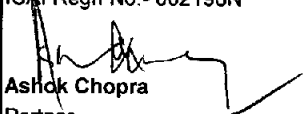






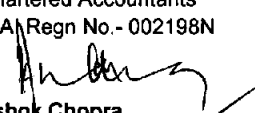


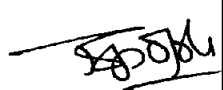

INDIAN RENEWABLE ENERGY DEVELOPMENT AGENCY LIMITED
Balance Sheet as at 30.09.2015

Particulars	Note No.	As at 30.09.2015 Rs.	As at 31.03.2015 Rs.
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	2	7,846,000,000	7,846,000,000
(b) Reserves and Surplus	3	15,420,141,332	13,939,635,668
(2) Share Application Money pending allotment			
(3) Non-current liabilities			
(a) Long-term borrowing	4	68,055,426,218	71,295,363,366
(b) Other long-term liabilities	5	3,083,640,254	3,000,304,428
(c) Long-term provisions	6	252,745,627	288,138,075
(4) Current liabilities			
(a) Short-term borrowing	7	-	-
(b) Trade payables	8	115,343,629	83,831,442
(c) Other current liabilities	9	7,144,798,460	5,165,433,116
(d) Short-term provisions	10	1,872,031,697	1,186,230,929
TOTAL		103,790,127,217	102,804,937,024
II. ASSETS			
(1) Non-current assets			
(a) Fixed Assets			
(i) Tangible assets	11	310,957,806	320,392,169
(ii) Intangible assets		4,481,016	4,874,255
(iii) Capital work-in-progress		-	-
(iv) Capital Work in Progress 50 MW Solar Project		70,000,000	70,000,000
(v) Intangible assets under development		606,131	593,731
		386,044,953	395,860,155
(b) Non-current investments	12	1,200,000	1,200,000
(c) Deferred tax assets (Net)	24(20)	758,516,554	569,309,750
(d) Long-term loans and advances	13	69,681,384,994	77,800,297,585
(e) Other non-current assets	14	887,408,804	954,879,562
(2) Current assets			
(a) Trade Receivable	15	690,659	6,361,855
(b) Cash and bank balances	16	20,372,800,891	10,569,513,695
(c) Short-term loans and advances	17	11,575,311,788	12,371,399,589
(d) Other current assets	18	126,768,574	136,114,833
TOTAL		103,790,127,217	102,804,937,024
Significant Accounting Policies	1		
Notes on Financial Statements	2 to 24		
As per our Report of even date For Jain Chopra & Co Chartered Accountants ICAI Regn No.- 002198N			
 Ashok Chopra Partner M.No.- 017199 Place : New Delhi Date 17.12.15			
		 S K Bhargava Director (Finance) DIN No. 01430006  Surender Suyal Company Secretary	
		 K S Popli Chairman and Managing Director DIN No. 01976135	

17/12/15

INDIAN RENEWABLE ENERGY DEVELOPMENT AGENCY LIMITED

Statement of Profit and Loss for the half year ended on 30.09.2015

Particulars	Note No.	For the half year	For the year ended
		ended 30.09.2015	31.03.2015
		Rs.	Rs.
I. Revenue from operations	19	5,994,581,494	11,178,515,655
II. Other Income	20	1,274,573	5,039,484
III. Total Revenue (I+II)		5,995,856,068	11,183,555,139
IV. Expenses:			
Employee Benefit Expenses	21	91,008,181	257,391,751
Finance Cost	22	3,218,378,246	6,463,400,291
Depreciation and Amortisation Expenses		10,724,558	54,803,722
Other Expenses	23	85,852,688	178,446,299
Bad Debts Written Off		-	405,657,703
Less Provision for Bad and Doubtful Debts created in earlier years written back		-	(405,657,703)
Provision for Bad and Doubtful Debts		9,876,923	312,486,192
General Provision for Standard Assets		555,675,736	130,755,534
		3,971,516,333	7,397,283,789
V. Profit before Exceptional & Extrordinary items and tax (III-IV)		2,024,339,735	3,786,271,350
VI. Add+/Less(-) Prior Period Adjustments (Net)		(130,890)	(516,832)
VII. Add+/Less(-) Exceptional Items		-	-
VIII. Profit before tax (V-VI)		2,024,208,845	3,785,754,518
IX. Tax Expenses			
(1) Current Tax		732,900,000	1,087,500,000
(2) Income Tax- Earlier Years		-	-
(3) Deferred Tax		(189,206,804)	(20,807,200)
X. Profit for the period (VII-VIII)		1,480,515,649	2,719,061,718
XI. Earning per Equity Share:			
(1) Basic & Diluted (Annualised)	24(15)	377.39	355.05
Significant Accounting Policies	1		
Notes on Financial Statements	2 to 24		
As per our Report of even date For Jain Chopra & Co Chartered Accountants ICAI Regn No.- 002198N			
 Ashok Chopra Partner M.No.- 017199		 S K Bhargava Director (Finance) DIN No. 01430006	
		 K S Popli Chairman and Managing Director DIN No. 01976135	
Place : New Delhi Date 17.12.15		 Surender Suyal Company Secretary	

Handwritten notes:
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 16/12/15

Particulars	For the half year ended 30.09.2015		For the year ended 31.03.2015	
A Cash Flow from Operating Activities:				
Net Profit Before Tax and Extraordinary / Prior Period	2024339735		3786271350	
Adjustment for:				
1 Depreciation	10724558		54803722	
2 Provision for Non Performing Assets	9876923		-93171511	
3 Provision for Standard Assets	555675736		130755534	
4 Prior Period Expenses/Income	-130890		-516832	
5 Foreign Exchange Fluctuations/Underlying exchange fluctuation	186086098		-478528384	
6 Interest Funded adjusted from provision held	0		0	
7 Amortization of Capital Grant	-9984		-500253	
8 Income Tax Provision written back	0		0	
9 Loss on sale of Fixed Assets/Adjustment	5691		138355	
10 Profit on Sale of Fixed Assets	-3661		-83979	
11 Dividend on investment	0		0	
12 Adjustment of depreciation with prior period	0		0	
Operating profit before Working Capital Changes	2786564206		3399168003	
Increase / Decrease in				
1 Loans and Advances - IREDA	8905299430		-6275556930	
2 Loans and Advances - MNRE	-175961		-741	
3 Other Non Current Assets	67470758		125444060	
4 Other Bank Balances	-2437688036		-2147793644	
5 Other Current Assets	9346259		915515	
6 Trade Receivable	5671196		-4674932	
7 Other Long Term Liabilities	83335826		2000304428	
8 Other Current Liabilities	1713284017		323579978	
9 Trade Payable	31512187		-83961873	
10 Provisions	-14079859		107381886	
Cash Generated from Operations	11150540023		-2555194051	
Income Tax	-624087557		-1334844323	
Net Cash Generated from Operations		10526452466		-3890038374
B Cash Flow From Investing Activities				
1 Purchase of Fixed Assets	-927045		-19630771	
2 Sale of Fixed Assets	15658		293170	
3 Dividend on Investment	0		0	
Net Cash flow from Investing Activities		-911387		-19337601
C Cash Flow from Financial Activities				
1 Equity Contribution	0		400000000	
2 National Clean Energy Fund	0		0	
3 Securities Premium	0		0	
4 Redemption of Bonds	0		0	
5 Dividend paid	0		-350000000	
6 Dividend Tax paid	0		-59482500	
7 Increase /Decrease in Short term Debts	0		-1153692926	
8 Increase /Decrease in Long term Debts	-3159941920		8384307326	
Net Cash flow from Financing Activities		-3159941920		7221131900
Net Increase in Cash and Cash Equivalents		7365599160		3311755925
Cash and Cash Equivalents at the beginning of the year		8220567272		4908811347
Cash and Cash Equivalents at the end of the year		15586166432		8220567272
Net Increase in Cash and Cash Equivalents		7365599160		3311755925
		0		0

