

INDEPENDENT AUDITOR'S REPORT

To the Members of Reliance Power Transmission Limited

Report on the Standalone Financial Statements

We have audited the accompanying standalone financial statements of **Reliance Power Transmission Limited** ("the Company"), which comprise the Balance Sheet as at March 31, 2016, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these standalone financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the standalone financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the standalone financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the standalone financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the standalone financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes

evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the standalone financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2016, and its loss and its cash flows for the year ended on that date.

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order.

As required by Section 143 (3) of the Act, we report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- (c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors as on March 31, 2016 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2016 from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".

Pathak H.D. & Associates
Chartered Accountants

(g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

- i. There were no pending litigations which would impact the financial position of the Company.
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For Pathak H .D & Associates
Chartered Accountants
Firm's Registration No. 107783W

Vishal D. Shah
Partner
Membership No.119303

Place: Mumbai
Date: May 16, 2016

Annexure A to Auditors' Report

Referred to in our Auditors' Report of even date to the members of Reliance Power Transmission Limited on the standalone financial statements for the Year ended March 31, 2016

- (i) (a) The Company is maintaining proper records showing full particulars, including quantitative details and situation of its fixed assets.
 - (b) As informed to us, the fixed assets have been physically verified by the Management during the year and no material discrepancies between the book records and the physical inventory have been noticed.
 - (c) The Company does not have any immovable properties, hence the reporting requirements under clause (i)(c) of paragraph 3 of the Order is not applicable.
- (ii) As explained to us, there is no physical inventory in existence and hence, paragraph 3(ii) of the Order is not applicable to the Company.
- (iii) The Company has not granted any loan, secured or unsecured, to any company, firm Limited Liability Partnerships or other parties covered in the register maintained under section 189 of Act. Accordingly, provisions of clause 3 (iii) (a), (b) and (c) of the Order are not applicable.
- (iv) In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of section 185 and 186 of the Act.
- (v) In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits from the public within the meaning of Sections 73 to 76 or any other relevant provisions of the Act and rules framed there under.
- (vi) In our opinion and according to information given to us, no cost records have been prescribed by the Central Government of India under sub-section (1) of Section 148 of the Act.
- (vii) (a) According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the Company is generally regular in depositing the undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales tax, wealth tax, service tax, customs duty, excise duty, value added tax, cess and other material statutory dues as applicable, with the appropriate authorities.

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- (b) According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, sales tax, wealth tax, service tax, customs duty, excise duty, value added tax, cess and other material statutory dues as applicable were outstanding, at the year end, for a period of more than six months from the date they became payable.
- (c) According to the information and explanations given to us and the records of the Company examined by us, there are no dues of income-tax, sales-tax, wealth-tax, service-tax, customs duty, excise duty, value added tax and cess as at March 31, 2016 which have not been deposited on account of a dispute.
- (viii) According to the records of the Company examined by us and the information and explanation given to us, during the year the Company has not availed loan from financial institution or bank or debenture holders. Accordingly paragraph 3(viii) of the Order is not applicable.
- (ix) The Company did not raise any money by way of initial public offer or further public offer (including debt instruments) and term loans during the year. Accordingly, paragraph 3 (ix) of the Order is not applicable.
- (x) According to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit.
- (xi) According to the information and explanations given to us, the Company has not paid/provided any managerial remuneration as on March 31, 2016 and accordingly, paragraph 3 (xi) of the Order is not applicable.
- (xii) In our opinion and according to the information and explanations given to us, the Company is not a nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable.
- (xiii) According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with section 177 and section 188 of the Act where applicable and details of such transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.
- (xiv) According to the information and explanations give to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year

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Pathak H.D. & Associates
Chartered Accountants

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- (xv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable.
- (xvi) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.

For Pathak H D & Associates
Chartered Accountants
Firm's Registration No.107783W

Vishal D. Shah
Partner
Membership No.119303

Place: Mumbai
Date:

Annexure - B to Auditor's report

Annexure to the Independent Auditor's Report referred to in paragraph "f" under the heading "Report on other legal and regulatory requirements" of our report of even date on the standalone financial statements of Reliance Power Transmission Limited

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of Reliance Power Transmission Limited ("the Company") as of March 31, 2016 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on "the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India". These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects. Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness.

Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the standalone financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of standalone financial statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of standalone financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the Company's assets that could have a material effect on the standalone financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2016, based on "the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India".

