifting	22,28,660	14,53,
	JMC Projects india Ltd Payment against Repair Work & Utility Shifting	6,80,272	35,55,
	JMC Projects India Etd Expenses Inccurred on behalf of JMC	23,24,277	50,29,
	JMC Projects India Ltd		
	Advance against COS Related party balances	1,82,27,859	
	Outstanding balances as on 31-03-2015 Equity Share Capital	22,75,70,500	22,75,70,
	JMC Projects India Ltd Payable for Capital Cost		
	JMC Projects India Ltd Sub Debt - Long term borrowings	1,55,91,659 19,73,29,500	19,73,30,
	JMC Projects India ttd Borrowing Against Repayment of Term Loan	7,30,21,500	3,24,54,0
	JMC Projects India Ltd Short term borrowings	10,35,84,301	9,99,14,8
	IMC Projects India Ltd Mobilisation Advance	-	28,88,77,7
	JMC Projects India Ltd Reimbursement Payable		
	IMC Projects India Ltd Repair Work & Utility Shifting	1,52,24,085	1,73,20,2 16,44,0
	IMC Projects India Ltd Expenses inccurred on behalf of JMC	_	
	IMC Projects India Ltd Advance against COS IMC Projects India Ltd O 302014E	1,82,27,859	