

INDEPENDENT AUDITOR'S REVIEW REPORT ON INTERIM CONDENSED FINANCIAL STATEMENTS

TO THE BOARD OF DIRECTORS OF

IL&FS TRANSPORTATION NETWORKS LIMITED

Introduction

We have reviewed the accompanying interim condensed financial statements of **IL&FS TRANSPORTATION NETWORKS LIMITED** ("the Company"), comprising of the Condensed Balance Sheet as at June 30, 2015, the Condensed Statement of Profit and Loss and the Condensed Cash Flow Statement for the quarter then ended and select explanatory notes forming part thereof ("interim condensed financial statements").

Management's Responsibility for the Financial Statements

The Company's Board of Directors and Management are responsible for the preparation of these interim condensed financial statements in accordance with the recognition and measurement principles laid down in Accounting Standard (AS-25) on Interim Financial Reporting specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on these interim condensed financial statements based on our review.

Scope of Review

We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim condensed financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim condensed financial statements are not prepared, in all material respects, in accordance with the recognition and measurement principles laid down in Accounting Standard (AS-25) on Interim Financial Reporting specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 and other accounting principles generally accepted in India.

Emphasis of Matter

We draw attention to Note 1 (xi) to the interim condensed financial statements, regarding an amount of Rs.2,352 Mn. included as the Revenue from Operations for the year ended March 31, 2015 on account of aggregate compensation claimed by the Company from two Special Purpose Vehicles ("SPVs"). The respective SPVs had filed an onward claim with the CGA, however, the SPVs have not received any approval for the same from the CGA till date.

Our conclusion is not modified in this regard.

For **DELOITTE HASKINS & SELLS LLP**
Chartered Accountants
(ICAI Registration No. 117366W/W-100018)

SD/-

Kalpesh J. Mehta
Partner
(Membership No. 48791)

MUMBAI, August 10, 2015
KJM/NDU

IL&FS TRANSPORTATION NETWORKS LIMITED
Unaudited Interim Condensed Balance Sheet as at June 30, 2015

₹ in Million

	Particulars	Unaudited		Audited	
		As at June 30, 2015		As at March 31, 2015	
I	<u>EQUITY AND LIABILITIES</u>				
1	SHAREHOLDERS' FUNDS				
	(a) Share capital	6,231.70		6,231.70	
	(b) Reserves and surplus	29,680.31	35,912.01	29,563.74	35,795.44
2	NON-CURRENT LIABILITIES				
	(a) Long-term borrowings	41,381.20		41,154.20	
	(b) Deferred tax liabilities (Net)	248.60		354.01	
	(c) Other long term liabilities	4,793.82		5,218.24	
	(d) Long-term provisions	107.33	46,530.95	94.17	46,820.62
3	CURRENT LIABILITIES				
	(a) Current maturities of long-term debt	15,403.42		13,724.92	
	(b) Short-term borrowings	23,733.26		19,511.65	
	(c) Trade payables	8,406.97		7,461.46	
	(d) Other current liabilities	6,193.88		5,907.03	
	(e) Short-term provisions	1,474.79	55,212.32	2,377.70	48,982.76
	TOTAL		137,655.28		131,598.82
II	<u>ASSETS</u>				
1	NON CURRENT ASSETS				
	(a) Fixed assets				
	(i) Tangible assets (net)	312.17		327.15	
	(ii) Intangible assets (net)	1,041.58		1,060.55	
	(b) Non-current investments (net)	49,084.61		47,900.81	
	(c) Long-term loans and advances	21,956.11		21,219.34	
	(d) Other non-current assets	4,663.19	77,057.66	4,566.48	75,074.33
2	CURRENT ASSETS				
	(a) Inventories	13.07		-	
	(b) Trade receivables (net)	27,969.50		27,394.61	
	(c) Cash and cash equivalents	1,138.91		203.22	
	(d) Short-term loans and advances (net)	24,550.88		23,303.69	
	(e) Other current assets (net)	6,925.26	60,597.62	5,622.97	56,524.49
	TOTAL		137,655.28		131,598.82

Note 1 forms part of the unaudited interim condensed financial statements.

In terms of our report attached.
For DELOITTE HASKINS & SELLS LLP
Chartered Accountants

For and on behalf of the Board

SD/-

SD/-

Kalpesh J. Mehta
Partner

Managing Director

Director

Mumbai, August 10, 2015

SD/-

SD/-

Chief Financial Officer

Company Secretary

Mumbai, August 10, 2015

IL&FS TRANSPORTATION NETWORKS LIMITED
Unaudited Interim Condensed Statement of Profit and Loss for the quarter ended June 30, 2015
₹ in Million

Particulars	Unaudited	Audited
	Quarter ended June 30, 2015	Quarter ended June 30, 2014
I Revenue from operations	9,470.75	9,393.23
II Other income	1,245.87	587.13
III Total revenue (I + II)	10,716.62	9,980.36
IV Expenses		
Cost of materials consumed	132.61	-
Operating expenses	7,197.53	5,717.28
Employee benefits expense	117.16	191.02
Finance costs	2,459.06	1,547.51
Depreciation and amortisation expense	36.80	16.93
Administrative and general expenses	387.85	347.90
Total expenses (IV)	10,331.01	7,820.64
V Profit before taxation (III-IV)	385.61	2,159.72
VI Tax expense:		
(a) Current tax expenses	133.45	442.26
(b) Deferred tax (net)	(105.41)	(168.22)
Net tax expenses (VI)	28.04	274.04
VII Profit for the quarter (V - VI)	357.57	1,885.68
Earnings per equity share (Face value per share ₹ 10/-):		
(1) Basic (Not annualised)	0.49	7.24
(2) Diluted (Not annualised)	0.49	7.24

Note 1 forms part of the unaudited interim condensed financial statements.

In terms of our report attached.
For DELOITTE HASKINS & SELLS LLP
Chartered Accountants

For and on behalf of the Board

SD/-

SD/-

Kalpesh J. Mehta
Partner

Managing Director

Director

Mumbai, August 10, 2015

SD/-

SD/-

Chief Financial Officer

Company Secretary

Mumbai, August 10, 2015

IL&FS TRANSPORTATION NETWORKS LIMITED

Unaudited Interim Condensed Cash Flow Statement for the quarter ended June 30, 2015

₹ in Million

Particulars	Unaudited	Audited
	Quarter ended	Quarter ended
	June 30, 2015	June 30, 2014
Net Cash generated from Operating Activities (A)	519.69	562.43
Net Cash used in Investing Activities (B)	(2,986.30)	(6,137.34)
Net Cash generated from Financing Activities (C)	3,402.30	5,619.61
Net Increase in Cash and Cash Equivalents (A+B+C)	935.69	44.70
Cash and Cash Equivalents at the beginning of the quarter	202.34	110.71
Cash and Cash Equivalents at the end of the quarter	1,138.03	155.41
Net Increase in Cash and Cash Equivalents	935.69	44.70

Components of Cash and Cash Equivalents		
Cash on Hand	0.18	2.81
Balances with Banks in current accounts	1,135.52	150.27
Balances with Banks in deposit accounts	2.33	2.33
	1,138.03	155.41
Unpaid Dividend Accounts	0.88	0.71
Cash and Cash Equivalents	1,138.91	156.12

Note 1 forms part of the unaudited interim condensed financial statements.