For Pathak H.D & Associates
Chartered Accountants
Firm's Registration No.107783W

Vishal D. Shah
Partner
Membership No. 119303

Place: Mumbai
Date: May 16, 2016

RELIANCE POWER TRANSMISSION LIMITED

Accounts for the Year Ended on March 31, 2016

Reliance Power Transmission Limited
Balance Sheet as at March 31 , 2016

Particulars	Note No.	As at March 31 , 2016 (Amount in Rs.)	As at March 31, 2015 (Amount in Rs.)
I. EQUITY AND LIABILITIES			
1. Shareholders' funds			
(a) Share Capital	2.1	500,000	500,000
(b) Reserves and Surplus	2.2	61,618,870	64,801,373
		62,118,870	65,301,373
2. Non- Current Liabilities			
(a) Long Term Borrowing	2.3	546,300,000	543,300,000
(b) Long Term Provisions	2.4	1,079,848	3,187,806
		547,379,848	546,487,806
3. Current Liabilities			
(a) Trade Payables	2.5	449,670	1,157,210
(b) Other Current Liabilities	2.6	4,122,505	5,333,655
(c) Short-Term Provisions	2.7	3,363,488	2,830,657
		7,935,663	9,321,522
Total		617,434,381	621,110,701
II. ASSETS			
1. Non-Current Assets			
(a) Fixed assets			
(i) Tangible Assets	2.8	1,801,275	2,645,804
(ii) Intangible Assets	2.8	28,680	-
(b) Non-Current Investments	2.9	174,550,000	161,050,000
(c) Long-Term Loans and Advances	2.10	14,294,421	12,865,159
		190,674,376	176,560,963
2. Current Assets			
(a) Cash and Cash Equivalents	2.11	2,354,264	474,331
(b) Short-Term Loans and Advances	2.12	455,648	615,704
(c) Other Current Assets	2.13	423,950,093	443,459,703
		426,760,005	444,549,738
Total		617,434,381	621,110,701

Significant Accounting Policies and Notes on Financial Statements

1 & 2

As per our attached report of even date

For Pathak H.D.& Associates
Chartered Accountants
Firm Registration No.107783W

For and on behalf of the Board

Anil Kumar
Director
DIN: 07236966

Vishal D. Shah
Partner
Membership No. 119303

Debasish Banerjee
Director
DIN: 06443204

Place: Mumbai
Date : May 16, 2016

Place : Mumbai
Date : May 16, 2016

Reliance Power Transmission Limited
Statement of Profit and Loss for the year ended March 31, 2016

(Amount in Rs.)

Particulars		Note No.		
I	Other Income	2.14	211,681	16,622,852
II	Total Revenue		211,681	16,622,852
III	Expenses:			
	(a) Employee benefits expense	2.15	-	-
	(b) Finance costs	2.16	-	-
	(c) Depreciation and amortization expense	2.8	531,568	1,465,179
	(d) Other expenses	2.17	2,862,617	4,765,113
	Total expenses		3,394,185	6,230,292
IV	Profit /(Loss) before Tax (II-III)		(3,182,504)	10,392,560
V	Tax expense:			
	(1) Current tax		-	4,400,000
	(2) Income tax for earlier years		-	136,130
VI	Profit / (Loss) after Tax (IV-V)		(3,182,504)	5,856,430
VII	Earnings per equity share (face value of Rs 10 per share) :	2.21		
	(1) Basic		(63.65)	117.13
	(2) Diluted		(63.65)	117.13

Significant Accounting Policies and Notes on Financial Statements

1&2

As per our attached report of even date

For Pathak H.D.& Associates
Chartered Accountants
Firm Registration No.107783W

For and on behalf of the Board

Anil Kumar
Director
DIN: 07236966

Vishal D. Shah
Partner
Membership No. 119303

Debasish Banerjee
Director
DIN: 06443204
Place : Mumbai
Date : May 16, 2016

Place: Mumbai
Date : May 16, 2016

RELIANCE POWER TRANSMISSION LIMITED
Cash Flow Statement for the year ended March 31, 2016

(Amount in Rs.)

Particulars	Year Ended	Year Ended
	March 31, 2016	March 31, 2015
A Cash Flow from Operating Activities		
Profit / (Loss) before Tax	(31,82,504)	103,92,560
Adjustments for:		
Depreciation	5,31,568	14,65,179
Loss on Sale/discard of Assets	3,52,420	-
Profit on sale of Investments	-	(14,893)
Dividend Income	-	(89,470)
Interest on Fixed Deposits	(66,523)	(9,770)
Interest on Income Tax Refund	-	(163,98,200)
Operating loss before Working Capital Changes	(23,65,039)	(46,54,594)
Adjustments for :		
Trade and other Receivables	214,10,319	(500,99,095)
Trade and other Payables	(34,93,815)	(264,62,560)
	155,51,465	(812,16,250)
Income Tax paid (net of refund)	(31,69,946)	835,08,964
Net Cash generated from Operating Activities	123,81,519	22,92,714
B Cash Flow from Investing Activities		
Purchase of Fixed Assets (Net)	(68,140)	(8,04,889)
Interest received on Fixed Deposits	66,554	9,184
Subordinate Debt given to Subsidiaries	(135,00,000)	(5869,00,000)
Dividend Income	-	89,470
Purchase of Investments	-	(90,89,470)
Sale/Redemption of Investments	-	115,44,976
Net Cash used in Investing Activities	(135,01,586)	(5851,50,729)
C Cash Flow from Financing Activities		
Sub Ordinate Debt Received	30,00,000	5815,00,000
Net Cash generated from Financing Activities	30,00,000	5815,00,000
Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)	18,79,933	(13,58,015)
Opening Balance of Cash and Cash Equivalents	4,74,331	18,32,346
Closing Balance of Cash and Cash Equivalents (Refer Note 2.11)	23,54,264	4,74,331
Net Increase/(Decrease) in Cash and Cash Equivalents	18,79,933	(13,58,015)
Previous year figures have been regrouped, rearranged and reclassified wherever necessary to conform to the current year		

As per our attached report of even date

For Pathak H.D.& Associates
Chartered Accountants
Firm Registration No.107783W

Vishal D. Shah
Partner
Membership No. 119303

Place: Mumbai
Date : May 16, 2016

For and on behalf of the Board

Anil Kumar
Director
DIN: 07236966

Debasish Banerjee
Director
DIN: 06443204
Place : Mumbai
Date : May 16, 2016

Background of the Company

Reliance Power Transmission is a wholly owned subsidiary of Reliance Infrastructure Limited with main objectives as establishing, commissioning, setting up, operating and maintaining electric power transmission systems/networks, power systems, generating stations based on conventional/ non-conventional resources for evacuation, transmission, distribution or supply of power through establishing or using stations, timelines, sub-stations and transmission or distribution lines in any manner including build, own and transfer (BOT), and/or build, own and operate (BOO) and/or build, own, lease and transfer (BOLT) and/or build, own, operate and transfer (BOOT) basis.

