

**STATEMENT OF FINANCIAL POSITION FOR LAST THREE YEARS**  
**GP Wind (Jangi) Private Limited**

**Balance Sheet**

	Amounts in Rs Dec 31, 2016	Amounts in Rs Dec 31, 2015	Amounts in Rs Dec 31, 2014
<b>Equity and Liabilities</b>			
<b>Shareholders' funds</b>			
Share capital	2,50,57,30,000	2,50,57,30,000	2,40,31,30,000
Reserves and surplus	(1,57,78,51,058)	(1,68,27,14,181)	(1,68,99,83,172)
<b>Share application money pending allotment</b>	-	-	68,70,000
<b>Non-current liabilities</b>			
Long-term borrowings	4,45,91,14,985	4,73,68,34,429	4,86,93,86,914
Long-term provisions	11,28,000	9,64,700	7,40,500
Deferred tax liabilities (Net)	17,87,72,463	8,44,53,305	-
<b>Current liabilities</b>			
Trade payables			
- Dues to Micro and Small Enterprises	-	-	-
- Dues to other than Micro and Small Enterprises	1,57,75,526	1,43,30,169	1,46,45,967
Other current liabilities	43,72,74,644	41,45,88,462	52,23,51,642
Short-term provisions	16,14,85,699	15,56,72,202	13,34,27,888
<b>Total</b>	<b>6,18,14,30,259</b>	<b>6,22,98,59,086</b>	<b>6,26,05,69,739</b>
<b>Assets</b>			
<b>Non-current assets</b>			
Fixed assets			
Tangible assets	4,95,40,70,501	5,13,56,03,631	5,26,03,38,603
Long-term loans and advances	3,90,56,303	43,77,048	25,000
Other non-current assets	0	1,25,063	1,25,063
<b>Current assets</b>			
Trade receivables	11,49,87,597	15,79,09,955	14,23,74,200
Cash and bank balances	1,00,77,35,324	84,00,93,132	76,48,93,902
Short-term loans and advances	1,23,72,949	1,33,27,240	2,55,14,821
Other current assets			
Other current assets	5,32,07,585	7,84,23,017	6,72,98,150
<b>Total</b>	<b>6,18,14,30,259</b>	<b>6,22,98,59,086</b>	<b>6,26,05,69,739</b>

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**Profit and Loss Account**

	Amounts in Rs	Amounts in Rs	Amounts in Rs
	Dec 31, 2016	Dec 31, 2015	Dec 31, 2014
Revenue from operations	86,85,05,623	89,76,11,282	83,85,66,834
Other income	18,34,87,745	19,77,38,376	15,95,81,143
<b>Total Revenue</b>	<b>1,05,19,93,368</b>	<b>1,09,53,49,658</b>	<b>99,81,47,977</b>
<b>Expenses:</b>			
Employee benefits expense	82,89,924	83,55,599	82,04,142
Finance costs	36,95,39,692	39,84,07,419	43,20,39,330
Depreciation expense	30,37,55,460	33,04,46,587	40,15,74,508
Other expenses	19,90,91,277	20,49,52,073	25,00,18,166
<b>Total Expenses</b>	<b>88,06,76,353</b>	<b>94,21,61,678</b>	<b>1,09,18,36,146</b>
<b>Profit/ (Loss) before exceptional items and tax</b>			
Exceptional items	17,13,17,015	15,31,87,980	(9,36,88,169)
Impairment of fixed assets	-	3,36,00,418	1,26,38,37,609
<b>Profit/(Loss) before tax</b>	<b>17,13,17,015</b>	<b>11,95,87,562</b>	<b>(1,35,75,25,778)</b>
Tax expense			
Current tax	-	2,78,65,266	19,69,334
Current tax pertaining to earlier years, written back	(2,78,65,266)	-	-
Deferred tax (credit) / expense	9,43,19,158	8,44,53,305	-
<b>Profit /(Loss) for the year</b>	<b>10,48,63,123</b>	<b>72,68,991</b>	<b>(1,35,94,95,112)</b>