In terms of our report attached.
For DELOITTE HASKINS & SELLS LLP
Chartered Accountants

For and on behalf of the Board

Kalpesh J. Mehta
Partner

SD/-
Managing Director

SD/-
Director

Mumbai, August 10, 2015

SD/-
Chief Financial Officer

SD/-
Company Secretary

Mumbai, August 10, 2015

IL&FS TRANSPORTATION NETWORKS LIMITED

Note 1: Select Explanatory Notes to the Interim Condensed Financial Statements

- i. These Interim Condensed Financial Statements have been prepared in accordance with Accounting Standard (AS) 25 specified under section 133 of the Companies Act 2013, read with Rule 7 of the Companies (Accounts) Rules 2014 and the relevant provisions of the Companies Act, 2013. These Interim Condensed Financial Statements should be read in conjunction with the annual financial statements of the Company for the year ended March 31, 2015. The accounting policies followed in the preparation and presentation of the Interim Condensed Financial Statements are consistent with those followed in the preparation of the Annual Financial Statements. The Company's operations are not seasonal in nature hence the results of the interim period are not necessarily an indication of the result that may be expected for any interim period / full year.

ii. **Contingent Liabilities and Commitments:**

Particulars	₹ million	
	Unaudited As at June 30, 2015	Audited As at March 31, 2015
i. Contingent Liabilities (refer foot note no. 1)		
a) Claims against the Company not acknowledged as debts	72.10	81.20
- Income tax demands contested by the Company		
b) Guarantees (refer foot note no.2)		
- Guarantees/counter guarantees issued to outsider in respect of group companies	15,891.13	16,880.72
- Guarantees/counter guarantees issued to outsider in respect of other than group companies	70.23	92.68
c) Put option on sale of investment	Unascertainable	Unascertainable
ii. Commitments		
Investment Commitments [net of advances of ₹ 203.27 million (As at March 31, 2015 : ₹ 356.45 million)]	8,668.40	9,189.68

Foot Notes:

1. The Company does not expect any outflow of economic resources in respect of the above and therefore no provision is made in respect thereof.
 2. Certain bankers have issued guarantees which have been shown under "Guarantees/counter guarantees issued in respect of borrowing facilities of subsidiary companies" aggregating ₹ 1,550.48 million (as at March 31, 2015 : ₹ 2,011.09 million) against a first charge on the receivables (including loans and advances) of the Company.
- iii. The Company has issued letter of comfort / letter of awareness in respect of loans availed by a few of its subsidiaries aggregating to ₹ 5,798 million (Previous year ₹ 6,855 million)
- iv. Letter of financial support has been issued to ITNL Road Infrastructure Development Company Limited, West Gujarat Expressway Limited, Vansh Nimay Infraprojects Limited, ITNL International Pte. Ltd., Singapore, ITNL Offshore Pte. Ltd., Singapore, ITNL Africa Projects Ltd., Nigeria, ITNL International DMCC, Dubai and Sharjah General Services Company LLC, Dubai to enable them to continue their operations and meet their financial obligations as and when they fall due.

IL&FS TRANSPORTATION NETWORKS LIMITED

Note 1: Select Explanatory Notes to the Interim Condensed Financial Statements

- v. During the quarter ended June 30, 2015, the Company has issued 3500 Rated, Unsecured Redeemable, Non-Convertible Debentures ("NCDs") of the face value of ₹ 10,00,000 per unit issued on a private placement basis and which has been subsequently listed as detailed below:

Particulars	Number of NCDs	Allotment Date	₹ in Million
ITNL 11.70% 2020	2,250	April 27, 2015	2,250
ITNL 10.50% 2021	1,250	May 8, 2015	1,250
Total	3,500		3,500

The details of utilisation of proceeds of the above NCDs is given below :

	₹ in Million	
Name of NCD	ITNL, 11.70%, 2020	ITNL 10.50% 2021
Face value of NCDs	2,250	1,250
Less: Discount on NCDs	-	-
Amount received from the issue	2,250	1,250
Utilisation :		
For repayment of loans	625	500
For working capital payments	529	-
Loans to subsidiaries	935	607
Investment in subsidiaries	161	143
Total utilisation	2,250	1,250
Balance amount unutilised as on June 30, 2015	-	-

- vi. During the quarter ended June 30, 2015, the Company has made the following investments: (Unaudited)

Name of the company	Instrument	Number of instrument	Face value of instrument	Amount (₹ in million)
ITNL International Pte. Ltd	Equity shares	3,500,000	USD 1	218.59
ITNL Offshore Two Pte Ltd.	Equity shares	49,990	USD 1	3.12
IL&FS Rail Limited	Equity shares	48,658,155	₹ 10	486.58
Rapid MetroRail Gurgaon Limited	Equity shares	8,610,000	₹ 10	86.10
Rapid MetroRail Gurgaon South Limited	Equity shares	17,500,000	₹ 10	175.00
Baleshwar Kharagpur Expressway Limited	Equity shares	5,810,000	₹ 10	58.10
Total				1,027.49

IL&FS TRANSPORTATION NETWORKS LIMITED**Note 1: Select Explanatory Notes to the Interim Condensed Financial Statements**

Previous quarter ended June 30, 2014: (Audited)

Name of the company	Instrument	Number of instrument	Face value of instrument	Amount (₹ in million)
MP Border Checkposts Development Company Limited	Equity shares	61,334,283	₹ 10	613.34
IL&FS Rail Limited	Equity shares	32,473,350	₹ 10	324.73
Kiratpur Ner Chowk Expressway Limited	Equity shares	142,250,000	₹ 10	1,422.50
Baleshwar Kharagpur Expressway Limited	Equity shares	14,000,000	₹ 10	140.00
Barwa Adda Expressway Limited	Equity shares	41,300,000	₹ 10	413.00
Jorabat Shillong Expressway Limited	Equity shares	2,000,000	₹ 10	20.00
Srinagar Sonamarg Tunnelway Limited	Equity shares	33,823	₹ 10	0.34
Khed Sinnar Expressway Limited	Equity shares	26,850,000	₹ 10	268.50
Rapid MetroRail Gurgaon Limited	Equity shares	9,800,000	₹ 10	98.00
Rapid MetroRail Gurgaon South Limited	Equity shares	17,500,000	₹ 10	175.00
Total				3,475.41

During the quarter ended June 30, 2014, the Company had sold its Investment representing 23,187,155 shares of Gujarat Road and Infrastructure Company Limited ("GRICL") vide sale and purchase agreement dated June 25, 2014 to BayCapital Advisors Private Limited ("BCAPL") and for a sales consideration of ₹ 2,508.39 million and the said shares were transferred to an escrow account on August 8, 2014.

Subsequently, based on the assignment by BCAPL to MAIF Investments India Pte. Ltd. ("MAIF") of the right to purchase the said shares, the Company entered into a share sale and purchase agreement with MAIF on November 11, 2014 for sale of the aforesaid GRICL shares. The Company received the sale consideration of ₹ 2,654.30 million on January 29, 2015 from MAIF and the said shares had been transferred to MAIF.

The above sale represents 41.80% of the stake in GRICL and accordingly, the Company now holds 41.81% of the stake in GRICL as at June 30, 2015.

During the previous year, the Company had diluted its control over the Board of GRICL from August 8, 2014, consequently GRICL has been considered as an associate of the Company from that date.

IL&FS TRANSPORTATION NETWORKS LIMITED

Note 1: Select Explanatory Notes to the Interim Condensed Financial Statements

- vii. The Company has accrued preference dividend during the quarter ended June 30, 2015 and has declared final equity dividend and preference dividend for the year ended March 31, 2015 as given below:

Particulars	Dividend for quarter ended June 30, 2015		Dividend for the year ended March 31, 2015	
	₹ in Million	Per share ₹	₹ in Million	Per share ₹
Dividend declared and paid to equity shareholders	-	-	986.88	4.00
Dividend accrued / paid for 20.50% CRPS holders	101.94	2.05	410.00	2.05
Dividend accrued / paid for 10.40% ITNL CNCRPS 2017 holders	56.16	2.11	225.87	2.11
Dividend accrued / paid for 10.50% ITNL CNCRPS 2018 holders	10.23	2.14	41.16	2.14
Dividend accrued / paid for 11% ITNL CNCRPS 2021 holders	27.75	2.23	111.60	2.23

- viii. **Earnings per Share: (not annualised)**

Particulars	Unit	Unaudited	Audited
		Quarter ended June 30, 2015	Quarter ended June 30, 2014
Profit after tax	₹ in million	357.57	1,885.68
Dividend on preference shares	₹ in million	196.08	196.62
Dividend Tax on dividend on preference shares	₹ in million	39.92	33.42
Profit available for Equity Shareholders	₹ in million	121.57	1,655.65
Weighted average number of equity shares outstanding	Number	246,720,020	228,650,734*
Nominal value per equity share	₹	10	10
Basic / Diluted earnings per share	₹	0.49	7.24

* As adjusted for rights issue in accordance with AS - 20 Earnings Per Share.

