

# RattanIndia

## RattanIndia Infrastructure Limited (Formerly known as Indiabulls Infrastructure and Power Limited)

Statement of Unaudited Financial Results  
for the Quarter Ended June 30, 2016

PART I	(Rs. in lakhs)	
	Quarter Ended	
	30.06.2016 (Unaudited)	30.06.2015 (Unaudited)
<b>Particulars</b>		
<b>1 Income from operations</b>		
a) Net sales/ income from operations	-	-
b) Other operating income	-	-
<b>Total Income from operations</b>	-	-
<b>2 Expenses</b>		
a) Employee benefits expense	153.29	124.85
b) Depreciation and amortisation expense	0.05	0.08
c) Other expenses	10.47	18.49
<b>Total Expenses</b>	<b>163.81</b>	<b>143.42</b>
<b>3 Loss from operations before other income, finance costs and exceptional items (1-2)</b>	<b>(163.81)</b>	<b>(143.42)</b>
<b>4 Other income</b>	-	131.03
<b>5 Loss from ordinary activities before finance costs and exceptional items (3+4)</b>	<b>(163.81)</b>	<b>(12.39)</b>
<b>6 Finance costs</b>	-	0.03
<b>7 Loss from ordinary activities after finance costs but before exceptional items (5-6)</b>	<b>(163.81)</b>	<b>(12.42)</b>
<b>8 Exceptional items</b>	-	-
<b>9 Loss from ordinary activities before tax (7-8)</b>	<b>(163.81)</b>	<b>(12.42)</b>
<b>10 Tax expenses</b>	-	-
<b>11 Loss from ordinary activities after tax (9-10)</b>	<b>(163.81)</b>	<b>(12.42)</b>
<b>12 Extraordinary items (net of tax expense Rs. Nil)</b>	-	-
<b>13 Net Loss for the period (11-12)</b>	<b>(163.81)</b>	<b>(12.42)</b>
<b>14 Other Comprehensive Income (after tax)</b>	-	-
<b>15 Total Comprehensive Loss (after tax) (13+14)</b>	<b>(163.81)</b>	<b>(12.42)</b>
<b>16 Paid-up Equity Share Capital (Face Value of Rs. 2 per Equity Share)</b>	27,645.39	27,645.39
<b>17 (i) Earnings Per Share before extraordinary items (Face Value of Rs. 2 per Equity Share)</b> <i>*(EPS for the quarter are not annualised)</i>		
-Basic (Rs.)	(0.0118)*	(0.0009)*
-Diluted (Rs.)	(0.0118)*	(0.0009)*
<b>(ii) Earnings Per Share after extraordinary items (Face Value of Rs. 2 per Equity Share)</b> <i>*(EPS for the quarter are not annualised)</i>		
-Basic (Rs.)	(0.0118)*	(0.0009)*
-Diluted (Rs.)	(0.0118)*	(0.0009)*
<b>18 Items exceeding 10% of total expenses</b>	-	-

See accompanying notes to the financial results

### Notes to the Financial Results :

- The financial results of RattanIndia Infrastructure Limited (formerly known as Indiabulls Infrastructure and Power Limited) ("RIL", or "the Company") for the quarter ended June 30, 2016 have been reviewed by the Audit Committee and approved by the Board of Directors ("the Board") at its meeting held on September 14, 2016. These results have been subjected to limited review by the statutory auditors of the company.
- As per the requirement of the Companies Act, 2013 the company adopted India Accounting Standards (Ind AS) from 1st April, 2016 and accordingly quarterly financial results have been prepared in accordance with recognition and measurement principles laid down in the Ind AS 34 - Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Consequently, the financial results for the quarter ended June 30, 2015 have been restated to comply with Ind AS to make them comparable, and have not been subject to limited review or audit. However, the management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of the Company's results.

Reconciliation of profit between Ind AS and previous GAAP for the quarter ended 30th June, 2015 as under:

Sl. No.	Particulars	Amount (in lakhs)
i.	Loss after tax as per Indian GAAP (as reported)	(12.36)
ii.	Impact of share based payments made to employees, by a group company	(0.06)
iii.	Loss after tax as per IND AS	(12.42)

- The Company is engaged in power generation and the setting up of power projects for generating, transmitting and supplying all forms of electrical energy and to undertake allied/ incidental activities. Considering the nature of the Company's business and operations, and the information reviewed by the Chief Operating Decision Maker (CODM) to allocate resources and assess performance, the company has one reportable business segment i.e. "Power generation and allied activities" as per the requirements of Ind AS 108 - 'Segment Reporting'.
- The figures of previous period have been regrouped/ reclassified wherever considered necessary.

Registered Office : 5th Floor, Tower-B, Worldmark 1, Aerocity, New Delhi - 110037  
CIN: L40101DL2010PLC210263

On behalf of the Board of Directors  
For RattanIndia Infrastructure Limited



Rajiv Rattan  
Chairman

Place : New Delhi  
Date : September 14, 2016