

Special Purpose Financial Information
YALA CONSTRUCTION COMPANY PRIVATE LIMITED
 Balance Sheet as at December 31, 2016

	For the Period ended as at December 31, 2016		For the Period ended as at December 31, 2015	
ASSETS				
Non-Current Assets				
(a) Property, Plant and Equipment		41,363,641		46,059,164
(b) Financial Assets				
(i) Loans & Advances	50,554,696	50,554,696	37,333,644	37,333,644
(c) Other non-current assets				
Total Non-Current Assets		91,918,337		83,392,808
Current Assets				
(a) Inventories	48,543	48,543	4,584,803	4,584,803
(b) Financial Assets				
(i) Trade Receivables	1,301,954		1,163,801	
(ii) Cash and Cash Equivalents	1,205,540		2,458,376	
(iii) Bank balances other than (ii) above	24,456,136		20,359,451	
(iv) Other financial assets	344,635	27,308,265	7,744,263.0	31,725,891
(c) Other Current Assets		18,178,038		29,598,104
		45,534,846		65,908,798
Total Current Assets		45,534,846		65,908,798
Total Assets		137,453,183		149,301,606
EQUITY AND LIABILITIES				
Equity				
(a) Equity Share Capital	63,187,200		63,187,200	
(b) Other Equity	52,852,147		49,214,612	
Equity attributable to owners of the Company		116,039,347		112,401,812
Total Equity		116,039,347		112,401,812
LIABILITIES				
Non-current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	1,416,994		13,395,376	
(ii) Other financial liabilities		1,416,994		13,395,376
(b) Long Term Provisions		307,137		360,073
(c) Deferred Tax liabilities (Net)		2,927,399		2,084,527
(d) Other non-current liabilities		2,634,538		
Total Non- Current Liabilities		7,286,068		15,839,976
Current liabilities				
(a) Financial liabilities				
(i) Borrowings				
(ii) Trade Payables	638,300		1,857,043	
(iii) Other financial liabilities	12,165,497	12,803,797	11,631,972	13,489,015
(b) Short Term Provisions		13,744		837,735
(c) Current Tax liabilities (Net)		981,705		4,406,140
(d) Other Current liabilities		328,520		2,326,928
Total Current Liabilities		14,127,767		21,059,818
Total Liabilities		21,413,835		36,899,794
Total Equity and Liabilities		137,453,183		149,301,606

Note 1 forms part of the financial information

In terms of our report attached.

For Gupta Mahesh & Co
 Chartered Accountants
 Firm registration No. 005427C
 NEW DELHI
 MAHESH GUPTA
 Proprietor
 Membership No. 074202

For and on behalf of the Board

Managing Director

Director

Place : New Delhi
 Date : 01.02.2017

Special Purpose Financial Information
YALA CONSTRUCTION COMPANY PRIVATE LIMITED
Statement of Profit and Loss for the period ended December, 2016

	Period ended December 31, 2016	Period ended December 31, 2015
Income		
Revenue from Operations	35,180,738	37,833,866
Other Income	6,416,492	2,947,028
Total Income	41,597,230	40,780,894
Expenses		
Cost of Raw Materials Consumed	16,472,944	18,853,059
Employee Benefits Expenses	3,140,549	5,202,424
Finance Costs	2,289,816	3,429,427
Depreciation and Amortisation Expenses	4,695,523	5,338,491
Other Expenses	9,191,512	15,445,863
Total Expenses	35,790,344	48,269,263
Profit before exceptional items and tax	5,806,886	(7,488,369)
Add: Exceptional items	-	-
Profit before tax	5,806,886	(7,488,369)
Less: Tax expenses		
(1) Current tax	1,124,591	-
(2) Deferred tax	842,872	1,104,028
(3) Tax Related to Earlier Years	201,887	(2,259,833)
	2,169,351	(1,155,805)
Profit for the period (I)	3,637,535	(6,332,564)
Other Comprehensive Income		
<u>A (i) Items that will not be reclassified to profit or loss</u>		
(a) Remeasurements of the defined benefit plans	-	-
(b) Others	-	-
<u>B (i) Items that may be reclassified to profit or loss</u>		
(a) Exchange differences in translating the financial statements of foreign operations including the gain / loss on related hedging instrument	-	-
(b) Others	-	-
Total Other Comprehensive Income (II)	-	-
Total Comprehensive Income for the period (I+II)	3,637,535	(6,332,564)

