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BALANCE SHEET AS AT MAR 31, 2016

	NOTE No	2016	
		Amount	Amount
<u>EQUITY AND LIABILITIES</u>			
Shareholders Funds			
Share Capital	1	2,335,100,000	7,798,949,270
Reserves and Surplus	2	5,463,849,270	
Money received against share warrants		-	
Share Application Money Pending Allotment (Non-refundable)	3		-
Minority Interest			
			-
Non-Current Liabilities			
Long-Term Borrowings	4	10,177,902,656	10,435,701,275
Deferred Tax Liabilities (Net)	5		
Other Long Term Liabilities	6	173,979,763	
Long-Term Provisions	7	83,818,856	
Current Liabilities			
Current maturities of long term debt	4A	661,575,000	3,518,605,167
Current maturities of finance lease obligations	4B	-	
Short Term Borrowings	8	11,509,797	
Trade Payables	9	2,554,850,754	
Other Current Liabilities	10	289,472,232	
Short Term Provisions	11	1,197,384	
Total Equity and Liabilities			21,753,255,712
<u>ASSETS</u>			
Non-Current Assets			
Fixed Assets	12	20,682,823,511	21,606,927,966
Tangible Assets		188,179	
Intangible Assets		20,682,635,332	
Capital Work-in-Progress		-	
Intangible assets under development		-	
Non-Current Investments	13	-	
Goodwill on Consolidation	14	-	
Deferred Tax Assets (Net)	15	80,620,175	
Long Term Loans and Advances	16	843,484,280	
Other Non-Current Assets	17	-	
Current Assets			
Current Investments	18	-	146,327,746
Inventories	19	601,313	
Trade Receivables	20	-	
Cash and Cash Equivalents	21	22,273,004	
Other Current Assets	23	-	
Short Term Loans and Advances	22	123,453,429	
Total Assets			21,753,255,712
PLUG account difference			-
Check - Total Equity and Liabilities			-
Check - Fixed Assets			-
Check - NC Assets			-
Check - Total Assets			-
Check Assets - Liabilities			-

Notes:

1. For Hyperion reporting, "Related Party" includes only those entities which are disclosed in "List of Related Party" in the "ITNL-GRI".
2. Any deviation between Hyperion Report and Financial, due to non-availability of GL code or specific group in Hyperion system, disclose manually as foot notes.



PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED MAR 31, 2016

	NOTE No	Year Ended MAR 31, 2016
		Amount
Income from operations	24	4,229,703,754
Other Income	25	49,131,670
Total Income		4,278,835,424
EXPENSES		
Cost of Materials consumed	26	12,937,251
Operating Expenses	27	2,710,132,051
Employee Benefits Expense	28	70,640,124
Interest and finance charges	29	1,346,825,543
Administrative and general expenses	30	30,422,642
Preliminary / Misc. expenditure written off		0
Depreciation and Amortization Expense		286,832,893
Provision for diminution in value of investments		0
Goodwill on consolidation w/off or amortised		0
Total Expenses		4,457,790,504
Profit/(Loss) before Exceptional and extraordinary items and tax		-178,955,080
Exceptional Items		0
Profit/(Loss) before extraordinary items and tax		-178,955,080
Extraordinary Items		0
Profit/(Loss) before taxation		-178,955,080
Tax Expense:		
Current tax		0
Tax related to earlier years		0
Deferred tax charge (net)		-75,957,330
MAT credit entitlement		0
Total Tax Expense		-75,957,330
Profit/(Loss) from continuing operations before Consolidation adjustment		-102,997,750
Share of profit transferred to minority interest		0
Own share in Assoc incl as minority interest of a Jtly controlled entity		0
Share of profit / (loss) of associates		0
PLUG account difference		--
Profit/(Loss) from Continuing operation after Consolidation adjustment		-102,997,750
Balance of profit brought forward		1,484,195,318
Profit brought forward adjustments		0
Profit available for appropriation		1,381,197,568
Appropriations:		
Transfer to general reserve		0
Transfer to debenture redemption reserve		0
Proposed dividend on equity shares		0
Tax on dividend on equity shares		0
Premium on preference shares of subsidiary		0
Tax on premium on preference shares of subsidiary		0
Redemption Premium on preference shares of Company		0
		1,381,197,568
Check - Total Income		0
Check - Total Expenses		0
Check - (Income - Expenses)-Net Profit		0

Notes:

- For Hyperion reporting, "Related Party" includes only those entities which are disclosed in "List of Related Party" in the "ITNL-GRI".
- Any deviation between Hyperion Report and Financial, due to non-availability of GL code or specific grouping in Hyperion system, disclose manually as foot notes.



N.A.M Expressway Limited

NOTES 1 FORMING PART OF THE BALANCE SHEET AS AT MAR 31, 2016

	Year Ended MAR 31,2016	
	Amount	Amount
NOTE 1: SHARE CAPITAL		
ISSUED, SUBSCRIBED & PAID-UP		
Equity share of Rs. 10/- each	2,335,100,000	
		2,335,100,000
Preference Share of Rs. 10/- each	-	
		-
		2,335,100,000