Significant Accounting Policies and Notes on Financial Statements

1. Significant Accounting Policies:

(a) *Basis of preparation of financial statements:*

The financial statements are prepared on an accrual basis of accounting and in accordance with the generally accepted accounting principles in India (Indian GAAP), and in accordance with the Accounting Standards notified by the Central Government under Section 133 of the Companies Act, 2013 (the Act), read with the Rule 7 of the Companies (Accounts) Rule, 2014).

The accounting policies adopted in the preparation of financial statements are consistent with those of previous year.

(b) *Presentation and disclosure of financial statements:*

The preparation and presentation of financial statements is made in accordance with the requirements of the Schedule III notified under the Act. All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Act. Based on the nature of products and the time between the acquisition of assets for processing and their realization in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current – non current classification of assets and liabilities.

(c) *Use of Estimate:*

The preparation and presentation of financial statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities and disclosures of contingent liabilities as on date of the financial statements and reported amount of revenue and expenses during the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets and liabilities in future periods. Difference between the actual results and estimates is recognized in the period in which the results are known / materialized.

(d) Revenue Recognition Policy:

All items of expenses and income are accounted on accrual basis of accounting.

Interest Income is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

Dividend on Investment is recognized when the right to receive payment is established.

(e) Foreign Currency Transactions:

(i) Transactions denominated in foreign currencies are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

(ii) Foreign currency monetary items (assets and liabilities) are restated using the exchange rate prevailing at the reporting date. Non-monetary items, which are measured in terms of historical cost denominated in foreign currency, are reported using the exchange rate at the date of the transaction. Gains and losses, if any, at the year-end in respect of monetary assets and monetary liabilities are recognized in the Statement of Profit and Loss except in case of gains or losses arising on long term foreign currency monetary items, the accounting treatment for which is as under:

In accordance with Government of India, Ministry of Corporate affairs notification (GSR No.914(E) dated December 29, 2011) in respect of accounting year commencing on or after April 1, 2011, the Company has exercised the option and foreign exchange gain / losses on long term foreign currency monetary items relating to the acquisition of depreciable assets are added to or deducted from the cost of such assets and in other cases, such gains or losses are accumulated in a "Foreign Currency Monetary Item Translation Difference Account" to be amortized over the remaining life of the concerned monetary item.

(f) Fixed Assets:

Tangible Assets

Cost comprises cost of acquisition or construction including borrowing costs attributable to bringing the assets to their intended use.

Intangible Assets

Intangible assets comprising of system software are stated at cost of acquisition including any cost attributable for bringing the same to its working condition less accumulated amortization

(g) Depreciation / Amortization

Tangible Assets are depreciated on Straight Line Method as per the useful life and manner prescribed under the Schedule II of the Companies Act, 2013.

(h) Investments:

Long-term investments are carried at cost, less provision for diminution other than temporary, if any, in the value of such investments. Current investments are carried at lower of cost and fair value.

(i) Retirement Benefits:

Contributions to defined contribution schemes such as provident fund, superannuation fund etc. is charged to Statement of Profit and Loss. The Company also provides for retirement benefits in the form of gratuity and leave encashment. Such defined benefits are charged to Statement of Profit and Loss, based on actuarial valuations, as at the Balance Sheet date, made by independent actuaries. Actuarial Gain and losses is recognized in the Statement of Profit and Loss.

(j) Borrowing Costs:

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use are capitalized as part of the cost of the respective asset.

(k) Accounting for Taxes on Income:

Provision for current tax is made after taking into consideration benefits admissible under the provisions of the Income Tax Act, 1961. Deferred tax resulting from "timing differences" between book and taxable profit is accounted for using the tax rates and laws that have been enacted or substantively enacted as on the balance sheet date. The deferred tax asset is recognised and carried forward only to the extent that there is a reasonable certainty that the assets will be realised in future. However, in respect of unabsorbed depreciation or carry forward loss, the deferred tax asset is recognised and carried forward only to the extent that there is a virtual certainty that the assets will be realised in future.

(l) Provisions:

Provisions are recognised when the Company has a present obligation, as a result of past events, for which it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made for the amount of the obligation.

(m) Impairment of Assets:

If the carrying amount of fixed assets exceeds the recoverable amount on the reporting date, the carrying amount is reduced to the recoverable amount. The recoverable amount is measured as the higher of the net selling price and the value in use determined by the present value of estimated future cash flows.

(n) Cash and Cash Equivalents:

Cash and cash equivalents for the purposes of cash flow statement comprise cash at bank and in hand and demand deposits with banks and short-term investments with an original maturity of three months or less.