COMPONENTS OF CASH AND CASH EQUIVALENTS AS AT THE END OF THE YEAR

Postage Imprest		80230		80,230
In Current Accounts with Banks		3019819623		603,719,643
In Saving Accounts with Banks				
In Saving Accounts with Banks (NCEF)				
In Overdraft Accounts with Banks		0		-
In Deposit Accounts with Banks		12543152762		7,506,044,237
Cheques under Collection/DD in hand		23113817		10,723,162
		15586166432		8220567272

Notes to the Cash Flow statement.

- 1 Previous years figures have been rearranged and regrouped wherever necessary
- 2 Cash and cash equivalent includes foreign currency deposits which are available to meet the foreign currency loans only.
- 3 There is no such cash and cash equivalent balance held by IREDA that are not available for use for IREDA

As per our Report of even date

For Jain Chopra & Co
Chartered Accountants
ICAI Regn No. - 002198N

Ashok Chopra
Partner
M.No. - 017199
Place : New Delhi
Date 17.12.15



S K Bhargava
Director (Finance)
DIN No. 01430006

K S Popli
Chairman and
Managing Director
DIN No. 01976135

Surender Suyal
Company Secretary

Notes on Financial Statements for the half year ended 30.09.2015

NOTE-'2' SHARE CAPITAL

PARTICULARS	As at 30.09.2015 Rs.	As at 31.03.2015 Rs.
Authorised 600,00,000 (Previous year 100,00,000) Equity Shares of Rs. 1,000 each	60,000,000,000	10,000,000,000
Issued, Subscribed & Fully Paid up 78,46,000 (Previous Year 74,46,000) Equity Shares of Rs. 1,000 each fully paid up	7,846,000,000	7,846,000,000
Total	7,846,000,000	7,846,000,000

Reconciliation of Equity Shares

PARTICULARS	Equity Shares		Equity Shares	
	Number	Rs.	Number	Rs.
	As at 30.09.2015		2014-15	
Shares outstanding as on 1st April	7,846,000	7,846,000,000	7,446,000	7,446,000,000
Shares issued during the period	-	-	400,000	400,000,000
Shares bought back during the period	-	-	-	-
Shares outstanding as on 30 Sept. 2015	7,846,000	7,846,000,000	7,846,000	7,846,000,000

Foot Notes:

- (i) 100% Equity Shares are held by Government of India.
- (ii) Equity Shareholders have full voting rights with no restrictions.
- (iii) All the Equity Shares are fully paid up in cash.



NOTE-'3'
RESERVES & SURPLUS

PARTICULARS	As at 30.09.2015 Rs.	As at 31.03.2015 Rs.
a. Capital Reserves		
i. Capital Grant from world bank for purchase of Fixed Assets		
Opening Balance	846,924	1,347,177
(-) Transferred to Miscellaneous Income	9,984	500,253
Closing Balance	836,940	846,924
ii. Grant-in-aid from Government of Netherlands	167,858,986	167,858,986
iii. Grant-in-aid from World Bank	839,484,095	839,484,095
iv. Other Capital Grant	60,144,000	60,144,000
v. Securities Premium	36,000	36,000.00
	1,068,360,021	1,068,370,005
b. Special Reserve (under Section 36(1)(viii) of the Income Tax Act, 1961)		
Opening Balance	4,616,517,961	3,876,044,145
(+) Addition during the year	485,631,207	740,473,816
(-) Written Back in Current Year	-	0
Closing Balance	5,102,149,167	4,616,517,961
c. Debenture Redemption Reserve		
Opening Balance	276,460,000	138,230,000.00
(+) Addition during the year	69,115,000	138,230,000.00
(-) Written Back in Current Year	-	-
Closing Balance	345,575,000	276,460,000
d. General Reserve		
Opening Balance	7,976,770,065	6,793,565,266
(+) Addition during the year	-	1,190,000,000
(+) Transfer from NBFC Reserve	-	0
(-) Additional depreciation charged	-	10,391,805
(-) Deferred Tax on additional depreciation charged (@ 34.61%)	-	3,596,604
Closing Balance	7,976,770,065	7,976,770,065
e. Profit & Loss Account		
Opening Balance	1,517,637	5,905,335
(+) Net Profit for the current year	1,480,515,649	2,719,061,718
(-) Proposed Dividend	-	544,000,000
(-) Corporate Dividend Tax	-	110,745,600
(-) Transfer to Special Reserve	485,631,207	740,473,816
(-) Transfer Debenture Redeumption Reserve	69,115,000	138,230,000
(-) Transfer to General Reserve	-	1,190,000,000
Closing Balance	927,287,079	1,517,637
Total	15,420,141,332	13,939,635,668



