

**SUBJECT TO 3<sup>RD</sup> PARTY CONFIRMATION  
AND IMPAIRMENT REVIEW OF INVESTMENT**

Year	Period	Desc	Curr	Currency	Name of the Entity	Entity
2008	Apr	30th Apr	AED	UAE Dirham	ABJA INVESTMENT CO. PTE LTD	TSL_CONS.ABJA
2009	May	31st May	AUD	Australian Dollars	ADITYAPUR TOLL BRIDGE COMPANY LTD	TSL_CONS.ATBCL
2010	Jun	30th June	BDT	Bangladesh Taka	BANGLA STEEL & MINING COMPANY LTD	TSL_CONS.BSMCL
2011	July	31st July	CAD	Canadian Dollars	BHUBANESHWAR POWER PVT LTD	TSL_CONS.BPPL
2012	Aug	31st Aug	CNY	Chinese Yuan	HIMALAYA STEEL MILLS SERVICES PVT LTD	TSL_CONS.HSMS
2013	Sep	30th Sep	DEM	German Mark	INDUSTRIAL ENERGY LTD	TSL_CONS.IEL
2014	Oct	31st Oct	EUR	Euro	JAMIPOL LTD	TSL_CONS.JAMIPOL
2015	Nov	30th Nov	FCFA	Franc CFA	JAMSHEDPUR CONTINUOUS ANNEALING AND PROCESSING CO. PVT LTD	TSL_CONS.JCAPL
2016	Dec	31st Dec	GBP	Great Britain Pound	JAMSHEDPUR UTILITIES & SERVICES CO LTD CONS	TSL_CONS.JUSCO_CONS
2017	Jan	31st Jan	HKD	Hong Kong Dollar	MJUNCTION SERVICES LTD	TSL_CONS.MJUNCTION
2018	Feb	29th Feb	IDR	Indonesian Rupiah	NATSTEEL ASIA PTE LTD CONS	TSL_CONS.NSA_CONS
2019	Mar	31st Mar	INR	Indian Rupees	NATSTEEL HOLDINGS PTE LTD	TSH_CONS.NSH_CONS
2020			JPY	Japanese Yen	ORCHID NETHERLANDS (No.1) B.V.I.O	TSH_CONS.ORCHID
2021			LKR	Sri Lankan Rupees	RUJUVALIKA INVESTMENTS LTD	TSL_CONS.RUJUVALIKA
2022			MYR	Malaysian Ringgit	S&T MINING COMPANY PVT LTD	TSL_CONS.SNTM
2023			NLG	Netherlands Gulder	STRATEGIC ENERGY TECHNOLOGY SYSTEMS LTD.	TSL_CONS.SETSL
2024			OMR	Omani Riyal	TATA BLUE SCOPE STEEL LTD	TSL_CONS.TBSSL
2025			PHP	Philippine Peso	TATA KORF ENGINEERING SERVICES LTD	TSL_CONS.TKES
2026			SGD	Singapore Dollars	TATA METALIKS LTD CONS	TSL_CONS.TML_CONS
2027			THB	Thailand Bhat	TATA NYK SHIPPING PTE LTD	TSL_CONS.TNYK_CONS
2028			USD	US Dollars	TATA PIGMENTS LTD	TSL_CONS.TPL
2029			VND	Vietnam Dong	TATA REFRACTORIES LTD CONS	TSL_CONS.TRL_CONS
2030			ZAR	Rand	TATA SPONGE IRON LTD	TSL_CONS.TSIL
					TATA STEEL (THAILAND) PUBLIC COMPANY LTD CONS	TSH_CONS.TS1H_CONS
					TATA STEEL EUROPE LTD	TSH_CONS.TSE_CONS
					TATA STEEL GLOBAL HOLDINGS PTE LTD	TSH_CONS.TSGH
					TATA STEEL GLOBAL PROCUREMENT PTE LTD	TSH_CONS.TSGP_CONS
					TATA STEEL HOLDINGS PTE LTD	TSH_CONS.TSH
					TATA STEEL INTERNATIONAL SINGAPORE PTE LTD	TSH_CONS.CISPL_CONS
					TATA STEEL INTERNATIONAL SINGAPORE PTE LTD	TSL_CONS.TSKZN
					TATA STEEL KZN PROPRIETARY LTD	TSL_CONS.TSOL
					TATA STEEL ODISHA LTD	TSL_CONS.TSPDL
					TATA STEEL PROCESSING AND DISTRIBUTION SYSTEMS LTD	TSL_CONS.GOPSEZ
					TATA STEEL SPECIAL ECONOMIC ZONE LTD	TSL_CONS.TAYO
					TAYO ROLLS LTD	TSL_CONS.TAYO
					THE INDIAN STEEL & WIRE PRODUCTS LTD	TSL_CONS.ISWP
					TINPLATE COMPANY OF INDIA LTD	TSL_CONS.TCIL
					TM INTERNATIONAL LOGISTICS LTD CONS	TSL_CONS.TMILL_CONS
					TM MINING LTD	TSL_CONS.TMML
					TRF LTD CONS	TSL_CONS.TRF_CONS
					TS ALLOYS LTD	TSL_CONS.TSALLOY
					TS GLOBAL MINERALS HOLDINGS PTE LTD	TSH_CONS.TSGMH_CONS

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# TATA STEEL GROUP

## Annex 100 - Financial Statements - Ind AS Format

Name of the company	>>>	TSMUK LTD	
Financial Year	>>>	2017	
Period	>>>	Mar	
Reporting currency	>>>	USD	Audit Status
BS Reporting Period	>>>	As at Mar 2017	Audited
BS Comparative Period	>>>	As at Mar 2016	Audited
PL Reporting Period	>>>	Apr-Mar 2017	Audited
PL Comparative Period	>>>	Apr-Mar 2016	Audited

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## TSMUK LTD

## Consolidated Balance Sheet as at 31st Mar 2017

Amount in USD

	Note	As at Mar 2017 Audited	As at Mar 2016 Audited
<b>(I) ASSETS</b>			
<b>(1) Non-current assets</b>			
(a) Goodwill on consolidation	01	-	-
(b) Fixed assets			
(i) Tangible assets	02	-	-
(ii) Capital work-in-progress	02	-	-
(iii) Other Intangible assets	03	-	-
(iv) Intangible assets under development	03	-	-
(c) Investment properties	98	-	-
(d) Equity accounted investments	04	-	-
(e) Investments in subsidiaries	05 (a)	692,802,538	174,098,075
(f) Financial assets			
(i) Other non-current investments	05 (b)	290,000,000	-
(ii) Trade receivables	06	-	-
(iii) Other financial assets	07	67,557,169	258,856,528
(iv) Derivative assets	08	-	-
(g) Retirement benefit assets	09	-	-
(h) Other non-financial assets	10	-	-
(i) Non current tax asset		-	-
(j) Deferred tax assets		-	-
		<b>1,050,359,707</b>	<b>432,954,604</b>
<b>(2) Current assets</b>			
(a) Inventories	11	-	-
(b) Financial assets			
(i) Current investments	05 (c)	-	-
(ii) Trade receivables	06	-	-
(iii) Cash and bank balances	12	15,169	15,553
(iv) Other financial assets	07	-	-
(v) Derivative assets	08	-	-
(c) Retirement benefit assets	09	-	-
(d) Other non-financial assets	10	-	-
(e) Current tax assets		-	-
(f) Assets held for sale	99	-	-
		<b>15,169</b>	<b>15,553</b>
<b>TOTAL ASSETS</b>		<b>1,050,374,876</b>	<b>432,970,156</b>
<b>(3) Regulatory deferral debit balances</b>			
<b>TOTAL ASSETS AND DEFERRAL ACCOUNT DEBIT BALANCES</b>		<b>1,050,374,876</b>	<b>432,970,156</b>
<b>(II) EQUITY AND LIABILITIES</b>			
<b>(1) Equity</b>			
(a) Equity Share Capital			
(b) Other equity			
(i) Equity component of other financial instruments	14	189,655,173	-
(ii) Retained earnings	14(a)	(133,216)	(133,049)
(iii) Other components of equity	14(c)	(56,226,628)	(56,226,628)
(iv) Share warrants	14	-	-
(c) Non controlling interest			
(i) Equity Share Capital	14(c)	-	-
(ii) Other Equity	14(c)	-	-
		<b>142,289,486</b>	<b>(56,359,520)</b>
(2) Share application money pending allotment	14	589,310,048	489,310,048
<b>(3) Non-current liabilities</b>			
(a) Financial liabilities			
(i) Long term borrowings	15	318,749,875	-
(ii) Derivative liabilities	08	-	-
(iii) Trade payables	16	-	-
(iv) Other financial liabilities	16(a)	-	-
(b) Long term provisions	17	-	-
(c) Retirement benefit obligations	09	-	-
(d) Deferred income	18	-	-
(e) Other non-financial liabilities	19	-	-
(f) Non current tax liabilities	20	-	-
(g) Deferred tax liabilities		-	-
		<b>318,749,875</b>	<b>-</b>
<b>(4) Current liabilities</b>			
(a) Financial liabilities			
(i) Short term borrowings	15	-	-
(ii) Derivative liabilities	08	-	-
(iii) Trade payables	16	-	-
(iv) Other financial liabilities	16(a)	25,467	19,628
(b) Short term provisions	17	-	-
(c) Retirement benefit obligations	09	-	-
(d) Deferred income	18	-	-
(e) Other non-financial liabilities	19	-	-
(f) Current tax liabilities	20	-	-
(g) Liabilities held for sale	99	-	-
		<b>25,467</b>	<b>19,628</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>1,050,374,876</b>	<b>432,970,156</b>
<b>(5) Regulatory deferral credit balances</b>			
<b>TOTAL EQUITY, LIABILITIES AND DEFERRAL ACCOUNT CREDIT BALANCES</b>		<b>1,050,374,876</b>	<b>432,970,156</b>

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## TSMUK LTD

## Consolidated Statement of Profit &amp; Loss for the period

Amount in USD

	Note	Apr-Mar 2017 Audited	Apr-Mar 2016 Audited
I	Revenue from operations	22	-
II	Other Income	23	2,019,790
III	<b>Total Revenue (I + II)</b>	<b>2,019,790</b>	-
IV	<b>EXPENSES</b>		
(a)	Raw materials consumed		
(b)	Purchases of finished, semi-finished and other products		
(c)	Changes in stock of finished goods, work-in-progress and stock-in-trade		
(d)	Employee benefit expense	24	-
(e)	Finance costs	25	2,019,790
(f)	Depreciation and amortisation expense		
(1)	Property Plant and Equipment - Deprn		
(2)	Intangible Fixed Assets - Amortisation		
(3)	Investment Property Depreciation		
(4)	Release of grant relating to assets		
(5)	Accelerated release of grant relating to assets		
(g)	Other expenses	26	6,167
	<b>Total Expenses (IV)</b>	<b>2,025,957</b>	<b>5,432</b>
V	Share of profit / (loss) of joint ventures and associates		
(1)	Share of profit / (loss) of joint ventures		
(2)	Share of profit / (loss) of associates		
VI	<b>Profit/(loss) before exceptional items and tax (III - IV + V)</b>	<b>(6,167)</b>	<b>(5,432)</b>
VII	Exceptional Items	27	-
VIII	<b>Profit/(loss) before tax and net movement in regulatory deferral account balances (VI - VII)</b>	<b>(6,167)</b>	<b>(5,432)</b>
IX	Net movement in regulatory deferral account balances related to profit and loss		
X	<b>Profit/(loss) before tax after net movement in regulatory deferral account balances (VIII + IX)</b>	<b>(6,167)</b>	<b>(5,432)</b>
XI	Tax Expense		
(1)	Current tax		
(i)	Current tax		
(ii)	Current tax relating to previous years		
(2)	Deferred tax		
(i)	Deferred tax		
(ii)	Deferred tax relating to previous years		
(iii)	Deferred tax on net movement in regulatory deferral account balances		
(3)	MAT Credit		
	<b>Total tax expense</b>		
XII	<b>Profit/(loss) after tax from continuing operations (X - XI)</b>	<b>(6,167)</b>	<b>(5,432)</b>
XIII	Profit/(loss) after tax from discontinued operations	28	-
XIV	Profit/(loss) on disposal of discontinued operations	28	-
XV	<b>Profit/(loss) after tax from discontinued operations (XIII + XIV)</b>	<b>-</b>	<b>-</b>
XVI	<b>Profit/(loss) for the period (XII + XV)</b>	<b>(6,167)</b>	<b>(5,432)</b>
XVII	<b>Profit/(Loss) from continuing operations for the period attributable to:</b>		
	Owners of the Company	(6,167)	(5,432)
	Non controlling interests	(6,167)	(5,432)
XVIII	<b>Profit/(Loss) from discontinued operations for the period attributable to:</b>		
	Owners of the Company	-	-
	Non controlling interests	-	-
XIX	<b>Other comprehensive income</b>		
A	(i) Items that will not be reclassified to profit or loss	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-
B	(i) Items that will be reclassified to profit or loss	-	-
	(ii) Income tax on items that will be reclassified to profit or loss	-	-
XX	<b>Total comprehensive income for the period (XVI + XIX)</b>	<b>(6,167)</b>	<b>(5,432)</b>
XXI	<b>Total comprehensive income for the period attributable to:</b>		
	Owners of the Company	(6,167)	(5,432)
	Non controlling interests	(6,167)	(5,432)
XXII	<b>Earnings per equity share (for continuing operation):</b>		
(1)	Basic		
(2)	Diluted		
XXIII	<b>Earnings per equity share (for discontinued operation):</b>		
(1)	Basic		
(2)	Diluted		
XXIV	<b>Earnings per equity share (for continuing and discontinued operations):</b>		
(1)	Basic		
(2)	Diluted		