Note 1 forms part of the financial information

In terms of our report attached.

For Gupta Mahesh & Co.
Chartered Accountants
Firm registration No. 005422
NEW DELHI
MAHESH GUPTA
Proprietor
Membership No. 074202

For and on behalf of the Board

Managing Director Director

Place : New Delhi
Date : 01.02.2017

Special Purpose Financial Information
YALA CONSTRUCTION COMPANY PRIVATE LIMITED

Statement of cash flows for the Halfy Year ended December 31, 2016

Particulars	Notes	Period ended December 31, 2016	Period ended December 31, 2015
Cash flows from operating activities			
Profit for the period		3,637,535	(7,488,369)
<u>Adjustments for:</u>			
Finance costs recognised in profit or loss		2,289,816	3,429,427
Investment income recognised in profit or loss		(2,813,127)	(2,288,211)
Depreciation and Amortisation of Tangible Assets		4,695,523	5,338,491
		7,809,747	(1,008,662)
<u>Movements in working capital:</u>			
(Increase)/Decrease in Trade Receivables		(138,153)	46,457,569
(Increase)/Decrease in Inventories		4,536,260	(3,807,277)
(Increase)/Decrease in Other Assets		5,598,642	(22,347,522)
Increase/ (Decrease) in Trade Payables		(1,218,743)	(1,654,708)
Increase/(Decrease) in Provisions		(876,927)	(2,258,786)
Increase/(Decrease) in Other Liabilities		(1,411,907)	3,357,390
		6,489,172	19,746,666
Cash generated from operations		14,298,919	18,738,003
Income taxes paid		-	2,259,833
Net cash generated by operating activities		14,298,919	20,997,836
Cash flows from investing activities			
Payments to acquire financial assets		-	(603,713)
Proceeds on sale of financial assets		-	-
Interest received		2,813,127	2,288,211
Proceeds from disposal of property, plant and equipment		-	50,448
Payments for investment property		-	-
Proceeds from disposal of investment property		-	-
Net cash (used in)/generated by investing activities		2,813,127	1,734,946
Cash flows from financing activities			
Proceeds from issue of equity instruments of the Company		-	-
Proceeds from Current borrowings		(11,978,382)	(23,016,690)
Repayment of Current Borrowings		-	-
Interest paid		(2,289,816)	(3,429,427)
Net (used in)/ generated in financing activities		(14,268,198)	(26,446,117)
Net increase/ (decrease) in cash and cash equivalents		2,843,848	(3,713,335)
Cash and cash equivalents at the beginning of the period		22,817,828	26,531,162
Net increase/ (decrease) in cash and cash equivalents		2,843,848	(3,713,335)
Cash and cash equivalents at the end of the period		25,661,676	22,817,827

In terms of our report attached.

For Gupta Mahesh & Co
Chartered Accountants
Firm registration No. 005427C



Mahesh Gupta
Proprietor
Membership No.074202

Place : New Delhi
Date : 01.02.2017

For and on behalf of the Board

Managing Director Director

Special Purpose Financial Information
YALA CONSTRUCTION COMPANY PRIVATE LIMITED
Annexure - 1

Equity Share Capital

Particulars	As at December 31, 2016	As at December 31, 2015
Equity Share Capital	120,000,000	120,000,000
Total	120,000,000	120,000,000