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**Cashflow Statement**

	Amounts in Rs Dec 31, 2016	Amounts in Rs Dec 31, 2015	Amounts in Rs Dec 31, 2014
<b>A. Cash flow from operating activities</b>			
Profit/(Loss) before taxation	17,13,17,015	11,95,87,562	(1,35,75,25,778)
<b>Adjustments for:</b>			
Depreciation	30,37,55,460	33,04,46,587	40,15,74,508
Provisions no longer required written back	(25,69,812)	-	-
Impairment of fixed assets	-	3,36,00,418	1,26,38,37,609
Interest income on bank deposits	(5,57,38,502)	(4,85,32,443)	(5,24,78,625)
Interest expense	36,95,39,692	39,84,07,419	43,20,39,330
Provision towards insurance claim receivable	-	-	13,14,326
(Reversal of)/Provision for mark to market losses on derivatives	58,13,497	2,22,44,314	10,59,47,628
Loss on disposal of fixed assets	4,152	2,827	-
Foreign exchange gain on repayment of borrowings	(12,52,79,662)	(14,21,56,043)	(10,71,02,518)
<b>Operating profit before working capital changes</b>	<b>66,68,41,840</b>	<b>71,36,00,641</b>	<b>68,76,06,480</b>
<b>Changes in working capital:</b>			
Increase / (Decrease) in trade payables	40,15,169	(3,15,798)	1,14,71,278
Increase / (Decrease) in other current liabilities	(62,70,149)	63,63,915	21,901
Increase / (Decrease) in long term provisions	1,63,300	2,24,200	7,40,500
(Increase) / Decrease in trade receivables	4,29,22,358	(1,55,35,755)	31,35,762
(Increase) / Decrease in short-term and long-term loans and advances	9,54,291	2,58,313	4,00,769
(Increase) / Decrease in other current and non-current assets	2,96,49,481	(53,69,671)	(64,13,627)
(Increase) / Decrease in other bank balances	(9,20,00,000)	(14,26,00,000)	-
Cash generated from operations	<b>64,62,76,290</b>	<b>55,66,25,845</b>	<b>69,69,63,063</b>
Taxes paid (includes interest on delayed payment of tax)	(68,13,989)	(2,02,88,046)	(2,82,63,128)
<b>Net cash generated from operating activities</b>	<b>63,94,62,301</b>	<b>53,63,37,799</b>	<b>66,86,99,935</b>
<b>B. Cash flow from investing activities</b>			
Interest received	5,14,29,516	4,27,77,247	5,09,83,034
Purchase of fixed assets	(14,150)	(18,62,794)	(59,03,365)
Proceeds from disposal of fixed assets	600	8,000	-
<b>Net cash from investing activities</b>	<b>5,14,15,966</b>	<b>4,09,22,453</b>	<b>4,50,79,669</b>
<b>C. Cash flow from financing activities</b>			
Proceeds from share application money	-	7,56,00,000	2,70,00,000
Interest paid	(37,18,28,971)	(40,15,30,059)	(43,81,62,482)
Repayment of borrowings (net of foreign exchange fluctuations)	(24,34,07,104)	(31,87,30,963)	(28,91,60,456)
<b>Net cash used in financing activities</b>	<b>(61,52,36,075)</b>	<b>(64,46,61,022)</b>	<b>(70,03,22,938)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>7,56,42,192</b>	<b>(6,74,00,770)</b>	<b>1,34,56,666</b>
Cash and cash equivalents at the beginning of the year	26,84,93,132	33,58,93,902	75,14,37,236
<b>Cash and cash equivalents at the end of the year</b>	<b>34,41,35,324</b>	<b>26,84,93,132</b>	<b>76,48,93,902</b>
Cash and cash equivalents comprise of:			
Cash on hand	-	-	-
Cheques on hand	-	-	-
Balances with banks			
In current accounts	2,65,10,261	5,39,93,132	6,58,93,902
In demand deposits (with less than 3 months maturity)	31,76,25,063	21,45,00,000	69,90,00,000
<b>Total</b>	<b>34,41,35,324</b>	<b>26,84,93,132</b>	<b>76,48,93,902</b>