

## Consolidated statement of changes in equity for the year ended March 31, 2020

	Attributable to the equity holders											Total Tolling ₹ (in ₹(Lakhs))					
	Equity share capital (refer note 16)	Equity com- ponent of preference shares (refer note 17)	Equity component of Optionally Convertible Debt (OCD) (refer note 17)	Treasury shares (refer note 17)	Securities premium (refer note 17)	Debiture redemption reserve (refer note 17)	Capital reserve on consolidation (refer note 17)	Capital reserve on acquisition (refer note 17)	Capital reserve on government grant (refer note 17)	Capital reserve on forfeiture (refer note 17)	Foreign currency translation difference account (refer note 17)		Special Reserve plus 45% of Reserve bank of India (RBI) Act (refer note 17)	Retained earnings (refer note 17)	Foreign Currency Translation Reserve (refer note 17)	Cash Flow Hedge Re- serve (refer note 17)	Non-con- trolling ₹ interest (refer note 39)
<b>For the year ended March 31, 2020</b>																	
<b>As at April 01, 2019</b>	603.59	-	45.92	(101.54)	10,010.98	187.42	(162.27)	3.41	63.45	141.75	(68.31)	66.59	(11,345.78)	84.24	17.42	1,695.02	1,241.89
Profit/(loss) for the year	-	-	-	-	-	-	-	-	-	-	-	-	(2,429.38)	-	-	272.19	(2,202.19)
Other comprehensive income	-	-	-	-	-	-	-	-	-	-	-	-	(4.26)	-	-	55.87	24.15
<b>Total comprehensive income</b>	-	-	-	-	-	-	-	-	-	-	-	-	(3,779.42)	(40.85)	115.05	1,978.08	(936.15)
Exchange difference on foreign currency convertible bond (FCCB) recognised during the year	-	-	-	-	-	-	-	-	-	-	(195.40)	-	-	-	-	-	(195.40)
FCMTR amortisation during the year	-	-	-	-	-	-	-	-	-	-	15.31	-	-	-	-	-	15.31
Adjustment of put option obligation for purchase of minority shareholding of GMR Airports Limited (GAL)	-	-	-	-	-	-	-	-	-	-	-	-	996.20	-	-	-	996.20
Adjustment of receivables shown under current financial assets (refer note 45(vii))	-	-	-	-	-	-	-	-	-	-	-	-	(3,560.00)	-	-	-	(3,560.00)
Adjustment on account of transaction between shareholders (refer note 45(viii))	-	-	-	-	-	-	-	-	-	-	-	-	3,463.60	-	-	-	3,463.60
Buy back of Treasury shares (refer note 48(i))	-	-	-	101.54	-	-	-	-	-	-	-	-	(72.00)	-	-	-	29.54
Amount transferred from the consolidated statement of profit and loss	-	-	-	-	-	-	-	-	-	-	-	20.51	(20.51)	-	-	-	-
Transferred from Debenture Redemption Reserve	-	-	-	-	-	(353.24)	-	-	-	-	-	-	353.24	-	-	-	-
Adjustment on merger of subsidiaries (refer note 47(i))	-	-	-	-	-	-	-	-	-	-	-	-	(746.24)	-	-	257.38	(16.86)
Preference share dividend declared by a subsidiary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(50.34)	(50.34)
Dividend distribution tax on dividend declared by subsidiaries	-	-	-	-	-	-	-	-	-	-	-	-	(19.47)	-	-	(77.9)	(77.9)
<b>As at March 31, 2020</b>	603.59	-	45.92	(101.54)	10,010.98	152.08	(162.27)	3.41	63.45	141.75	(248.40)	87.10	(13,230.50)	(40.85)	115.05	2,674.58	215.89
<b>For the year ended March 31, 2019</b>																	
<b>As at April 01, 2018</b>	603.59	373.15	-	(101.54)	11,115.80	181.32	(162.07)	3.41	67.41	141.75	40.40	70.46	(8,450.83)	(70.92)	6.41	1,826.47	5,644.81