IL&FS TRANSPORTATION NETWORKS LIMITED

Note 1: Select Explanatory Notes to the Interim Condensed Financial Statements

ix. Segment Disclosures:

The Company operates in a single business segment viz. Surface Transportation Business. Also it operates in a single geographic segment. In the absence of separate reportable business or geographic segments the disclosures required under the Accounting Standard (AS) 17 on 'Segment Reporting' are not applicable.

x. Related Party Disclosure – (refer Annexure).

xi. Revenue from Operations for the year ended March 31, 2015 included an amount of ₹ 2,352.70 million on account of aggregate compensation claimed by the Company from two Special Purpose Vehicles ("SPVs") and by the two SPVs on the Concession Granting Authority ("CGA") for the incremental work and related claims arising from delays due to handing over of the land by CGA for project execution. The compensation is based on the provisions in the Service Concession Agreements and is supported by the Extension of Time granted by the Independent Engineers. The SPVs were legally advised that they are contractually entitled to such claims under the Service Concession Agreements. Accordingly, the respective SPVs had filed the claim with the CGA, however, the SPVs have not received any approval for the same from the CGA till date. Costs in connection with the foregoing were considered in recognising the above income. Auditors report include an emphasis of matter paragraph in this regard.

xii. Figures for the previous periods have been regrouped and reclassified wherever necessary to conform to the classification for the current quarter.

For and on behalf of the Board

SD/-

SD/-

Managing Director

Director

SD/-

SD/-

Chief Financial Officer

Company Secretary

Mumbai, August 10, 2015

IL&FS TRANSPORTATION NETWORKS LIMITED

Annexure to Note 1(x) to the unaudited interim condensed financial statements for the quarter ended June 30, 2015

Related Party Disclosures

(i) Current Quarter

(a) Name of the Related Parties and Description of Relationship:

Nature of Relationship	Name of Entity	Abbreviation used
Holding Company	Infrastructure Leasing & Financial Services Limited	ILFS
Subsidiaries - Direct	Badarpur Tollway Operations Management Limited	BTOML
	Baleshwar Kharagpur Expressway Limited	BKEL
	Barwa Adda Expressway Limited	BAEL
	Charminar RoboPark Limited	CRL
	Chenani Nashri Tunnelway Limited	CNTL
	East Hyderabad Expressway Limited	EHEL
	Elsamex S.A	ELSA
	Futureage Infrastructure India Linmited	FIIL
	GIFT Parking Facilities Limited	GPFL
	Hazaribagh Ranchi Expressway Limited	HREL
	IL&FS Rail Limited	IRL
	ITNL International Pte Ltd, Singapore	I IPL
	ITNL Offshore Pte Ltd, Singapore	IOPL
	ITNL Offshore Two Pte Ltd, Singapore	
	ITNL Offshore Three Pte Ltd, Singapore	
	ITNL Road Infrastructure Development Company Limited	IRIDCL
	ITNL Road Investment Trust	IRIT
	Jharkhand Road Projects Implementation Company Limited	JRPICL
	Karyavattom Sports Facilities Limited	KSFL
	Khed Sinnar Expressway Limited	KSEL
	Kiratpur Ner Chowk Expressway Limited	KNCEL
	Moradabad Bareilly Expressway Limited	MBEL
	MP Border Checkposts Development Company Limited	MPBCDCL
	Pune Sholapur Road Development Company Limited	PSRDCL
	Sikar Bikaner Highways Limited	SBHL
	Vansh Nimay Infraprojects Limited	VNIL
	West Gujarat Expressway Limited	WGEL
	Subsidiaries - Indirect	North Karnataka Expressway Limited
Andhra Pradesh Expressway Limited		APEL
Alcantarilla Fotovoltaica SA, Sociedad Unipersonal		
Antenea Seguridad Y Medico Ambiente SA		
Area De Servicio Punta Umbria SL		
Area De Servicio Coiros S.L.		
Beasolarta S.L.		
CIESM-INTEVIA S.A. Sociedad Unipersonal		
Conservacion de Infraestructuras De Mexico SD DE CV		
Control 7, S. A		
Elsamex India Private Limited		ELSAIND
Elsamex Internacional, SLR		
Elsamex Portugal-Engenharia E Sistemas De Gestao, S.A		EPE
Elsamex Construcao E Manutencao LTDA, Brazil		
Elsamex Brazil LTDA		
ESM Mantenimiento Integral DE S.A DE C.V		
Grusamar Albania SHPK		
Grusamar Ingenieria Y Consulting, SL		
Grusamar India Limited		GIL
Inteval-Gestao Integral Rodoviaria S.A		
ITNL Africa Projects Limited		IAPL
ITNL International DMCC, Dubai (Formerly known as ITNL International JLT, Dubai)		IJLT
ITNL International Developer LLC (incorporated on May 4, 2015)		
Mantenimiento Y Conservacion De Vialidades, DE C.V		
Elsamex Maintenance Services Ltd		EMSL
Elsamex LLC		

IL&FS TRANSPORTATION NETWORKS LIMITED

Annexure to Note 1(x) to the unaudited interim condensed financial statements for the quarter ended June 30, 2015

Related Party Disclosures

(i) Current Quarter

(a) Name of the Related Parties and Description of Relationship:

Nature of Relationship	Name of Entity	Abbreviation used
Subsidiaries - Indirect	IIPL USA LLC	
	Sharjah General Services Company LLC	
	Grusamar Engenharia & Consultoria Brasil LTDA	
	Rapid MetroRail Gurgaon Limited	RMGL
	Rapid MetroRail Gurgaon South Limited	RMGSL
	Senalizacion Viales E Imagen, SA	
	Yala Construction Company Private Limited	YCCPL
Fellow Subsidiaries (Only with whom there have been transaction during the period/ there was balance outstanding at the Quarter end)	Chattisgarh Highways Development Company Limited	CHDCL
	IL&FS Airport Limited	IAL
	IL&FS Capital Advisors Limited	ICAL
	IL&FS Education Technology Services Limited	IETS
	IL&FS Energy Development Company Limited	IEDCL
	IL&FS Environment Infrastructure Services Limited	IEISL
	IL&FS Financial Services Limited	IFIN
	IL&FS Maritime Infrastructure Company Limited	IMICL
	IL&FS Renewable Energy Limited	IREL
	IL&FS Securities Services Limited	ISSL
	IL&FS Technology Limited	ITL
	Livia India Limited	LIL
	IL&FS Township Urban Assets Limited	ITUAL
	IL&FS Global Financial Services (UK) Limited	IGFSUKL
	IL&FS Global Financial Services (ME) Limited	IGFSMEL
PT Mantimin Coal Mining	PTMCM	
Associates - Direct	ITNL Toll Management Services Limited	ITMSL
	Thiruvananthapuram Road Development Company Limited	TRDCL
	Warora Chandrapur Ballarpur Toll Road Limited	WCBTRL
	Srinagar Sonmarg Tunnelway Limited	SSTL
	Gujarat Road and Infrastructure Company Limited	GRICL
Associates - Indirect	Centro de Investigaciones de Curretros Andalucía S.A.	CICAN
	Labetec Ensayos Técnicos Canarios, S.A.	LABTEC
	CGI 8 S.A.	CGI-8
	Elsamex Road Technology Company Limited	ERT(China)
	Sociedad Concesionaria Autovía A-4 Madrid S.A	A4 CONCESSION
	VCS-Enterprises Limited	VCS
	Ramky Elsamex Ring Road Limited, Hyderabad	REHRR
	Zhejiang Elsamex Road Technology Co Ltd	
	Zhejiang Elsamex Road Construction Equipment Co Ltd	
	Empresas Pame sa De CV	EPSD
Jointly Controlled Entities - Direct	Noida Toll Bridge Company Limited	NTBCL
	Jorabat Shillong Expressway Limited	JSEL
	N.A.M. Expressway Limited	NAMEL
Jointly Controlled Entities - Indirect	Geotecnia y Control De Qualitat, S.A.	
	Chongqing Yuhe Expressway Co. Ltd.	
	Consorcio De Obras Civiles S.R.L	
	Vies Y Construcciones S. R. L.	
Jointly Controlled Operations	Elsamex - ITNL JVCA	EIJVCA
Key Management Personnel ("KMP")	Mr K Ramchand-Managing Director	
	Mr Mukund Sapre-Executive Director	
	Mr George Cherian-Chief Financial Officer	
	Mr Krishna Ghag-Company Secretary	
Relatives of KMP	Mrs Rita Ramchand (wife of Mr K Ramchand)	
	Mrs Sangeeta Sapre (wife of Mr Mukund Sapre)	
	Mrs Vishpala Parthasarathy (wife of Mr Ravi Parthasarathy)	
KMP of Holding Company	Mr Ravi Parthasarathy - Director	
	Mr Hari Sankaran - Director	
	Mr Arun Saha - Director	