N.A.M Expressway Limited

NOTES 2 TO 3 FORMING PART OF THE BALANCE SHEET AS AT MAR 31, 2016

	2016	
	Amount	Amount
NOTE 2: RESERVES & SURPLUS		
(A) GENERAL RESERVE		
As per last balance sheet	-	-
Opening Balance Adj	-	-
Add : Transferred during the year / period from Profit & Loss Account	-	-
Add : On Account of Merger	-	-
Add : Transferred from Debenture redemption Reserve	-	-
Add : Any others	-	-
Less : Utilised	-	-
Closing Balance	-	-
(B) CAPITAL RESERVE		4,082,651,702
As per last balance sheet	3,972,017,593	
Opening Balance Adj	-	
Add: Created during the year / period	110,634,109	
Less: Written back in current year / period	-	
Closing Balance	4,082,651,702	
(C) DEBENTURE REDEMPTION RESERVE		
As per last balance sheet	-	-
Opening Balance Adj	-	-
Add: Created during the year / period	-	-
Less: Written back in current year / period	-	-
Closing Balance	-	-
(D) SECURITIES PREMIUM RESERVE		
As per last balance sheet	-	-
Opening Balance Adj	-	-
Add : Amount received on conversion of FCCB/from proceeds of Right Issue/on account of merger etc.	-	-
Less : Initial Share Issue Expenses Written off	-	-
Less : Premium utilised for various reasons	-	-
Closing Balance	-	-
(E) CAPITAL RESERVE / GOODWILL		
As per last balance sheet	-	-
Opening Balance Adj	-	-
Add: On account of merger	-	-
Less: Write off against available reserves	-	-
Closing Balance	-	-
(F) SURPLUS IN STATEMENT OF PROFIT AND LOSS		1,381,197,568
As per last balance sheet	1,550,005,161	
Opening Balance Adj	-	
Add : Profit for the period / Year	-	
Add : addition during the year / period(including transfer from reserve)	-	
Less : Loss for the period	168,807,593	
Less: Provision for proposed dividend	-	
Less :Transfer to general reserve	-	
Less :Transfer to debenture redemption reserve	-	



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NOTES 2 TO 3 FORMING PART OF THE BALANCE SHEET AS AT MAR 31, 2016

	2016
Less :Provision for dividend tax proposed dividends	-
Less :Premium on preference shares of subsidiary	-
Less :Tax on dividend and premium on preference shares of subsidiary	-
Closing Balance	1,381,197,568
(G) CASH FLOW HEDGE RESERVE	-
(H) FOREIGN EXCHANGE FLUCTUATION RESERVE	-
	5,463,849,270
<u>NOTE 3: SHARE APPLICATION MONEY PENDING ALLOTMENT</u>	
Share application money pending allotment (non refundable)	-
	-



	Year Ended MAR 31,2016	
	Amount	Amount
NOTE 4: LONG TERM BORROWINGS		
(A) Bonds/Debentures		
(a) Secured		
Non-Convertible Debentures	-	-
Deep discount bonds	-	-
Zero coupon bonds	-	-
Interest accrued and due	-	-
Optionally Convertible debentures	-	-
Secured Bonds / Debentures - Related Party	-	-
Secured Non-Convertible Debentures - Related Party	-	-
Secured Optionally Convertible debentures - Related Party	-	-
(b) Unsecured		
Non-Convertible Debentures	-	-
Deep discount bonds	-	-
Zero coupon bonds	-	-
Interest accrued and due	-	-
Optionally Convertible debentures	-	-
Unsecured Bonds / Debentures - Related Party	-	-
Unsecured Non-Convertible Debentures - Related Party	-	-
Unsecured Optionally Convertible debentures - Related Party	-	-
(B) Term Loans		
(a) Secured		
From banks	9,582,918,558	-
From financial institutions	-	-
From others	-	-
Bank overdraft	-	-
Secured Term Loan - Related Party	-	-
		9,582,918,558
(b) Unsecured		
From banks	-	-
From others parties	594,984,098	-
From financial institutions	-	-
Bank overdraft	-	-
Unsecured Term Loan - Related Party	-	-
		594,984,098
(C) Deffered Payment Liabilities		
(a) Secured		
Secured Deffered Payment Liabilities	-	-
(b) Unsecured		
Unsecured Deffered Payment Liabilities	-	-
(D) Loans and Advances from related parties		
(a) Secured		
Secured Long Term Loans and advances from related parties	-	-
(b) Unsecured		
Unsecured Long Term Loans and advances from related parties	-	-
(E) Long Term maturities of finance lease obligation		
(a) Secured		
Secured Long Term Maturities of Finance Lease Obligations	-	-
Secured Long Term Maturities of Finance Lease Obligations - Related Party	-	-



	Year Ended MAR 31,2016	
(b) Unsecured		
Unsecured Long Term Maturities of Finance Lease Obligations	-	
Unsecured Long Term Maturities of Finance Lease Obligations - Related Party	-	
		-
(F) Other loans and advances (Specify nature)		
(a) Secured		
Secured Long Term Loans and advances from Others	-	
(b) Unsecured		
Unsecured Long Term Loans and advances from Others	-	
		-
(G) Long Term Borrowing - Deposit		
(a) Secured		
Long Term Borrowing-Secured Deposit	-	
Long Term Borrowing-Secured Deposit - Related Party	-	
(b) Unsecured		
Long Term Borrowing-Unsecured Deposit	-	
Long Term Borrowing-Unsecured Deposit - Related Party	-	
		-
TOTAL LONG TERM BORROWINGS		10,177,902,656
NOTE 4A: Current Maturities of Long Term Debt		
Current maturities of long term debt	-	
Current maturities of Long Term Debt - Related Party	-	
Current maturities of Long Term Debt - Secured Bonds/Debentures	-	
Current maturities of Long Term Debt-Secured Bonds/Debentures from related party	-	
Current maturities of Long Term Debt-Unsecured Bonds/Debentures	-	
Cur-maturities of Long Term Debt-Unsecured Bonds/Debentures from Related Party	-	
Cur-maturities of Long Term Debt-Secured term loans from Bank	661,575,000	
Cur-maturities of Long Term Debt-Secured term loans from Financial Institutes	-	
Cur-maturities of Long Term Debt-Secured term loans from Others	-	
Cur-maturities of Long Term Debt-Secured term loans from Related Party	-	
Cur-maturities of Long Term Debt-Unsecured term loans from Bank	-	
Cur-maturities of Long Term Debt-Unsecured term loans from Financial Institutes	-	
Cur-maturities of Long Term Debt-Unsecured term loans from Others	-	
Cur-maturities of Long Term Debt-Unsecured term loans from Related Party	-	
		661,575,000
NOTE 4B: Current Maturities of Finance Lease Obligations		
Current maturities of finance lease obligations	-	
Current maturities of finance lease obligations - Related Party	-	
		-
NOTE 5: DEFERRED TAX LIABILITIES		
Deferred Tax Liabilities (Net)	-	
		-
NOTE 6: OTHER LONG TERM LIABILITIES		
Trade Payables - Related Parties	-	
Trade Payables - Others	-	
Advance Towards Capital of Subsidiary by minority	-	
Option premium liabilities account	-	