(o) ***Contingent Liability and Contingent Assets:***

A contingent liability is a possible obligation that arise from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognised because it is probable that an outflow of resources will not be required to settle the obligation. However, if the possibility of outflow of resources, arising out of present obligation, is remote, it is not even disclosed as contingent liability. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognised because it cannot be measured reliably. The Company does not recognize a contingent liability but discloses its existence in the notes on financial statements. Contingent assets are neither recognized nor disclosed in the financial statements.

Reliance Power Transmission Limited

Notes annexed to and forming part of the Financial Statements

2. Notes on Financial Statements

Note 2.1 : Share Capital

Particulars	As at March 31, 2016 (Amount in Rs.)		As at March 31, 2015 (Amount in Rs.)	
	(a) Authorised: 200,00,00,000 (200,00,00,000) Equity Shares of Rs.10 each		20,000,000,000	
		20,000,000,000		20,000,000,000
(b) Issued, Subscribed and Paid up 50,000 (50,000) Equity Shares of Rs.10 each Fully Paid up		500,000		500,000
Total issued, subscribed and fully paid-up share capital		500,000		500,000
(a) Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting year				
Equity Shares:	As at March 31, 2016		As at March 31, 2015	
	No. of Shares	(Amount in Rs.)	No. of Shares	(Amount in Rs.)
As at the beginning of the year	50,000	500,000	6,273,420	62,734,200
Less : Cancelled on Capital Reduction scheme	-	-	6,223,420	62,234,200
Outstanding as at the end of the year	50,000	500,000	50,000	500,000
Shares are issued at Par value of Rs. 10				
(b) Terms/rights attached to equity shares				
The Company has only one class of equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.				
The Company declares and pay dividend in Indian Rupees. The dividend proposed by the Board of Directors is subjected to the approval of Shareholders in the ensuing Annual General Meeting.				
(c) Shares held by holding/ultimate holding Company and/or their subsidiaries/associates				
Out of equity shares issued by the Company, shares held by its holding Company, ultimate holding Company and their subsidiaries/associates are as below:				
	March 31, 2016		March 31, 2015	
	Rupees		Rupees	
Reliance Infrastructure Limited, the Holding Company				
50,000 (50,000) equity shares of Rs. 10 each fully paid		500,000		500,000
(d) Details of shareholders holding more than 5% shares in the company				
	As at March 31, 2016		As at March 31, 2015	
	No. of Shares	% holding in the class	No. of Shares	% holding in the class
Equity Shares of Rs. 10 each fully paid				
Reliance Infrastructure Limited and its nominees	50,000	100%	50,000	100%
As per records of the Company, including its register of shareholders/members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownership of shares.				

Note 2.2: Reserves and Surplus

Particulars	As at March 31, 2016	As at March 31, 2015
	(Amount in Rs.)	(Amount in Rs.)
(a) Securities Premium Account		
Balance as Per Last Balance Sheet	158,522,300	6,161,185,800
Less : Cancelled on Capital Reduction scheme	-	6,002,663,500
Balance as at end of the year	158,522,300	158,522,300
(b) Surplus/(deficit) as per Statement of Profit and Loss		
Balance as Per Last Balance Sheet	(93,720,926)	(99,577,357)
Add: Net Profit/(loss) for the year	(3,182,504)	5,856,430
Balance as at end of the year	(96,903,430)	(93,720,927)
Total Reserves and Surplus	61,618,870	64,801,373

Reliance Power Transmission Limited

Notes annexed to and forming part of the Financial Statements

Note 2.3: Long Term Borrowing

Particulars	As at March 31, 2016 (Amount in Rs.)	As at March 31, 2015 (Amount in Rs.)
Unsecured Loans		
-From Related Parties	546,300,000	543,300,000
(The 0% sub ordinate debt is taken from the holding company M/s Reliance Infrastructure Limited. This sub ordinate debt to be repaid by mutual consent of the parties only after primary lenders are paid in full and in installments as may be mutually agreed between the issuer and investor)		
	546,300,000	543,300,000

Note 2.4: Long Term Provisions

Particulars	As at March 31, 2016 (Amount in Rs.)	As at March 31, 2015 (Amount in Rs.)
Provision for Employee Benefits		
Provision for Leave Encashment (Refer Note 2.20)	1,046,845	2,070,230
Provision for Gratuity (Refer Note 2.20)	33,003	1,117,576
	1,079,848	3,187,806

Note 2.5: Trade Payables

Particulars	As at March 31, 2016 (Amount in Rs.)	As at March 31, 2015 (Amount in Rs.)
- Trade Payable (Refer Note 2.23)	449,670	1,157,210
	449,670	1,157,210

Note 2.6: Other Current Liabilities

Particulars	As at March 31, 2016 (Amount in Rs.)	As at March 31, 2015 (Amount in Rs.)
Employees' Payable	3,865,810	4,586,090
Statutory Dues Payables	256,695	747,565
	4,122,505	5,333,655

Note 2.7: Short Term Provisions

Particulars	As at March 31, 2016 (Amount in Rs.)	As at March 31, 2015 (Amount in Rs.)
Provision for Employee Benefits		
Provision for Leave Encashment (Refer Note 2.20)	3,363,488	2,830,657
	3,363,488	2,830,657