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**TSMUK LTD**

**Statement of other comprehensive income for the period**

Amount in USD

	Apr-Mar 2017 Audited	Apr-Mar 2016 Audited
I		
Items subsequently reclassified to profit or loss		
(a) Foreign currency translation differences - foreign operations	-	-
(i) Additions/(Deductions) to Reserves		
(ii) Recycled to P&L - General		
(iii) Recycled to P&L - Non occurrence of forecast transaction		
(iv) Basis Adjustment		
(v) Net movement in regulatory deferral account balances		
(vi) Tax impact		
(vii) Share of OCI - JV		
(viii) Share of OCI - Asso		
(ix) CFS Adjustments		
(x) Exchange differences on consolidation		
(b) Fair value of cash flow hedges	-	-
(1) Effective portion of changes in cash flow hedges relating to intrinsic value/s	-	-
(i) Additions/(Deductions) to Reserves		
(ii) Recycled to P&L - General		
(iii) Recycled to P&L - Non occurrence of forecast transaction		
(iv) Basis Adjustment		
(v) Net movement in regulatory deferral account balances		
(vi) Tax impact		
(vii) Share of OCI - JV		
(viii) Share of OCI - Asso		
(ix) CFS Adjustments		
(x) Exchange differences on consolidation		
(2) Change in fair value of time value of options		
(i) Additions/(Deductions) to Reserves	-	-
(ii) Recycled to P&L - General		

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- (iii) Recycled to P&L - Non occurrence of forecast transaction
- (iv) Basis Adjustment
- (v) Net movement in regulatory deferral account balances
- (vi) Tax impact
- (vii) Share of OCI - JV
- (viii) Share of OCI - Asso
- (ix) CFS Adjustments
- (x) Exchange differences on consolidation
- (3) Changes in forward element of forward contracts**
- (i) Additions/(Deductions) to Reserves
- (ii) Recycled to P&L - General
- (iii) Recycled to P&L - Non occurrence of forecast transaction
- (iv) Basis Adjustment
- (v) Net movement in regulatory deferral account balances
- (vi) Tax impact
- (vii) Share of OCI - JV
- (viii) Share of OCI - Asso
- (ix) CFS Adjustments
- (x) Exchange differences on consolidation
- (c) Net loss on hedge of net investment in foreign operations**
- (i) Additions/(Deductions) to Reserves
- (ii) Recycled to P&L - General
- (iii) Recycled to P&L - Non occurrence of forecast transaction
- (iv) Basis Adjustment
- (v) Net movement in regulatory deferral account balances
- (vi) Tax impact
- (vii) Share of OCI - JV
- (viii) Share of OCI - Asso
- (ix) CFS Adjustments
- (x) Exchange differences on consolidation
- (d) Fair valuation of financial assets (other than equity instruments) designated as fair value**
- (i) Additions/(Deductions) to Reserves
- (ii) Recycled to P&L - General
- (iii) Recycled to P&L - Non occurrence of forecast transaction

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- (iv) Basis Adjustment
- (v) Net movement in regulatory deferral account balances
- (vi) Tax impact
- (vii) Share of OCI - JV
- (viii) Share of OCI - Asso
- (ix) CFS Adjustments
- (x) Exchange differences on consolidation

II Items not subsequently reclassified to profit or loss

- (e) Revaluation of property, plant and equipment
  - (i) Additions/(Deductions) to Reserves
  - (ii) Recycled to P&L - General
  - (iii) Recycled to P&L - Non occurrence of forecast transaction
  - (iv) Basis Adjustment
  - (v) Net movement in regulatory deferral account balances
  - (vi) Tax impact
  - (vii) Share of OCI - JV
  - (viii) Share of OCI - Asso
  - (ix) CFS Adjustments
  - (x) Exchange differences on consolidation
- (f) Remeasurement gains / (losses) on defined benefit plans
  - (i) Additions/(Deductions) to Reserves
  - (ii) Recycled to P&L - General
  - (iii) Recycled to P&L - Non occurrence of forecast transaction
  - (iv) Basis Adjustment
  - (v) Net movement in regulatory deferral account balances
  - (vi) Tax impact
  - (vii) Share of OCI - JV
  - (viii) Share of OCI - Asso
  - (ix) CFS Adjustments
  - (x) Exchange differences on consolidation
- (g) Fair valuation of equity instruments designated as fair value through OCI
  - (i) Additions/(Deductions) to Reserves
  - (ii) Recycled to P&L - General

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- (iii) Recycled to P&L - Non occurrence of forecast transaction
- (iv) Basis Adjustment
- (v) Net movement in regulatory deferral account balances
- (vi) Tax impact
- (vii) Share of OCI - JV
- (viii) Share of OCI - Asso
- (ix) CFS Adjustments
- (x) Exchange differences on consolidation

III Total Other Comprehensive Income (I+II)

VI Other comprehensive income attributable to:

- 1 Owners of the Company
- 2 Share of MI in Other comprehensive income
  - (i) Foreign currency translation reserve
  - (ii) Cash flow hedge reserve
  - (1) Effective portion of changes in cash flow hedges relating to intrinsic value/ spot element of options / forwards
  - (2) Change in fair value of time value of options
  - (3) Changes in forward element of forward contracts
- (iii) Net investments in foreign operations reserve
- (iv) Investment revaluation reserve (other than equity instruments)
- (v) Revaluation reserve
- (vi) Remeasurement gains/(losses)
- (vii) Equity instruments revaluation reserve

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**TSMUK LTD**

**01 - Goodwill on consolidation**

Amount in USD

	As at Mar 2017 Audited	As at Mar 2016 Audited
Cost at beginning of period		
Additions relating to acquisitions		
Disposal of group undertakings		
Change arising from recognition of DTA		
Classified as held for sale		
Exchange differences on consolidation		
<b>Cost at end of period</b>	-	-
Impairment at beginning of period		
Charge for the period		
Additions relating to acquisitions		
Disposal of group undertakings		
Classified as held for sale		
Exchange differences on consolidation		
<b>Impairment at end of period</b>	-	-
Net book value at beginning of period	-	-
Net book value at end of period	-	-

Cost	
Impairment	

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02 - Tangible assets

Amount in USD

As at Mar 2017 (Audited)	Freehold Land (incl Roads)	Leasehold Land	Freehold Buildings	Leasehold Buildings	Owned machinery	Loose tools and machinery spares	Plant and Machinery	Fin. Leased Machinery	IFRCA Leased Machinery	Leased machinery	Furniture and fixtures	Office Equipments	Plant and Equipments	Vehicles	Leased Road Vehicles	Railway Sidings	Total Tangible Assets	Capital work in progress	Total tangible assets including capital work in progress
Cost at beginning of period																			
Additions relating to acquisitions																			
Additions																			
Disposals																			
Disposal of group undertakings																			
Classified as held for sale																			
Transfers between group companies																			
Other re-classifications (Transfers in / out)																			
Revaluations of land Assets																			
Exchange differences on consolidation																			
Cost at end of period																			
Impairment at beginning of period																			
240 (one relating to acquisitions)																			
Charge for this period																			
Reversals during the period																			
Disposals																			
Disposal of group undertakings																			
Classified as held for sale																			
Transfers between group companies																			
Other re-classifications (Transfers in / out)																			
Exchange differences on consolidation																			
Impairment at end of period																			
Depreciation at beginning of period																			
Additions relating to acquisitions																			
Charge for the period																			
Disposals																			
Disposal of group undertakings																			
Classified as held for sale																			
Transfers between group companies																			
Other re-classifications (Transfers in / out)																			
Exchange differences on consolidation																			
Depreciation at end of period																			
Net book value at beginning of period																			
Net book value at end of period																			

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02 - Tangible assets (contd...)

As at Mar 2016 (Auditee)	Amount in USD																			
	Freehold Land (incl Roofs)	Leasehold Land	Freehold Buildings	Leasehold Buildings	Owned Plant and Machinery	Loose tools and machinery spares	Plant and Machinery	Fin Leased Plant and Machinery	IFRIC1 Leased Plant and Machinery	Leased Plant and Machinery	Furniture and fixtures	Office Equipments	Furniture, Fixtures and Equipments	Vehicles	Leased Motor Vehicles	Railway Rolling Stock	Total Tangible Assets	Capital work in progress	Total Tangible assets including capital work in progress	
Cost at beginning of period																				
Additions relating to acquisitions																				
Additions																				
Disposals																				
Disposals of group undertakings																				
Classified as held for sale																				
Transfers between group companies																				
Transfers between group companies																				
Other re-classifications (Transfers in / out)																				
Revaluation taken to Profit Assets / Equity																				
Exchange differences capitalised to CWIP																				
Exchange differences on consolidation																				
Cost at end of period																				
Impairment at beginning of period																				
Additions relating to depreciations																				
Charge for the period																				
Reversals during the period																				
Disposals																				
Disposals of group undertakings																				
Transfers between group companies																				
Other re-classifications (Transfers in / out)																				
Exchange differences on consolidation																				
Impairment at end of period																				
Depreciation at beginning of period																				
Additions relating to acquisitions																				
Charge for the period																				
Disposals																				
Disposals of group undertakings																				
Classified as held for sale																				
Transfers between group companies																				
Other re-classifications (Transfers in / out)																				
Exchange differences on consolidation																				
Depreciation at end of period																				
Net book value at beginning of period																				
Net book value at end of period																				

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03 - Other intangible assets

Amount in USD

As at Mar 2017 (Audited)	Patents	Trademarks	Patents & Trademarks	Development Costs	Software Costs	Mining Rights	Development of property	Mining Assets	Exploration and Evaluation Assets	Favourable Contracts	Other Intangible Assets	Total Intangible Assets	Intangible assets under development	Total intangible assets including intangible assets under development
Cost at beginning of period	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Additions relating to acquisitions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Disposal of group undertakings	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Classified as held for sale	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers between group companies	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other re-classifications (Transfers in / out)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation taken to Fixed Assets / Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Exchange differences on consolidation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cost at end of period	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Impairment at beginning of period	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Additions relating to acquisitions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Charge for the period	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reversals during the period	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Disposal of group undertakings	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Classified as held for sale	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers between group companies	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other re-classifications (Transfers in / out)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Exchange differences on consolidation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Impairment at end of period	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortisation at beginning of period	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Additions relating to acquisitions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Charge for the period	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Disposal of group undertakings	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Classified as held for sale	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers between group companies	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other re-classifications (Transfers in / out)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Exchange differences on consolidation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortisation at end of period	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net book value at beginning of period	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net book value at end of period	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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03 - Other intangible assets (Contd...)

Amount in USD

As at Mar 2016 (Audited)	Patents	Trademarks	Patents & Trademarks	Development Costs	Software Costs	Mining Rights	Development of property	Mining Assets	Exploration and Evaluation Assets	Favourable Contracts	Other Intangible Assets	Total Intangible Assets	Intangible assets under development	Total intangible assets including intangible assets under development
Cost at beginning of period	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Additions relating to acquisitions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Disposal of group undertakings	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Classified as held for sale	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers between group companies	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other re-classifications (Transfers in / out)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation taken to Fixed Assets / Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Exchange differences on consolidation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cost at end of period	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Impairment at beginning of period	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Additions relating to acquisitions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Charge for the period	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reversals during the period	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Disposal of group undertakings	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Classified as held for sale	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers between group companies	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other re-classifications (Transfers in / out)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Exchange differences on consolidation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Impairment at end of period	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortisation at beginning of period	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Additions relating to acquisitions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Charge for the period	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Disposal of group undertakings	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Classified as held for sale	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers between group companies	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other re-classifications (Transfers in / out)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Exchange differences on consolidation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortisation at end of period	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net book value at beginning of period	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net book value at end of period	-	-	-	-	-	-	-	-	-	-	-	-	-	-

\* Nature of other intangible assets, if any, to be explained by way of a footnote.