NOTE-'4'
LONG TERM BORROWINGS

PARTICULARS	Terms of Repayment	As at 30.09.2015	As at 31.03.2015 Rs.
A. Bonds			
I) Taxfree Bonds - Non Convertible Redemable (Secured by pari-passu charge on Loans and Advances (book debts) of the company.)			
(i) 8.80% Tax free Bonds (Series XIII Tranche-I-III- 2013-14)	Redeemable at par on 13-03-2034	1,441,642,000	1,441,642,000
(ii) 8.55% Tax free Bonds (Series XIII Tranche-I-III-A- 2013-14)	Redeemable at par on 13-03-2034	388,123,000	388,123,000
(iii) 8.56% Tax free Bonds (Series XIII Tranche-I-IC- 2013-14)	Redeemable at par on 27-03-2029	360,000,000	360,000,000
(iv) 8.80% Tax free Bonds (Series XIII Tranche-I-III- 2013-14)	Redeemable at par on 13-03-2029	2,345,508,000	2,345,508,000
(v) 8.55% Tax free Bonds (Series XIII Tranche-I-IIA- 2013-14)	Redeemable at par on 13-03-2029	1,230,769,000	1,230,769,000
(vi) 8.16% Tax free Bonds (Series XIII Tranche-I-IA- 2013-14)	Redeemable at par on 13-03-2024	757,590,000	757,590,000
(vii) 8.41% Tax free Bonds (Series XIII Tranche-I-IB- 2013-14)	Redeemable at par on 13-03-2024	1,052,914,000	1,052,914,000
II) Taxable Bonds - Non Convertible Redemable (Secured by negative lien on Loans and Advances (Book Debts) of the company.)			
(i) 8.49% Taxable Bonds (Series VB- 2013-14)	Redeemable at par on 10-05-2028	2,000,000,000	2,000,000,000
(ii) 9.02% Taxable Bonds (Series III- 2010-11 - Tranche-II)	Redeemable at par on 24.09.2025	2,500,000,000	2,500,000,000
(iii) 8.44% Taxable Bonds (Series VA- 2013-14)	Redeemable at par on 10-05-2023	3,000,000,000	3,000,000,000
(iv) 9.49% Taxable Bonds (Series IV- 2012-13)	Redeemable at par on 04.06.2022	3,000,000,000	3,000,000,000
(v) 8.87% Taxable Bonds (Series III- 2010-11 - Tranche-I)	Redeemable at par on 24.09.2020	1,500,000,000	1,500,000,000
(vi) 8.85% Taxable Bonds (Series II- 2009-10)	Redeemable at par on 13.01.2020	1,500,000,000	1,500,000,000
(vii) 9.60% Taxable Bonds (Series I- 2008-09)	Redeemable at par on 24.2.2019	1,000,000,000	1,000,000,000
Total of Bonds		22,076,546,000	22,076,546,000
B. Term Loans - Secured			
a. From Banks			
(i) Bank of Baroda (INR Loan) Less: Current Maturity (Secured by US\$ deposit with BOB London)	Repayment on half yearly basis starting from 15.01.2003 till 15.07.2021. Installments ranging between Rs. 1,91,47,506 to Rs. 9,81,26,342	804,273,634 131,777,202 672,496,432	865,411,250 125,568,028 739,843,222
(ii) Union Bank of India Term Loan-II Less: Current Maturity (Secured by pari-passu charge on the Loans and Advances (Book Debts))	Interest @ base rate i.e 10.00% (Floating). Repayment on quarterly basis starting from 09.09.2014 in 27 Installments of Rs. 7,14,30,000/- each and 1 installment of Rs	785,710,000 285,720,000 499,990,000	1,785,710,000 285,720,000 1,499,990,000
(iii) Asian Development Bank (ADB) Less: Current Maturity	Repayment on half yearly basis starting from 15.01.2003 till 15.07.2021 in installments ranging	1,023,218,283 131,777,202	1,084,162,632 125,568,028



(Secured by pari-passu charge on the Loans and Advances (Book Debts) and Further Guaranteed by the Government	between US\$ 398,900 to US\$ 2,428,269	891,441,081	958,594,604
b. From Others			
(i) Small Industrial Development Bank of India (Secured by pari-passu charge on the Loans and Advances (Book Debts))	Interest @ 10.25% (Fixed for 2 years), repayable on 28.12.2019	1,000,000,000	2,000,000,000
(ii) Loan from NCEF Less: Current Maturity	Interest @ 2% , repayable in 40 equal quarterly instalments starting from 30.09.2015 of Rs 15,25,000/- each.	61,000,000 6,100,000	61,000,000 4,575,000.00
		54,900,000	56,425,000
C. Term Loans - Unsecured			
a. From Banks			
(i) Nordic Investment Bank (NIB) Less: Current Maturity	Repayment on half yearly basis starting from 17.12.2012 till 17.06.2019 in 8 instalments of US\$ 3,571,428.58 each and 6 instalments of US\$ 3,571,428.56 each	1,301,764,503 325,441,126 976,323,377	1,463,490,824 325,220,183 1,138,270,641
(ii) KFW Loan-I Less: Current Maturity (Guaranteed by the Government of India)	Repayment on half yearly basis starting from 30.12.2009 till 30.12.2039 in 28 instalments of Euro 586,451.79 each, 32 instalments of Euro 586,963.08 each and 1 installment of Euro 586,963.00	1,795,447,220 73,240,557 1,722,206,663	1,832,067,498 73,240,557 1,758,826,941
(iii) KFW Loan-II Less: Current Maturity (Guaranteed by the Government of India)	Repayment on half yearly basis starting from 30.09.2012 till 30.09.2020 in 16 instalments of Euro 2,859,000 each & 1 installment of Euro 4,272,000	1,936,536,629 369,048,589 1,567,488,040	2,124,001,709 369,560,263 1,754,441,446
(iv) KFW Loan-III Less: Current Maturity (Guaranteed by the Government of India)	Repayment on half yearly basis starting from 30.06.2020 till 30.12.2049 in 9 instalments of Euro 332,000 each & 51 instalments of Euro 333,000 each	1,324,347,788 0 1,324,347,788	1,324,347,788 0 1,324,347,788
(v) KFW Loan-IV Less: Current Maturity (Guaranteed by the Government of India)	Repayment on half yearly basis starting from 30.06.2014 till 30.12.2022 in 16 instalments of Euro 11,111,000 each and 2 instalments of Euro 11,112,000 each	6,323,315,389 1,586,135,586 4,737,179,803	6,720,198,482 1,528,800,592 5,191,397,890
(vi) International Bank for Reconstruction and Development (IBRD) Less: Current Maturity (Guaranteed by the Government of India)	Repayment on half yearly basis starting from 15.12.2005 till 15.06.2020 in instalments ranging from Euro 1,309,700 to Euro 2,651,500	1,049,923,798 186,169,601 863,754,197	1,138,929,762 180,731,152 958,198,610
b. From Others			
(i) Agence Francaise De Developpement (AFD) Less: Current Maturity (Guaranteed by the Government of India)	Repayment on half yearly basis starting from 31.07.2016 till 31.01.2031 in 30 instalments of Euro 2,333,333.33 each	5,646,171,045 188,205,702 5,457,965,343	5,645,894,759 0 5,645,894,759
(ii) Agence Francaise De Developpement (AFD)-II Less: Current Maturity	Repayment on half yearly basis starting from 30.11.2019 till 30.05.2029 in 20 instalments of Euro 5,000,000 each	714,500,000 0 714,500,000	714,500,000 0 714,500,000
(iii) Japan International Corporation Agency (JICA) Less: Current Maturity (Guaranteed by the Government of India)	Repayment on half yearly basis starting from 20.6.2021 to 20.06.2041 in 1 installment of JPY 731,720,000 and 40 Installments of JPY 731,707,000 each	18,881,101,805 0 18,881,101,805	18,873,535,711 0 18,873,535,711
(iv) Japan International Corporation Agency (JICA-II) Less: Current Maturity (Guaranteed by the Government of India)	Repayment on half yearly basis starting from 20.03.2024 to 20.03.2044 in 1 installment of JPY 731,720,000 and 40 Installments of JPY 731,707,000 each	2,611,375,000 0 2,611,375,000	2,611,375,000 0 2,611,375,000