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NOTES 4 TO 7 FORMING PART OF THE BALANCE SHEET AS AT MAR 31, 2016

	Year Ended MAR 31,2016	
Other Long Term Liabilites	-	-
Other Long Term Liabilites -Related Party	-	-
Payable due to fair valuation of derivative contract	-	-
Redemption Premium accrued but not Due	-	-
Redemption Premium accrued but not Due - Related Party	-	-
Long Term Other Advance Received - Related Parties	-	-
Long Term Other Advance Received - Others	-	-
Long Term Mobilisation Advance Received - Related Parties	-	-
Long Term Mobilisation Advance Received - Others	-	-
Security Deposit - Related Parties	-	-
Security Deposit - Others	-	-
Deferred Payment Liabilities - Related Parties	-	-
Deferred Payment Liabilities - Others	-	-
Interest accrued but not due on borrowings - Related Parties	86,077,455	-
Interest accrued but not due on borrowings - Others	87,902,308	-
Retention Money Payable - Related Parties	-	-
Retention Money Payable - Others	-	-
		173,979,763
NOTE 7: LONG TERM PROVISIONS		
Provision for dividend on preference shares of subsidiary	-	-
Provision for premium on preference shares of subsidiary	-	-
Provision for tax on preference dividend of subsidiary	-	-
Provision for tax on preference share premium of subsidiary	-	-
Provision for contingency	-	-
Provision for Employee benefits.	647,841	-
Provision for fringe benefit tax (net of advance)	-	-
Provision for tax (net of advance)	-	-
Proposed dividend on equity shares	-	-
Proposed dividend on equity shares - Related Party	-	-
Provision for tax on proposed dividend on equity shares	-	-
Provision for overlay	83,171,015	-
Provision for Advances	-	-
Provision for Redemption Premium on preference shares of Company	-	-
Provision for Additional Concession Fee to authority	-	-
		83,818,856



	Year Ended MAR 31,2016	
	Amount	Amount
NOTE 8: SHORT TERM BORROWINGS		
(A) Loan repayable on demand		
(a) Secured		
Secured-Loan Repayable on demand-From Bank	-	
Secured-Loan Repayable on demand-From other parties	-	
Secured-Loan Repayable on demand-From Financial Institutions	-	
Secured-Loan Repayable on demand- Bank Overdraft	-	
Secured-Loan Repayable on demand-From Related Party	-	
		-
(b) Unsecured		
Unsecured-Loan Repayable on demand-From Bank	-	
Unsecured-Loan Repayable on demand-From other parties	-	
Unsecured-Loan Repayable on demand-From Financial Institutions	-	
Unsecured-Loan Repayable on demand- Bank Overdraft	-	
Unsecured-Loan Repayable on demand-From Related Party	-	
		-
(B) Loans and advances from related parties		
(a) Secured		
Secured Short Term Loans and advances from Related Parties	-	
(b) Unsecured		
Unsecured Short Term Loans and advances from Related Parties	-	
		-
(C) Deposits		
(a) Secured		
Secured Deposits (Short Term)	-	
Secured Deposits (Short Term) - Related Party	-	
(b) Unsecured		
Unsecured Deposits (Short Term)	-	
Unsecured Deposits (Short Term) - Related Party	-	
		-
(D) Other Loans and Advances (specify nature)		
(a) Secured		
Secured - Other Short Term Loans	-	
Secured - Short Term Loans from Bank	-	
Secured - Short Term Loans from Financial Institutions	-	
(b) Unsecured		
Unsecured - Other Short Term Loans	11,509,797	
Unsecured - Short Term Loans from Bank	-	
Unsecured - Short Term Loans from Financial Institutions	-	
		-
		11,509,797



NOTES 8 TO 11 FORMING PART OF THE BALANCE SHEET AS AT MAR 31, 2016

	Year Ended MAR 31,2016	
(E) Commercial paper		
Commercial paper - Unsecured	-	
Commercial paper - Unexpired discount	-	
		-
TOTAL SHORT TERM BORROWINGS		11,509,797
NOTE 9: TRADE PAYABLES		
Trade Payables - Related Parties	347,264,680	
Trade Payables - Others	2,207,586,074	
		2,554,850,754
NOTE 10: OTHER CURRENT LIABILITIES		
Interest accrued but not due on borrowings	-	
Interest accrued but not due on borrowings - Related party	-	
Interest accrued and due on borrowings	130,421,433	
Interest accrued and due on borrowings - Related party	-	
Income received in advance - Others	-	
Income received in advance - Related Party	-	
Unpaid Dividends	-	
Application money received for allotment of securities	-	
Unpaid matured deposits and interest accrued thereon	-	
Unpaid matured debentures and interest accrued thereon	-	
Other Current Liabilities	23,811,407	
Statutory dues	135,239,392	
Other Current Liabilities - Related Party	-	
Option Premium Liabilities	-	
Payable for purchase of capital assets - Related party	-	
Payable for purchase of capital assets - Others	-	
Short Term Other Advance received - Related Parties	-	
Short Term Other Advance received - Others	-	
Unearned Revenue from Related Party	-	
Unearned Revenue from Others	-	
Short Term Mobilisation Advance Received - Related Parties	-	
Short Term Mobilisation Advance Received - Others	-	
		289,472,232
NOTE 11: SHORT TERM PROVISIONS		
Provision for Employee benefits.	1,197,384	
Provision for fringe benefit tax (net of advance)	-	
Provision for tax (net of advance)	-	
Proposed dividend on equity shares	-	
Proposed dividend on equity shares - Related Parties	-	
Provision for tax on proposed dividend on equity shares	-	
Provision for overlay	-	
Provision for wealth tax	-	



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NOTES 8 TO 11 FORMING PART OF THE BALANCE SHEET AS AT MAR 31, 2016

	Year Ended MAR 31,2016	
Provision for Expenses		
Provision for Advances		
Provision for premium on preference shares of subsidiary		
Provision for dividend tax on premium on preference share subsidiary		
Provision for dividend on preference shares		
Provision for dividend tax on dividend on preference shares		
		1,197,384