Authorised Share Capital:		
12,000,000 Equity shares of Rs.10 each		
Issued and subscribed Capital Comprises:		
63,18,720 Equity Shares of Rs.10 each fully paid	63,187,200	63,187,200
Total	63,187,200	63,187,200

Movement during the period

Particulars	As at December 31, 2016		As at December 31, 2015	
	No. of Shares	Amount	No. of Shares	Amount
Balance at the start of the period	6,318,720	63,187,200	6,318,720	63,187,200
Movements	-	-	-	-
Balance at the end of the period	6,318,720	63,187,200	6,318,720	63,187,200

Fully paid equity shares, which have a par value of Rs.10/-, carry one vote per share and carry a right to dividends.

Other Equity (excluding non-controlling interests)

Particulars	As at December 31, 2016	As at December 31, 2015
General Reserve		
Balance at beginning of the period	810,532	810,532
Movements	-	-
Balance at end of the period	810,532	810,532
Securities Premium Reserve		
Balance at beginning of the period	716,320	716,320
Movements	-	-
Balance at end of the period	716,320	716,320
Retained Earnings and Dividend on Equity Instruments		
Balance at beginning of period	47,687,760	54,020,324
Profit attributable to owners of the Company	3,637,535	(6,332,564)
Other comprehensive income arising from re-measurement of defined benefit	-	-
Balance at end of the period	51,325,295	47,687,760
Total	52,852,147	49,214,612



Special Purpose Financial Information
YALA CONSTRUCTION COMPANY PRIVATE LIMITED
Annexure - 2

Statement of changes in equity for the period ended December 31, 2016		
a. Equity Share Capital	For the Period Ended December 31, 2016	For the Period Ended December 31, 2015
Balance as at the beging of the period	63,187,200	63,187,200
Changes in equity share capital during the Period	-	-
Balance as at end of the period	63,187,200	63,187,200



Special Purpose Financial Information
YALA CONSTRUCTION COMPANY PRIVATE LIMITED
 Annexure - 3
 Property, Plant and Equipment

December 31, 2016
 Current Year

Particulars	Gross Block			Accumulated Depreciation			Net Block	
	Balance as at January 1, 2016	Additions	Deletion	Balance as at December 31, 2016	Deletion	Depreciation Expenses	Balance as at December 31, 2016	As at December 31, 2015
Vehicles	8,086,919	-	-	8,086,919	-	117,431	7,823,144	381,206
Data Processing Equipments	575,057	-	-	575,057	-	3,181	575,057	3,181
Office Equipments	918,699	-	-	918,699	-	61,552	833,256	146,995
Furniture and Fixtures	44,958	-	-	44,958	-	3,321	23,738	24,541
Plant and Machinery	77,984,603	-	-	77,984,603	-	4,510,038	36,991,400	45,503,241
Sub Total	87,610,236	-	-	87,610,236	-	4,695,523	46,246,595	46,059,164
Capital Work-in-Progress	-	-	-	-	-	-	-	-
Total	87,610,236	-	-	87,610,236	-	4,695,523	46,246,595	46,059,164

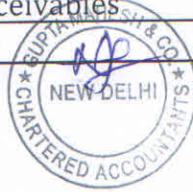
December 31, 2015
 Previous Year

Particulars	Gross Block			Accumulated Depreciation			Net Block	
	Balance as at January 1, 2015	Additions	Deletion	Balance as at December 31, 2015	Deletion	Depreciation Expenses	Balance as at December 31, 2015	As at January 1, 2015
Building and Structures	285,917	-	-	285,917	-	-	285,917	-
Vehicles	7,967,569	119,350	-	8,086,919	-	236,141	7,705,713	497,997
Data Processing Equipments	575,057	-	-	575,057	-	22,146	571,876	3,181
Office Equipments	912,559	12,090	5,950	918,699	-	110,157	771,704	146,995
Furniture and Fixtures	54,608	-	9,650	44,958	-	3,672	20,417	24,541
Plant and Machinery	77,550,477	468,973	34,847	77,984,603	-	4,963,075	32,481,362	50,032,190
Assets less than 5000	26,071	3,300	-	29,371	-	3,300	29,371	-
Sub Total	87,372,258	603,713	50,447	87,925,524	-	5,338,491	41,866,360	50,844,389
Capital Work-in-Progress	-	-	-	-	-	-	-	-
Total	87,372,258	603,713	50,447	87,925,524	-	5,338,491	41,866,360	50,844,389