IL&FS TRANSPORTATION NETWORKS LIMITED

Annexure to Note 1(x) to the unaudited interim condensed financial statements for the quarter ended June 30, 2015

Related Party Disclosures. (contd.)

(b) transactions/ balances with above mentioned related parties (mentioned in Annexure to Note 1(x) (i) (a) above)

₹ in million

Particulars	Holding Company	Subsidiaries	Fellow Subsidiaries	Associates	Jointly Controlled Entities	Key Management personnel and relatives	Total
Balances							
Advance towards Share Application Money (Long-term)							
GRICL	-	-	-	750.00	-	-	750.00
OTHERS	-	0.02	-	-	0.13	-	0.15
	-	0.02	-	750.00	0.13	-	750.15
Advances Receivable - Short Term							
ILFS	0.09	-	-	-	-	-	0.09
IAL	-	-	271.37	-	-	-	271.37
PTMCM	-	-	183.59	-	-	-	183.59
OTHERS	-	371.76	44.57	3.16	79.74	-	499.23
	0.09	371.76	499.53	3.16	79.74	-	954.28
Cost of Investment in equity shares							
IRL	-	4,339.43	-	-	-	-	4,339.43
OTHERS	-	33,174.30	-	1,065.64	3,459.13	-	37,699.07
	-	37,513.73	-	1,065.64	3,459.13	-	42,038.50
Equity share Capital							
ILFS	1,714.50	-	-	-	-	-	1,714.50
IFIN	-	32.00	-	-	-	-	32.00
	1,714.50	32.00	-	-	-	-	1,746.50
Interest Accrued and due							
MBEL	-	366.84	-	-	-	-	366.84
PSRDCL	-	195.74	-	-	-	-	195.74
OTHERS	-	373.41	-	91.48	175.75	-	640.64
	-	935.99	-	91.48	175.75	-	1,203.22
Interest Accrued and not due LT							
BAEL	-	91.47	-	-	-	-	91.47
KSEL	-	110.63	-	-	-	-	110.63
SBHL	-	102.39	-	-	-	-	102.39
TRDCL	-	-	-	347.15	-	-	347.15
OTHERS	-	69.44	-	-	-	-	69.44
	-	373.93	-	347.15	-	-	721.08
Interest Accrued and not due ST							
CNTL	-	55.59	-	-	-	-	55.59
JRPICL	-	27.21	-	-	-	-	27.21
MPBCDCL	-	70.29	-	-	-	-	70.29
OTHERS	-	19.92	17.98	3.03	-	-	40.93
	-	173.01	17.98	3.03	-	-	194.02
Interest accrued but not due on borrowings							
NKEL	-	219.24	-	-	-	-	219.24
	-	219.24	-	-	-	-	219.24
Investment in Covered Warrants							
ILFS	1,943.00	-	-	-	-	-	1,943.00
	1,943.00	-	-	-	-	-	1,943.00
Investment in Preference Shares							
WGEL	-	296.90	-	-	-	-	296.90
	-	296.90	-	-	-	-	296.90
Investment in Redeemable optionally convertible cumulative preference shares							
APEL	-	2,200.00	-	-	-	-	2,200.00
	-	2,200.00	-	-	-	-	2,200.00
Investments in Units							
IRIT	-	1,096.06	-	-	-	-	1,096.06
	-	1,096.06	-	-	-	-	1,096.06
Long-term Lendings							
BAEL	-	1,765.00	-	-	-	-	1,765.00
JRPICL	-	3,330.60	-	-	-	-	3,330.60
KSEL	-	1,692.50	-	-	-	-	1,692.50
MPBCDCL	-	2,559.76	-	-	-	-	2,559.76
OTHERS	-	3,573.40	-	343.50	-	-	3,916.90
	-	12,921.26	-	343.50	-	-	13,264.76

Related Party Disclosures. (contd.)

(b) transactions/ balances with above mentioned related parties (mentioned in Annexure to Note 1(x) (i) (a) above)

₹ in million

Particulars	Holding Company	Subsidiaries	Fellow Subsidiaries	Associates	Jointly Controlled Entities	Key Management personnel and relatives	Total
Mobilisation Advances Received (Long-term)							
BAEL	-	780.64	-	-	-	-	780.64
CNTL	-	208.97	-	-	-	-	208.97
IRIDCL	-	582.00	-	-	-	-	582.00
KNCEL	-	431.74	-	-	-	-	431.74
OTHERS	-	38.20	-	-	-	-	38.20
	-	2,041.55	-	-	-	-	2,041.55
Mobilisation Advances Received (Short-term)							
BAEL	-	295.04	-	-	-	-	295.04
CNTL	-	650.10	-	-	-	-	650.10
KNCEL	-	757.22	-	-	-	-	757.22
OTHERS	-	511.97	-	-	104.42	-	616.39
	-	2,214.33	-	-	104.42	-	2,318.75
Other Current Liabilities							
ILFS	150.00	-	-	-	-	-	150.00
	150.00	-	-	-	-	-	150.00
Preference share Capital with Premium							
IFIN	-	-	2,000.00	-	-	-	2,000.00
IMICL	-	-	2,000.00	-	-	-	2,000.00
	-	-	4,000.00	-	-	-	4,000.00
Provision for Advances							
VNIL	-	365.00	-	-	-	-	365.00
	-	365.00	-	-	-	-	365.00
Provision for redemption premium on Preference Shares							
IFIN	-	-	44.04	-	-	-	44.04
IMICL	-	-	44.04	-	-	-	44.04
	-	-	88.08	-	-	-	88.08
Rent Deposit							
Mr K Ramchand-Managing Director	-	-	-	-	-	1.00	1.00
Mr Mukund Sapre-Executive Director	-	-	-	-	-	0.50	0.50
Mrs Rita Ramchand (wife of Mr K Ramchand)	-	-	-	-	-	0.50	0.50
Mrs Sangeeta Sapre (wife of Mr Mukund Sapre)	-	-	-	-	-	0.50	0.50
Mrs Vishpala Parthasarathy (wife of Mr Ravi Parthasarathy)	-	-	-	-	-	20.00	20.00
	-	-	-	-	-	22.50	22.50
Retention Money Payable							
ELSAIND	-	10.46	-	-	-	-	10.46
EMSL	-	23.56	-	-	-	-	23.56
ITL	-	-	15.48	-	-	-	15.48
OTHERS	-	7.86	0.29	-	-	-	8.15
	-	41.88	15.77	-	-	-	57.65
Retention Money Receivable							
JSEL	-	-	-	-	392.89	-	392.89
KSEL	-	323.61	-	-	-	-	323.61
PSRDCL	-	429.16	-	-	-	-	429.16
SBHL	-	279.75	-	-	-	-	279.75
OTHERS	-	65.88	-	-	-	-	65.88
	-	1,098.40	-	-	392.89	-	1,491.29
Short-term Borrowings							
AILFS	1,500.00	-	-	-	-	-	1,500.00
NKEL	-	700.00	-	-	-	-	700.00
	1,500.00	700.00	-	-	-	-	2,200.00
Short-term Lendings							
CNTL	-	2,010.00	-	-	-	-	2,010.00
HREL	-	3,061.99	-	-	-	-	3,061.99
MBEL	-	4,142.50	-	-	-	-	4,142.50
OTHERS	-	3,949.90	158.65	1,397.00	1,497.20	-	7,002.75
	-	13,164.39	158.65	1,397.00	1,497.20	-	16,217.24

IL&FS TRANSPORTATION NETWORKS LIMITED

Annexure to Note 1(x) to the unaudited interim condensed financial statements for the quarter ended June 30, 2015

Related Party Disclosures. (contd.)