	Gross Block				Depreciation and Amortization				Net Block	
	Opening	Additions	Transfer In	Deletions	Transfer Out	Closing	Opening	Additions		Deletions
Tangible assets										
Land	-	-	-	-	-	-	-	-	-	-
Building and Structures	-	-	-	-	-	-	-	-	-	-
Roads and bridges	-	-	-	-	-	-	-	-	-	-
Vehicles	-	-	-	-	-	-	-	-	-	-
Data processing equipments	-	-	-	-	-	-	-	-	-	-
Office premises	-	-	-	-	-	-	-	-	-	-
Office equipments	345,030	76,239	-	-	-	421,269	210,951	22,139	-	233,090
Leasehold improvements	-	-	-	-	-	-	-	-	-	-
Furniture and fixtures	-	-	-	-	-	-	-	-	-	-
Electrical installations	-	-	-	-	-	-	-	-	-	-
Plant and Machinery	-	-	-	-	-	-	-	-	-	-
Advertisement Structure	-	-	-	-	-	-	-	-	-	-
Sub Total	345,030	76,239	-	-	421,269	210,951	22,139	-	-	188,179
Leased Assets										
Leased - Plant and Machinery	-	-	-	-	-	-	-	-	-	-
Leased - Vehicles	-	-	-	-	-	-	-	-	-	-
Leased - Furniture and fixtures	-	-	-	-	-	-	-	-	-	-
Leased - Building and Structures	-	-	-	-	-	-	-	-	-	-
Leased - Land	-	-	-	-	-	-	-	-	-	-
Sub Total	-	-	-	-	-	-	-	-	-	-
Intangible assets										
Goodwill	-	-	-	-	-	-	-	-	-	-
Brands/Trademarks	-	-	-	-	-	-	-	-	-	-
Computer Software	-	-	-	-	-	-	-	-	-	-
Mastheads and publishing titles	-	-	-	-	-	-	-	-	-	-
Mining rights	-	-	-	-	-	-	-	-	-	-
Copyrights-patents-intellectual property- operating rights	-	-	-	-	-	-	-	-	-	-
Licenses and franchise	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Rights under service concession arrangements	-	-	20,969,446,087	-	-	20,969,446,087	-	286,810,755	-	20,682,635,332
Sub Total	-	-	20,969,446,087	-	20,969,446,087	-	-	286,810,755	-	20,682,635,332
Capital Work-in-Progress	-	-	-	-	-	-	-	-	-	-
Intangible assets under development	18,155,779,614	2,813,666,473	-	-	20,969,446,087	0	-	-	-	0
Interest during construction	-	-	-	-	-	-	-	-	-	-
Total fixed assets	18,155,779,614	2,813,666,473	20,969,446,087	20,969,446,087	20,969,446,087	20,969,446,087	210,951	286,832,894	-	20,682,635,332



N.A.M Expressway Limited

NOTES 13 TO 17 FORMING PART OF THE BALANCE SHEET AS AT MAR 31, 2016

	Year Ended MAR 31,2016	
	Amount	Amount
NOTE 13: NON CURRENT INVESTMENTS		
(A) Trade Investments		
Investment in Property	-	-
Investment in Quoted equity instruments/associates	-	-
Investment in Unquoted equity instruments/associates	-	-
Investment in Preference shares - Quoted	-	-
Investment in Preference shares - Unquoted	-	-
Investment in Government and trust securities - Quoted	-	-
Investment in Government and trust securities - Unquoted	-	-
Investment in Debentures or Bonds - Quoted	-	-
Investment in Debentures or Bonds - Unquoted	-	-
Investment in Mutual Funds - Quoted	-	-
Investment in Mutual Funds - Unquoted	-	-
Other non-current investments (Covered Warrants) - Quoted	-	-
Other non-current investments (Covered Warrants) - Unquoted	-	-
Investment in units - Unquoted	-	-
		-
(B) Other Investments		
Investment in property	-	-
Investment in Equity Instruments - Quoted	-	-
Investment in Equity Instruments - Unquoted	-	-
Investment in Preference shares - Quoted	-	-
Investment in Preference shares - Unquoted	-	-
Investment in Government and trust securities - Quoted	-	-
Investment in Government and trust securities - Unquoted	-	-
Investment in Debentures or Bonds - Quoted	-	-
Investment in Debentures or Bonds - Unquoted	-	-
Investment in Mutual Funds - Quoted	-	-
Investment in Mutual Funds - Unquoted	-	-
Other non-current investments (Covered Warrants) - Quoted	-	-
Other non-current investments (Covered Warrants) - Unquoted	-	-
Investment carried at other than Cost	-	-
		-
(C) Provision for diminution "other than temporary"		
		-
		-
		-
TOTAL NON-CURRENT INVESTMENT		-
NOTE 14: GOODWILL ON CONSOLIDATION		
Goodwill	-	-
		-
NOTE 15: DEFERRED TAX ASSET		
Deferred Tax Assets (Net)	80,620,175	
		80,620,175
NOTE 16: LONG TERM LOAN AND ADVANCES		
(A) Capital Advances		
Secured considered good	-	-
Unsecured considered good	-	-