Reliance Power Transmission Limited

Notes annexed to and forming part of the Financial Statements

Note 2.8: Fixed Assets

Particulars	Gross Block (at cost)				Depreciation/Amortisation			Net block		
	As at April 1, 2015	Additions during the year	Deduction / Adjustments	As at March 31, 2016	Up to March 31, 2015	During the year	Deduction / Adjustments	Upto March 31, 2016	As at March 31, 2016	As at March 31, 2015
Tangible :										
Office Equipments	706,110	92,250	200,693	597,667	574,608	63,580	175,929	462,259	135,408	131,502
Vehicle	3,478,091	-	950,000	2,528,091	1,055,629	455,788	564,156	947,261	1,580,830	2,422,462
Data Processing Machine	1,651,366	-	-	1,651,366	1,559,525	6,804	-	1,566,329	85,037	91,840
Total (A)	5,835,567	92,250	1,150,693	4,777,124	3,189,762	626,172	740,086	2,975,848	1,801,275	2,645,804
Intangible:										
Software	358,475	34,076	358,475	34,076	358,475	5,396	358,475	5,396	28,680	-
Total (B)	358,475	34,076	358,475	34,076	358,475	5,396	358,475	5,396	28,680	-
Total (A + B)	6,194,042	126,326	1,509,168	4,811,200	3,548,237	531,568	1,098,560	2,981,244	1,829,955	2,645,804
Previous Year	5,389,153	2,253,785	1,448,896	6,194,042	2,230,664	1,465,179	147,606	3,548,238	2,645,804	-

Note: Intangible assets are other than internally generated.

Reliance Power Transmission Limited

Notes annexed to and forming part of the Financial Statements

Note 2.9 : Non Current Investments (Non-trade)

Particulars	No. of Units	Face Value	(Amount in Rs.)	
			As at March 31, 2016	As at March 31, 2015
(I) Investment in Equity Instruments (Valued at Cost) (Fully Paid up, unless otherwise stated) - Subsidiary Companies (Unquoted)				
North Karanpura Transmission Company Limited	638,000 (638,000)	10	59,300,000	59,300,000
Talcher II Transmission Company Limited	736,500 (736,500)	10	69,150,000	69,150,000
			128,450,000	128,450,000
(II) Other Investments				
Sub-ordinate Debts - Subsidiary Companies				
Talcher II Transmission Company Limited			20,600,000	14,100,000
North Karanpura Transmission Company Limited			25,500,000	18,500,000
			46,100,000	32,600,000
Aggregate Book Value of Unquoted Investments			174,550,000	161,050,000

Reliance Power Transmission Limited

Notes annexed to and forming part of the Financial Statements

Note 2.10: Long-Term Loans and Advances

Particulars	As at March 31, 2016 (Amount in Rs.)	As at March 31, 2015 (Amount in Rs.)
Unsecured, considered good, unless otherwise stated		
Deposits - Others	1,068,016	2,808,700
Advance Income Tax (Net of Provision for Tax)	13,226,406	10,056,459
	14,294,421	12,865,159

Note 2.11: Cash and Cash Equivalents

Particulars	As at March 31, 2016 (Amount in Rs.)	As at March 31, 2015 (Amount in Rs.)
- Balances with Bank in Current Account	854,264	375,437
Fixed Deposits (Maturity Less than 3 Months)	1,500,000	98,894
	2,354,264	474,331

Note 2.12: Short Term Loans and Advances

Particulars	As at March 31, 2016 (Amount in Rs.)	As at March 31, 2015 (Amount in Rs.)
Unsecured, considered good, unless otherwise stated		
Advances to Staff	31,333	2,388
Advances to Vendors	100,000	100,000
Balances with Government Authorities	11,738	312,260
Prepaid Expenses	312,577	201,056
	455,648	615,704

Note 2.13: Other Current Assets

Particulars	As at March 31, 2016 (Amount in Rs.)	As at March 31, 2015 (Amount in Rs.)
Receivables from Subsidiaries	383,622,797	383,622,797
Receivable from Holding Company	40,326,741	59,836,320
Interest accrued on Fixed Deposits	555	586
	423,950,093	443,459,703

4,586,090
747,565

Reliance Power Transmission Limited

Notes annexed to and forming part of the Financial Statements

Note 2.14: Other Income

Particulars	Year ended March 31 , 2016	Year ended March 31, 2015
	(Amount in Rs.)	(Amount in Rs.)
Interest on Income Tax Refund	-	163,98,200
Dividend Income on Current Investments	-	89,470
Interest on Fixed Deposits	66,523	9,770
Profit on sale of Current Investments	-	14,894
Sale of Scrap	86,007	-
Miscellaneous Income	25,000	-
Liabilities Written Back	34,151	1,10,519
	2,11,681	166,22,852

Note 2.15: Employee Benefit Expenses

Particulars	Year ended March 31 , 2016	Year ended March 31, 2015
	(Amount in Rs.)	(Amount in Rs.)
Salary and Wages	246,71,093	312,07,248
Contribution to Provident and other funds (Refer Note 2.20)	7,54,281	18,64,309
Contribution to Gratuity (Refer Note 2.20)	49,203	12,97,062
Leave Encashment (Refer Note 2.20)	(1,10,791)	2,89,277
	253,63,786	346,57,896
Less: Expenses Reimbursed by Related Parties	253,63,786	346,57,896
	-	-