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04 - Equity accounted investments

Amount in USD

	As at Mar 2017 (Audited)				As at Mar 2016 (Audited)				Total Equity Accounted Investments
	Investments in Joint Ventures Group	Investments in Joint Ventures Unquoted	Total Shares in Joint Ventures	Investments in Associates Unquoted	Investments in Associates Quoted	Investments in Associates Unquoted	Total Equity Accounted Investments		
Cost at beginning of period	-	-	-	-	-	-	-	-	
Additions	-	-	-	-	-	-	-	-	
Additions relating to acquisitions	-	-	-	-	-	-	-	-	
Disposals	-	-	-	-	-	-	-	-	
Disposal of group undertakings	-	-	-	-	-	-	-	-	
Stake change	-	-	-	-	-	-	-	-	
Classified as held for sale	-	-	-	-	-	-	-	-	
Re-classifications (transfers in / out)	-	-	-	-	-	-	-	-	
Exchange differences on consolidation	-	-	-	-	-	-	-	-	
Cost at end of period	-	-	-	-	-	-	-	-	
Share of post acquisition reserves at beginning of period	-	-	-	-	-	-	-	-	
Additions relating to acquisitions	-	-	-	-	-	-	-	-	
Disposals	-	-	-	-	-	-	-	-	
Disposal of group undertakings	-	-	-	-	-	-	-	-	
Stake change	-	-	-	-	-	-	-	-	
Share of post tax results during the period	-	-	-	-	-	-	-	-	
Share of OCI for the period to owners	-	-	-	-	-	-	-	-	
Share of OCI for the period to VVs	-	-	-	-	-	-	-	-	
Dividend received during the period	-	-	-	-	-	-	-	-	
Share of OCI for the period to VVs	-	-	-	-	-	-	-	-	
Share of OCI for the period to Associates	-	-	-	-	-	-	-	-	
Classified as held for sale	-	-	-	-	-	-	-	-	
Re-classifications (transfers in / out)	-	-	-	-	-	-	-	-	
Exchange differences on consolidation	-	-	-	-	-	-	-	-	
Share of post acquisition reserves at end of period	-	-	-	-	-	-	-	-	
Provision at beginning of period	-	-	-	-	-	-	-	-	
Charge for the period	-	-	-	-	-	-	-	-	
Reversals during the period	-	-	-	-	-	-	-	-	
Additions relating to acquisitions	-	-	-	-	-	-	-	-	
Disposals	-	-	-	-	-	-	-	-	
Disposal of group undertakings	-	-	-	-	-	-	-	-	
Stake change	-	-	-	-	-	-	-	-	
Classified as held for sale	-	-	-	-	-	-	-	-	
Re-classifications (transfers in / out)	-	-	-	-	-	-	-	-	
Exchange differences on consolidation	-	-	-	-	-	-	-	-	
Provision at end of period	-	-	-	-	-	-	-	-	
Carrying value at beginning of period	-	-	-	-	-	-	-	-	
Carrying value at end of period	-	-	-	-	-	-	-	-	

Cost	111-6021106	111-6023100	Calculated	111-6020100	Calculated	111-6020100	Calculated	Calculated
Post Acq	111-6021160	111-6023150	Calculated	111-6020150	Calculated	111-6020150	Calculated	Calculated
Provision	111-6022200	111-6023200	Calculated	111-6020200	Calculated	111-6020200	Calculated	Calculated

**Important Note:**  
 (a) Movements for the current year and previous year needs to be given in this note.

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TSMUK LTD

Amount in USD

05 (a) - Investments in subsidiaries

	As at Mar 2017 (Audited)			As at Mar 2016 (Audited)			Total Shares in Subsidiaries	Custom2	Custom3
	Investments in Subsidiaries Quoted	Investments in Subsidiaries Unquoted	Total Shares in Subsidiaries	Investments in Subsidiaries Quoted	Investments in Subsidiaries Unquoted	Total Shares in Subsidiaries			
Cost at beginning of period		174,098,075	174,098,075		174,098,075	174,098,075	M101	[None]	
Additions		258,856,528	258,856,528		-	-	M301	[None]	
Additions relating to acquisitions		-	-		-	-	M302	[None]	
Disposals		-	-		-	-	M303	[None]	
Disposal of group undertakings		-	-		-	-	M304	[None]	
Stake Change		-	-		-	-	M307	[None]	
Re-classifications (transfers in / out)		259,847,934	259,847,934		-	-	M505	[None]	
Exchange differences on consolidation		-	-		-	-	M801	[None]	
<b>Cost at end of period</b>	<b>-</b>	<b>692,802,538</b>	<b>692,802,538</b>	<b>-</b>	<b>174,098,075</b>	<b>174,098,075</b>	Calculated	Calculated	
Provision at beginning of period		-	-		-	-	M101	[None]	
Charge for the period		-	-		-	-	M201	[None]	
Reversals during the period		-	-		-	-	M202	[None]	
Additions		-	-		-	-	M301	[None]	
Additions relating to acquisitions		-	-		-	-	M302	[None]	
Disposals		-	-		-	-	M303	[None]	
Disposal of group undertakings		-	-		-	-	M304	[None]	
Stake Change		-	-		-	-	M307	[None]	
Re-classifications (transfers in / out)		-	-		-	-	M505	[None]	
Exchange differences on consolidation		-	-		-	-	M801	[None]	
<b>Provision at end of period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	Calculated	Calculated	
<b>Carrying value at beginning of period</b>	<b>-</b>	<b>174,098,075</b>	<b>174,098,075</b>	<b>-</b>	<b>174,098,075</b>	<b>174,098,075</b>	Calculated	Calculated	
<b>Carrying value at end of period</b>	<b>-</b>	<b>692,802,538</b>	<b>692,802,538</b>	<b>-</b>	<b>174,098,075</b>	<b>174,098,075</b>	Calculated	Calculated	

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Cost	1114011100	1114012100	1114012100	1114011100	1114012100	1114012100	Calculated	Calculated
Provision	1114011200	1114012200	1114012200	1114011200	1114012200	1114012200	Calculated	Calculated

**Important Note:**  
(a) Movements for the current year and previous year needs to be given in this note.

	As at Mar 2017 (Audited)												
	Quoted		Unquoted		Quoted		Unquoted						
	Classified as fair value through OCI (other than equity instruments)	Equity instruments classified as fair value through OCI	Classified as fair value through OCI (other than equity instruments)	Equity instruments classified as fair value through OCI	Classified as at amortised cost	Held for trading	Total quoted investments	Classified as fair value through OCI	Equity instruments classified as fair value through OCI	Classified as at amortised cost	Held for trading	Total unquoted investments	Total investments
Cost at beginning of period					290,000,000	na	-			290,000,000	na	290,000,000	290,000,000
Additions													
Additions relating to acquisitions													
Disposals													
Disposal of group undertakings													
Stake change													
Fair value changes	na				na	na							
Classified as held for sale													
Re-classifications (transfers in / out)													
Exchange differences on consolidation													
<b>Cost at end of period</b>					<b>290,000,000</b>					<b>290,000,000</b>		<b>290,000,000</b>	<b>290,000,000</b>
Provision at beginning of period													
Charge for the period													
Reversals during the period													
Additions relating to acquisitions													
Disposals													
Disposal of group undertakings													
Stake change													
Classified as held for sale													
Re-classifications (transfers in / out)													
Exchange differences on consolidation													
<b>Provision at end of period</b>													
Carrying value at beginning of period													
Carrying value at end of period													

Custom2	Custom3
M101	[None]
M301	[None]
M302	[None]
M303	[None]
M304	[None]
M307	[None]
M403	[None]
M501	[None]
M505	[None]
M801	[None]
Calculated	Calculated
M101	[None]
M201	[None]
M202	[None]
M302	[None]
M303	[None]
M304	[None]
M307	[None]
M501	[None]
M505	[None]
M801	[None]
Calculated	Calculated
Calculated	Calculated
Calculated	Calculated

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05 (b) - Other Non-Current investments (Contd....)

As at Mar 2016 (Audited) Amount in USD

	Quoted				Unquoted				Total unquoted investments	Total investments				
	Classified as fair value through OCI equity instruments)	Equity instruments classified as fair value through OCI	Classified as fair value through P&L	Held for trading	Total quoted investments	Classified as at amortised cost	Classified as fair value through OCI (other than equity instruments)	Equity instruments classified as fair value through OCI			Classified as fair value through P&L	Held for trading		
Cost at beginning of period														
Additions														
Additions relating to acquisitions														
Disposals														
Disposal of group undertakings														
Stake change														
Fair value changes														
Classified as held for sale	na					na								
Re-classifications (transfers in / out)														
Exchange differences on consolidation														
Cost at end of period														
Provision at beginning of period														
Charge for the period														
Reversals during the period														
Additions relating to acquisitions														
Disposals														
Disposal of group undertakings														
Stake change														
Classified as held for sale														
Re-classifications (transfers in / out)														
Exchange differences on consolidation														
Provision at end of period														
Carrying value at beginning of period														
Carrying value at end of period														

Cost	1114033100	1114061100	1114041100	1114031100	1114032000	1114034100	1114062100	1114042100	1114035100	na	Calculated	Calculated	Calculated
Provision	1114033200	1114061200	1114041200	1114031200	na	1114034200	1114062200	1114042200	1114035200	na	Calculated	Calculated	Calculated

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M101	[None]	Calculated
M301	[None]	Calculated
M302	[None]	Calculated
M303	[None]	Calculated
M304	[None]	Calculated
M307	[None]	Calculated
M403	[None]	Calculated
M501	[None]	Calculated
M505	[None]	Calculated
M801	[None]	Calculated
M101	[None]	Calculated
M201	[None]	Calculated
M202	[None]	Calculated
M302	[None]	Calculated
M303	[None]	Calculated
M304	[None]	Calculated
M307	[None]	Calculated
M501	[None]	Calculated
M505	[None]	Calculated
M801	[None]	Calculated
Calculated	Calculated	Calculated
Calculated	Calculated	Calculated

TSMUK LTD

05 (c) - Other Current investments

As at Mar 2017 (Audited)

Amount in USD

	Quoted				Unquoted				Total	
	Classified as fair value through OCI (other than equity instruments)	Equity instruments classified as fair value through OCI	Classified as fair value through P&L	Held for trading	Total quoted investments	Classified as fair value through OCI (other than equity instruments)	Equity instruments classified as fair value through OCI	Classified as fair value through P&L		Held for trading
Cost at beginning of period										
Additions										
Additions relating to acquisitions										
Disposals										
Disposal of group undertakings										
Stake change										
Fair value changes			na							
Classified as held for sale										
Re-classifications (transfers in / out)										
Exchange differences on consolidation										
Cost at end of period										
Provision at beginning of period										
Charge for the period				na						
Reversals during the period				na						
Additions relating to acquisitions				na						
Disposals				na						
Disposal of group undertakings				na						
Stake change				na						
Classified as held for sale				na						
Re-classifications (transfers in / out)				na						
Exchange differences on consolidation				na						
Provision at end of period										
Carrying value at beginning of period										
Carrying value at end of period										

Custom2	Custom3
M101	[None]
M301	[None]
M302	[None]
M303	[None]
M304	[None]
M307	[None]
M403	[None]
M501	[None]
M505	[None]
M801	[None]
Calculated	Calculated

M101	[None]
M201	[None]
M202	[None]
M302	[None]
M303	[None]
M304	[None]
M307	[None]
M501	[None]
M505	[None]
M801	[None]
Calculated	Calculated
Calculated	Calculated
Calculated	Calculated

05 (c) - Other Current investments (Contd...)