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NOTES 13 TO 17 FORMING PART OF THE BALANCE SHEET AS AT MAR 31, 2016

	Year Ended MAR 31,2016
Doubtful	-
Allowance for bad and doubtful loans and advances	-
Capital Advance - Secured considered good - Related Party	-
Capital Advance - Unsecured considered good - Related Party	-
	-
(B) Security Deposits	
Secured considered good	-
Unsecured considered good	-
Doubtful	-
Allowance for bad and doubtful loans and advances	-
Security Deposits- Secured considered good - Related Party	-
Security Deposits- Unsecured considered good - Related Party	-
	-
(C) Loans and Advances to related parties	
Secured considered good -Loans and Advances to Related Parties	-
Unsecured considered good-Loans and Advances to Related Parties	-
Doubtful	-
Allowance for bad and doubtful loans and advances	-
Adv recoverable in cash / kind or for value to be recd - Related Party	-
Advance towards share capital money	-
Option premium assets	-
Long Term Loans to related party	-
Prepaid expenses to related party	-
Mobilisation pre-construction advance recoverable to related party - Long Term	-
Inter-corporate deposits - Long term - Related party	-
	-
(D) Other Loans and Advances	
Secured considered good	-
Unsecured, considered good	-
Doubtful	-
Allowance for bad and doubtful loans and advances	-
Unsec, considered good-Adv recoverable in cash / kind or for value to be recd	-
Advance towards share application money	-
Prepaid expenses	-
MAT credit entitlement	-
Mobilisation and pre-construction advance recoverable - Others - Long Term	-
Inter-corporate deposits - Long term - Others	-
	-
(E) Other than Short Term Loan	
Secured considered good (Other than short term loan) - Related Party	-
Secured considered good (Other than short term loan) - Other	-
Unsecured considered good- (Other than short term loan) - Others	843,484,280
Unsecured considered good-Long term(Other than short term loan) - Related Party	-
Doubtful (Other than short term loan) - Related Party	-
Doubtful (Other than short term loan) - Other	-
Allowance for bad and doubtful other than short term loans - Related parties	-
Allowance for bad and doubtful other than short term loans - Others	-
	-
	843,484,280



N.A.M Expressway Limited

NOTES 13 TO 17 FORMING PART OF THE BALANCE SHEET AS AT MAR 31, 2016

	Year Ended MAR 31,2016	
(F) Advance Towards Capital		
Secured considered good (Advance towards Capital) - Related Party	-	
Secured considered good (Advance towards Capital) - Other	-	
Unsecured considered good-Long term (Advance towards Capital) - Others	-	
Unsecured considered good-Long term (Advance towards Capital) - Related Party	-	
Doubtful (Advance towards Capital) - Related Party	-	
Doubtful (Advance towards Capital) - Other	-	
Allowance for bad and doubtful advance towards capital - Related parties	-	
Allowance for bad and doubtful advance towards capital- Others	-	
	-	-
(G) Advance Against Properties		
	-	-
(H) Advance Payment of Taxes (net of provision)		
	-	-
(I) Advance Fringe Benefit Tax (net of provision)		
	-	-
(J) MAT Credit Entitlement		
	-	-
	-	-
TOTAL LONG TERM LOAN AND ADVANCES		843,484,280
NOTE 17: OTHER NON CURRENT ASSETS		
(A) Long term Trade Receivables		
Secured considered good	-	
Receivable under Service Concession Arrangement	-	
Toll Receivable account	-	
Others considered doubtful	-	
Allowance for bad and doubtful Debts	-	
Unsecured, considered good	-	
Long term Trade Receivables - Related Party	-	
	-	-
(B) Others		
Interest accrued and due	-	
Receivable against sale of investments	-	
Miscellaneous Expenditure (To the extent not written off or adjusted)	-	
Option premium assets	-	
Interest accrued and not due	-	
Interest accrued and due - Related Party	-	
Interest accrued and not due - Related Party	-	
Retention money receivable	-	
Retention money receivable - Related Party	-	
Fixed deposits having maturity more than 12 months under lien	-	
Receivable due to fair valuation of derivative contract	-	
Claim receivable from authority	-	
Unamortised borrowing cost - Non Current	-	
Unamortised borrowing cost - Non Current - Related Parties	-	
	-	-



N.A.M Expressway Limited

NOTES 13 TO 17 FORMING PART OF THE BALANCE SHEET AS AT MAR 31, 2016

	Year Ended MAR 31,2016	
(C) Call Option Premium Assets		
Call option premium assets - unsecured considered good - non current	-	
Unsecured Considered Doubtful	-	
Allowance for bad and Doubtful Debt	-	
		-
		-
TOTAL OTHER NON CURRENT ASSETS		-



	Year Ended MAR 31,2016	
	Amount	Amount
NOTE 18: CURRENT INVESTMENTS		
Current Investment in Equity Instruments - Quoted	-	-
Current Investment in Equity Instruments - Unquoted	-	-
Current Investment in Preference shares - Quoted	-	-
Current Investment in Preference shares - Unquoted	-	-
Current Investment in Government and trust securities - Quoted	-	-
Current Investment in Government and trust securities - Unquoted	-	-
Current Investment in Debentures or Bonds - Quoted	-	-
Current Investment in Debentures or Bonds - Unquoted	-	-
Current Investment in Mutual Funds - Quoted	-	-
Current Investment in Mutual Funds - Unquoted	-	-
Other current investments - Quoted	-	-
Other current investments - Unquoted	-	-
		-
NOTE 19: INVENTORIES		
Raw Materials	-	-
Work-in-progress	-	-
Finished goods	-	-
Stock in trade (in respect of goods acquired for trading)	-	-
Stores and spares	-	-
Loose tools	-	-
Others	601,313	-
		601,313
NOTE 20: TRADE RECEIVABLES		
(A) Outstanding for not more than six months		
(a) Secured, considered good	-	-
(b) Unsecured, considered good	-	-
(c) Others considered doubtful	-	-
Less : (d) Allowance for bad and doubtful Debts	-	-
(e) Trade Receivables - Outstanding for not more than six months - Related Party	-	-
		-
(B) Outstanding for more than six months		
(a) Secured, considered good	-	-
(b) Unsecured, considered good	-	-
(c) Others considered doubtful	-	-
Less : (d) Allowance for bad and doubtful Debts	-	-
(e) Trade Receivables - Outstanding for more than six months - Related Party	-	-
		-
TOTAL TRADE RECEIVABLES		-
NOTE 21: CASH AND CASH EQUIVALENTS		
(i) Balances with Local banks		
In Current Account	15,511,698	-
In Fixed Deposit Account (Due within 3 Months)	-	-
In Fixed Deposit Account (Due after 3 Months)	-	-
In Fixed Deposit Account (Held as Margin Money/ Security)	-	-
In Current Account	-	-
Balance with banks held as margin money / security	-	-
		15,511,698



