

STATEMENT OF ASSETS AND LIABILITIES*IDFC Infrastructure Finance Limited (Formerly known as IDFC Infra Debt Fund Limited)**Balance Sheet as at March 31, 2017***(₹)**

Particulars	As at March 31, 2017 (Audited)	As at March 31, 2016 (Audited)
I. EQUITY AND LIABILITIES		
(1) Shareholders' funds		
(a) Share capital	5,400,000,000	5,400,000,000
(b) Reserves and surplus	1,123,703,988	415,288,931
	6,523,703,988	5,815,288,931
(2) Non-current liabilities		
(a) Long-term borrowings	19,150,000,000	8,080,000,000
(b) Long-term provisions	107,313,061	48,070,351
	19,257,313,061	8,128,070,351
(3) Current liabilities		
(a) Short-term borrowings	1,886,852,790	-
(b) Trade payables	30,333,192	43,455,611
(c) Other current liabilities	672,162,179	229,323,399
	2,589,348,161	272,779,010
TOTAL	28,370,365,210	14,216,138,292
II. ASSETS		
(1) Non-current assets		
(a) Fixed assets		
(i) Tangible assets	5,174,229	4,947,982
(b) Long-term loans and advances	25,849,077,880	11,323,856,137
	25,854,252,109	11,328,804,119
(2) Current assets		
(a) Current investments	1,252,772,423	1,065,000,000
(b) Cash and cash equivalents	32,193,364	1,022,659,003
(c) Short-term loans and advances	1,158,987,071	756,567,205
(d) Other current assets	72,160,243	43,107,965
	2,516,113,101	2,887,334,173
TOTAL	28,370,365,210	14,216,138,292

For and on behalf of the Board of Directors of
IDFC Infrastructure Finance Limited
(Formerly IDFC Infra Debt Fund Limited)

Vikram Limaye
Director

STATEMENT OF PROFIT AND LOSS FOR THE HALF YEAR AND YEAR ENDED MARCH 31, 2017
IDFC Infrastructure Finance Limited (Formerly known as IDFC Infra Debt Fund Limited)

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	Particulars	Six Months ended March 31, 2017	Six Months ended March 31, 2016	Year ended March 31, 2017	Year ended March 31, 2016
		(Unaudited) (Refer note 6)	(Unaudited) (Refer note 6)	(Audited)	(Audited)
I	Revenue from operations	1,241,249,270	529,501,039	2,069,320,213	749,855,908
II	Other income	-	-	-	-
III	Total Revenue (I + II)	1,241,249,270	529,501,039	2,069,320,213	749,855,908
IV	Expenses:				
	Employee benefits expense	51,357,190	68,042,849	76,261,455	84,050,738
	Finance costs	763,088,126	227,599,709	1,194,204,987	232,242,543
	Depreciation	1,135,048	919,186	2,170,390	1,591,529
	Provisions and contingencies	30,064,115	25,934,351	59,242,710	48,070,351
	Other expenses	15,125,389	9,213,045	29,025,614	12,879,230
	Total expenses	860,769,868	331,709,140	1,360,905,156	378,834,391
V	Profit before exceptional and extraordinary items and tax (III - IV)	380,479,402	197,791,899	708,415,057	371,021,517
VI	Exceptional/Extraordinary items	-	-	-	-
VII	Profit before tax (V- VI)	380,479,402	197,791,899	708,415,057	371,021,517
VIII	Tax expense:				
	(1) Current tax	-	-	-	-
	(2) Deferred tax	-	-	-	-
IX	Profit for the period (VII- VIII)	380,479,402	197,791,899	708,415,057	371,021,517
	Earnings per equity share:				
	(1) Basic	0.70	0.45	1.31	0.98
	(2) Diluted	0.70	0.45	1.30	0.98

Notes

- The above results were reviewed by the Audit Committee and approved by the Board of Directors on April 24, 2017. There are no qualifications in the auditors' report for the year ended March 31, 2017. The information presented above is extracted from the audited financial statements as stated.
- The Accounting policies adopted in the preparation of the financial results are consistent with those followed in the previous period / year unless otherwise stated.
- There is no Debenture Redemption Reserve (DRR) created as the Non Banking Financial Companies registered with Reserve Bank of India are not required to create DRR for the privately placed debentures.
- The debentures of the Company have been assigned rating of "AAA" by ICRA Limited & Credit Analysis & Research Limited (CARE).
- The income of the Company, being IDF-NBFC, is exempt under section 10(47) of the Income Tax Act, 1961, with effect from October, 2014.
- The figures for the six months ended March 31, 2017 and March 31, 2016 are the balancing figures between audited figures of the full financial year and the year to date figures upto six months of the relevant financial year.

For and on behalf of the Board of Directors of
IDFC Infrastructure Finance Limited
(Formerly IDFC Infra Debt Fund Limited)

Vikram Limaye
Director