Special Purpose Financial Information
YALA CONSTRUCTION COMPANY PRIVATE LIMITED
Annexure - 4
Finance Lease Receivables

Particulars	As at December 31, 2016	As at December 31, 2015
Current finance lease receivables	-	-
Non-current finance lease receivables	-	-
Total	-	-



Special Purpose Financial Information
YALA CONSTRUCTION COMPANY PRIVATE LIMITED
Annexure - 5
Trade Receivables

Trade Receivables- Current

Particulars	As at December 31, 2016	As at December 31, 2015
Trade Receivables outstanding for a period exceeding six months from the date they were due for payment		
(a) Secured, considered good	-	-
(b) Unsecured, considered good		
- Related Party	1,017,879	494,400
- Others	284,075	669,401
Total	1,301,954	1,163,801



Special Purpose Financial Information
YALA CONSTRUCTION COMPANY PRIVATE LIMITED
Annexure - 6
Loans

Loans - Non Current

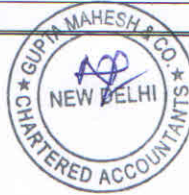
Particulars	As at December 31, 2016	As at December 31, 2015
a) Loans to related parties		
-Unsecured, considered good		
- Performance Security	5,506,307	5,506,307
- Retention Money	7,541,014	7,805,013
- Security Deposit	12,232,049	14,552,046
- Others	15,237,935	2,644,326
Sub Total (a)	40,517,305	30,507,692
b) Loans to other parties		
- Performance Security	4,702,867	852,991
- Retention Money	2,033,381	2,168,333
- Security Deposit	3,301,143	3,804,628
Sub Total (b)	10,037,391	6,825,952
Total (a+b)	50,554,696	37,333,644



Special Purpose Financial Information
YALA CONSTRUCTION COMPANY PRIVATE LIMITED
Annexure - 7
Other Financial Assets

Other Financial Assets - Current

Particulars	As at December 31, 2016	As at December 31, 2015
Others		
Advance to Suppliers	342,805	7,583,170
Advance to Staff	1,830	161,093
Total	344,635	7,744,263



Special Purpose Financial Information
YALA CONSTRUCTION COMPANY PRIVATE LIMITED
Annexure - 8
Inventories

Particulars	As at December 31, 2016	As at December 31, 2015
a) Inventories (lower of cost and net realisable value)		
Raw Materials	48,543	4,584,803
Total (a)	48,543	4,584,803
b) Goods-in-transit		
Total (a+b)	48,543	4,584,803

Annexure - 9
Cash and Cash Equivalents

For the purposes of the statement of cash flows, cash and cash equivalents include cash on hand and in banks, net of outstanding bank overdrafts. Cash and cash equivalents at the end of the reporting period as shown in the statement of cash flows can be reconciled to the related items in the

Particulars	As at December 31, 2016	As at December 31, 2015
Balances with Banks	1,205,243	2,450,471
Cheques, Drafts on hand		
Cash on hand	297	7,905
Cash and Cash Equivalents	1,205,540	2,458,376
Fixed deposits having maturity less than 12 months under lien	24,456,136	20,359,451
Balances held as margin money or as security against borrowings		
Other Bank Balances	24,456,136	20,359,451



Special Purpose Financial Information
YALA CONSTRUCTION COMPANY PRIVATE LIMITED
Annexure - 10
Other Assets