Note 2.16: Finance Cost

Particulars	Year ended March 31 , 2016	Year ended March 31, 2015
	(Amount in Rs.)	(Amount in Rs.)
Guarantee Commission Charges	21,71,450	109,56,371
Less: Expenses Reimbursed by Related Parties	21,71,450	109,56,371
	-	-

Note 2.17: Other Expenses

Particulars	Year ended March 31 , 2016	Year ended March 31, 2015
	(Amount in Rs.)	(Amount in Rs.)
Rent	25,09,162	45,86,090
Repairs and Maintenance-Office Building	5,25,087	7,47,565
Travelling and Conveyance	7,56,401	12,70,452
Telephone Expenses	2,70,609	19,97,885
Hire Charges	5,57,286	6,86,967
Electricity	96,064	3,66,456
	47,14,609	52,91,196
Less: Expenses Reimbursed by Related Parties	47,14,609	36,11,381
	-	16,79,815
Professional Charges	4,46,944	10,52,458
Auditors Remuneration	1,49,000	1,41,000
Membership and Subscription Fees	5,44,207	6,20,109
Insurance	7,245	54,596
Loss on sale/discard of Fixed Assets	3,52,420	1,05,587
Postage and Courier	1,05,703	38,683
Water Expenses	20,540	8,520
Printing and Stationery	1,34,775	1,16,335
Books and Periodicals	17,570	25,433
Entertainment / Hospitality Expenses	1,89,009	3,11,696
Director's Sitting Fees	1,70,680	-
Miscellaneous Expenses	6,56,976	4,21,974
Repairs and Maintenance	67,548	1,88,907
	28,62,617	47,65,113

2.18 Payment to Auditors (excluding Service Tax): (Amount in Rs.)

		2015-16	2014-15
(a)	As Auditors : Audit Fee	63,000	60,000
(b)	For Other Services Certification fees	86,000	81,000
	Total	1,49,000	1,41,000

2.19 Related Party Disclosure

As per Accounting Standard -18 as prescribed under the Section 133 of the Companies Act, 2013, the Company's related parties and transactions are disclosed below:

(a) Parties where control exists:

Holding Company - Reliance Infrastructure Limited (R Infra)

Subsidiaries – North Karanpura Transmission Company Limited (NKTCL)

Talcher II Transmission Company Limited (TTCL)

(b) Other related parties with whom transactions have taken place during the year:

Enterprises over which the Holding Company has Significant Influence

1. Utility Powertech Limited (UPL)

(c) Details of transactions during the year and closing balances as at the year end of parties where control exists:

(Figures in bracket represent the amount of previous year)

(Amount in Rs.)

Particulars	Holding Company	Subsidiaries	
	R Infra	NKTCL	TTCL
Rendering of Services	3,22,49,845 (4,94,09,926)	- (-)	- (-)
Subordinate Debts Received	30,00,000 (58,15,00,000)	- (-)	- (-)
Advance given to Related Party	NIL (5,00,00,000)	- (-)	- (-)
Subordinate Debts Given	- (-)	70,00,000 (70,00,000)	65,00,000 (47,00,000)
Recoverable Expenses incurred by related Parties on our behalf	4,73,426 (4,38,945)	- (-)	- (-)
Balance Sheet Heads :			
Equity Share Capital including share premium	15,90,22,300 (15,90,22,300)	- (-)	- (-)
Investment in Equity Shares	- (-)	5,93,00,000 (5,93,00,000)	6,91,50,000 (6,91,50,000)
Investment in Subordinate Debts	- (-)	2,55,00,000 (1,85,00,000)	2,06,00,000 (1,41,00,000)
Unsecured Loans (Subordinate Debts)	54,63,00,000 (54,33,00,000)	- (-)	- (-)
Amount Receivables	4,03,26,741 (5,98,36,320)	19,47,66,333 (19,47,66,333)	18,88,56,464 (18,88,56,464)

(d) Transactions during the year and closing balance of the parties where the Ultimate Holding Company has significant influence:

(Amount in Rs.)	
Particulars	UPL
Transactions during the year	
Receiving of Services from related parties	8,55,843 (4,65,605)
Closing Balance:	
Amount Payable	1,52,930 (41,498)

2.20 Disclosure under Accounting Standard 15 (revised 2005) "Employee Benefits".

The Company has classified various employee benefits as under:

(A) Defined contribution plans

- a. Provident fund
- b. Superannuation fund
- c. State defined contribution plans
 - Employers' Contribution to Employees' Pension Scheme 1995

The provident fund and the state defined contribution plan are operated by the Regional Provident Fund Commissioner and the superannuation fund is administered by the Trustees of Reliance Life Insurance Company Limited Officer's Superannuation Scheme. Under the schemes, the Company is required to contribute a specified percentage of payroll cost to the retirement benefit schemes to fund the benefits. These funds are recognized by the Income tax authorities.

The Company has recognised the following amounts in the Statement of Profit and Loss, for the year:

		(Amount in Rs.)	
		2015-16	2014-15
(i)	Contribution to Provident Fund	5,90,447	8,39,442
(ii)	Contribution to Employee's Superannuation Fund	1,33,328	2,32,460
(iii)	Contribution to Employee's Pension Scheme 1995	1,05,038	1,12,031

(B) Defined Benefit Plans

- a. Gratuity
- b. Leave Encashment

Leave encashment is payable to eligible employees who have earned leaves, during the employment and/or on separation as per the Company's policy.