	Year Ended MAR 31,2016	
(ii) Balances with Foreign Banks		
Having repatriation restrictions	-	
Without repatriation restrictions	-	
In Fixed Deposit Account (Due within 12 Months)	-	
In Fixed Deposit Account (Due after 12 Months)	-	
In Fixed Deposit Account (Held as Margin Money / Security)	-	
		-
(iii) Cheques, drafts on hand		
Cheques drafts on hand	-	
		-
(iv) Cash on hand		
Local	6,761,306	
International	-	
Imprest	-	
		6,761,306
(v) Others		
Others	-	
Unclaimed Dividend	-	
		-
TOTAL CASH AND CASH EQUIVALENTS		22,273,004
NOTE 22: SHORT-TERM LOAN AND ADVANCES		
(A) Short Term Loans and Advances Recoverable in Cash or Kind for Value to be Recovered		
Secured_ considered good - short term Loans and advances - Related parties	-	
Unsecured_ considered good - short term Loans and advances - Related parties	24,632,207	
Secured_ considered good - Others	-	
Doubtful	-	
Allowance for bad and doubtful loans and advances	-	
Unsecured_ considered good - Others	64,348,002	
Inter- corporate deposits - Short term - Related party	-	
		88,980,209
(B) Short Term Loans		
(a) Related Parties		
Secured short term loan - Related Party	-	
Unsecured short term loan - Related Party	-	
Doubtful short term loan	-	
Allowance for bad and doubtful short term loans	-	
		-
(b) Others		
Un Secured short term loan - Others	-	
Doubtful short term loan - Others	-	
Allowance for bad and doubtful short term loans - Others	-	
Secured short term loan	-	
Un Secured Advance towards capital - Others	-	
Doubtful Advance towards capital - Others	-	
Allowance for bad and doubtful Advance towards capitals - Others	-	
Secured short term loan - Others	-	
		-



	Year Ended MAR 31,2016	
(C) Advance Towards Capital		
(a) Related Parties		
Secured Advance towards capital - Related Party	-	
Unsecured Advance towards capital - Related Party	-	
Doubtful Advance towards capital	-	
Allowance for bad and doubtful Advance towards capitals	-	
Secured Advance towards capital - Others	-	
Un Secured Advance towards capital - Others	-	
		-
(b) Others		
Secured Advance towards capital - Others	-	
Un Secured Advance towards capital - Others	-	
Doubtful Advance towards capital - Others	-	
Allowance for bad and doubtful Advance towards capitals - Others	-	
		-
(D) Others		
Secured considered good	-	
Unsecured considered good	4,836,179	
Doubtful	-	
Allowance for bad and doubtful loans and advances	-	
Prepaid Expenses	2,510,993	
Prepaid Expenses - Related Party	-	
Mobilisation pre-construction advance recoverable to related party-Short Term	-	
Mobilisation and pre-construction advance recoverable to Others - Short Term	-	
Current maturities of Long term loans and advances	-	
Inter-corporate deposits - Short term	-	
Security Deposit	-	
Debts due by Directors	-	
Advance payment of taxes - (net of provision)	27,126,048	
		34,473,220
TOTAL SHORT-TERM LOAN AND ADVANCES		123,453,429
NOTE 23: OTHER CURRENT ASSETS		
(A) Call Option Premium Assets		
Call Option Premium Assets - Unsecured considered good - Current	-	
Unsecured considered doubtful	-	
Allowance for bad and doubtful debt	-	
		-
(B) Others		
Unbilled Revenue	-	
Unbilled Revenue Related Party	-	
Advance payment of taxes (net of provision)	-	
Advance fringe benefit tax (net of provision)	-	
MAT Credit Entitlement	-	
Investment in Call Money	-	
Grant receivable	-	
Interest Accrued and due - Short Term	-	
Interest Accrued and due- Short Term- Others	-	
Interest Accrued and due- Short Term- Related Parties	-	
Interest Accrued and not due- Short Term	-	
Interest Accrued and not due- Short Term - Others	-	
Interest Accrued and not due- Short Term - Related Parties	-	



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NOTES 18 TO 23 FORMING PART OF THE BALANCE SHEET AS AT MAR 31, 2016

	Year Ended MAR 31,2016	
Receivable under Service Concession Arrangement	-	
Unamortised borrowing cost - Current	-	
Unamortised borrowing cost - Current - Related Parties	-	
Receivable due to fair valuation of derivative contract	-	
Fixed deposits having maturity less than 12 months under lien	-	
Other Current Assests	-	
Other Current Assests - Related parties	-	
Receivable towards sale of investment	-	
Claim receivable from authority	-	
		-
		-
TOTAL OTHER CURRENT ASSETS		-



N.A.M Expressway Limited

**NOTES 24 TO 28 FORMING PART OF THE PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED
MAR 31, 2016**

	Year Ended MAR 31, 2016	
	Amount	Amount
NOTE 24: INCOME FROM OPERATIONS		
(A) Income from services		
Advisory and project management fees	-	
Supervision fees	-	
Operation and maintenance income	-	
Toll revenue	1,416,037,282	
Periodic maintenance income	-	
Finance income	-	
Licence fee income	-	
Operation and maintenance grant	-	
		1,416,037,282
(B) Construction Income	2,813,666,472	
		2,813,666,472
(C) Sales (net of sales tax)	-	-
(D) User fee Income	-	-
(E) Other Operating income	-	-
TOTAL INCOME FROM OPERATIONS		4,229,703,754
NOTE 25: OTHER INCOME		
Interest on loans granted	42,225,182	
Interest on debentures	-	
Interest on call money	-	
Interest on bank deposits	6,240,650	
Interest on short term deposit	-	
Interest on advance towards property	-	
Profit on sale of investment (net)	-	
Profit on sale of fixed assets (net)	-	
Advertisement income	-	
Income from material testing	-	
Excess provisions written back	-	
Dividend	-	
Miscellaneous income	665,838	
Exchange rate fluctuation (Gain)	-	
Insurance claim received / receivable	-	