(v) European Investment Bank (EIB) Less: Current Maturity (Guaranteed by the Government of India)	Tranche I - Repayment on half yearly basis starting from 26.09.2019 to 26.03.2035 in 32 installments of US\$ 662,000 each	1,326,306,560 0	1,326,306,560 0
(vi) Government of India Against International Development Agency (IDA) - Second Renewable Energy Project (INR Loan)	Repayment on half yearly basis starting from 15.10.2010 to 15.04.2035 in 20 installments of US\$ 625,000 each and 30 installments of US\$ 1,250,000 each payable in INR	2,116,187,500	2,146,418,750
Add: Liability due to underlying exchange fluctuation		640,066,750	597,751,000
Less: Current Maturity		2,756,254,250 78,750,121	2,744,169,750 77,300,556
Total		2,677,504,129 68,055,426,218	2,686,869,194 71,295,363,366

Foot Notes:

(1) All foreign currency borrowings from various multilateral / bilateral agencies (hedged) viz. ADB, IBRD, NIB, KfW, AFD and JICA have been converted into INR loan by way of plain vanilla swap transaction/currency, interest rate swap and principal only swap entered into with various banks with whom IREDA has signed ISDA Master Agreement. These swap/derivative transactions have been entered into with the participating bank for a different maturity period for each transaction which is shorter from the maturity period of the loan. The hedging of the foreign currency loan has been carried out at various intervals and in multiple tranches of drawl against the line of credit. Due to SWAP/hedging of foreign currency loans, in addition to interest cost, these loans carry, hedging/derivative cost, commitment fee, government guarantee fee and other financial charges and due to multiplicity of the trenches of drawl against the line of credit, the applicable rate of interest on these lines of credit has not been disclosed above.



NOTE-'5'
OTHER LONG TERM LIABILITIES

PARTICULARS	As at 30.09.2015	As at 31.03.2015
(a) Trade Payable	-	-
(b) Others MNRE Interest Subsidy Payable	-	-
(c) IREDA-National Clean Energy Fund (NCEF)	3,083,640,254	3,000,304,428
Total	3,083,640,254	3,000,304,428

NOTE-'6'
LONG TERM PROVISIONS

	As at 30.09.2015 Rs.	As at 31.03.2015 Rs.
(a) Provision for Employees' Benefits	88,547,529	103,765,674
(b) Provision for Standard Assets	164,198,098	184,372,401
Total	252,745,627	288,138,075

NOTE-'7'
SHORT TERM BORROWING

PARTICULARS	As at 30.09.2015 Rs.	As at 31.03.2015 Rs.
(i) Vijaya Bank	-	-
(ii) Union Bank of India	-	-
(iii) Bank of India	-	-
Total	-	-

NOTE-'8'
TRADE PAYABLE

PARTICULARS	As at 30.09.2015 Rs.	As at 31.03.2015 Rs.
Trade Payable	115,343,629	83,831,442
Total	115,343,629	83,831,442



NOTE-'9'
OTHER CURRENT LIABILITIES

PARTICULARS	As at 30.09.2015 Rs.	As at 31.03.2015 Rs.
(a) Current Maturity of Long Term Debts	3,362,365,686	3,096,284,359
(b) Interest accrued but not due on borrowing	1,514,750,310	1,611,989,350
(c) Others Payable	2,432,371	2,383,679
Provident Fund Payable	574,736,941	94,736,941
MNRE Programme Funds	2,790,182	2,790,182
MNRE Co Generation Specific Grant	458,386	449,470
National Hydrogen Energy Board	1,486,893,318	50,648,079
MNRE GBI Fund	50,000,000	39,600,000
Assosication of Renewable Energy of States	1,133,171	1,145,597
Roof Top and other Small Scale Solar Project	85,527,825	85,527,825
MNRE Capital Subsidy For Channel Patners	39,381,692	39,381,692
MNRE UNDP Funds	24,328,578	140,496,042
Other Liabilities		
Total	7,144,798,460	5,165,433,116

NOTE-'10'
SHORT TERM PROVISIONS

PARTICULARS	As at 30.09.2015 Rs.	As at 31.03.2015 Rs.
(a) Provision for Employees' Benefits	6,334,966	6,196,318
(b) Others	108,812,443	-
Provision Income-tax (Net)	544,000,000	544,000,000
Proposed Dividend	110,745,600	110,745,600
Corporate Dividend Tax	951,466,364	375,616,325
Provision for Standard Assets (including Adhoc)	107,889,324	103,143,152
Provision for Corporate Social Responsibility Fund	3,942,260	3,942,260
Provision for Sustainable Development Fund	38,840,740	42,587,274
Other Provisions		
Total	1,872,031,697	1,186,230,929



Fixed Assets

NOTE-11

AMOUNT IN RS.