(b) transactions/ balances with above mentioned related parties (mentioned in Annexure to Note 1(x) (i) (a) above)

₹ in million

Particulars	Holding Company	Subsidiaries	Fellow Subsidiaries	Associates	Jointly Controlled Entities	Key Management personnel and relatives	Total
Trade Payables							
AILFS	3.03	-	-	-	-	-	3.03
EMSL	-	294.60	-	-	-	-	294.60
IFIN	-	-	186.00	-	-	-	186.00
IRL	-	501.42	-	-	-	-	501.42
OTHERS	-	27.91	82.53	23.90	5.78	-	140.12
	3.03	823.93	268.53	23.90	5.78	-	1,125.17
Trade Receivables							
BAEL	-	3,113.02	-	-	-	-	3,113.02
IRIDCL	-	3,092.28	-	-	-	-	3,092.28
KSEL	-	5,148.63	-	-	-	-	5,148.63
OTHERS	-	10,701.72	-	2,830.57	1,957.20	-	15,489.49
	-	22,055.65	-	2,830.57	1,957.20	-	26,843.42
Unamortised Expenses							
IFIN	-	-	369.77	-	-	-	369.77
	-	-	369.77	-	-	-	369.77
Unbilled Revenue							
HREL	-	267.38	-	-	-	-	267.38
JSEL	-	-	-	-	661.71	-	661.71
RMGSL	-	649.03	-	-	-	-	649.03
OTHERS	-	543.31	-	-	5.27	-	548.57
	-	1,459.72	-	-	666.98	-	2,126.70
Unearned Revenue							
BAEL	-	309.48	-	-	-	-	309.48
KSEL	-	810.04	-	-	-	-	810.04
MBEL	-	290.39	-	-	-	-	290.39
MPBCDCL	-	677.29	-	-	-	-	677.29
OTHERS	-	475.43	-	-	-	-	475.43
	-	2,562.63	-	-	-	-	2,562.63
Transactions							
Administrative and general expenses							
ILFS *	131.00	-	-	-	-	-	131.00
IFIN	-	-	45.92	-	-	-	45.92
OTHERS	-	-	42.13	-	-	-	42.13
	131.00	-	88.05	-	-	-	219.05
Construction Cost							
IRL	-	293.55	-	-	-	-	293.55
ITL	-	-	48.91	-	-	-	48.91
OTHERS	-	14.87	-	-	-	-	14.87
	-	308.42	48.91	-	-	-	357.33
Interest Income							
HREL	-	100.39	-	-	-	-	100.39
JRPICL	-	106.47	-	-	-	-	106.47
MBEL	-	140.89	-	-	-	-	140.89
OTHERS	-	449.94	5.26	57.86	44.24	-	557.30
	-	797.69	5.26	57.86	44.24	-	905.05
Interest on Loans (Expense)							
ILFS	51.97	-	-	-	-	-	51.97
IRL	-	14.16	-	-	-	-	14.16
NKEL	-	16.58	-	-	-	-	16.58
	51.97	30.74	-	-	-	-	82.71
Investment made / purchased							
I IPL	-	374.89	-	-	-	-	374.89
IRL	-	486.58	-	-	-	-	486.58
RMGSL	-	175.00	-	-	-	-	175.00
OTHERS	-	144.20	-	-	-	-	144.20
	-	1,180.67	-	-	-	-	1,180.67

IL&FS TRANSPORTATION NETWORKS LIMITED

Annexure to Note 1(x) to the unaudited interim condensed financial statements for the quarter ended June 30, 2015

Related Party Disclosures. (contd.)

(b) transactions/ balances with above mentioned related parties (mentioned in Annexure to Note 1(x) (i) (a) above)

₹ in million

Particulars	Holding Company	Subsidiaries	Fellow Subsidiaries	Associates	Jointly Controlled Entities	Key Management personnel and relatives	Total
Lendings							
CNTL	-	930.00	-	-	-	-	930.00
MBEL	-	4,100.00	-	-	-	-	4,100.00
PSRDCL	-	1,150.00	-	-	-	-	1,150.00
OTHERS	-	1,798.20	-	242.50	290.00	-	2,330.70
	-	7,978.20	-	242.50	290.00	-	8,510.70
Miscellaneous Income							
EIJVCA	-	-	-	-	7.14	-	7.14
ELSA	-	12.12	-	-	-	-	12.12
IO2PL	-	17.39	-	-	-	-	17.39
IO3PL	-	7.15	-	-	-	-	7.15
OTHERS	-	2.64	-	-	1.95	-	4.59
	-	39.30	-	-	9.09	-	48.39
Operating Expenses (Other than Construction Cost)							
EMSL	-	482.54	-	-	-	-	482.54
OTHERS	-	0.61	-	-	-	-	0.61
	-	483.15	-	-	-	-	483.15
Proposed Dividend on Preference Shares							
IFIN	-	-	50.97	-	-	-	50.97
IMICL	-	-	50.97	-	-	-	50.97
	-	-	101.94	-	-	-	101.94
Proposed Dividend Paid							
IFIN	-	-	205.00	-	-	-	205.00
IMICL	-	-	205.00	-	-	-	205.00
	-	-	410.00	-	-	-	410.00
Remuneration to director / KMP							
Mr K Ramchand-Managing Director	-	-	-	-	-	9.12	9.12
Mr Mukund Sapre-Executive Director	-	-	-	-	-	4.66	4.66
Mr Krishna Ghag-Company Secretary	-	-	-	-	-	1.18	1.18
Mr George Cherian-Chief Financial Officer	-	-	-	-	-	2.46	2.46
	-	-	-	-	-	17.42	17.42
Rent Expense							
Mr K Ramchand-Managing Director	-	-	-	-	-	0.80	0.80
Mr Mukund Sapre-Executive Director	-	-	-	-	-	0.39	0.39
Mrs Rita Ramchand (wife of Mr K Ramchand)	-	-	-	-	-	0.99	0.99
Mrs Sangeeta Sapre (wife of Mr Mukund Sapre)	-	-	-	-	-	0.39	0.39
Mrs Vishpala Parthasarathy (wife of Mr Ravi Parthasarathy)	-	-	-	-	-	0.03	0.03
	-	-	-	-	-	2.60	2.60
Repayment of Borrowings							
IRL	-	1,550.00	-	-	-	-	1,550.00
	-	1,550.00	-	-	-	-	1,550.00
Repayment of Lendings							
MBEL	-	1,800.00	-	-	-	-	1,800.00
OTHERS	-	134.10	-	-	-	-	134.10
	-	1,934.10	-	-	-	-	1,934.10
Revenue from Operations							
CNTL	-	900.55	-	-	-	-	900.55
KNCEL	-	1,212.35	-	-	-	-	1,212.35
KSEL	-	1,281.40	-	-	-	-	1,281.40
OTHERS	-	3,863.91	-	336.13	24.80	-	4,224.84
	-	7,258.21	-	336.13	24.80	-	7,619.14
Footnote :- * Includes Deputation cost of ₹ 13.78 million charged by Holding Company "IL&FS"							
Mr K Ramchand-Managing Director						9.12	
Mr Mukund Sapre-Executive Director						4.66	
						13.78	