Other assets - Current

Particulars	As at December 31, 2016	As at December 31, 2015
WCT/VAT Receivable	349,143	-
Prepaid expenses	342,829	138,057
Unbilled Revenue	4,689,371	14,118,576
Interest Accrued but not due on FD	7,056,773	5,931,708
Service Tax Input	223,157	217,775
Advance Income Tax- TDS Demand Paid	1,300,000	7,057,413
Income Tax Refund	4,216,765	2,134,575
Total	18,178,038	29,598,104



Special Purpose Financial Information
YALA CONSTRUCTION COMPANY PRIVATE LIMITED
Annexure - 11
Non-current Borrowings

Particulars	As at December 31, 2016	As at December 31, 2015
Secured - at amortised cost		
(i) Bonds / debentures	-	-
(ii) Term loans		
- from banks	1,416,994	13,395,376
- from other parties	-	-
Total Non-current borrowings	1,416,994	13,395,376

Annexure - 12
Other Financial Liabilities

Other Financial Liabilities - Current

Particulars	As at December 31, 2016	As at December 31, 2015
(a) Current maturities of long-term debt	11,978,081	11,567,491
(b) Current maturities of finance lease obligations	-	-
(c) Interest accrued	187,416	64,481
(d) Unpaid dividends	-	-
Total	12,165,497	11,631,972



Special Purpose Financial Information
YALA CONSTRUCTION COMPANY PRIVATE LIMITED
Annexure - 13
Provisions

A. Provisions - Non current

Particulars	As at December 31, 2016	As at December 31, 2015
Employee benefits	307,137	360,073
Other Provisions (see 13A.1)	-	-
Total	307,137	360,073

B. Provisions - Current

Particulars	As at December 31, 2016	As at December 31, 2015
Employee benefits	(95,506)	372,365
Other Provisions (see 13B.1)	109,250	465,370
Total	13,744	837,735

Annexure - 14
Deferred Tax Assets/Liabilities

The following is the analysis of deferred tax assets/(liabilities) presented in the balance sheet:

Particulars	As at December 31, 2016	As at December 31, 2015
Deferred Tax Assets	-	-
Deferred Tax Liabilities	2,927,399	2,084,527
Net	2,927,399	2,084,527

Annexure - 15
Other Liabilities

A. Other Non-Current Liabilities

Particulars	As at December 31, 2016	As at December 31, 2015
(a) Mobilization Advance - Related Party	-	-
(b) Capital Creditor - Related Party	-	-
(c) Others	-	-
Total	-	-

Other Current Liabilities

Particulars	As at December 31, 2016	As at December 31, 2015
(a) Mobilization Advance - Related Party	-	-
(b) Capital Creditor - Related Party	-	-
(c) Statutory Dues	57,336	520,885
(d) Retention Money	90,734	90,735
(e) Expense Payable	180,450	1,715,308
(f) Other Liabilities	-	-
Total	328,520	2,326,928



Special Purpose Financial Information
YALA CONSTRUCTION COMPANY PRIVATE LIMITED
 Annexure - 16
Current Borrowings

Particulars	As at December 31, 2016	As at December 31, 2015
Unsecured - at amortised cost	-	-
Secured - at amortised cost	-	-
Total	-	-

Annexure - 17
Trade Payables

A. Trade Payables - Non Current

Particulars	As at December 31, 2016	As at December 31, 2015
Trade payables		
- Related Parties	2,634,538	-
- Others	-	-
Others		
Total	2,634,538	-

B. Trade Payables - Current

Particulars	As at December 31, 2016	As at December 31, 2015
Trade payables		
- Related Parties	-	-
- Others	638,300	1,857,043
Total	638,300	1,857,043

The average credit period on purchases of certain goods from Country B is X months. No interest is charged on the trade payables for the first XX days from the date of the invoice. Thereafter, interest is charged at x% per annum on the outstanding balance. The Company has financial risk management policies in place to ensure that all payables are paid within the pre-agreed credit terms.