Particulars	GROSS BLOCK					Depreciation					NET BLOCK	
	Opening Balance as at 01.04.2015	Additions during the year	Disposals during the year	Adjustments during the year	As at 30.09.2015	Opening up to 01.04.2015	For the year	Disposal during the year	Adjustments during the year	Up to 30.09.2015	As at 30.09.2015	As at 31.03.2015
(i) Tangible Assets												
Buildings-Residential Leasehold	4,143,149	-	-	-	4,143,149	2,888,189	30,433	-	-	2,918,622	1,224,527	1,254,960
Buildings-Office												
Leasehold-IHC	43,956,603	-	-	-	43,956,603	21,563,172	543,040	-	-	22,106,212	21,850,391	22,393,431
Leasehold-AKB	422,757,821	-	-	-	422,757,821	157,562,288	6,430,992	-	-	163,993,280	258,764,541	265,195,533
Office Space at Chennai	14,353,680	-	-	-	14,353,680	7,472	347,896	-	-	355,368	13,998,312	14,346,208
Furniture and Fittings	28,157,072	325,174	-	-	28,482,246	20,401,284	1,282,967	-	-	21,684,261	6,797,985	7,755,778
Vehicles	5,704,198	-	-	-	5,704,198	3,205,283	418,704	-	-	3,623,987	2,080,211	2,498,915
Office Equipments	30,786,275	435,847	(79,307)	-	31,142,815	28,157,605	466,220	(74,760)	-	28,551,065	2,591,750	2,628,670
Computers	47,710,466	149,561	(294,344)	-	47,565,683	43,391,792	805,004	(281,203)	-	43,915,593	3,650,090	4,318,674
Library	1,854,060	4,063	-	-	1,858,123	1,854,060	4,063	-	-	1,858,123	-	-
Total A	599,423,324	914,645	(373,651)	-	599,964,318	279,031,155	10,331,319	(355,963)	-	289,006,511	310,957,806	320,392,169
Previous year	586,186,827	19,467,053	(8,230,558)	-	599,423,324	232,477,109	52,432,132	(5,878,086)	-	279,031,155	320,392,169	364,101,538
(ii) Intangible Assets**												
Internally Generated	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Software	14,422,302	-	-	-	14,422,302	9,548,047	393,239	-	-	9,941,286	4,481,016	4,874,255
Total B	14,422,302	-	-	-	14,422,302	9,548,047	393,239	-	-	9,941,286	4,481,016	4,874,255
Previous year	14,258,584	163,718	-	-	14,422,302	7,176,459	2,371,588	-	-	9,548,047	4,874,255	6,274,705
Total A+B	613,845,626	914,645	(373,651)	-	614,386,620	288,579,202	10,724,558	(355,963)	-	298,947,797	315,438,822	325,266,424
Previous year	600,445,411	19,630,771	(6,230,556)	-	613,845,626	239,653,568	54,803,720	(5,878,086)	-	288,579,202	325,266,424	401,548,833
(iii) Capital Work In Progress												
Leasehold Office	-	-	-	-	-	-	-	-	-	-	-	-
Total C	-	-	-	-	-	-	-	-	-	-	-	-
Previous year	-	-	-	-	-	-	-	-	-	-	-	-
(iv) Intangible Assets under development												
Software under Development	593,731	12,400	-	-	606,131	-	-	-	-	-	606,131	593,731
Total D	593,731	12,400	-	-	606,131	-	-	-	-	-	606,131	593,731
Previous year	558,710	35,021	-	-	593,731	-	-	-	-	-	593,731	558,710
(v) Capital Work in Progress												
Capital Work in Progress 50 MW Solar Project	70,000,000	-	-	-	70,000,000	-	-	-	-	-	70,000,000	70,000,000
Total E	70,000,000	-	-	-	70,000,000	-	-	-	-	-	70,000,000	70,000,000
Previous year	-	70,000,000	-	-	70,000,000	-	-	-	-	-	70,000,000	70,000,000
Total A+B+C+D+E	684,439,357	927,045	(373,651)	-	684,992,751	288,579,202	10,724,558	(355,963)	-	298,947,797	386,044,953	395,860,155



NOTE-'12'
NON CURRENT INVESTMENT

PARTICULARS	As at 30.09.2015 Rs.	As at 31.03.2015 Rs.
(i) Trade Investment	-	-
(ii) Other Investments Investment in Equity Instruments (unquoted)(at cost) 1,68,000 (Previous year 1,68,000) fully paid up Equity shares of Rs.10/- each, including 48,000 equity shares allotted as bonus shares, in MP Wind Farms Ltd, a Joint Sector Company of IREDA (having 24% equity), the M P Urja Vikas Nigam Ltd (having 25% equity) and balance shares by others Less: Provision for diminution in the value of Investment	1,200,000	1,200,000
	-	-
	1,200,000	1,200,000
Total	1,200,000	1,200,000

NOTE-'13'
LONG TERM LOANS & ADVANCES

PARTICULARS	As at 30.09.2015 Rs.	As at 31.03.2015 Rs.
(a) Capital Advances - For purchase of Office & Residence premises at NBCC Complex	145,600,000	-
(b) Security Deposits	-	-
(c) Loan & Advances to Related Parties Loans Advances (Not bearing interest)	1,080,877	341,856
(d) Term Loans - Onlending - Refinancing Less: Allowance for bad and doubtful Loans	68,997,689,440 607,025,000 1,057,258,784 68,547,455,656	77,201,604,564 657,025,000 1,047,381,861 76,811,247,703
(e) Interest Accrued but not due on Loans	13,682,965	12,734,258
(f) Loans to Employees	24,199,108	26,547,705
(g) Advance Tax & Other Tax Recoverable (Net)	949,347,663	949,347,663
(h) Staff Advances (Not bearing interest)	18,725	78,400
Total Loans & Advances of IREDA	69,681,384,994	77,800,297,585
Sub-classification of above :		
Secured (Considered good)	64,820,963,281	73,032,396,383
- Term Loans	13,682,965	12,734,258
- Interest Accrued and due on Loans	25,279,985	26,889,561
- Loans to Employees including related parties	67,760,000	67,760,000
- Term Loans Secured by Bank Guarantee		
Secured (Considered doubtful)	4,715,991,159	4,758,473,181
- Term Loans (Substandard, Doubtfull & Loss)		
Unsecured (Considered good)	145,600,000	-
- Capital Advances	-	-
- Security Deposits	949,347,663	949,347,663
- Advance Tax & Other Tax Recoverable	18,725	78,400
- Staff Advances (Not bearing interest)		
	70,738,643,778	78,847,679,446
	1,057,258,784	1,047,381,861
Less: Allowance for bad and doubtful/Substandard Loans	69,681,384,994	77,800,297,585
GRAND TOTAL		
- Due from Directors of the Company included in Loans to related parties	174,310	341,856
- Due from other officers of the Company i.e. Company Secretary as per the Companies Act.	906,567	1,026,567



NOTE-'14'
OTHER NON CURRENT ASSETS

PARTICULARS	As at 30.09.2015 Rs.	As at 31.03.2015 Rs.
OTHER BANK BALANCES (Refer Note No. 16)		
Foreign Currency Deposits		
- Dollar Deposit	887,408,804	954,879,562
More than 12 months original maturity (earmarked against bank loan from BOB)		
Total	887,408,804	954,879,562