IL&FS TRANSPORTATION NETWORKS LIMITED

Annexure to Note 1(x) to the unaudited interim condensed financial statements for the quarter ended June 30, 2015

Related Party Disclosures

(ii) Previous Year/Quarter

(a) Name of the Related Parties and Description of Relationship:

Nature of Relationship	Name of Entity	Abbreviation used	
Holding Company	Infrastructure Leasing & Financial Services Limited	ILFS	
Subsidiaries - Direct	Badarpur Tollway Operations Management Limited	BTOML	
	Baleshwar Kharagpur Expressway Limited	BKEL	
	Barwa Adda Expressway Limited	BAEL	
	Charminar RoboPark Limited	CRL	
	Chenani Nashri Tunnelway Limited	CNTL	
	East Hyderabad Expressway Limited	EHEL	
	Elsamex S.A	ELSA	
	Futureage Infrastructure India Linited	FIIL	
	GIFT Parking Facilities Limited	GPFL	
	Gujarat Road and Infrastructure Company Limited (till August 07, 2014)		
	Hazaribagh Ranchi Expressway Limited	HREL	
	IL&FS Rail Limited	IRL	
	ITNL International Pte Ltd, Singapore	IIPL	
	ITNL Offshore Pte Ltd, Singapore	IOPL	
	ITNL Offshore Two Pte Ltd, Singapore (since February 9,2015)		
	ITNL Offshore Three Pte Ltd, Singapore (since March 10,2015)		
	ITNL Road Infrastructure Development Company Limited	IRIDCL	
	ITNL Road Investment Trust	IRIT	
	Jharkhand Road Projects Implementation Company Limited	JRPICL	
	Karyavattom Sports Facilities Limited	KSFL	
	Khed Sinnar Expressway Limited	KSEL	
	Kiratpur Ner Chowk Expressway Limited	KNCEL	
	Moradabad Bareilly Expressway Limited	MBEL	
	MP Border Checkposts Development Company Limited	MPBCDCL	
	Pune Sholapur Road Development Company Limited	PSRDCL	
	Sikar Bikaner Highways Limited	SBHL	
	Vansh Nimay Infraprojects Limited	VNIL	
	West Gujarat Expressway Limited	WGEL	
	Subsidiaries - Indirect	North Karnataka Expressway Limited	NKEL
		Andhra Pradesh Expressway Limited	APEL
		Alcantarilla Fotovoltaica SA, Sociedad Unipersonal	
		Antenea Seguridad Y Medico Ambiente SA	
		Area De Servicio Punta Umbria SL	
Area De Servicio Coiros S.L.			
Beasolarta S.L.			
CIESM-INTEVIA S.A. Sociedad Unipersonal			
Conservacion de Infraestructuras De Mexico SD DE CV			
Control 7, S. A			
Elsamex India Private Limited		ELSAIND	
Elsamex Internacional, SLR			
Elsamex Portugal-Engenharia E Sistemas De Gestao, S.A		EPE	
Elsamex Construcao E Manutencao LTDA, Brazil			
Elsamex Brazil LTDA			
ESM Mantenimiento Integral DE S.A DE C.V			
GRICL Rail Bridge Development Company Ltd (upto August 7, 2014)		GRBDCL	
Grusamar Albania SHPK			
Grusamar Ingenieria Y Consulting, SL			
Grusamar India Limited		GIL	
Inteval-Gestao Integral Rodoviaria S.A			
ITNL Africa Projects Limited		IAPL	
ITNL International DMCC, Dubai (Formerly known as ITNL International JLT, Dubai)		IIJLT	
Mantenimiento Y Conservacion De Vialidades, DE C.V			
Elsamex Maintenance Services Ltd	EMSL		
Elsamex LLC			

IL&FS TRANSPORTATION NETWORKS LIMITED
Annexure to Note 1(x) to the unaudited interim condensed financial statements for the quarter ended June 30, 2015
Related Party Disclosures
(ii) Previous Year/Quarter
(a) Name of the Related Parties and Description of Relationship:

Nature of Relationship	Name of Entity	Abbreviation used
Subsidiaries - Indirect	I IPL USA LLC	
	Sharjah General Services Company LLC	
	Grusamar Engenharia & Consultoria Brasil LTDA	
	Rapid MetroRail Gurgaon Limited	RMGL
	Rapid MetroRail Gurgaon South Limited	RMGSL
	Senalizacion Viales E Imagen, SA	
Fellow Subsidiaries (Only with whom there have been transaction during the period/ there was balance outstanding at the year end)	Yala Construction Company Private Limited	YCCPL
	Chattisgarh Highways Development Company Limited	CHDCL
	IL&FS Airport Limited	IAL
	IL&FS Capital Advisors Limited	ICAL
	IL&FS Education Technology Services Limited	IETS
	IL&FS Energy Development Company Limited	IEDCL
	IL&FS Environment Infrastructure Services Limited	IEISL
	IL&FS Financial Services Limited	IFIN
	IL&FS Maritime Infrastructure Company Limited	IMICL
	IL&FS Renewable Energy Limited	IREL
	IL&FS Securities Services Limited	ISSL
	IL&FS Technology Limited (since January 30, 2015)	ITL
	IL&FS Township Urban Assets Limited	ITUAL
	IL&FS Global Financial Services (UK) Limited	IGFSUKL
	IL&FS Global Financial Services (ME) Limited	IGFSMEL
Associates - Direct	PT Mantimin Coal Mining	PTMCM
	ITNL Toll Management Services Limited	ITMSL
	Thiruvananthapuram Road Development Company Limited	TRDCL
	Warora Chandrapur Ballarpur Toll Road Limited	WCBTRL
	Srinagar Sonmarg Tunnelway Limited	SSTL
Associates - Indirect	Gujarat Road and Infrastructure Company Limited	GRICL
	Centro de Investigaciones de Curretros Andalucía S.A.	CICAN
	Labetec Ensayos Técnicos Canarios, S.A.	LABTEC
	CGI 8 S.A.	CGI-8
	Elsamex Road Technology Company Limited	ERT(China)
	Sociedad Concesionaria Autovía A-4 Madrid S.A	A4 CONCESSION
	VCS-Enterprises Limited	VCS
	Ramky Elsamex Ring Road Limited, Hyderabad	REHRR
	Zhejiang Elsamex Road Technology Co Ltd	
	Zhejiang Elsamex Road Construction Equipment Co Ltd	
Jointly Controlled Entities - Direct	Emprsas Pame sa De CV	EPSD
	Noida Toll Bridge Company Limited	NTBCL
	Jorabat Shillong Expressway Limited	JSEL
Jointly Controlled Entities - Indirect	N.A.M. Expressway Limited	NAMEL
	Geotecnia y Control De Qualitat, S.A.	
	Chongqing Yuhe Expressway Co. Ltd.	
	Consorcio De Obras Civiles S.R.L	
Jointly Controlled Operations	Vies Y Construcciones S. R. L.	
	Elsamex - ITNL JVCA	EIJVCA
Key Management Personnel ("KMP")	Mr K Ramchand-Managing Director	
	Mr Mukund Sapre-Executive Director	
	Mr George Cherian-Chief Financial Officer	
	Mr Krishna Ghag-Company Secretary	
Relatives of KMP	Mrs Rita Ramchand (wife of Mr K Ramchand)	
	Mrs Sangeeta Sapre (wife of Mr Mukund Sapre)	
	Mrs Vishpala Parthasarathy (wife of Mr Ravi Parthasarathy)	
KMP of Holding Company	Mr Ravi Parthasarathy - Director	
	Mr Hari Sankaran - Director	
	Mr Arun Saha - Director	

IL&FS TRANSPORTATION NETWORKS LIMITED

Annexure to Note 1(x) to the unaudited interim condensed financial statements for the quarter ended June 30, 2015

Related Party Disclosures. (contd.)