As at Mar 2016 (Audited)

Amount in USD

	Quoted				Unquoted				Total	
	Classified as fair value through OCI (other than equity instruments)	Equity instruments classified as fair value through OCI	Classified as fair value through P&L	Held for trading	Total quoted investments	Classified as fair value through OCI (other than equity instruments)	Equity instruments classified as fair value through OCI	Classified as fair value through P&L		Held for trading
Cost at beginning of period										
Additions										
Additions relating to acquisitions										
Disposals										
Disposal of group undertakings										
Stake change										
Fair value changes			na							
Classified as held for sale										
Re-classifications (transfers in / out)										
Exchange differences on consolidation										
Cost at end of period										
Provision at beginning of period										
Charge for the period				na						
Reversals during the period				na						
Additions relating to acquisitions				na						

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Custom2	Custom3
M101	[None]
M301	[None]
M302	[None]
M303	[None]
M304	[None]
M307	[None]
M403	[None]
M501	[None]
M505	[None]
M801	[None]
Calculated	Calculated
Calculated	Calculated
Calculated	Calculated

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M303	[None]
M304	[None]
M307	[None]
M501	[None]
M505	[None]
M801	[None]
Calculated	Calculated
Calculated	Calculated
Calculated	Calculated

Disposals																	na	
Disposal of group undertakings																	na	
Stake change																	na	
Classified as held for sale																	na	
Re-classifications (transfers in / out)																	na	
Exchange differences on consolidation																	na	
Provision at end of period																		
Carrying value at beginning of period																		
Carrying value at end of period																		

Cost	1124033100	1124061100	1124041100	1124031100	1124032000	Calculated	1124034100	1124062100	1124042100	1124035100	na	Calculated	Calculated
Provision	1124033200	1124061200	1124041200	1124031200	na	Calculated	1124034200	1124062200	1124042200	1124035200	na	Calculated	Calculated

06 - Trade receivables

Amount in USD

	As at Mar 2017 (Audited)		As at Mar 2016 (Audited)		Total
	Non current	Current	Non current	Current	
Trade receivables					
(a) More than six months					
(b) Others					
Gross trade receivables					
Less: Provision for Doubtful trade receivables - Over six months old					
Less: Provision for Doubtful trade receivables - Others					
Net trade receivables					
Classification of trade receivables					
Secured, considered good					
Unsecured, considered good					
Doubtful					
Gross trade receivables					

Check - Classification				
Check - Doubtful				

Account	Long-term		Account	Short-term	
	Custom2	Custom3		Custom2	Custom3
111801110	M999	[None]	112801110	M999	[None]
111801120	M999	[None]	112801120	M999	[None]
Calculated	Calculated	Calculated	Calculated	Calculated	Calculated
1118011300	M999	[None]	1128011300	M999	[None]
Calculated	Calculated	Calculated	Calculated	Calculated	Calculated
N117010100	[None]	[None]	N117020100	[None]	[None]
N117010200	[None]	[None]	N117020200	[None]	[None]
N117010300	[None]	[None]	N117020300	[None]	[None]
Calculated	Calculated	Calculated	Calculated	Calculated	Calculated

Account	Long-term		Account	Short-term	
	Custom2	Custom3		Custom2	Custom3
111801110	M999	[None]	112801110	M999	[None]
111801120	M999	[None]	112801120	M999	[None]
Calculated	Calculated	Calculated	Calculated	Calculated	Calculated
1118011300	M999	[None]	1128011300	M999	[None]
Calculated	Calculated	Calculated	Calculated	Calculated	Calculated
N117010100	[None]	[None]	N117020100	[None]	[None]
N117010200	[None]	[None]	N117020200	[None]	[None]
N117010300	[None]	[None]	N117020300	[None]	[None]
Calculated	Calculated	Calculated	Calculated	Calculated	Calculated

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07 - Other financial assets

Amount in USD

As at Mar 2017 (Audited)

As at Mar 2016 (Audited)

	Non current	Current	Total	Non current	Current	Total
(a) Contract assets	-	-	-	-	-	-
(b) Security deposits	-	-	-	-	-	-
(c) Advance against equity	-	-	-	-	-	-
(d) Interest accrued on investments	-	-	-	-	-	-
(e) Interest accrued on deposits, loans and advances	-	-	-	-	-	-
(f) Dividend receivable	-	-	-	-	-	-
(1) Preference dividend receivable	na	-	-	na	-	-
(2) Other dividend receivable	na	-	-	na	-	-
(g) Loans and advances to group companies	67,557,169	-	67,557,169	258,856,528	-	258,856,528
(1) Advance against equity	67,557,169	-	67,557,169	258,856,528	-	258,856,528
(2) Loans	-	-	-	-	-	-
(3) Finance lease receivable	-	-	-	-	-	-
(4) Security Deposit	-	-	-	-	-	-
(h) Other loans and advances	-	-	-	-	-	-
(1) Loans	-	-	-	-	-	-
(2) Finance lease receivable	-	-	-	-	-	-
(3) Deferred proceeds on Business / PPE sale	-	-	-	-	-	-
(i) Other financial assets	-	-	-	-	-	-
(j) Unamortised issue expenses	-	-	-	-	-	-
(k) Unrestricted Non-current Cash and bank balances	-	-	-	-	-	-
(1) Deposit account with scheduled banks > 1 Yr	-	na	na	-	na	na
(2) Deposit account with other banks > 1 Yr	-	na	na	-	na	na
(3) Current account with scheduled banks > 1 Yr	-	na	na	-	na	na
(4) Current account with other banks > 1 Yr	-	na	na	-	na	na
(5) Earmarked Non-current Cash and bank balances	-	-	-	-	-	-
(1) Earmarked Deposit account with scheduled banks > 1 Yr	-	na	na	-	na	na
(2) Earmarked Deposit account with other banks > 1 Yr	-	na	na	-	na	na
(3) Earmarked Current account with scheduled banks > 1 Yr	-	na	na	-	na	na
(4) Earmarked Current account with other banks > 1 Yr	-	na	na	-	na	na
<b>Gross other financial assets</b>	<b>67,557,169</b>	<b>-</b>	<b>67,557,169</b>	<b>258,856,528</b>	<b>-</b>	<b>258,856,528</b>

Lees: Provision for bad & doubtful other financial assets

(a) Contract assets	-	-	-	-	-	-
(b) Security deposits	-	-	-	-	-	-
(c) Advance against equity	-	-	-	-	-	-
(d) Interest accrued on investments	-	-	-	-	-	-
(e) Interest accrued on deposits, loans and advances	-	-	-	-	-	-
(f) Other financial assets	-	-	-	-	-	-
(1) Advance against equity	-	-	-	-	-	-
(2) Loans	-	-	-	-	-	-
(3) Finance lease receivable	-	-	-	-	-	-
(4) Other loans and advances	-	-	-	-	-	-
(1) Loans	-	-	-	-	-	-
(2) Finance lease receivable	-	-	-	-	-	-
<b>Total provision for bad &amp; doubtful other financial assets</b>	<b>67,557,169</b>	<b>-</b>	<b>67,557,169</b>	<b>258,856,528</b>	<b>-</b>	<b>258,856,528</b>

Classification of other financial assets

Secured, considered good	-	-	-	-	-	-
Unsecured, considered good	-	-	-	-	-	-
Doubtful	-	-	-	-	-	-
<b>Gross other financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Check - Classification	67,557,169	-	67,557,169	258,856,528	-	258,856,528
Check - Doubtful	-	-	-	-	-	-

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	Account	Custom2	Custom3
Long-term	1118012260	M999	[None]
	1118012150	M999	[None]
	1118012200	M999	[None]
	1118012700	M999	[None]
	1118012750	M999	[None]
	Calculated	Calculated	Calculated
	na	na	na
	na	na	na
	Calculated	Calculated	Calculated
	1118012200	M999	RELPARTY
	1118012300	M999	RELPARTY
	1118013100	M999	RELPARTY
	1118012800	M999	[None]
	1118017000	M999	[None]
	1118018000	M999	[None]
Calculated	Calculated	Calculated	
Short-term	na	na	na
	na	na	na
	na	na	na
	na	na	na
	na	na	na
	Calculated	Calculated	Calculated
	na	na	na
	na	na	na
	na	na	na
	na	na	na
	na	na	na
	na	na	na
	Calculated	Calculated	Calculated
	Calculated	Calculated	Calculated

08 - Derivative instruments

	As at Mar 2017 (Audited)		As at Mar 2016 (Audited)		Total
	Non current	Current	Non current	Current	
(A) Derivative liabilities					
(i) Interest rate swaps					
(ii) Options					
(iii) Forward Forex Contracts					
(a) USD					
(b) GBP					
(c) EUR					
(d) SGD					
(e) THB					
(f) Other Currencies					
(iv) Cross Currency Swaps					
(a) USD					
(b) GBP					
(c) EUR					
(d) SGD					
(e) THB					
(f) Other Currencies					
(v) Commodity Contracts					
(a) Tin					
(b) Zinc					
(c) Nickel					
(d) Aluminium					
(e) Other metals					
(vi) Embedded Derivatives					
(vii) Other Derivatives					
<b>Total derivative liabilities</b>					

(B) Derivative assets					
(i) Interest rate swaps					
(ii) Options					
(iii) Forward Forex Contracts					
(a) USD					
(b) GBP					
(c) EUR					
(d) SGD					
(e) THB					
(f) Other Currencies					
(iv) Cross Currency Swaps					
(a) USD					
(b) GBP					
(c) EUR					
(d) SGD					
(e) THB					
(f) Other Currencies					
(v) Commodity Contracts					
(a) Tin					
(b) Zinc					
(c) Nickel					
(d) Aluminium					
(e) Other metals					
(vi) Embedded Derivatives					
(vii) Other Derivatives					
<b>Total derivative assets</b>					

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Long-term				
Account	Custom2	Custom3	Account	Custom3
1212010000	M999	IRS	1222010000	IRS
1212010000	M999	OPT	1222010000	OPT
Calculated	Calculated	Calculated	Calculated	Calculated
1212010000	M999	FC01	1222010000	FC01
1212010000	M999	FC02	1222010000	FC02
1212010000	M999	FC03	1222010000	FC03
1212010000	M999	FC04	1222010000	FC04
1212010000	M999	FC05	1222010000	FC05
1212010000	M999	FC99	1222010000	FC99
Calculated	Calculated	Calculated	Calculated	Calculated
1212010000	M999	CS01	1222010000	CS01
1212010000	M999	CS02	1222010000	CS02
1212010000	M999	CS03	1222010000	CS03
1212010000	M999	CS04	1222010000	CS04
1212010000	M999	CS05	1222010000	CS05
1212010000	M999	CS99	1222010000	CS99
Calculated	Calculated	Calculated	Calculated	Calculated
1212010000	M999	CC01	1222010000	CC01
1212010000	M999	CC02	1222010000	CC02
1212010000	M999	CC03	1222010000	CC03
1212010000	M999	CC04	1222010000	CC04
1212010000	M999	CC99	1222010000	CC99
1212010000	M999	EMB	1222010000	EMB
1212010000	M999	OTD	1222010000	OTD
Calculated	Calculated	Calculated	Calculated	Calculated

Short-term				
Account	Custom2	Custom3	Account	Custom3
1125010000	M999	IRS	1125010000	IRS
1125010000	M999	OPT	1125010000	OPT
Calculated	Calculated	Calculated	Calculated	Calculated
1125010000	M999	FC01	1125010000	FC01
1125010000	M999	FC02	1125010000	FC02
1125010000	M999	FC03	1125010000	FC03
1125010000	M999	FC04	1125010000	FC04
1125010000	M999	FC05	1125010000	FC05
1125010000	M999	FC99	1125010000	FC99
Calculated	Calculated	Calculated	Calculated	Calculated
1125010000	M999	CS01	1125010000	CS01
1125010000	M999	CS02	1125010000	CS02
1125010000	M999	CS03	1125010000	CS03
1125010000	M999	CS04	1125010000	CS04
1125010000	M999	CS05	1125010000	CS05
1125010000	M999	CS99	1125010000	CS99
Calculated	Calculated	Calculated	Calculated	Calculated
1125010000	M999	CC01	1125010000	CC01
1125010000	M999	CC02	1125010000	CC02
1125010000	M999	CC03	1125010000	CC03
1125010000	M999	CC04	1125010000	CC04
1125010000	M999	CC99	1125010000	CC99
1125010000	M999	EMB	1125010000	EMB
1125010000	M999	OTD	1125010000	OTD
Calculated	Calculated	Calculated	Calculated	Calculated

1115010000	M999	IRS	1125010000	IRS
1115010000	M999	OPT	1125010000	OPT
Calculated	Calculated	Calculated	Calculated	Calculated
1115010000	M999	FC01	1125010000	FC01
1115010000	M999	FC02	1125010000	FC02
1115010000	M999	FC03	1125010000	FC03
1115010000	M999	FC04	1125010000	FC04
1115010000	M999	FC05	1125010000	FC05
1115010000	M999	FC99	1125010000	FC99
Calculated	Calculated	Calculated	Calculated	Calculated
1115010000	M999	CS01	1125010000	CS01
1115010000	M999	CS02	1125010000	CS02
1115010000	M999	CS03	1125010000	CS03
1115010000	M999	CS04	1125010000	CS04
1115010000	M999	CS05	1125010000	CS05
1115010000	M999	CS99	1125010000	CS99
Calculated	Calculated	Calculated	Calculated	Calculated
1115010000	M999	CC01	1125010000	CC01
1115010000	M999	CC02	1125010000	CC02
1115010000	M999	CC03	1125010000	CC03
1115010000	M999	CC04	1125010000	CC04
1115010000	M999	CC99	1125010000	CC99
1115010000	M999	EMB	1125010000	EMB
1115010000	M999	OTD	1125010000	OTD
Calculated	Calculated	Calculated	Calculated	Calculated