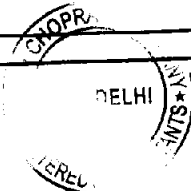
NOTE-'15'
TRADE RECEIVABLE

PARTICULARS	As at 30.09.2015 Rs.	As at 31.03.2015 Rs.
(A) Outstanding for a period exceeding six months from the date they are due for payment		
(i) Secured, Considered good	-	-
(ii) Unsecured, Considered good	-	-
(iii) Doubtful	-	-
Less: Allowance for bad and doubtful debts	-	-
Sub Total - A		
(B) Others		
(i) Secured, Considered good	-	-
(ii) Unsecured, Considered good	690,659	6,361,855
(iii) Doubtful	-	-
Less: Allowance for bad and doubtful debts	-	-
Sub Total - B	690,659	6,361,855
Total (A+B)	690,659	6,361,855



NOTE-'16'
CASH AND BANK BALANCES

PARTICULARS	As at 30.09.2015 Rs.	As at 31.03.2015 Rs.
A) CASH AND CASH EQUIVALENTS		
(a) Balances with Banks		
A) In Current Account with Schedule Banks		
- IREDA	3,019,806,250	603,719,643
i) In Indian Branches	13,373	-
ii) In Foreign Branches	-	-
B) In Saving Account		
C) In Deposit Account		
i) INR-Short term Deposit	12,542,776,883	5,813,156,778
- IREDA		
(ii) Dollar Deposit	375,879	457,299
Less than 90 days original maturity		
(iii) Euro Deposit	-	1,992,005,558
Less than 90 days original maturity		
(iv) Yen Deposit	-	424,602
Less than 90 days original maturity		
(b) Cheques Under Collection/DD In hand	23,113,817	10,723,162
(c) Bank of India Overdraft	80,230	80,230
(d) Postage Imprest		
Sub Total	15,586,166,432	8,220,567,272
B) OTHER BANK BALANCES		
(a) Balances with Banks		
A) In Current Account		
- MNRE	1,940,272	1,940,272
B) In Saving Account		
- UNDP	5,000	5,000
- MNRE UNDP Account	39,381,692	39,381,692
- National Hydrogen Energy Board	458,386	449,470
- IREDA (MNRE GBI Fund)	1,486,893,318	90,248,079
- Rooftop & Other Small Solar Power Plant	1,145,597	1,145,597
- MNRE Capital Subsidy for Channel Partners	1,488,516	1,488,516
- IREDA National Clean Energy Fund	79,342	2,004,804,428
C) In Deposit Account		
- MNRE Capital Subsidy for Channel Partners	84,039,309	84,039,309
- IREDA National Clean Energy Fund	2,289,200,000	-
i) Foreign Currency Deposits		
- Dollar Deposit		
Less than 12 months original maturity	131,777,202	125,444,060
More than 12 months original maturity	887,408,804	954,879,562
- Euro Deposit		
Less than 12 months original maturity	750,225,825	-
- Yen Deposit		
Less than 12 months original maturity	-	-
More than 12 months original maturity	-	-
Sub Total	5,674,043,263	3,303,825,985
Less: Amount disclosed under non-current assets (Refer Note No. 14)	(887,408,804)	(954,879,562)
Sub Total	4,786,634,459	2,348,946,423
Total	20,372,800,891	10,569,513,695



NOTE-'17'
SHORT TERM LOANS & ADVANCES

PARTICULARS	As at 30.09.2015 Rs.	As at 31.03.2015 Rs.
A. Total Loans & Advances		
(a) Security Deposits	1,949,274	1,887,899
(b) Loan & Advances to Related Parties	675,092	535,092
Loans to related parties	321,522	104,000
Staff Advances (Not bearing interest) to related parties		
(c) Term Loans	9,752,113,083	10,885,048,569
- Onlending	100,000,000	338,475,000
- Refinancing		
Less: Allowance for bad and doubtful Loans	-	-
	9,852,113,083	11,223,523,569
(d) Interest Accrued and due on Loans	1,224,956,368	851,206,351
(e) Interest Accrued but not due on Loans	151,362,656	183,844,064
(f) Loans to Employees	4,593,911	4,789,669
(g) Other Staff Advances (Not bearing interest)	3,513,736	3,618,050
(h) Advance Tax & Other Tax Recoverable (Net)		
(i) Others	243,703,971	9,944,681
Sub Total - I	11,483,189,613	12,279,453,375
B. Total Loans to constituents of MNRE		
(a) Loans to constituents of MNRE	25,652,880	25,476,919
(b) Interest Accrued and due on MNRE Loans	66,469,295	66,469,295
Sub Total - II	92,122,175	91,946,214
Total (I+II)	11,575,311,788	12,371,399,589
Sub-classification of above :		
IREDA		
Secured (Considered good)		
- Term Loans	9,840,075,926	11,211,486,412
- Interest Accrued and due on Loans	1,224,956,368	851,206,351
- Interest Accrued but not due on Loans	151,362,656	183,844,064
- Loans to Employees included related parties	5,269,003	5,324,761
- Term Loans Secured by Bank Guarantee	12,037,157	12,037,157
Unsecured (Considered good)		
- Security Deposits	1,949,274	1,887,899
- Staff Advances (Not bearing interest) included related parties	3,835,258	3,722,050
- Advance Tax & Other Tax Recoverable		
- Others	243,703,971	9,944,681
	11,483,189,613	12,279,453,376
MNRE		
Doubtful		
- Term Loans to Constituents of MNRE	92,122,175	91,946,214
GRAND TOTAL	11,575,311,788	12,371,399,589
- Due from Directors of the Company included in Staff Advances & Loans to related parties	435,092	535,092
- Due from other officers of the Company i.e. Company Secretary as per the Companies Act,	240,000	240,000



Note-'18'
OTHER CURRENT ASSETS

PARTICULARS	As at 30.09.2015 Rs.	As at 31.03.2015 Rs.
-Interest accrued but not due on deposits with banks	124,265,160	79,604,628
-RE Invest 2015	-	49,938,885
-Others	2,503,414	6,571,320
Total	126,768,574	136,114,833