Annexure - 18

Current Tax Assets and Liabilities

Particulars	As at December 31, 2016	As at December 31, 2015
Current Tax Assets		
Benefit of tax losses to be carried back to recover taxes paid in prior periods	-	-
Tax refund receivable	-	-
Others	-	-
Total	-	-
Current Tax Liabilities		
Income tax payable	981,705	4,406,140
Others	-	-
Total	981,705	4,406,140



Special Purpose Financial Information
YALA CONSTRUCTION COMPANY PRIVATE LIMITED
Annexure - 19
Revenue from operations

The following is details of the Company's revenue for the period (excluding other income).

Particulars	Period ended December 31 2016	Period ended December 31, 2015
(a) Construction income	-	-
(b) Operation and maintenance income	34,023,311	37,833,866
(c) Periodic Maintenance Income	-	-
(d) Toll revenue	1,157,427	-
(e) Sales (net of sales tax)	-	-
Total	35,180,738	37,833,866

Annexure - 20
Other Income

a) Interest Income

Particulars	Period ended December 31 2016	Period ended December 31, 2015
Interest on bank deposits	2,813,127	2,288,211
Total (a)	2,813,127	2,288,211

b) Dividend Income

Dividends from equity investments (b)	-	-
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c) Other Non-Operating Income (Net of expenses directly attributable to such income)

Rental Income	-	-
Reimbursement of Expenses (Income)	-	-
Receipt Against Slurry Machine Hiring	3,231,000	-
Other Income	372,365	658,817
Total (c)	3,603,365	658,817

d) Other gains and losses

Particulars	Period ended December 31 2016	Period ended December 31, 2015
Gain/(loss) on disposal of property, plant and equipment	-	-
Gain/(loss) on disposal of debt instruments at FVTOCI	-	-
Total (d)	-	-
(a+b+c+d)	6,416,492	2,947,028



Special Purpose Financial Information
YALA CONSTRUCTION COMPANY PRIVATE LIMITED
Annexure - 21
Cost of Raw Material Consumed

Particulars	Period ended December 31 2016	Period ended December 31, 2015
Material consumption	16,472,944	18,853,059
Purchase of Stock-in-Trade	-	-
Changes in inventories of finished goods, work-in-progress and stock-in-trade.	-	-
Total	16,472,944	18,853,059

Annexure - 22
Employee Benefits Expenses

Particulars	Period ended December 31 2016	Period ended December 31, 2015
Salaries and Wages	2,632,467	2,895,007
Contribution to Provident and other funds	278,692	329,190
Staff Welfare Expenses	6,373	115,341
Labour Cost	-	2,839,968
Leave Encashment Expenses	11,012	(222,893)
Bonus	189,593	(825,632)
Gratuity Expenses	22,412	71,443
Total	3,140,549	5,202,424

Annexure - 23
Finance costs

Particulars	Period ended December 31 2016	Period ended December 31, 2015
(a) Interest costs :-		
Interest on loans for fixed period	2,289,816	3,429,427
Other Interest Expenses	-	-
Sub Total (a)	2,289,816	3,429,427
(b) Other borrowing costs		
Finance charges	-	-
Others	-	-
Total (a+b)	2,289,816	3,429,427



Special Purpose Financial Information
YALA CONSTRUCTION COMPANY PRIVATE LIMITED
Annexure - 24
Other Expenses