TSMUK LTD

09 - Retirement benefit assets and liabilities

Amount in USD

	As at Mar 2017 (Audited)		As at Mar 2016 (Audited)		Total
	Non current	Current	Non current	Current	
<b>(A) Retirement benefits liabilities</b>					
(i) Pension Obligations					
(ii) Retiring Gratuity					
(iii) Post retirement medical benefits					
(iv) Other Defined Benefit Provisions					
<b>Total Retirement benefit liabilities</b>					
<b>(B) Retirement Benefit Assets</b>					
(i) Pension Obligations					
(ii) Retiring Gratuities					
(iii) Post Retirement Medical Benefits					
(iv) Other Defined Benefit Provisions					
<b>Total Retirement benefit assets</b>					

Long-Term			
Account	Custom2	Custom3	Custom3
1215000000	M999	RBO01	RBO01
1215000000	M999	RBO02	RBO02
1215000000	M999	RBO03	RBO03
1215000000	M999	RBO04	RBO04
Calculated	Calculated	Calculated	Calculated

Short-Term			
Account	Custom2	Custom3	Custom3
1225000000	M999	RBO01	RBO01
1225000000	M999	RBO02	RBO02
1225000000	M999	RBO03	RBO03
1225000000	M999	RBO04	RBO04
Calculated	Calculated	Calculated	Calculated

1116000000	M999	RBO01	RBO01
1116000000	M999	RBO02	RBO02
1116000000	M999	RBO03	RBO03
1116000000	M999	RBO04	RBO04
Calculated	Calculated	Calculated	Calculated

1126000000	M999	RBO01	RBO01
1126000000	M999	RBO02	RBO02
1126000000	M999	RBO03	RBO03
1126000000	M999	RBO04	RBO04
Calculated	Calculated	Calculated	Calculated

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10 - Other non-financial assets

Amount in USD

	As at Mar 2017 (Audited)			As at Mar 2016 (Audited)		
	Non current	Current	Total	Non current	Current	Total
(a) Capital advances	-	-	-	-	-	-
(b) Advance with public bodies	-	-	-	-	-	-
(c) MAT Credit Entitlement	-	-	-	-	-	-
(d) Prepaid Lease Payments	-	-	-	-	-	-
(1) Prepaid Lease Payments Cost	-	-	-	-	-	-
(2) Prepaid Lease Payments Impairment	-	-	-	-	-	-
(3) Prepaid Lease Payments Amortisation	-	-	-	-	-	-
(e) Loans and advances to group companies	-	-	-	-	-	-
(1) Capital advances	-	-	-	-	-	-
(2) Other advances and prepayments	-	-	-	-	-	-
(f) Other loans and advances	-	-	-	-	-	-
(1) Other advances and prepayments	-	-	-	-	-	-
(g) Miscellaneous Expenditure	-	-	-	-	-	-
(1) Miscellaneous Expenditure - ESS	-	na	-	-	na	-
(2) Miscellaneous Expenditure - Preliminary Expenditure	-	na	-	-	na	-
(3) Miscellaneous Expenditure - Others	-	na	-	-	na	-
<b>Gross non financial assets</b>	-	-	-	-	-	-
<b>Less: Provision for bad &amp; doubtful non financial assets</b>	-	-	-	-	-	-
(a) Capital advances	-	-	-	-	-	-
(b) Advance with public bodies	-	-	-	-	-	-
(c) Loans and advances to group companies	-	-	-	-	-	-
(1) Capital advances	-	-	-	-	-	-
(2) Other advances and prepayments	-	-	-	-	-	-
(d) Other loans and advances	-	-	-	-	-	-
(1) Other advances and prepayments	-	-	-	-	-	-
<b>Total provision for bad &amp; doubtful non financial assets</b>	-	-	-	-	-	-
<b>Total non financial assets</b>	-	-	-	-	-	-
<b>Classification of non financial assets:</b>	-	-	-	-	-	-
Secured, considered good	-	-	-	-	-	-
Unsecured, considered good	-	-	-	-	-	-
Doubtful	-	-	-	-	-	-
<b>Gross Loans and advances</b>	-	-	-	-	-	-

Check - Classification	-	-	-	-	-	-
Check - Doubtful	-	-	-	-	-	-

**Important Note:**

(a) VAT receivable etc should be reported as a part of advance with public bodies.

Long-term			Short-term		
Account	Custom2	Custom3	Account	Custom2	Custom3
1118012350	M999	[None]	1128012350	M999	[None]
1118012100	M999	[None]	1128012100	M999	[None]
1118012450	M999	[None]	1128012450	M999	[None]
1118014100	M999	[None]	1128014100	M999	[None]
1118014200	M999	[None]	1128014200	M999	[None]
1118014300	M999	[None]	1128014300	M999	[None]
Calculated	Calculated	Calculated	Calculated	Calculated	Calculated
1118012350	M999	RELPARTY	1128012350	M999	RELPARTY
1118012400	M999	RELPARTY	1128012400	M999	RELPARTY
Calculated	Calculated	Calculated	Calculated	Calculated	Calculated
1118012400	M999	[None]	1128012400	M999	[None]
Calculated	Calculated	Calculated	Calculated	Calculated	Calculated
1118015100	M999	[None]	na	na	na
1118015200	M999	[None]	na	na	na
1118015300	M999	[None]	na	na	na
Calculated	Calculated	Calculated	Calculated	Calculated	Calculated
1118012550	M999	[None]	1128012550	M999	[None]
1118012910	M999	[None]	1128012910	M999	[None]
Calculated	Calculated	Calculated	Calculated	Calculated	Calculated
1118012550	M999	RELPARTY	1128012550	M999	RELPARTY
1118012500	M999	RELPARTY	1128012500	M999	RELPARTY
Calculated	Calculated	Calculated	Calculated	Calculated	Calculated
1118012500	M999	[None]	1128012500	M999	[None]
Calculated	Calculated	Calculated	Calculated	Calculated	Calculated
N116040100	[None]	[None]	N116060100	[None]	[None]
N116040200	[None]	[None]	N116060200	[None]	[None]
N116040300	[None]	[None]	N116060300	[None]	[None]
Calculated	Calculated	Calculated	Calculated	Calculated	Calculated

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**TSMUK LTD**

**11 - Inventories**

Amount in USD

	As at Mar 2017		As at Mar 2016	
	Audited		Audited	
(a) Raw materials				
(1) Cost	-	-	-	-
(2) Less: Provision				
(b) Work-in-progress				
(1) Cost	-	-	-	-
(2) Less: Provision				
(c) Finished and semi-finished goods				
(1) Cost	-	-	-	-
(2) Less: Provision				
(d) Stock-in-trade of goods acquired for trading				
(1) Cost	-	-	-	-
(2) Less: Provision				
(e) Stores and spares				
(1) Cost	-	-	-	-
(2) Less: Provision				
<b>Total Inventories</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Included above, goods-in-transit:</b>				
(i) Raw materials				
(ii) Finished and semi-finished goods				
(iii) Stock-in-trade of goods acquired for trading				
(iv) Stores and spares				
<b>Total goods-in-transit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Account	Custom2	Custom3
Calculated	Calculated	Calculated
1121012100	M999	[None]
1121022200	M999	[None]
Calculated	Calculated	Calculated
1121013100	M999	[None]
1121023200	M999	[None]
Calculated	Calculated	Calculated
1121014100	M999	[None]
1121024200	M999	[None]
Calculated	Calculated	Calculated
1121015100	M999	[None]
1121025200	M999	[None]
Calculated	Calculated	Calculated
1121011100	M999	[None]
1121021200	M999	[None]
Calculated	Calculated	Calculated
N112020000	[None]	[None]
N112030000	[None]	[None]
N112040000	[None]	[None]
N112010000	[None]	[None]
Calculated	Calculated	Calculated

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**Important Note:**

(a) Stock-in-trade acquired for trading should include only those inventories which are procured from outside Tata Steel Group and held for trading (sale) to other than Tata Steel Group Companies.

**TSMUK LTD**

**12 - Cash and bank balances**

		Amount in USD	
		As at Mar 2017	As at Mar 2016
		Audited	Audited
(a)	Cash in hand		
(b)	Cheques, drafts on hand		
(c)	Remittance in-transit		
(d)	Unrestricted Balances with banks	15,169	15,553
(1)	Unrestricted Balance with scheduled banks	15,169	15,553
(i)	In Current Account	15,169	15,553
(ii)	In Deposit Account		
(2)	Unrestricted Balance with Other banks	-	-
(i)	In Current Account		
(ii)	In Deposit Account		
<b>Total cash and cash equivalents</b>		<b>15,169</b>	<b>15,553</b>
(e)	Earmarked Balances with banks	-	-
(1)	Earmarked Balance with scheduled banks	-	-
(i)	In Current Account		
(ii)	In Deposit Account		
(2)	Earmarked Balance with Other banks	-	-
(i)	In Current Account		
(ii)	In Deposit Account		
<b>Total cash and bank balances</b>		<b>15,169</b>	<b>15,553</b>

Account	Custom2	Custom3
1122010100	M999	[None]
1122010200	M999	[None]
1122020000	M999	[None]
Calculated	Calculated	Calculated
Calculated	Calculated	Calculated
1122030100	M999	[None]
1122030200	M999	[None]
Calculated	Calculated	Calculated
1122040100	M999	[None]
1122040200	M999	[None]
Calculated	Calculated	Calculated
Calculated	Calculated	Calculated
Calculated	Calculated	Calculated
1122050100	M999	[None]
1122050200	M999	[None]
Calculated	Calculated	Calculated
1122060100	M999	[None]
1122060200	M999	[None]
Calculated	Calculated	Calculated

**Important Note:**

(a) Earmarked balances with banks include unpaid dividends, application money pending refund etc. which are not available for use by the entity. Such restrictions may also have been imposed by a statute or bank covenants, trade agreements etc.

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**TSMUK LTD**

**13 - Share capital**

Amount in USD

	As at Mar 2017 Audited	As at Mar 2016 Audited	Account	Custom2	Custom3
<b>Authorised:</b>					
Ordinary Shares of CU XX each (31.03.20XX: Ordinary Shares of CU XX each)	157	157			
	<b>157</b>	<b>157</b>			
<b>Issued:</b>					
Ordinary Shares of CU XX each (31.03.20XX: Ordinary Shares of CU XX each)	157	157			
<b>Subscribed:</b>					
Ordinary Shares of CU XX each (31.03.20XX: Ordinary Shares of CU XX each)	157	157	2111000000	M999	[None]
ADD: Amount paid up on XX Ordinary Shares forfeited (31.03.20XX: XX Ordinary Shares)	-	-	2112000000	M999	[None]
	<b>157</b>	<b>157</b>	Calculated	Calculated	Calculated

**Important Note:**

- (a) The number of shares and the face value per share in the entity currency needs to be disclosed.
- (b) The value of authorised share capital and issued share capital in entity currency need to be input.

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14 - Consolidated statement of changes in equity

Amount in USD

As at Mar 2017 (Audited)	Attributable to owners of the Company							Carry forward
	Share capital		Other components of equity					
	Equity Share Capital	Equity portion of Preference Shares	Equity portion of Conv. Secured Bonds/Debtentures	Equity portion of Conv. Unsecured Bonds/Debtentures	Equity component of financial Instruments	Hybrid perpetual securities	Total	
At beginning of the period	na	na	na	na	na	na	na	489,310,047.63
Profit/(Loss) for the period	na	na	na	na	na	na	na	na
Other Comprehensive Income for the period	na	na	na	na	na	na	na	na
(i) Total OCI - coming from OCI	na	na	na	na	na	na	na	na
(ii) M/s share of OCI	na	na	na	na	na	na	na	na
<b>Total comprehensive income for the period</b>								
Additions	198,655,173.01	na	na	na	198,655,173.01	na	na	100,000,000.00
Buy back	na	na	na	na	na	na	na	na
Fair Value Changes	na	na	na	na	na	na	na	na
Issue of Shares on Loan Redemption	na	na	na	na	na	na	na	na
Issue expenses written off	na	na	na	na	na	na	na	na
Actual gains/losses recognised	na	na	na	na	na	na	na	na
Recycled to PL	na	na	na	na	na	na	na	na
Dividends payable - External	na	na	na	na	na	na	na	na
Dividends payable - Group companies	na	na	na	na	na	na	na	na
Tax on dividends	na	na	na	na	na	na	na	na
Transitional adjustments	na	na	na	na	na	na	na	na
Dividend Received	na	na	na	na	na	na	na	na
Direct adjustments to Retained Earnings (IFRS)	na	na	na	na	na	na	na	na
Transfers within equity	na	na	na	na	na	na	na	na
Additions relating to acquisitions	na	na	na	na	na	na	na	na
Disposal of group undertakings	na	na	na	na	na	na	na	na
Stocks charge	na	na	na	na	na	na	na	na
Repayments	na	na	na	na	na	na	na	na
Revaluation taken to Fixed Assets / Equity	na	na	na	na	na	na	na	na
Tax on Items Taken to Equity	na	na	na	na	na	na	na	na
Transfers between group companies	na	na	na	na	na	na	na	na
Transfers from Profit and Loss	na	na	na	na	na	na	na	na
Other transfers in/(out) (Other re-classifications)	na	na	na	na	na	na	na	na
Share of movement in equity other than P/L and OCI	na	na	na	na	na	na	na	na
Disposal	na	na	na	na	na	na	na	na
Other movements	na	na	na	na	na	na	na	na
Exchange differences	na	na	na	na	na	na	na	na
<b>At end of period</b>	198,655,173.01	na	na	na	198,655,173.01	na	na	589,310,047.63

Customer2	Customer3
M101	(None)
M115	(None)
Calculated	Calculated
Linked	Linked
M437	(None)
Calculated	Calculated
M301	(None)
M410	(None)
M455	(None)
M407	(None)
M408	(None)
M411	(None)
M412	(None)
M414	(None)
M416	(None)
M417	(None)
M418	(None)
M424	(None)
M440	(None)
M203	(None)
M202	(None)
M204	(None)
M207	(None)
M404	(None)
M406	(None)
M410	(None)
M502	(None)
M504	(None)
M205	(None)
M423	(None)
M303	(None)
M400	(None)
M301	(None)
M399	(None)

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14 - Consolidated statement of changes in equity (contd...)