NOTE-'19'
REVENUE FROM OPERATIONS

PARTICULARS	For the year ended	For the year ended
	30.09.2015	31.03.2015
	Rs.	Rs.
A. INTEREST		
(i) Interest on Lending Operations	5,324,865,188	9,137,909,235
Less: Rebate on Prompt Payment	3,975,874	14,558,685
	5,320,889,314	9,123,350,550
(ii) Differential Interest	143,404,790	187,591,588
Less: Service Tax	17,347,489	20,635,745
	126,057,301	166,955,843
(iii) Interest on Deposits with Banks		
-Short Term Deposit-INR	291,449,009	463,038,246
-US\$ Deposit	3,089,380	5,285,335
-EURO Deposit	808,259	9,494,672
-Yen Deposit	237	620,132
	295,346,885	478,438,385
B. OTHER FINANCIAL SERVICES		
(a) Business Service Fees		
(i) Front end Fee	128,028,002	226,134,704
Less: Service Tax	15,078,474	24,875,622
	112,949,528	201,259,082
(ii) Application Fee on Loans	15,913,988	27,602,356
Less: Service Tax	1,922,988	3,036,357
	13,991,000	24,565,999
(iii) Application Fee - Generation Based Incentive	76,071,535	135,017,394
Less: Service Tax	8,871,535	14,852,394
	67,200,000	120,165,000
(iv) Miscellaneous Application Fees	-	401,443
Less: Service Tax	-	44,160
	-	357,283
(b) Business Service Charges		
Service Charges - UNDP Programme Fund	-	1,285,619
Less Service Tax	-	141,422
	-	1,144,197
Service Charges - Generation Based Incentive	6,281,608	32,593,524
Less Service Tax	768,283	3,585,403
	5,513,325	29,008,121
Service Charges - Biogas Feed Fertilizer Plant	-	400,001
Less Service Tax	-	44,001
	-	356,000
Service Charges - Roof Top and Other Small Solar Power Project	29,093,041	28,815,435
Less Service Tax	3,572,830	3,169,800
	25,520,211	25,645,635
Service Charges - MNRE Capital Subsidy for CPs, SNAs and PA	9,533,295	7,671,836
Less Service Tax	1,169,366	843,929
	8,363,929	6,827,907
Applicable Net Gain on Foreign Currency Translations and Transactions	-	905,407,888
(d) Amount received in respect of Bad Debts written off	18,750,001	87,788,009
Guarantee Commission	-	7,245,756
Total	5,994,581,494	11,178,515,655



NOTE-'20'
OTHER INCOME

PARTICULARS	For the year ended	For the year ended
	30.09.2015	31.03.2015
	Rs.	Rs.
Interest on Staff Loan	1,254,718	2,575,475
Profit on Sale of Fixed Assets	3,661	83,979
<u>Miscellaneous income</u>		
- Transferred from Capital Grant	9,984	500,253
- Others	6,210	1,879,777
Total	1,274,573	5,039,484

NOTE-'21'
EMPLOYEE BENEFIT EXPENSES

PARTICULARS	For the year ended	For the year ended
	30.09.2015	31.03.2015
	Rs.	Rs.
(a) Salaries, Wages and Other Amenities	87,342,811	197,851,901
(b) Contribution to Provident and Other Funds		
Contribution to Provident Fund	5,361,651	10,325,680
Provident Fund Administrative Charges	80,980	155,715
Contribution to Benevolent Fund	33,220	67,120
Contribution to Superannuation fund	4,019,753	7,262,275
Contribution to Gratuity Fund	(4,512,734)	14,000,436
(c) Staff Welfare Expenses	(1,524,424)	25,051,611
(d) Human Resource Development	206,924	2,677,013
Total	91,008,181	257,391,751

NOTE-'22'
FINANCE COST

PARTICULARS	For the year ended	For the year ended
	30.09.2015	31.03.2015
	Rs.	Rs.
A. Interest Expense		
Interest on Borrowings		
- on Bonds	974,667,199	1,947,639,295
- on Loans	1,817,119,294	3,218,791,960
	2,791,786,493	5,166,431,255
B. Other Borrowing Costs		
(i) Commitment fee		39,987
-on Loan-III from KfW	7,242,923	24,107,837
-on Loan-IV from KfW	-	180,144
-on Loan-I from Japan International Corporation Agency (JICA)	-	-
-on Loan-II from Agence Francaise De Developpement (AFD)	72,469	-
(ii) Guarantee Fee		
-on Loan from International Bank for Reconstruction and Development (IBRD)	9,453,402	20,713,824
-on Loan-I from KfW	11,884,313	30,167,700
-on Loan-II from KfW	11,089,259	31,776,947
-on Loan-III from KfW	8,089,502	18,643,096
-on Loan-IV from KfW	39,567,293	48,023,572
-on Loan from Asian Development Bank (ADB)	4,505,424	9,487,366
-on Loan from Agence Francaise De Developpement (AFD)	28,354,368	69,165,816
-on Loan-I from Japan International Corporation Agency (JICA)	93,798,000	198,116,108
-on Loan-II from Japan International Corporation Agency (JICA)	15,633,000	186,048,000
-on Loan from European Investment Bank (EIB)	7,955,542	196,557,600
C. Others		
(i) Bond Trusteeship fee	192,500	435,344
(ii) Bank Charges	39,723	118,360
(iii) Bond Issue Expenses	-	50,000
(iv) Loss due to underlying exchange fluctuation (IDA-II)	186,086,098	426,879,504
(v) Applicable Net Loss on Foreign Currency Translations and Transactions	-	-
(vi) Interest on Service Tax	1,894,078	102,682
(vii) Front end fees on NIB	-	31,266,000
(viii) Tax free Bond Series-XIII expense	-	39,476
(ix) Others	733,859	5,049,673
Total	3,218,378,246	6,463,400,291

NOTE-'23'
OTHER EXPENSES

PARTICULARS	For the year ended	For the year ended
	30.09.2015	31.03.2015
	Rs.	Rs.
Electricity and Water Charges	4,129,798	7,717,437
Office rent	1,357,991	2,754,256
Office Maintenance	1,838,348	5,834,869
Repairs and Maintenance-Others	2,217,188	7,913,421
Insurance	64,755	588,076
Rates and Taxes	10,390,871	16,698,151
Business Promotion	3,129,819	9,582,982
Travelling and Conveyance	7,714,149	11,946,808
Information and Dissemination	4,723,552	7,744,748
Payment to Auditor	640,000	620,000
Legal and Professional	3,086,939	22,326,757
Newspapers and Periodicals	55,965	108,824
Postage Telegram and Telephone	1,111,515	2,303,284
Printing and Stationery	1,300,567	4,087,495
Recruitment Expenses	712,345	1,525,225
Credit Rating Expenses	7,354,500	8,523,041
Filing Fees	2,507,100	46,100
Corporate Social Responsibility	32,266,025	52,635,379
Director Sitting Fees	60,000	330,000
Loss on Sale of Assets	5,691	138,355
Sponsorship	-	10,000,000
Miscellaneous Expenses	1,185,570	5,021,091
Total	85,852,688	178,446,299