(b) transactions/ balances with above mentioned related parties (mentioned in Annexure to Note 1(x)(ii) (a) above)

Particulars	Holding Company	Subsidiaries	Fellow Subsidiaries	Associates	Jointly Controlled Entities	Key Management personnel and relatives	Total
Balances							
Advance towards Share Application Money (Long-term)							
GRICL	-	-	-	750.00	-	-	750.00
I IPL	-	156.30	-	-	-	-	156.30
OTHERS	-	0.02	-	-	0.13	-	0.15
	-	156.32	-	750.00	0.13	-	906.45
Advances Receivable - Short Term							
ILFS	0.57	-	-	-	-	-	0.57
IAL	-	-	270.72	-	-	-	270.72
PTMCM	-	-	183.59	-	-	-	183.59
OTHERS	-	399.78	44.04	3.16	53.05	-	500.03
	0.57	399.78	498.35	3.16	53.05	-	954.91
Cost of Investment in equity shares							
IRL	-	4,114.85	-	-	-	-	4,114.85
OTHERS	-	32,480.21	-	1,065.64	3,459.13	-	37,004.98
	-	36,595.06	-	1,065.64	3,459.13	-	41,119.83
Equity share Capital							
ILFS	1,714.50	-	-	-	-	-	1,714.50
IFIN	-	32.00	-	-	-	-	32.00
	1,714.50	32.00	-	-	-	-	1,746.50
Interest Accrued and due							
MBEL	-	240.04	-	-	-	-	240.04
MPBCDCL	-	111.79	-	-	-	-	111.79
PSRDCL	-	143.79	-	-	-	-	143.79
WGEL	-	100.93	-	-	-	-	100.93
OTHERS	-	118.25	-	138.32	135.94	-	392.51
	-	714.80	-	138.32	135.94	-	989.06
Interest Accrued and not due LT							
JRPICL	-	54.74	-	-	-	-	54.74
KSEL	-	64.57	-	-	-	-	64.57
SBHL	-	79.30	-	-	-	-	79.30
TRDCL	-	-	-	250.85	-	-	250.85
OTHERS	-	41.01	-	-	-	-	41.01
	-	239.62	-	250.85	-	-	490.47
Interest Accrued and not due ST							
CNTL	-	13.61	-	-	-	-	13.61
ELSA	-	4.94	-	-	-	-	4.94
IMICL	-	-	11.89	-	-	-	11.89
WCBTRL	-	-	-	12.91	-	-	12.91
OTHERS	-	-	1.35	-	-	-	1.35
	-	18.55	13.24	12.91	-	-	44.70
Interest accrued but not due on borrowings							
NKEL	-	204.32	-	-	-	-	204.32
	-	204.32	-	-	-	-	204.32
Investment in Covered Warrants							
ILFS	1,943.00	-	-	-	-	-	1,943.00
	1,943.00	-	-	-	-	-	1,943.00
Investment in Preference Shares							
WGEL	-	296.90	-	-	-	-	296.90
	-	296.90	-	-	-	-	296.90
Investment in Redeemable optionally convertible cumulative preference shares							
APEL	-	2,200.00	-	-	-	-	2,200.00
	-	2,200.00	-	-	-	-	2,200.00

IL&FS TRANSPORTATION NETWORKS LIMITED
Annexure to Note 1(x) to the unaudited interim condensed financial statements for the quarter ended June 30, 2015
Related Party Disclosures. (contd.)

(b) transactions/ balances with above mentioned related parties (mentioned in Annexure to Note 1(x)(ii) (a) above)

Particulars	Holding Company	Subsidiaries	Fellow Subsidiaries	Associates	Jointly Controlled Entities	Key Management personnel and relatives	Total
Investments in Units							
IRIT	-	1,096.06	-	-	-	-	1,096.06
	-	1,096.06	-	-	-	-	1,096.06
Long-term Lendings							
BAEL	-	1,545.00	-	-	-	-	1,545.00
JRPICL	-	3,131.10	-	-	-	-	3,131.10
KSEL	-	1,382.50	-	-	-	-	1,382.50
MPBCDCL	-	2,136.00	-	-	-	-	2,136.00
OTHERS	-	3,235.90	-	343.50	-	-	3,579.40
	-	11,430.50	-	343.50	-	-	11,774.00
Mobilisation Advances Received (Long-term)							
BAEL	-	883.06	-	-	-	-	883.06
CNTL	-	372.82	-	-	-	-	372.82
IRIDCL	-	592.68	-	-	-	-	592.68
KNCEL	-	662.61	-	-	-	-	662.61
OTHERS	-	122.24	-	-	29.68	-	151.92
	-	2,633.40	-	-	29.68	-	2,663.09
Mobilisation Advances Received (Short-term)							
CNTL	-	791.69	-	-	-	-	791.69
KNCEL	-	638.26	-	-	-	-	638.26
SBHL	-	263.72	-	-	-	-	263.72
OTHERS	-	563.53	-	-	74.75	-	638.28
	-	2,257.20	-	-	74.75	-	2,331.95
Preference share Capital with Premium							
IFIN	-	-	2,000.00	-	-	-	2,000.00
IMICL	-	-	2,000.00	-	-	-	2,000.00
	-	-	4,000.00	-	-	-	4,000.00
Other Current Liabilities							
ILFS	150.00	-	-	-	-	-	150.00
	150.00	-	-	-	-	-	150.00
Provision for redemption premium on Preference Shares							
IFIN	-	-	37.81	-	-	-	37.81
IMICL	-	-	37.81	-	-	-	37.81
	-	-	75.62	-	-	-	75.62
Rent Deposit							
Mr K Ramchand-Managing Director	-	-	-	-	-	1.00	1.00
Mr Mukund Sapre-Executive Director	-	-	-	-	-	0.50	0.50
Mrs Rita Ramchand (wife of Mr K Ramchand)	-	-	-	-	-	0.50	0.50
Mrs Sangeeta Sapre (wife of Mr Mukund Sapre)	-	-	-	-	-	0.50	0.50
Mrs Vishpala Parthasarathy (wife of Mr Ravi Parthasarathy)	-	-	-	-	-	20.00	20.00
	-	-	-	-	-	22.50	22.50
Retention Money Payable							
ELSAIND	-	10.37	-	-	-	-	10.37
EMSL	-	13.65	-	-	-	-	13.65
EPE	-	3.32	-	-	-	-	3.32
GIYC	-	4.54	-	-	-	-	4.54
ITL	-	-	13.03	-	-	-	13.03
OTHERS	-	-	0.29	-	-	-	0.29
	-	31.88	13.32	-	-	-	45.20

IL&FS TRANSPORTATION NETWORKS LIMITED

Annexure to Note 1(x) to the unaudited interim condensed financial statements for the quarter ended June 30, 2015

Related Party Disclosures. (contd.)