Amount in USD

As at Mar 2018 (Audited)	Attributable to owners of the Company											
	Share capital	Other components of equity										
		Equity Share Capital	Equity portion of Preference Shares	Equity portion of Conv. Secured Bonds/Debtentures	Equity portion of Conv. Unsecured Bonds/Debtentures	Equity component of financial instruments	Hybrid perpetual securities	Total	Share warrants	Share application money pending allotment	Carry forward	
At beginning of the period	na	na	na	na	na	na	na	na	489,310,047.63	489,310,047.63	na	na
Profits / (Loss) for the period	na	na	na	na	na	na	na	na	na	na	na	na
Other Comprehensive Income for the period	na	na	na	na	na	na	na	na	na	na	na	na
(i) Fair OCI - coming from OCI	na	na	na	na	na	na	na	na	na	na	na	na
(ii) M's Share of OCI	na	na	na	na	na	na	na	na	na	na	na	na
<b>Total comprehensive income for the period</b>	na	na	na	na	na	na	na	na	na	na	na	na
Additions	-	-	-	-	-	-	-	-	-	-	-	-
Buy backs	-	-	-	-	-	-	-	-	-	-	-	-
Fair Value Changes	-	-	-	-	-	-	-	-	-	-	-	-
Issue of Shares for Dividend	na	na	na	na	na	na	na	na	na	na	na	na
Issue of Shares on Loan Redemption	na	na	na	na	na	na	na	na	na	na	na	na
Issue expenses written off	na	na	na	na	na	na	na	na	na	na	na	na
Actual gains/losses recognized	na	na	na	na	na	na	na	na	na	na	na	na
Recycled to P/L	na	na	na	na	na	na	na	na	na	na	na	na
Dividends payable - External	na	na	na	na	na	na	na	na	na	na	na	na
Dividends payable - Group companies	na	na	na	na	na	na	na	na	na	na	na	na
Tax on dividends	na	na	na	na	na	na	na	na	na	na	na	na
Transitional adjustments	na	na	na	na	na	na	na	na	na	na	na	na
Dividend Revalued	na	na	na	na	na	na	na	na	na	na	na	na
Direct adjustments to Retained Earnings (IFRS)	na	na	na	na	na	na	na	na	na	na	na	na
Transfers within equity	-	-	-	-	-	-	-	-	-	-	-	-
Additions relating to acquisitions	-	-	-	-	-	-	-	-	-	-	-	-
Disposal of group undertakings	-	-	-	-	-	-	-	-	-	-	-	-
Stake change	-	-	-	-	-	-	-	-	-	-	-	-
Repayments	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation taken to Fixed Assets / Equity	na	na	na	na	na	na	na	na	na	na	na	na
Tax on Items Taken to Equity	na	na	na	na	na	na	na	na	na	na	na	na
Transfers between group companies	na	na	na	na	na	na	na	na	na	na	na	na
Transfers from Profit and Loss	na	na	na	na	na	na	na	na	na	na	na	na
Other transfers in/(out) (Other re-classifications)	na	na	na	na	na	na	na	na	na	na	na	na
Share of movement in equity other than P/L and OCI	na	na	na	na	na	na	na	na	na	na	na	na
Disposal	na	na	na	na	na	na	na	na	na	na	na	na
Other movements	-	-	-	-	-	-	-	-	-	-	-	-
Exchange differences	-	-	-	-	-	-	-	-	-	-	-	-
<b>At end of period</b>	-	-	-	-	-	-	-	-	489,310,047.63	489,310,047.63	-	-

Check for previous year

Account	2310000000	2321000000	2322000000	2360000000	2340000000	2390000000	Calculated
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Important Note:

- (a) For each reserves, movements during the year and previous year has to be given in this note.
- (b) Nature and purpose of each reserve to be given by way of a footnote / cell comment.
- (c) Nature of additions to be given by way of a footnote / cell comment.
- (d) Invalid intersections are pre-filled with 'na'.

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TSMUK LTD

THESE ARE LINKED CELLS, NOT TO BE TAMPERED

14(a) - Consolidated statement of changes in equity

Amount in USD

As at Mar 2017 (Audited)	Attributable to owners of the Company						
	Brought forward	Profit and loss	General Reserve	Remeasurement Gains/(Losses)	Ind AS Transition Reserve	Total	Carry forward
At beginning of the period	489,310,047.63	(133,049.29)	na	na	na	(133,049.29)	489,176,998.34
Profit / (Loss) for the period	-	(6,167.07)	na	-	na	(6,167.07)	(6,167.07)
Other Comprehensive income for the period	-	na	na	-	na	-	-
(i) Total OCI - coming from OCI	-	na	na	-	na	-	-
(ii) M's share of OCI (INPUT)	-	na	na	-	na	-	-
<b>Total comprehensive income for the period</b>	-	(6,167.07)	-	-	-	(6,167.07)	(6,167.07)
Additions	298,655,173.01	na	na	na	na	-	298,655,173.01
Buy backs	-	na	na	na	na	-	-
Fair Value Changes	-	na	na	na	na	-	-
Issue of Shares for Dividend	-	na	na	na	na	-	-
Issue of Shares on Loan Redemption	-	na	na	na	na	-	-
Issue expenses written off	-	na	na	na	na	-	-
Actual gains/losses recognised	-	na	na	na	na	-	-
Recycled to PL	-	na	na	na	na	-	-
Dividends payable - External	-	na	na	na	na	-	-
Dividends payable - Group companies	-	na	na	na	na	-	-
Tax on dividends	-	na	na	na	na	-	-
Transitional adjustments	-	na	na	na	na	-	-
Dividend Received	-	na	na	na	na	-	-
Direct adjustments to Retained Earnings (IFRS)	-	na	na	na	na	-	-
Transfers within equity	-	na	na	na	na	-	-
Additions relating to acquisitions	-	na	na	na	na	-	-
Disposal of group undertakings	-	na	na	na	na	-	-
Stake change	-	na	na	na	na	-	-
Repayments	-	na	na	na	na	-	-
Revaluation taken to Fixed Assets / Equity	-	na	na	na	na	-	-
Tax on Items Taken to Equity	-	na	na	na	na	-	-
Transfers between group companies	-	na	na	na	na	-	-
Transfers from Profit and Loss	-	na	na	na	na	-	-
Other transfers in/out (Other re-classifications)	-	na	na	na	na	-	-
Share of movement in equity other than PnL and OCI	-	na	na	na	na	-	-
Disposal	-	na	na	na	na	-	-
Other movements	-	na	na	na	na	-	-
Exchange differences	-	na	na	na	na	-	-
<b>At end of period</b>	<b>787,965,220.64</b>	<b>(139,216.37)</b>	-	-	-	<b>(139,216.37)</b>	<b>787,635,004.27</b>

Custom2	Custom3
M101	[None]
M415	[None]
Calculated	Calculated
Linked	Linked
M437	[None]
Calculated	Calculated
M201	[None]
M410	[None]
M403	[None]
M407	[None]
M408	[None]
M411	[None]
M412	[None]
M414	[None]
M416	[None]
M417	[None]
M419	[None]
M418	[None]
M424	[None]
M440	[None]
M503	[None]
M302	[None]
M304	[None]
M307	[None]
M404	[None]
M406	[None]
M413	[None]
M502	[None]
M504	[None]
M505	[None]
M423	[None]
M303	[None]
M409	[None]
M801	[None]
M899	[None]

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14(a) - Consolidated statement of changes in equity (contd....)

Amount in USD

As at Mar 2016 (Audited)	Attributable to owners of the Company					Total	Carry forward
	Brought forward	Profit and loss	General Reserve	Remeasurement Gains/ (Losses)	Ind AS Transition Reserve		
At beginning of the period	489,310,047.63	(127,616.90)	na	na	na	(127,616.90)	489,182,430.73
Profit / (Loss) for the period	-	(5,432.39)	na	-	na	(5,432.39)	(5,432.39)
Other Comprehensive income for the period	-	na	na	-	na	-	-
(i) Total OCI - coming from OCI	-	na	na	-	na	-	-
(ii) M's share of OCI (INPUT)	-	na	na	-	na	-	-
Total comprehensive income for the period	-	(5,432.39)	-	-	-	(5,432.39)	(5,432.39)
Additions	-	na	-	na	na	-	-
Buy backs	-	na	na	na	na	-	-
Fair Value Changes	-	na	na	na	na	-	-
Issue of Shares for Dividend	-	na	na	na	na	-	-
Issue of Shares on Loan Redemption	-	na	na	na	na	-	-
Issue expenses written off	-	na	na	na	na	-	-
Actual gains/losses recognised	-	na	na	na	na	-	-
Recycled to PL	-	na	na	na	na	-	-
Dividends payable - External	-	na	na	na	na	-	-
Dividends payable - Group companies	-	na	na	na	na	-	-
Tax on dividends	-	-	na	na	na	-	-
Transitional adjustments	-	-	na	na	na	-	-
Dividend Received	-	-	na	na	na	-	-
Direct adjustments to Retained Earnings (IFRS)	-	na	na	na	na	-	-
Transfers within equity	-	-	na	na	na	-	-
Additions relating to acquisitions	-	-	na	na	na	-	-
Disposal of group undertakings	-	-	na	na	na	-	-
Stake change	-	-	na	na	na	-	-
Repayments	-	na	na	na	na	-	-
Revaluation taken to Fixed Assets / Equity	-	na	na	na	na	-	-
Tax on Items Taken to Equity	-	na	na	na	na	-	-
Transfers between group companies	-	na	na	na	na	-	-
Transfers from Profit and Loss	-	-	na	na	na	-	-
Other transfers in/(out) (Other re-classifications)	-	na	na	na	na	-	-
Share of movement in equity other than PnL and OCI	-	na	na	na	na	-	-
Disposal	-	na	na	na	na	-	-
Other movements	-	-	na	na	na	-	-
Exchange differences	-	-	na	na	na	-	-
At end of period	489,310,047.63	(133,049.29)	-	-	-	(133,049.29)	489,176,998.34

Check for previous year

Account	Calculated	2241000000	2222000000	2243000000	2242000000	Calculated	Calculated
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**Important Note:**  
 (a) For each reserves, movements during the year and previous year has to be given in this note.  
 (b) Invalid intersections are pre-filled with 'na'.

