

Standalone statement of Profit and Loss for the year ended March 31, 2021

(₹ in crore)

	Notes	March 31, 2021	March 31, 2020
I Income			
Revenue from operations	22	1,055.20	803.46
Other operating income	23	393.40	351.64
Other income	24	19.48	7.90
Total income		1,468.08	1,163.00
II Expenses			
Cost of material consumed	25	662.56	360.39
Sub-contracting expense		194.66	176.03
Employee benefit expense	26	28.76	40.71
Finance costs	27	890.71	892.93
Depreciation and amortisation expense	28	21.50	23.52
Other expenses	29	157.06	133.09
Total expenses		1,955.25	1,626.67
III Loss before exceptional items and tax (I +/- II)		(487.17)	(463.67)
IV Exceptional items	30	796.85	990.47
V Loss before tax (III +/- IV)		(1,284.02)	(1,454.14)
VI Tax expense:	32		
(1) Current tax		-	-
(2) Taxes in relation to earlier periods		-	(1.32)
(3) Deferred tax		(3.86)	26.30
Total tax expenses		(3.86)	24.98
VII Loss for the year (V +/- VI)		(1,280.16)	(1,479.12)
VIII Other comprehensive (loss)/ income			
(A) (i) Items that will not be reclassified to profit or loss			
- Re-measurement gains on defined benefit plans		0.55	0.04
- Net gain/(loss) on fair valuation through other comprehensive income ('FVTOCI') of equity securities		(1,455.57)	2,460.76
(ii) Income tax effect		339.09	(464.55)
(B) (i) Items that will be reclassified to profit or loss		-	-
(ii) Income tax effect		-	-
Total other comprehensive (loss)/ income for the year		(1,115.93)	1,996.25
IX Total comprehensive income for the year (VII +/- VIII)		(2,396.09)	517.13
X Earnings per equity share (nominal value of share ₹ 1 each):			
Basic and diluted	31	(2.12)	(2.45)

Summary of significant accounting policies

2.2

The accompanying notes are an integral part of the standalone financial statements.

This is the standalone statement of profit and loss referred to in our report of even date

 For **Walker Chandio & Co LLP**
 ICAI firm registration number: 001076N/ N500013
 Chartered Accountants

 For and on behalf of the Board of Directors of
GMR Infrastructure Limited
Anamitra Das
 Partner
 Membership number: 062191

G. M. Rao
 Chairman
 DIN: 00574243

Grandhi Kiran Kumar
 Managing Director & Chief Executive Officer
 DIN: 00061669

Saurabh Chawla
 Chief Financial Officer

Venkat Ramana Tangirala
 Company Secretary
 Membership Number: A13979

 Place: New Delhi
 Date: June 18, 2021

 Date: June 18, 2021
 Place: Counter Signed at Dubai and New Delhi