Particulars	Period ended December 31 2016	Period ended December 31, 2015
Annual Maintenance Contract	14,220	30,368
Audit Fees	359,293	296,929
Admin & EDLI Charges	29,258	30,965
Bank Charges	77,953	39,370
Boarding & Lodging Expenses	-	5,399
Brokerage & Commission	-	471,912
Filing Fee	44,310	4,404
Business Promotion Expenses	11,525	66,248
Postage & Couriers	5,057	3,510
Directors Fees	108,975	96,162
Electricity Charges	28,013	45,762
Guest House Expenses	73,237	149,686
Insurance	719,260	597,281
Legal and Professional Charges	150,000	406,271
Operation and Maintenance Expenses	6,841,008	11,276,381
Office Expenses	5,830	-
Printing and Stationary	18,212	42,780
Rent Expense	-	135,570
Reimbursement of Expenses	433,954	1,229,897
Repairs and Maintenance	22,180	183,172
Taxi Hiring Charges	-	6,165
Tender Fees	10,700	73,963
Telephone Expenses	8,597	59,215
Short & Excess	34	36,549
Travelling and Conveyance	60,406	103,762
Sundry Debtors W/off	164,261	-
Vehicle Running & Maintenance Expenses	5,229	54,142
Total	9,191,512	15,445,863

Annexure - 25
Tax Expenses

Tax Expenses recognised in Statement of Profit and Loss

Particulars	Period ended December 31 2016	Period ended December 31, 2015
Current tax		
In respect of the current period	1,124,591	(2,259,833)
Others	201,887	-
	1,326,478	(2,259,833)
Deferred tax		
In respect of the current period	842,872	1,104,028
Others	-	-
	842,872	1,104,028
MAT Credit Entitlement		
Total Tax Expenses for the current period	2,169,351	(1,155,805)



Special Purpose Financial Information**YALA CONSTRUCTION COMPANY PRIVATE LIMITED****Note 1: Select Explanatory Notes to the Condensed Financial Information****1. Capital Commitments**

Particulars	As at December 31, 2016	As at December 31, 2015
(a) Estimated amount of contracts remaining to be executed on capital account and not provided for	-	-
(b) Uncalled liability on shares and other investments partly paid	-	-
(c) Other commitments	-	-
Commitments for the acquisition of property, plant and equipment	-	-
Total	-	-

2. Contingent Liabilities and Contingent Assets

NIL



Special Purpose Financial Information**YALA CONSTRUCTION COMPANY PRIVATE LIMITED****Note 1: Select Explanatory Notes to the Condensed Financial Information****3. Related Party Disclosures****As at December 31, 2016**

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

Nature of Relationship	Name of Entity	Abbreviation
Ultimate Holding Company	Infrastructure Leasing & Financial Services Ltd.	IL&FS
Holding Company	IL&FS Transportation Networks Ltd.	ITNL
Holding Company	Elsamex SA	Elsamex SA
Fellow Subsidiaries (Only with whom there have been transaction during the period/ there was balance outstanding at the year end)	Elsamex Internacional SPAIN	EIS
	Elsamex India Private Limited	EIPL
	Elsamex Maintenance Services Limited	EMSL
	Road Infrastructure Dev.Co. of Rajasthan	RIDCOR
Key Management Personnel ("KMP")	M B Bajulge	MBB
	Ajay Menon	AM
	Rajiv S Dubey	RD
	Ashutosh Chandwar	AC
	Kazim Raza Khan	KRK

As at December 31, 2015

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

Nature of Relationship	Name of Entity	Abbreviation used
Ultimate Holding Company	Infrastructure Leasing & Financial Services Ltd.	IL&FS
Holding Company	IL&FS Transportation Networks Ltd.	ITNL
Holding Company	Elsamex SA	Elsamex SA
Fellow Subsidiaries (Only with whom there have been transaction during the period/ there was balance outstanding at the year end)	Elsamex Internacional SPAIN	EIS
	Elsamex India Private Limited	EIPL
	Elsamex Maintenance Services Limited	EMSL
	Road Infrastructure Dev.Co. of Rajasthan	RIDCOR
Key Management Personnel ("KMP")	M B Bajulge	MBB
	Ajay Menon	AM
	Rajiv S Dubey	RD
	Ashutosh Chandwar	AC
	Kazim Raza Khan	KRK



Special Purpose Financial Information
YALA CONSTRUCTION COMPANY PRIVATE LIMITED
 Note 1: Select Explanatory Notes to the Condensed Financial Information

Related Party Disclosures (contd.)