Valuations in respect of Gratuity and Leave Encashment have been carried out by independent actuary, as at the Balance Sheet date, based on the following assumptions:

		Gratuity		Leave Encashment	
		2015-16	2014-15	2015-16	2014-15
(i)	Discount Rate (Per annum)	7.85%	7.85%	7.8%	7.85%
(ii)	Rate of increase in Compensation levels	7.50%	7.50%	7.50%	7.50%
(iii)	Rate of Return on Plan Assets	8.25%	8.25%	0%	0%
(iv)	Expected Avg. remaining working lives of employees in no. of Years	40.55	16.55	-	-

(Amount in Rs.)

	Gratuity Funded		Leave Encashment Unfunded	
	2015-16	2014-15	2015-16	2014-15
(i) Changes in present value of obligation				
Opening Balance of Present Value of Obligation	44,17,842	30,06,135	49,00,887	46,85,558
Interest Cost	2,82,511	2,47,683	3,40,804	3,70,064
Current Service Cost	3,05,668	3,21,665	8,55,890	7,17,372
Benefits Paid	(8,55,654)	(94,307)	(3,79,763)	(73,948)
Actuarial (Gain) / Loss	(2,74,955)	9,36,666	(13,07,485)	(7,98,159)
Closing Balance of Present Value of Obligation	38,75,412	44,17,842	44,10,333	49,00,887
(ii) Changes in Fair Value of plan assets				
Opening Balance of Present Value of Plan Assets	33,00,266	30,91,584	-	-
Expected return on Plan assets	2,72,272	2,55,056	-	-
Contributions	11,33,776	94,037	3,79,763	73,948
Benefits Paid	(8,55,654)	(94,307)	(3,79,763)	(73,948)
Actuarial Gain / (Loss) on Plan assets	(8,251)	(46,104)	-	-
Closing Balance of Fair Value of Plan Assets	38,42,409	33,00,266	-	-
Closing Balance of Fair Value of Plan Assets net of pending transfer	38,42,409	33,00,266	-	-
(iii) Percentage of each category of Plan assets to total fair value of Plan assets as at March 31, 2016				
Administered by Reliance Life Insurance Company Limited	100%	100%	-	-
(iv) Reconciliation of Present Value of Defined Present Obligations and the Fair Value of Assets				
Closing Balance of Present Value of Obligation	38,75,412	44,17,842	44,10,333	49,00,887
Closing Balance of Fair Value of Plan Assets net of pending transfers	38,42,409	(33,00,266)	-	-
Funded (Asset) / Liability recognised in the Balance Sheet	33,003	11,17,576	-	-
Unfunded Liability recognised in the Balance Sheet	-	-	(44,10,333)	49,00,887
(v) Amounts recognised in the Balance Sheet				
Closing Balance of Present Value of Obligation	38,75,412	44,17,842	44,10,333	49,00,887
Closing Balance of Fair Value of Plan Assets net of pending transfers	(38,42,409)	(33,00,266)	-	-
Funded (Asset) / Liability recognised in the Balance Sheet	33,003	11,17,576	-	-
Unfunded Liability recognised in the Balance Sheet	-	-	44,10,333	49,00,887
(vi) Expenses recognised in Statement of Profit and Loss				
Current Service Cost	3,05,668	3,21,665	855,890	7,17,372
Interest Cost	2,82,511	2,47,683	340,804	3,70,064
Expected Return on Plan Assets	(2,72,272)	(2,55,056)	-	-
Net Actuarial (Gain) / Loss	(2,66,704)	9,82,770	(13,07,485)	(7,98,159)
Expenses recognised in the Statement of Profit and Loss	49,203	12,97,062	(110,791)	2,89,277

		Gratuity Funded		Leave Encashment Unfunded	
		2015-16	2014-15	2015-16	2014-15
(vii)	(a) Experience adjustments				
	On Plan Liabilities	(2,84,705)	7,34,210	(13,15,555)	(9,74,853)
	On Plan Assets	(8,251)	(46,104)	-	-
	Total Experience Adjustments	(2,92,956)	6,88,106	(13,15,555)	(9,74,853)
(viii)	Expected Employer's Contribution for the next year	5,00,000	5,00,000	33,63,488	28,30,657

Disclosure as required under para 120(n):

(Amount in Rs.)

Sr. No.	Particulars	Gratuity				
		2015-16	2014-15	2013-14	2012-13	2011-12
(i)	Present value of Defined Benefit Obligation	38,75,412	44,17,842	30,06,135	24,82,596	26,23,126
(ii)	Fair Value of Plan Assets	38,42,409	33,00,266	30,91,584	28,24,361	26,15,149
(iii)	Surplus / (Deficit) in the plan	(33,003)	(11,17,576)	85,449	3,41,765	(7,977)
(iv)	Experience Adjustments on plan Liabilities (Gain) / Loss	(284,705)	7,34,210	1,69,794	(3,48,928)	(1,45,841)
(v)	Experience Adjustments on plan Assets (Gain) / Loss	(8,251)	(46,104)	34,213	(6,538)	(5,013)

(Amount in Rs.)