Custom2	Custom3
M101	[None]
M415	[None]
Calculated	Calculated
Linked	Linked
M437	[None]
Calculated	Calculated
M301	[None]
M410	[None]
M403	[None]
M407	[None]
M409	[None]
M411	[None]
M412	[None]
M414	[None]
M416	[None]
M417	[None]
M419	[None]
M418	[None]
M424	[None]
M440	[None]
M563	[None]
M362	[None]
M304	[None]
M307	[None]
M404	[None]
M406	[None]
M413	[None]
M502	[None]
M504	[None]
M505	[None]
M423	[None]
M303	[None]
M409	[None]
M801	[None]
M999	[None]

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14(b) - Consolidated statement of changes in equity

Amount in USD

As at Mar 2017 (audited)	Brought forward	Foreign Curr. Translation Reserve	Cash flow Hedge Reserve	Me Investment in Foreign Operation Reserve	Investment revaluation reserve (other than equity instruments)	Revaluation reserve	Investment revaluation reserve (equity instruments)	Total	Carry forward
At beginning of the period	489,176,998	(56,226,628)	na	na	na	na	na	(56,226,628)	432,950,371
Profit / (Loss) for the period	(6,167)	na	na	na	na	na	na	-	(6,167)
Other Comprehensive Income for the period									
(i) Total OCI - coming from OCI									
(ii) Net share of OCI									
Total comprehensive income for the period	(6,167)								(6,167)
Additions	299,655,173								299,655,173
Buy backs	na	na	na	na	na	na	na		
Fair Value Changes	na	na	na	na	na	na	na		
Issue of Shares for Dividend	na	na	na	na	na	na	na		
Issue of Shares on Loan Redemption	na	na	na	na	na	na	na		
Issue expense written off	na	na	na	na	na	na	na		
Actualized gains/losses recognized	na	na	na	na	na	na	na		
Reverted to PL	na	na	na	na	na	na	na		
Dividends payable - External	na	na	na	na	na	na	na		
Dividends payable - Group companies	na	na	na	na	na	na	na		
Tax on dividends	na	na	na	na	na	na	na		
Transitional adjustments	na	na	na	na	na	na	na		
Dividend Received	na	na	na	na	na	na	na		
Direct adjustments to Retained Earnings (FRS)	na	na	na	na	na	na	na		
Transfers within equity									
Additions relating to acquisitions									
Disposal of group undertakings									
Share change									
Repayments									
Regulation taken to Fixed Assets / Equity									
Tax on Items Taken to Equity									
Transfers between group companies									
Transfers from Profit and Loss									
Other transfers in/(out) (Other re-classifications)									
Share of movement in equity other than P/L and OCI									
Disposal									
Other movements									
Exchange differences									
At end of period	787,826,004	(56,226,628)						(56,226,628)	731,599,377

Customer2	Customer3
M101	(None)
M115	(None)
Calculated	Calculated
Unsettled	Unsettled
M127	(None)
Calculated	Calculated
M101	(None)
M119	(None)
M103	(None)
M107	(None)
M108	(None)
M111	(None)
M112	(None)
M114	(None)
M116	(None)
M117	(None)
M119	(None)
M11E	(None)
M124	(None)
M140	(None)
M102	(None)
M102C	(None)
M103	(None)
M104	(None)
M104	(None)
M109	(None)
M113	(None)
M102	(None)
M104	(None)
M105	(None)
M123	(None)
M103	(None)
M109	(None)
M101	(None)
M109	(None)

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14(b) - Consolidated statement of changes in equity (contd...)

Amount in USD

As at Mar 2016 (Audited)	Carry forward	Foreign Curr. Translation Reserve	Cash flow Hedge Reserve	Investment revaluation reserve (other than equity instruments)	Revaluation reserve	Equity instruments revaluation reserve	Total	Carry forward
At beginning of the period	489,182,431	(56,226,628)	na	na	na	na	(56,226,628)	432,955,803
Profit / (Loss) for the period	(5,432)	-	na	na	na	na	(5,432)	(5,432)
Other Comprehensive Income for the period	-	-	-	-	-	-	-	-
(i) Total OCI - coming from OCI	-	-	-	-	-	-	-	-
(ii) Int. Share of OCI	-	-	-	-	-	-	-	-
Total comprehensive income for the period	(5,432)	-	-	-	-	-	(5,432)	(5,432)
Additions	-	-	-	-	-	-	-	-
Buy backs	-	na	na	na	na	na	na	na
Fair Value Changes	-	na	na	na	na	na	na	na
Issue of Shares for Dividend	-	na	na	na	na	na	na	na
Issue of Shares on Loan Redemption	-	na	na	na	na	na	na	na
Issue expenses written off	-	na	na	na	na	na	na	na
Actualized gains/losses recognized	-	na	na	na	na	na	na	na
Reserve to PL	-	na	na	na	na	na	na	na
Dividends payable - External	-	na	na	na	na	na	na	na
Dividends payable - Group companies	-	na	na	na	na	na	na	na
Tax on dividends	-	na	na	na	na	na	na	na
Transitional adjustments	-	na	na	na	na	na	na	na
Dividend Received	-	na	na	na	na	na	na	na
Direct adjustments to Retained Earnings (IFRS)	-	na	na	na	na	na	na	na
Transfers within equity	-	na	na	na	na	na	na	na
Additions relating to acquisitions	-	na	na	na	na	na	na	na
Disposal of group undertakings	-	na	na	na	na	na	na	na
Share change	-	na	na	na	na	na	na	na
Repayments	-	na	na	na	na	na	na	na
Revaluation taken to Fixed Assets / Equity	-	na	na	na	na	na	na	na
Tax on Items Taken to Equity	-	na	na	na	na	na	na	na
Transfers between group companies	-	na	na	na	na	na	na	na
Transfers from Profit and Loss	-	na	na	na	na	na	na	na
Other transfers in/out (Other re-classifications)	-	na	na	na	na	na	na	na
Share of movement in equity other than Phil. and OCI	-	na	na	na	na	na	na	na
Disposal	-	na	na	na	na	na	na	na
Other movements	-	na	na	na	na	na	na	na
Exchange differences	-	na	na	na	na	na	na	na
At end of period	483,746,998	(56,226,628)	-	-	-	-	(56,226,628)	427,520,370

Check for previous year

Account	Calculated	2233000000	0000	2233000000	Calculated	2233000000	0000000000	2233000000	Calculated	2233000000	0000	2233000000	Calculated	2233000000
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Important Note:  
 (a) For each reserves, movements during the year and previous year has to be given in this note.  
 (b) Invalid intersections are pre-filled with 'na'.

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Customer	Customer
M101	(Name)
M145	(Name)
Linked	Calculated
M27	(Name)
Calculated	Calculated
M201	(Name)
M410	(Name)
M202	(Name)
M207	(Name)
M208	(Name)
M411	(Name)
M412	(Name)
M414	(Name)
M416	(Name)
M417	(Name)
M418	(Name)
M419	(Name)
M204	(Name)
M420	(Name)
M202	(Name)
M204	(Name)
M207	(Name)
M208	(Name)
M209	(Name)
M210	(Name)
M211	(Name)
M212	(Name)
M213	(Name)
M214	(Name)
M215	(Name)
M216	(Name)
M217	(Name)
M218	(Name)
M219	(Name)
M220	(Name)
M221	(Name)
M222	(Name)
M223	(Name)
M224	(Name)
M225	(Name)
M226	(Name)
M227	(Name)
M228	(Name)
M229	(Name)
M230	(Name)

THESE ARE LINKED CELLS: NOT TO BE TAMPERED

Attributable to holders of the Company Other components of equity	Attributable to holders of the Company										Total	Total equity (16/12/17)						
	Share Premium Reserve	Share Premium Reserve	Capital Reserve	Statutory Reserve	Special Reserve	Reserve for Dividends	Reserve for Depreciation	Contingency Reserve	Amalgamation Reserve	Debitum Reserve			Debitum Reserve	Capital Reserve	Investments Reserve	Foreign Currency Translation Reserve	Total	Non-derivative Financial Instruments (Net of Equity)
At the start of the period	8,143,261	1,440,000	10,720,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	432,953,371	10,720,000	443,673,371	443,673,371
Profit/(Loss) for the period	1,440,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,440,000	-	1,440,000	1,440,000
Other Comprehensive Income for the period	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividend paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share issues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share repurchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share-based payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisition of subsidiary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer of assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer of liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer of assets and liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
At the end of the period	9,583,261	1,440,000	10,720,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	434,393,371	10,720,000	445,113,371	445,113,371

Amount in USD

Category	Code	Description	Category	Code
Share Premium	1001		Share Premium	1001
Capital Reserve	1002		Capital Reserve	1002
Statutory Reserve	1003		Statutory Reserve	1003
Special Reserve	1004		Special Reserve	1004
Reserve for Dividends	1005		Reserve for Dividends	1005
Reserve for Depreciation	1006		Reserve for Depreciation	1006
Contingency Reserve	1007		Contingency Reserve	1007
Amalgamation Reserve	1008		Amalgamation Reserve	1008
Debitum Reserve	1009		Debitum Reserve	1009
Debitum Reserve	1010		Debitum Reserve	1010
Capital Reserve	1011		Capital Reserve	1011
Investments Reserve	1012		Investments Reserve	1012
Foreign Currency Translation Reserve	1013		Foreign Currency Translation Reserve	1013

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16 - Trade payables

Amount in USD

	As at Mar 2017 (Audited)		As at Mar 2016 (Audited)		Total
	Non current	Current	Non-current	Current	
(1) Creditors for supplies / services	-	-	-	-	-
(2) Creditors for accrued wages and salaries	-	-	-	-	-
(3) Acceptances	-	-	-	-	-
<b>Total trade payables</b>	-	-	-	-	-

Account	Custom2	Custom3
1213010000	M999	[None]
1213020000	M999	[None]
1213040000	M999	[None]
Calculated	Calculated	Calculated

Account	Custom2	Custom3
1223010000	M999	[None]
1223020000	M999	[None]
1223040000	M999	[None]
Calculated	Calculated	Calculated

16(a) - Other financial liabilities

Amount in USD

	As at Mar 2017 (Audited)		As at Mar 2016 (Audited)		Total
	Non-current	Current	Non-current	Current	
(a) Current maturities of long-term debt	na	-	na	-	-
(b) Current maturities of finance lease obligations	na	-	na	-	-
(c) Interest payable	-	-	-	-	-
(d) Interest accrued but not due on borrowings	-	-	-	-	-
(1) On finance lease obligations	-	-	-	-	-
(2) On other borrowings	-	-	-	-	-
(e) Interest accrued and due on borrowings	-	-	-	-	-
(1) On finance lease obligations	-	-	-	-	-
(2) On other borrowings	-	-	-	-	-
(f) Preference dividend payable	-	-	-	-	-
(g) Unpaid dividends	-	-	-	-	-
(h) Application money received due for refund and interest accrued thereon	na	-	na	-	-
(i) Unpaid matured deposits and interest accrued thereon	na	-	na	-	-
(j) Unpaid matured debentures and interest accrued thereon	na	-	na	-	-
(k) Creditors for other liabilities	-	-	-	-	-
(1) Creditors for capital supplies/services	-	-	-	-	-
(2) Deferred consideration on acquisitions	-	-	-	-	-
(l) Other credit balances	-	-	-	-	-
<b>Total other financial liabilities</b>	-	<b>25,467</b>	-	<b>25,467</b>	<b>25,467</b>
		<b>19,628</b>		<b>19,628</b>	<b>19,628</b>

Account	Custom1	Custom2	Custom3
na	na	na	na
na	na	na	na
Calculated	Calculated	Calculated	Calculated
Calculated	Calculated	Calculated	Calculated
1223030020	M999	M999	[None]
1223030010	M999	M999	[None]
Calculated	Calculated	Calculated	Calculated
1223030050	M999	M999	[None]
1223030060	M999	M999	[None]
1223030070	M999	M999	[None]
na	na	na	na
na	na	na	na
na	na	na	na
na	na	na	na
Calculated	Calculated	Calculated	Calculated
1223015000	M999	M999	[None]
1213030121	M999	M999	[None]
1213030200	M999	M999	[None]
Calculated	Calculated	Calculated	Calculated

Account	Custom1	Custom2	Custom3
Calculated	Calculated	Calculated	Calculated
Calculated	Calculated	Calculated	Calculated
Calculated	Calculated	Calculated	Calculated
Calculated	Calculated	Calculated	Calculated
1223030020	M999	M999	[None]
1223030010	M999	M999	[None]
Calculated	Calculated	Calculated	Calculated
1223030050	M999	M999	[None]
1223030060	M999	M999	[None]
1223030070	M999	M999	[None]
1223030070	M999	M999	[None]
1223030070	M999	M999	[None]
Calculated	Calculated	Calculated	Calculated
1223015000	M999	M999	[None]
1223030100	M999	M999	[None]
1223030200	M999	M999	[None]
Calculated	Calculated	Calculated	Calculated

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17 - Provisions

Amount in USD

	As at Mar 2017 (Audited)		As at Mar 2016 (Audited)		Total
	Long Term	Short Term	Long Term	Short Term	
(a) Provision for employee benefits	-	-	-	-	-
(1) Long-term Employee Benefits	-	-	-	-	-
(2) Provision for employee separation compensation	-	-	-	-	-
(i) Provision for employee separation compensation	-	-	-	-	-
(ii) Employee redundancy provision	-	-	-	-	-
(b) Other Provisions	-	-	-	-	-
(1) Rationalisation and redundancy costs	-	-	-	-	-
(2) Environmental Provisions	-	-	-	-	-
(3) Insurance Claims / Uninsured Losses	-	-	-	-	-
(4) Claims Against Guarantee Commitments	-	-	-	-	-
(5) Warranty claims	-	-	-	-	-
(6) Onerous contracts	-	-	-	-	-
(7) Other Provisions	-	-	-	-	-
<b>Total Provisions</b>	-	-	-	-	-