N.A.M Expressway Limited

**NOTES 24 TO 28 FORMING PART OF THE PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED
MAR 31, 2016**

	Year Ended MAR 31, 2016	
Claims from authority towards interest cost overrun	-	49,131,670
		49,131,670
<u>NOTE 26: COST OF MATERIAL CONSUMED</u>		
Material consumption	12,937,251	
Cost of traded products	-	
Purchase of stock-in-trade	-	
		12,937,251
<u>NOTE 27: OPERATING EXPENSES</u>		
Construction contract costs	2,557,878,718	
Fees for technical services / design and drawings	-	
Professional fees	-	
Diesel and fuel expenses	-	
Operation and maintenance expenses	69,082,318	
Provision for overlay expenses	83,171,015	
Periodic maintenance expenses	-	
Toll plaza expenses	-	
Oil and Lubricants	-	
Repair and Maintenance	-	
Spares, Tools and Consumables Less: Closing Stock	-	
Ticketing Expenses	-	
Service Van and Vehicle Expenses	-	
Depot Rent	-	
Depot Expenses Written off	-	
Route Monitoring Expenses	-	
RFID Card Expenses	-	
Other Operating Expenses	-	
Negative grant / premium to authority	-	
		2,710,132,051
<u>NOTE 28: EMPLOYEE BENEFITS</u>		
Salaries and allowances	66,537,059	
Contribution to provident and other funds	2,757,231	
Staff welfare expenses	1,345,834	
Deputation Cost	-	
		70,640,124



N.A.M Expressway Limited

NOTES 29 TO 30 FORMING PART OF THE PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED MAR 31, 2016

	Year Ended MAR 31,2016	
	Amount	Amount
NOTE 29: INTEREST AND FINANCE CHARGES		
Interest on loans for fixed period	1,341,532,943	
Interest on debentures	-	
Guarantee commission	-	
Finance charges	5,292,600	
Upfront fees on performance guarantee	-	
Interest on deep discount bonds	-	
Other Interest	-	
Discount on commerical paper	-	
		1,346,825,543
NOTE 30: ADMINISTRATIVE AND GENERAL EXPENSES		
Legal and consultation fees	4,229,057	
Fees for technical services / design and drawings	13,464,840	
ECR Operating and Administrative Expenses	-	
Agency fees	-	
Travelling and conveyance	577,836	
Rent	-	
Rates and taxes	2,100,623	
Repairs and maintenance	1,225,013	
Bank commission	-	
Registration expenses	-	
Communication expenses	-	
Insurance	3,867,127	
Exchange rate fluctuation (Loss)	-	
Asset management cost	-	
Printing and stationery	597,808	
Electricity charges	-	
Tender fees	-	
Cost of shared services	-	
Directors' fees	520,000	
Bad debts and provision for doubtful debts	-	
Project management fees	-	
Loss on sale of fixed assets (net)	-	
Brand Subscription Fee	-	
Provision for contingency	-	
Miscellaneous expenses	2,175,383	
Corporate Social Responsibility Exp.	-	
Bid documents	-	
Office Maintenance	-	
Vehicle Running and Maintenance Exp	-	
Business promotion expenses	658,168	
Works Contract Tax exp	-	
Service tax write-off	-	
Payment to auditors	1,006,787	
Toll amortisation expenses	-	
		30,422,642



N.A.M Expressway Limited

**Estimated amount of contracts remaining to be executed on capital and other account
Period: MAR 31, 2016**

	Amount
Towards construction work	
Estimated gross value of contract to be executed	
Less: mobilization and other capital advance paid	
Estimated net value of contract to be executed	
Towards overlay or major maintenance work	
Estimated gross value of contract to be executed	
Less: mobilization and other capital advance paid	
Estimated net value of contract to be executed	
Towards OandM work	
Estimated gross value of contract to be executed	
Less: Advance paid	
Estimated net value of contract to be executed	
Towards project management fees	
Estimated gross value of contract to be executed	
Less: Advance paid	
Estimated net value of contract to be executed	
Towards project development fees	
Estimated gross value of contract to be executed	
Less: Advance paid	
Estimated net value of contract to be executed	
Towards other work	
Estimated gross value of contract to be executed	
Less: Advance paid	
Estimated net value of contract to be executed	



N.A.M Expressway Limited

Contingent Liabilities Period: MAR 31, 2016

	Amount
Income tax demands contested by the company	
Service tax demands contested by the company	
Value added tax demands contested by the company	
Other tax demands contested by the company	
Claims against the group not acknowledged as debt	
Corporate Guarantees issued to Foreign Bank	
Guarantees issued on behalf of Group companies	
Guarantees issued on behalf of other than Group companies	
Guarantees/counter guarantees issued in respect of borrowing facilities of foreign subsidiary	
Royalty to Nagpur Municipal Corporation	
Contingent liability in terms of the approved restructuring package	
Others	
Dividend arrears	



N.A.M Expressway Limited

**Construction Contracts
Period: MAR 31, 2016**

	Amount
(i) Contract Revenue recognised as revenue during the year	2,813,226,590
(ii) Aggregate amount of contract costs incurred during the year	2,557,478,718
(iii) Profits during the year	255,747,872
(iii) For contracts that are in progress:	
(a) Aggregate amount of costs incurred upto the reporting date	
(b) Recognised profits (less recognised losses) upto the reporting date	
(c) Advances received from customer for contract as at the year end	
(d) Retention money as at the year end	
(v) Gross amount due from customers for contract work, disclosed as asset, as at the year end	
(vi) Gross amount due to customers for contract work, disclosed as liability, as at the year end	



N.A.M Expressway Limited

Deferred Tax
Period: MAR 31, 2016

	Amount
Net Deferred Tax Liability (The component of Deferred Tax Liability is furnished below)	
Timing differences in respect of income	
Timing differences in respect of depreciation	
Timing differences in respect of unamortised borrowing costs	
Liabilities	
Timing differences in respect of depreciation	
Timing differences in respect of employee benefits	
Timing differences in respect of unabsorbed dep / c/fwd business losses	
Timing differences in respect of provision for doubtful debts	
Timing differences in respect of provision for overlay	
Timing differences in respect of amortisation of intangible assets	
Timing differences in respect of provision for loan	
Assets	
Net Deferred Tax Assests (The component of Deferred Assets is furnished below)	
Timing differences in respect of income	
Timing differences in respect of depreciation	
Timing differences in respect of employee benefits	
Timing differences in respect of provision for overlay	