(b) transactions/ balances with above mentioned related parties (mentioned in Annexure to Note 1(x)(ii) (a) above)

Particulars	Holding Company	Subsidiaries	Fellow Subsidiaries	Associates	Jointly Controlled Entities	Key Management personnel and relatives	Total
Retention Money Receivable							
JSEL	-	-	-	-	392.89	-	392.89
KSEL	-	267.59	-	-	-	-	267.59
PSRDCL	-	429.16	-	-	-	-	429.16
SBHL	-	250.27	-	-	-	-	250.27
OTHERS	-	62.96	-	-	-	-	62.96
	-	1,009.98	-	-	392.89	-	1,402.87
Short-term Borrowings							
IRL	-	1,550.00	-	-	-	-	1,550.00
NKEL	-	700.00	-	-	-	-	700.00
	-	2,250.00	-	-	-	-	2,250.00
Short-term Lendings							
HREL	-	2,203.80	-	-	-	-	2,203.80
MBEL	-	5,532.50	-	-	-	-	5,532.50
PSRDCL	-	1,657.00	-	-	-	-	1,657.00
OTHERS	-	3,605.97	158.65	1,529.50	1,207.20	-	6,501.32
	-	12,999.27	158.65	1,529.50	1,207.20	-	15,894.62
Provision for Advances							
VNIL	-	365.00	-	-	-	-	365.00
	-	365.00	-	-	-	-	365.00
Trade Payables							
ILFS	58.51	-	-	-	-	-	58.51
EMSL	-	171.53	-	-	-	-	171.53
IFIN	-	-	152.55	-	-	-	152.55
IRL	-	570.09	-	-	-	-	570.09
OTHERS	-	32.14	89.68	33.78	5.78	-	161.38
	58.51	773.76	242.23	33.78	5.78	-	1,114.06
Trade Receivables							
BAEL	-	4,259.27	-	-	-	-	4,259.27
IRIDCL	-	3,014.91	-	-	-	-	3,014.91
KSEL	-	5,338.41	-	-	-	-	5,338.41
OTHERS	-	10,065.93	-	2,515.81	1,980.21	-	14,561.95
	-	22,678.52	-	2,515.81	1,980.21	-	27,174.54
Unamortised Expenses							
IFIN	-	-	371.27	-	-	-	371.27
	-	-	371.27	-	-	-	371.27
Unbilled Revenue							
HREL	-	255.63	-	-	-	-	255.63
JSEL	-	-	-	-	237.38	-	237.38
RMGSL	-	354.98	-	-	-	-	354.98
SBHL	-	206.42	-	-	-	-	206.42
OTHERS	-	138.42	-	-	5.27	-	143.69
	-	955.45	-	-	242.65	-	1,198.10
Unearned Revenue							
BAEL	-	300.98	-	-	-	-	300.98
CNTL	-	583.92	-	-	-	-	583.92
KSEL	-	695.16	-	-	-	-	695.16
MBEL	-	263.64	-	-	-	-	263.64
MPBCDCL	-	574.08	-	-	-	-	574.08
OTHERS	-	213.84	-	-	-	-	213.84
	-	2,631.62	-	-	-	-	2,631.62

IL&FS TRANSPORTATION NETWORKS LIMITED

Annure to Note 1 to the unaudited interim condensed financial statements for the quarter ended June 30, 2015

Related Party Disclosures. (contd.)

(b) transactions/ balances with above mentioned related parties (mentioned in Annexure to Note 1 (x)(ii) (a) above)

Particulars	Holding Company	Subsidiaries	Fellow Subsidiaries	Associates	Jointly Controlled Entities	Key Management personnel and relatives	Total
Transactions							
Administrative and general expenses							
ILFS	70.46	-	-	-	-	-	70.46
IFIN	-	-	38.05	-	-	-	38.05
OTHERS	-	-	0.37	-	-	-	0.37
	70.46	-	38.42	-	-	-	108.88
Equity capital enhanced (with securities premium)							
ILFS	3,645.00	-	-	-	-	-	3,645.00
IFIN	75.92	-	-	-	-	-	75.92
	3,720.92	-	-	-	-	-	3,720.92
Advance towards Share Application Money							
I IPL	-	241.58	-	-	-	-	241.58
	-	241.58	-	-	-	-	241.58
Construction Cost							
IRL	-	211.06	-	-	-	-	211.06
OTHERS	-	8.77	-	-	-	-	8.77
	-	219.83	-	-	-	-	219.83
Director Remuneration							
Mr K Ramchand-Managing Director	-	-	-	-	-	9.47	9.47
Mr Mukund Sapre-Executive Director	-	-	-	-	-	3.88	3.88
	-	-	-	-	-	13.35	13.35
Interest Income							
HREL	-	57.00	-	-	-	-	57.00
JRPICL	-	63.10	-	-	-	-	63.10
MBEL	-	64.09	-	-	-	-	64.09
MPBCDCL	-	43.85	-	-	-	-	43.85
OTHERS	-	92.20	2.64	37.89	0.43	-	133.16
	-	320.24	2.64	37.89	0.43	-	361.20
Interest on Loans (Expense)							
NKEL	-	16.58	-	-	-	-	16.58
	-	16.58	-	-	-	-	16.58
Investment made / purchased							
MPBCDCL	-	530.56	-	-	-	-	530.56
KNCEL	-	1,422.50	-	-	-	-	1,422.50
BAEL	-	413.00	-	-	-	-	413.00
OTHERS	-	880.73	-	0.34	20.00	-	901.07
	-	3,246.79	-	0.34	20.00	-	3,267.13
Lendings							
JRPICL	-	533.00	-	-	-	-	533.00
MBEL	-	1,450.00	-	-	-	-	1,450.00
OTHERS	-	2,352.60	-	87.50	80.00	-	2,520.10
	-	4,335.60	-	87.50	80.00	-	4,503.10
Miscellaneous Income							
ELSA	-	15.95	-	-	-	-	15.95
I IPL	-	15.73	-	-	-	-	15.73
IOPL	-	18.58	-	-	-	-	18.58
OTHERS	-	-	-	-	5.03	-	5.03
	-	50.26	-	-	5.03	-	55.29
Operating Expenses (Other than Construction Cost)							
EMSL	-	113.73	-	-	-	-	113.73
OTHERS	-	14.77	1.05	-	-	-	15.82
	-	128.50	1.05	-	-	-	129.55
Proposed Dividend on Preference Shares							
IFIN	-	-	51.11	-	-	-	51.11
IMICL	-	-	51.11	-	-	-	51.11
	-	-	102.22	-	-	-	102.22
Proposed Dividend Paid							
IFIN	-	-	105.03	-	-	-	105.03
IMICL	-	-	105.03	-	-	-	105.03
	-	-	210.05	-	-	-	210.05
Purchase of Shares							
MPBCDCL	-	82.78	-	-	-	-	82.78
	-	82.78	-	-	-	-	82.78

IL&FS TRANSPORTATION NETWORKS LIMITED

Annexure to Note 1 to the unaudited interim condensed financial statements for the quarter ended June 30, 2015

Related Party Disclosures. (contd.)

(b) transactions/ balances with above mentioned related parties (mentioned in Annexure to Note 1 (x)(ii) (a) above)

Particulars	Holding Company	Subsidiaries	Fellow Subsidiaries	Associates	Jointly Controlled Entities	Key Management personnel and relatives	Total
Rent Expense							
Mr K Ramchand-Managing Director	-	-	-	-	-	0.87	0.87
Mr Mukund Sapre-Executive Director	-	-	-	-	-	0.13	0.13
Mrs Rita Ramchand (wife of Mr K Ramchand)	-	-	-	-	-	0.87	0.87
Mrs Sangeeta Sapre (wife of Mr Mukund Sapre)	-	-	-	-	-	0.13	0.13
Mrs Vishpala Parthasarathy (wife of Mr Ravi Parthasarathy)	-	-	-	-	-	0.03	0.03
	-	-	-	-	-	2.02	2.02
Repayment of Lendings							
JRPICL	-	1,200.00	-	-	-	-	1,200.00
OTHERS	-	89.68	-	-	-	-	89.68
	-	1,289.68	-	-	-	-	1,289.68
Revenue from Operations							
CNTL	-	982.26	-	-	-	-	982.26
MBEL	-	1,516.72	-	-	-	-	1,516.72
OTHERS	-	4,149.17	-	9.98	420.64	-	4,579.79
	-	6,648.15	-	9.98	420.64	-	7,078.77
Footnote : - * Includes Deputation cost of Rs 13.35 million charged by Holding Company "IL&FS"							
Mr K Ramchand-Managing Director						9.47	
Mr Mukund Sapre-Executive Director						3.88	
						<u>13.35</u>	