Profit/(loss) for the year	-	-	-	-	-	-	-	-	-	-	-	-	(3,580.58)	-	-	224.29	(3,356.29)
Other comprehensive income	-	-	-	-	-	-	-	-	-	-	-	-	(2.35)	155.16	7.48	13.34	173.63
<b>Total comprehensive income</b>	-	-	-	-	-	-	-	-	-	-	-	-	(2,033.76)	84.24	13.89	2,064.09	2,462.15
Exchange difference on foreign currency convertible bond (FCCB) recognised during the year	-	-	-	-	-	-	-	-	-	-	(114.50)	-	-	-	-	-	(114.50)
FCMTR amortisation during the year	-	-	-	-	-	-	-	-	-	-	5.79	-	-	-	-	-	5.79
Purchase of CPDS A of GAL held by non controlling shareholders (refer note 45(viii))	-	(373.15)	-	-	(1,104.82)	-	(0.20)	(3.36)	-	-	-	(3.87)	(2,251.21)	-	3.53	173.69	(3,560.00)
Put option obligation for purchase of minority shareholding of GAL (refer note 45(vii))	-	-	-	-	-	-	-	-	-	-	-	-	(996.20)	-	-	-	(996.20)
Sale of shares shown as receivable under current financial assets (refer note 45(viii))	-	-	-	-	-	-	-	-	-	-	-	-	3,613.08	-	-	-	3,613.08
Acquisition of additional stake in subsidiary company	-	-	-	-	-	-	-	-	-	-	-	25.19	-	-	-	-	25.19
Equity component recognised on Optionally Convertible Debentures and loss	-	-	-	-	-	-	-	-	-	-	38.44	-	(38.44)	-	-	-	-
Transferred from Debenture Redemption Reserve	-	-	-	-	-	(323.24)	-	-	-	-	-	-	323.24	-	-	-	-
Adjustment on account of dilution of stake in APPT	-	-	-	-	-	-	-	-	-	-	-	-	(0.83)	-	-	0.83	-
Adjustment on account of Change in useful life of PPE due to AERA order	-	-	-	-	-	-	-	-	-	-	-	-	(274.6)	-	-	-	(274.6)
Adjustment due to application of Ind AS 115 'Revenue from contracts with customers'	-	-	-	-	-	-	-	-	-	-	-	-	(101.56)	-	-	(2.66)	(13.22)
Adjustment on merger of subsidiaries (refer note 47(ii))	-	-	-	-	-	-	-	-	-	-	-	-	366.93	-	-	-	366.93
Preference share dividend declared by a subsidiary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(59.97)	(59.97)
Dividend distribution tax on dividend declared by subsidiaries	-	-	-	-	-	-	-	-	-	-	-	-	(24.86)	-	-	(2.32)	(27.18)
<b>As at March 31, 2019 (restated - refer note 47(iii))</b>	603.59	-	45.92	(101.54)	10,010.98	187.42	(162.27)	3.41	63.45	141.75	(68.31)	66.59	(11,345.78)	84.24	17.42	1,695.02	1,241.89

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Summary of significant accounting policies

The accompanying notes are an integral part of the consolidated financial statements

This is the consolidated statement of changes in equity referred to in our report of even date

**For Walker Chandok & Co LLP**  
Chartered Accountants  
Firm Registration No : 001076N/M500013

**For and on behalf of the Board of Directors of GMR Infrastructure Limited**

**Neeraj Sharma**  
Partner  
Membership number: 502103

**Grandhi Kiran Kumar**  
Managing Director & Chief Executive Officer  
DIN: 00574243

Place: New Delhi  
Date: July 30, 2020

**Saurabh Chawla**  
Chief Financial Officer  
Place: New Delhi  
Date: July 30, 2020

**Venkat Ramana Tangirala**  
Company Secretary  
Membership number: A13979