Sr. No.	Particulars	Leave Encashment				
		2015-16	2014-15	2013-14	2012-13	2011-12
(i)	Present value of Defined Benefit Obligation	44,10,333	49,00,887	46,85,558	37,72,442	36,05,409
(ii)	Fair Value of Plan Assets	-	-	-	-	-
(iii)	Surplus / (Deficit) in the plan	(44,10,333)	(49,00,887)	(46,85,558)	(37,72,442)	(36,05,409)
(iv)	Experience Adjustments on plan Liabilities (Gain) / Loss	(13,15,555)	(9,74,853)	4,59,021	(7,19,011)	(485,858)
(v)	Experience Adjustments on plan Assets (Gain) / Loss	-	-	-	-	-

2.21 Segment wise Revenue, Results and Capital Employed

The Company operates in only one Business Segment i.e. Transmission of Electrical Energy. Presently there is no reportable Business segment in accordance with Accounting Standard-17 Segment Reporting, as prescribed under Section 133 of the Companies Act, 2013.

2.22 Earnings per Equity Share:

	Description	2015-16	2014-15
(i)	Profit / (Loss) after tax available for Equity Share holders (Rs.)	(31,82,504)	58,56,430
(ii)	Weighted Average Number of Equity Shares (Nos.)	50,000	50,000
(iii)	Nominal Value per Share (Rs.)	10	10
(iv)	Earnings per Equity Share- Basic	(63.65)	117.13
(v)	Earnings per Equity Share- Diluted	(63.65)	117.13

2.23 Disclosure under Micro, Small and Medium Enterprises Development Act, 2006

There are no Micro and Small Scale Business Enterprises, to whom the Company owes dues, which are outstanding for more than 45 days as at March 31, 2016. This information as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006 has been determined to the extent such parties have been identified on the basis of information available with the Company.

2.24 Deferred Tax:

Deferred Tax Asset (Net) of Rs. 40,47,647/- (Previous Year Rs. 32,40,235) as on March 31, 2016 constitute the following:

Particulars	Amount (Rs.)	
	2015-16	2014-15
A) Deferred Tax Asset		
- Business Loss	27,20,233	15,64,915
- Leave Encashment	13,62,793	16,20,380
- Gratuity	10,198	-
- Depreciation	-	54,939
B) Deferred Tax Liability		
- Depreciation	45,577	-
C) Net Deferred Tax Asset (A-B)	40,47,647	32,40,235

On conservative basis, the Company has not recognised Deferred Tax Asset in the books of accounts.

2.25 The Company has taken Project Office Premises on Cancellable Operating Lease where the Lease agreements are renewed on expiry. The Lease rentals recognised in the Statement of Profit and Loss amounting to Rs 25,09,162 (Rs 61,22,319). These expenses are however then reimbursed by the related parties.

2.26 The Company is engaged in the business of providing infrastructural facilities as per section 186 (ii) read with schedule VI of the Act. Accordingly, disclosures under section 186 of the Act are not applicable to the Company.

Reliance Power Transmission Limited

Notes annexed to and forming part of the Financial Statements (continued)

2.27 Information to the extent not disclosed, with regards to Matters specified in paragraph 5 of the Schedule III of the Companies Act, 2013 is either Nil or not applicable to the Company for the year ended March 31, 2016.

2.28 Figures for the previous year have been regrouped/reclassified/rearranged wherever necessary to make them comparable to those for the current year. Figures in bracket represent the amount of previous year.

As per our attached report of even date

For Pathak H. D. & Associates
Chartered Accountants
Firm Registration No. 107783W

Vishal D. Shah
Partner
Membership No: 119303
Place: Mumbai
Date: May 16, 2016

For and on behalf of the Board

Anil Kumar
Director
DIN: 07236966

Debasis Banerjee
Director
DIN: 06443204
Place: Mumbai
Date: May 16, 2016

RELIANCE POWER TRANSMISSION LIMITED

Balance Sheet Abstract and Company's General Business Profile

I. Registration Details

Registration No. U40109MH2003PLC141375

State Code : 011

Balance Sheet Date

31 03 16
DATE MONTH YEAR

II. Capital Raised during the year (Amount in Rs. Thousands)

Public Issue	NIL	Rights Issue	NIL
Bonus Issue	NIL	Private Placement	NIL

III. Position of Mobilization and Deployment of funds
(Amount in Rs. Thousands)

Total Liabilities	6,17,434	Total Assets	6,17,434
Sources of Funds			
Paid-up Capital	500	Reserves & Surplus	61,619
Secured Loans	NIL	Unsecured Loans	5,46,300
Other Non Current Liabilities	1,080	Deferred Tax Liabilities	NIL
Current Liabilities	7,936		
Application of Funds			
Fixed Assets	1,830	Incidental expenditure pending Capitalisation/allocation	NIL
Investments	1,74,550	Deferred Tax Assets	NIL
Other Non Current Assets	14,294	Current Assets	4,26,760

IV. Performance of Company
(Amount in Rs. Thousands)

Turnover/Total Income	212	Total Expenditure	3,394
Profit/Loss before Tax	(3,183)	Profit/Loss after Tax	(3,183)
Earning per Share in Rs.	(63.65)	Dividend Rate %	NA

V. Generic Name of three principal Product/Services of Company
(As per monetary terms)

Item Code No. (ITC) Code	N.A.
Product Description	N.A.

For and on behalf of the Board

Anil Kumar
Director
DIN: 07236966Debasish Banerjee
Director
DIN: 06443204Place : Mumbai
Date : May 16, 2016