N.A.M Expressway Limited

**Margin & Amortization
Period: MAR 31, 2016**

<p>As per the accounting policy followed by the Company :- Under Service Concession Arrangement (SCA), where a Special Purpose Vehicle (SPV) has received the right to charge users of a public service, such rights are recognized and classified as "Intangible Assets". Such a right is an unconditional right to receive consideration however the amounts are contingent to the extent that the public uses the service. The book value of such an Intangible Asset is recognized by the SPV at the fair value of the constructed asset which comprises of the actual construction cost plus the margins as per the SCA. The Intangible Asset is amortised on the basis of units of usage method over the lower of the remaining concession period or useful life of such intangible asset, in terms of each SCA. Estimates of margins are based on internal evaluation by the management. Estimates of units of usage, toll rates, contractual liability for overlay expenditure and the timing of the same are based on technical evaluations and / or traffic study estimates by external agencies. These factors are consistent with the assumptions made in the previous years. The key elements have been tabulated below:</p>	
	Amount
Margin on construction recognized in respect of intangible assets upto date	1,736,271,094
Carrying amounts of intangible assets	20,969,006,504
Carrying amount of intangible assets under development	
Amortization charge in respect of intangible assets upto date	272,018,090
Amortization charge in respect of intangible assets for period / year	272,018,090
Provision for overlay in respect of intangible assets upto date	83,171,015
Estimated units of usage over the period of concession	
Total estimated revenue for project over the period of concession	
<p>As per the accounting policy followed by the Company:- Under a Service Concession Arrangement (SCA), where a Special Purpose Vehicle (SPV) has acquired contractual rights to receive specified determinable amounts (Annuity) for use of an asset, such amounts are recognised as "Financial Assets" and are disclosed as "Receivable against Service Concession Arrangements" The value of a Financial Asset covered under a SCA includes the fair value estimate of the construction services which is estimated at the inception of the contract and is based on the fair value of the constructed asset and comprises of the actual construction cost, a margin as per the SCA, estimates of the future operating and maintenance costs, including overlay / renewal costs The cash flows from a Financial Asset commences from the Provisional / Final Commercial Operation Date as certified by the granting authority for the SCA. The cash flow from a Financial Asset is accounted using the effective interest rate method. The intrinsic interest element in each Annuity receipt is accounted as finance income and the balance amount is accounted towards recovery of dues from the "Receivable against Service Concession Arrangements" These factors are consistent with the assumptions made in the previous years. The key elements have been tabulated below:</p>	
	Amount
Margin on Const, O M and other services recog in respect of Fin Assets upto date	
Carry amounts of Fin Assets incl under Receivables against SCA	
Revenue recognized on Fin Assets on the basis of eff. interest method upto date	



N.A.M Expressway Limited

Movement in overlay provisions

Period: MAR 31, 2016

Provision for overlay in respect of toll roads maintained by the Company under service concession arrangements and classified as intangible assets represents contractual obligations to restore an infrastructure facility to a specified level of serviceability in respect of such asset. Estimate of the provision is measured using a number of factors, such as current contractual requirements, technology, expert opinions and expected price levels. Because actual cash flows can differ from estimates due to changes in laws, regulations, public expectations, technology, prices and conditions, and can take place many years in the future, the carrying amounts of provision is reviewed at regular intervals and adjusted to take account of such changes.

Accordingly, provision for overlay in respect of such service concession agreements are based on above assumptions.

Movements in provision made for overlay made in respect of Intangible Assets under SCA are tabulated below:

	Amount
Non Current	
Opening balance	
Adjustment for new acquisition/exchange difference	
Provision made during the year/period	83,171,015
Provision utilised	
Closing balance	83,171,015
Current	
Opening balance	
Adjustment for new acquisition/exchange difference	
Provision made during the year/period	
Provision utilised	
Closing balance	



Entity Name: N.A.M Expressway Limited
 Period : MAR - 2016

Related Party Disclosure - Balances

	Amt. as per Financial	ITNL	Total Amount (ITNL Group Companies)	Balance Amount (must be zero)
Liabilities:				
2050201010 Trade Payables - Related Parties	347,264,680	347,264,680	347,264,680	0
2040310010 Interest accrued but not due on borrowings - Related Parties	86,077,455	86,077,455	86,077,455	0
Assets:				
1020501020 Unsecured considered good - short term Loans and advances - Related parties	24,632,207	24,632,207	24,632,207	0

Notes:

1. For Hyperion reporting, "Related Party" includes only those entities which are disclosed in, the "List of Related Party" as per "ITNL-GRI".
2. Balances does not include intercompany equity share capital and investment in equity share capital.



Related Party Disclosure - Transactions

	Amt. as per Financial	Balance Amount (Pertains to non-related party)
Expenses:		
3030101010 Construction contract costs	2,557,878.718	2,557,878.718
3030501010 Operation and maintenance expenses	69,082,318	69,082,318
3030601010 Provision for overlay expenses	83,171,015	83,171,015
3050101010 Interest on loans for fixed period	1,341,532,943	1,341,532,943
3050401010 Finance charges	5,292,600	5,292,600
3060101010 Legal and consultation fees	4,229,057	4,229,057
3060201010 Fees for technical services / design and drawings	13,464,840	13,464,840
3061201010 Insurance	3,867,127	3,867,127
3062501010 Miscellaneous expenses	2,175,383	2,175,383
3060801010 Repairs and maintenance	1,225,013	1,225,013
Income:		
4010201010 Construction Income	2,813,666,472	2,813,666,472
4020101010 Interest on loans granted	42,225,182	42,225,182
4021301010 Miscellaneous income	665,838	665,838

Notes:

1. For Hyperion reporting, "Related Party" includes only those entities which are disclosed in the "List of Related Party" as per "ITNL-GR1".
2. Transactions does not include expenses and incomes reimbursed or directly capitalised to fixed assets.
3. Transactions does not include movement in balances.