As at December 31, 2016

(b) transactions/ balances with above mentioned related parties (mentioned in note 7 (a) above)

Particulars	Eisamex SA	EIS	EIPL	IL&FS	EMSL	ITNL	RIDCOR	M B Bajulje	Ajay Menon	Rajiv S Dubey	Ashutosh Chandwar	Kazim Raza Khan	Mukund Sapre	Total
Balance	37,293,290	23,384,330	-	-	2,509,580	-	-	-	-	-	-	-	-	63,187,200
Share Capital	2,431,961	-	-	197,075	-	5,502	-	-	-	-	-	-	-	2,634,538
Current Liabilities (Payables)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Creditor (Payables)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Current Liabilities (Mobilization advance)	-	-	237,935	-	1,017,979	-	-	-	-	-	-	-	-	1,255,914
Current Asset (Receivables)	-	-	237,935	-	15,000,000	-	-	-	-	-	-	-	-	15,237,935
Current Asset (Advances and loans)	-	-	-	-	-	-	25,279,370	-	-	-	-	-	-	25,279,370
Current Asset (Retention money)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transactions (For the period ended Nov 30, 2016)														
Direct Income	-	3,111,488	-	609,400	-	5,600	-	-	-	-	-	-	-	3,726,488
Direct Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Asset	-	-	-	-	753,023	-	-	-	-	-	-	-	-	753,023
Reimbursements of Expenses	-	-	-	-	1,215,298	-	-	-	-	-	-	-	-	1,215,298
Sale of Raw Material	-	-	-	-	-	-	-	20,000	20,000	20,000	10,000	20,000	5,000	95,000
Sitting Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-

As at December 31, 2015

(b) transactions/ balances with above mentioned related parties (mentioned in note 7(b) above)

Particulars	Eisamex SA	EIS	EIPL	EMSL	ITNL	RIDCOR	M B Bajulje	Ajay Menon	Rajiv S Dubey	Ashutosh Chandwar	Kazim Raza Khan	Total
Balance	37,293,290	23,384,330	-	-	-	-	-	-	-	-	-	60,677,620
Share Capital	-	-	-	-	-	-	-	-	-	-	-	-
Current Liabilities (Payables)	-	-	-	-	-	-	-	-	-	-	-	-
Capital Creditor (Payables)	-	-	-	-	-	-	-	-	-	-	-	-
Current Liabilities (Mobilization advance)	-	-	737,935	765,715	-	494,400	-	-	-	-	-	1,998,050
Current Asset (Receivables)	-	-	-	-	-	27,863,366	-	-	-	-	-	27,863,366
Current Asset (Retention money)	-	-	-	-	-	-	-	-	-	-	-	-
Transactions (Half Year Ended June 30, 2015)												
Direct Income	7,842,625	-	-	-	-	-	-	-	-	-	-	7,842,625
Direct Expense	-	-	-	612,055	-	-	-	-	-	-	-	612,055
Reimbursements of Expenses	-	-	-	142,368	-	300,800	-	-	-	-	-	443,168
Reimbursements of Expenses (Income)	-	-	-	-	3,840,000	-	-	-	-	-	-	3,840,000
Sale	-	-	-	-	-	-	10,000	10,000	10,000	5,000	10,000	45,000
Sitting Fees	-	-	-	-	-	-	-	-	-	-	-	-



Special Purpose Financial Information

YALA CONSTRUCTION COMPANY PRIVATE LIMITED

Note 1: Select Explanatory Notes to the Condensed Financial Information

4. Segment Reporting

The Company is engagement in the business of Operation and Maintenance and thus operates in a single business and geographical segment. As a result, Disclosures on "Segment Reporting" have not been given.