NOTE '24'

NOTES ON ACCOUNTS

1. (a) The company is registered with the Reserve Bank of India (RBI) as a Non- Banking Financial Company (NBFC) vide order dated 10.02.1998. As per notification No. DNBS(PD).CC.No. 12/02.01/99-2000 dated 13.01.2000 of RBI. Government companies as defined under Section 2(45) of the companies act, 2013 have been exempted from applicability of the provisions of Reserve Bank of India Act, 1934 relating to maintenance of liquid assets and creating of Reserve funds and the Directions relating to acceptance of public deposits and prudential norms. The said notification is also applicable to IREDA, being Govt. Company conforming to Section 2(45) of the companies act, 2013. Further, as per para No. 1(3) (iv) of RBI's Master Circular No. DNBS(PD) CC No. 333/03.02.001/2013-14 dated July 1, 2013, IREDA being a Government Company as defined under section 2(45) of the companies act, 2013 continues to be exempted from the applicability of non-banking financial (Non Deposit Accepting or Holding) Companies Prudential Norms (Reserve Bank) Directions, 2007. Moreover in view of the non-applicability of the provisions of Section 45(I) C of the RBI Act 1934 regarding creation of Reserve Fund, the Reserve Fund is not created.

In terms of the exemption vide notification No. DNBS(PD).CC>No.12/02.01/99-2000 dated 13.01.2000 as explained above, the Board of Directors of IREDA approved company's prudential norms relating to income recognition, assets classification and provisioning including restructuring/reschedulement of borrower's account which are being followed consistently. Some important features of these prudential norms are given in significant accounting policy No. 2(v). These norms have been approved by Board of Directors in terms of Articles of Association of Company.

- (b) However, it has been observed that said Articles do not specifically cover the asset classification/provisioning for restructured/ rescheduled accounts for which clarification/modification from MNRE will be sought.
2. While making provision for Doubtful Assets at the end of the year the value of security is derived from the balance sheet of the borrower(s) by applying the depreciation as per rates prescribed under Schedule II of The Companies Act, 2013. If the Balance Sheet



of the borrower(s) is older than 5 years from the financial year for which the shortfall is worked out, the same is fully provided .However, for the half year ended 30th September 2015 , the said exercise has not been done .

3. The provision for Standard Asset include an amount of Rs. 57,92,14,654 (Previous year Rs. 11,58,53,314) created during the half year against the accounts which may or may not be classified as NPAs at the year end .

4. Details of Contingent Liabilities and Commitment

As per Accounting Standard (AS) – 29 on Provisions, Contingent Liabilities and Contingent Assets issued by the Institute of Chartered Accountants of India (ICAI), the movement in Provisions as on 30th September, 2015 are disclosed as under:-

a) Details of Provisions

(Amount in Rupees)					
Sl. No.	Nature of the liability for which provision is made	Opening balance at the beginning of the financial year	Additions made during the half year	Amount incurred and charged against the provision during the half year	Closing balance at the end of the half year
1	Standard assets including Adhoc	55,99,88,726 (42,92,33,192)	55,56,75,736 (13,07,55,534)	0 (0)	1,11,56,64,462 (55,99,88,726)
2	Income tax	3,93,26,27,707 (2,84,51,27,707)	73,29,00,000 (1,08,75,00,000)	0 (0)	4,66,55,27,707 (3,93,26,27,707)
3	Proposed dividend	54,40,00,000 (35,00,00,000)	0 (54,40,00,000)	0 (35,00,00,000)	54,40,00,000 (54,40,00,000)
4	Dividend tax	11,07,45,600 (5,94,82,500)	0 (11,07,45,600)	0 (5,94,82,500)	11,07,45,600 (11,07,45,600)
5	Leave encashment	3,29,80,311 (2,53,90,179)	(-) 6,84,088 (1,20,33,794)	25,07,462 (44,43,662)	2,97,88,761 (3,29,80,311)
6	Gratuity	1,95,84,848 (90,55,077)	4,89,388 (1,40,00,436)	54,91,510 (34,70,665)	1,45,82,726 (1,95,84,848)
7	Post retirement medical benefit	3,35,78,077 (1,70,62,360)	(-) 40,72,939 (1,76,24,834)	2,16,237 (11,09,117)	2,92,88,901 (3,35,78,077)
8	Sick leave	2,30,23,201 (1,68,81,303)	(-) 16,00,767 (62,92,416)	9,29,941 (1,50,518)	2,04,92,493 (2,30,23,201)
9	Baggage Allowance	7,95,555 (5,46,528)	(-) 65,941 (2,49,027)	0 (0)	7,29,614 (7,95,555)



10	Corporate Social Responsibility	10,31,43,152 (5,67,87,811)	3,22,66,025 (5,26,35,379)	2,75,19,853 (62,80,038)	10,78,89,324 (10,31,43,152)
11	Sustainable Development	39,42,260 (39,42,260)	0 (0)	0 (0)	39,42,260 (39,42,260)
12	Other Provisions	4,25,87,274 (2,25,87,274)	1,23,18,247 (2,00,00,000)	1,60,64,781 (0)	3,88,40,740 (4,25,87,274)
	Total	5,40,69,96,711 (3,83,60,96,191)	1,32,72,25,661 (1,99,58,37,020)	5,27,29,784 (42,49,36,500)	6,68,14,92,588 (5,40,69,96,711)

Previous year figures shown within bracket

b) Details of Contingent Liabilities & Capital Commitments

(Amount in Rupees)

Particulars	As at 30.09.15	As at 31.03.15
Contingent Liabilities not provided for		
Income Tax cases for the Assessment year 2010-11, 2011-12, 2012-13 are pending in appeal before the Commissioner of Income Tax (Appeals).	43,94,07,189	43,94,07,189
Income tax proceedings for Assessment Years 1998-99 to 2009-10 are pending before Assessing Officer as these cases have been referred back by ITAT vide its order dated 21.11.2014 to the Assessing Officer. No hearing for the same has been conducted by the Assessing Officer since then .		
Claims against the Company not acknowledged as debt in respect of petition filed against company seeking damages by M/s Mahakrishna Financial Services Pvt. Ltd.	1,50,00,000	1,50,00,000
Counter indemnity in favour of M/s Indusind Bank against issue of Bank Guarantee in favour of BSE Ltd. as security for receiving subscription of Public issue of Tax free bonds.	-	7,00,00,000
Letter of comfort issued and outstanding	11,12,50,994	57,01,09,184
Total of Contingent Liabilities	56,56,58,183	1,09,45,16,373