Long-Term		
Account	Custom2	Custom3
Calculated	Calculated	Calculated
1216010000	M999	PROV01
Calculated	Calculated	Calculated
1216010000	M999	PROV02
Calculated	Calculated	Calculated
1216010000	M999	PROV03
Calculated	Calculated	Calculated
1216010000	M999	PROV10
Calculated	Calculated	Calculated
1216010000	M999	PROV04
Calculated	Calculated	Calculated
1216010000	M999	PROV05
Calculated	Calculated	Calculated
1216010000	M999	PROV06
Calculated	Calculated	Calculated
1216010000	M999	PROV08
Calculated	Calculated	Calculated
1216010000	M999	PROV09
Calculated	Calculated	Calculated
1216010000	M999	PROV09

Short-Term		
Account	Custom2	Custom3
Calculated	Calculated	Calculated
1226010000	M999	PROV01
Calculated	Calculated	Calculated
1226010000	M999	PROV02
Calculated	Calculated	Calculated
1226010000	M999	PROV03
Calculated	Calculated	Calculated
1226010000	M999	PROV10
Calculated	Calculated	Calculated
1226010000	M999	PROV04
Calculated	Calculated	Calculated
1226010000	M999	PROV05
Calculated	Calculated	Calculated
1226010000	M999	PROV06
Calculated	Calculated	Calculated
1226010000	M999	PROV08
Calculated	Calculated	Calculated
1226010000	M999	PROV09
Calculated	Calculated	Calculated
1226010000	M999	PROV09

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18 - Deferred Income

Amount in USD

	As at Mar 2017 (Audited)		As at Mar 2016 (Audited)		Total
	Non current	Current	Non current	Current	
(i) Grants for property, plant and equipment	-	-	-	-	-
(ii) Revenue grants	-	-	-	-	-
(iii) Income received in advance/Contract liability	-	-	-	-	-
(iv) Other deferred income	-	-	-	-	-
<b>Total Deferred Income</b>	-	-	-	-	-

Account	Custom2	Custom3
1218010000	M999	[None]
1218020000	M999	[None]
1218040000	M999	[None]
1218030000	M999	[None]
Calculated	Calculated	Calculated

Account	Custom2	Custom3
1228010000	M999	[None]
1228020000	M999	[None]
1228030000	M999	[None]
1228040000	M999	[None]
Calculated	Calculated	Calculated

**Important Note:**

(a) Deferred Income represents the amount of grants received that are deferred over the period when the benefits are derived (both in case of capital or revenue grants) and also any other income which is recognised on a deferred basis.

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Amount in USD

**19 - Other non-financial liabilities**

	As at Mar 2017 (Audited)		As at Mar 2016 (Audited)	
	Non current	Current	Non current	Current
(i) Advances received from customers	-	-	-	-
(ii) Employee recoveries and employer contributions	-	-	-	-
(iii) Statutory Dues (Excise duty, service tax, sales tax, TDS, Royalty etc)	-	-	-	-
(iv) Other credit balances	-	-	-	-
<b>Total Other liabilities</b>	-	-	-	-

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20 - Tax liabilities

Amount in USD

	As at Mar 2017 (Audited)		As at Mar 2016 (Audited)		Total
	Non current	Current	Non current	Current	
(i) Provision for tax	-	-	-	-	-
(ii) Provision for dividend tax	-	-	-	-	-
(iii) Provision for fringe benefit tax	-	-	-	-	-
<b>Total</b>	-	-	-	-	-

Account	Custom2	Custom3
1214010000	M999	[None]
1214030000	M999	[None]
1214020000	M999	[None]
Calculated	Calculated	Calculated

Account	Custom2	Custom3
1224010000	M999	[None]
1224030000	M999	[None]
1224020000	M999	[None]
Calculated	Calculated	Calculated

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**21 - Regulatory deferral balances**

Amount in USD

	As at Mar 2017 Audited	As at Mar 2016 Audited	Account	Custom2	Custom3
<b>Credit Balances</b>					
(a) Regulatory deferral account credit balances related to disposal group			1241000000	M999	[None]
(b) Other regulatory deferral account credit balances			1242000000	M999	[None]
(c) Deferred tax associated with regulatory deferral account credit balances for disposal group			1243000000	M999	[None]
(d) Deferred tax associated with other regulatory deferral account credit balances			1244000000	M999	[None]
<b>Total regulatory deferral credit balances</b>	-	-	Calculated	Calculated	Calculated
<b>Debit Balances</b>					
(a) Regulatory deferral account debit balances related to disposal group			1141000000	M999	[None]
(b) Other regulatory deferral account debit balances			1142000000	M999	[None]
(c) Deferred tax associated with regulatory deferral account debit balances for disposal group			1143000000	M999	[None]
(d) Deferred tax associated with other regulatory deferral account debit balances			1144000000	M999	[None]
<b>Total regulatory deferral debit balances</b>	-	-	Calculated	Calculated	Calculated

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**TSMUK LTD**

**22 - Revenue from operations**

Amount in USD

	Apr-Mar 2017 Audited	Apr-Mar 2016 Audited
(a) Sale of products		
(b) Sale of power and water		
(c) Income from town, medical and other services		
(d) Other operating income		
<b>Gross Revenue from Operations</b>	-	-
(e) Less: Excise duty recovered on sales		
<b>Total Revenue from Operations</b>	-	-

Account	Custom2	Custom3
3110000000	PRODUCTS	[None]
3110000000	POWWAT	[None]
3110000000	SERVICES	[None]
3110000000	OTHOPINC	[None]
Calculated	Calculated	Calculated
3110000000	EDRECO	[None]
Calculated	Calculated	Calculated

**Important Note:**

**(a) Sale of Products**

Sale of products comprises of domestic and export sale of finished and semi-finished steel products, defective steel products and steel scrap, wires, tubes, bearings, ferro alloys and minerals, rings and agrico implements, coal, coke and other raw materials, coal tar, blast furnace slag, income from building and distribution systems, aluminium, limestone, refractories, coke, pigments etc.

**(b) Sale of Power & Water**

Sale of power and water represents sale of power to public at large including associate companies, market parties, employees & other parties and sale of water.

**(c) Income from town, medical and other services:**

All income from services are reported in this line item. This includes income from medical services, town services, freight and forwarding, port operations, construction services, conversion and processing activities and other services.

**(d) Other operating income**

Other operating income will include sale of miscellaneous goods and articles, stores materials, non-steel scrap, foodstuff, rent received from associated companies, bustees, shop-cum-residential buildings, residential buildings, employees and other lease rents, income from operating leases, other misc. income incidental to the operating activities including recovery from transporters and suppliers, bad debts recovered, stowing & other subsidy received etc.

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TSMUK LTD

23 - Other income

Amount in USD

	Apr-Mar 2017	Apr-Mar 2016
	Audited	Audited
(a) Dividend Income	-	-
(1) From investment in subsidiaries	-	-
(2) From investment in joint ventures and associates	-	-
(b) From joint ventures	-	-
(i) From associates	-	-
(ii) From holding company	-	-
(iii) From others	-	-
(3) From other non-current investments	-	-
(4) From current investments	2,019,790	-
(b) Interest income	2,019,790	-
(1) Interest Income	-	-
(2) Income on preference shares	-	-
(3) Finance income - Finance Leases	-	-
(4) Finance Income - IFRIC4 Leases	-	-
(c) Net Gain / (Loss) on sale of investments	-	-
(1) On sale of subsidiaries	-	-
(2) On sale of associates	-	-
(3) On sale of joint ventures	-	-
(4) On sale of other non-current investments	-	-
(5) On sale of current investments	-	-
(d) Profit on sale of capital assets (net of loss on assets sold / scrapped / written off)	-	-
(1) P/(L) on Sale of Tangible assets	-	-
(2) P/(L) on Sale of Intangibles	-	-
(3) P/(L) on Sale of Investment Property	-	-
(4) P/(L) on WD Held for Sale	-	-
(5) P/(L) on held for sale disposals	-	-
(e) FV Changes on non-derivative FA/FL	-	-
(1) FV Gain/(Loss) of FA/FL designated as FVTPL/HFT	-	-
(2) Other FV changes	-	-
(f) Gain / (Loss) on cancellation of forwards, swaps and options	-	-
(g) Other miscellaneous income	-	-
<b>Total Other Income</b>	<b>2,019,790</b>	<b>-</b>

Account	Custom2	Custom3
Calculated	Calculated	Calculated
4311010000	[None]	SUBS
Calculated	Calculated	Calculated
4311010000	[None]	JVS
4311010000	[None]	ASSO
Calculated	Calculated	Calculated
4311010000	[None]	HOLD
4311010000	[None]	[None]
4313000000	[None]	[None]
Calculated	Calculated	Calculated
4312010000	[None]	[None]
4312020000	[None]	[None]
4312030000	[None]	[None]
4312040000	[None]	[None]
Calculated	Calculated	Calculated
4221000000	[None]	SUBS
4222000000	[None]	ASSO
4222000000	[None]	JVS
4223000000	[None]	[None]
4314000000	[None]	[None]
Calculated	Calculated	Calculated
4213000000	[None]	[None]
4211000000	[None]	[None]
4212000000	[None]	[None]
4230000000	[None]	[None]
4240000000	[None]	[None]
Calculated	Calculated	Calculated
4251100000	[None]	[None]
4251200000	[None]	[None]
4261200000	[None]	[None]
4181900000	OOPC	[None]
Calculated	Calculated	Calculated

Important Note:

(a) Profit on sale of capital assets (net of loss on assets sold / scrapped / written off)

Under this line item, profit / (loss) on sale of capital assets to be reported. It will also include loss on scrapping / writing-off of assets.

(b) Gain / (Loss) on cancellation of forwards, swaps and options

Gain / (Loss) on cancellation of derivatives like forward covers, swaps, options, etc should be reported in this line item.

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**TSMUK LTD**

**24 - Employee benefit expense**

	Amount in USD	
	Apr-Mar 2017	Apr-Mar 2016
	Audited	Audited
(a) Salaries and wages, including bonus	-	-
(b) Redundancy cost	-	-
(1) Redundancy and related costs	-	-
(2) Employee separation compensation	-	-
(c) Contribution to provident and other funds	-	-
(1) Provident Fund	-	-
(2) Superannuation Fund	-	-
(3) Employees State Insurance	-	-
(4) Gratuity	-	-
(5) Post employment pension scheme	-	-
(6) Social Security Costs	-	-
(d) Share based payment transactions expenses	-	-
(e) Staff welfare expenses	-	-
<b>Total Employee Benefit Expense</b>	<b>-</b>	<b>-</b>

Account	Custom2	Custom3
4161000000	OOPC	[None]
Calculated	Calculated	Calculated
4164000000	OOPC	[None]
4163000000	OOPC	[None]
Calculated	Calculated	Calculated
4162000000	OOPC	[None]
4162000000	OOPC	[None]
4162000000	OOPC	[None]
4162000000	OOPC	[None]
4162000000	OOPC	[None]
4162000000	OOPC	[None]
4165000000	OOPC	[None]
4181814000	OOPC	[None]
Calculated	Calculated	Calculated

**Important Note:**  
**(a) Staff welfare expenses**  
 Expenses relating to the welfare of the employees including post retirement medical benefit schemes etc to be reported here.

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**TSMUK LTD**

**25 - Finance costs**

Amount in USD

	Apr-Mar 2017 Audited	Apr-Mar 2016 Audited	Account	Custom2	Custom3
(a) Interest expense			Calculated	Calculated	Calculated
(1) Interest Debentures and Fixed Loans	2,019,790	-	4321010000	[None]	[None]
(2) Interest on Preference Shares	2,019,790		4321050000	[None]	[None]
(3) Interest on Others			4321020000	[None]	[None]
(b) Other Borrowing Costs			4321070000	[None]	[None]
(c) Finance charges on Finance leases			Calculated	Calculated	Calculated
(1) Finance charges on Finance leases	-		4321030000	[None]	[None]
(2) Finance charges on IFRIC4 leases			4321040000	[None]	[None]
<b>Gross Interest</b>	<b>2,019,790</b>	<b>-</b>	Calculated	Calculated	Calculated
(d) Less: Interest capitalised			4322000000	[None]	[None]
<b>Total finance costs</b>	<b>2,019,790</b>	<b>-</b>	Calculated	Calculated	Calculated

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26 - Other Expenses

Amount in USD

	Apr-Mar 2017	Apr-Mar 2016
	Audited	Audited
(a) Stores and spares consumed		
(b) Repairs to buildings		
(c) Repairs to machinery		
(d) Relining expenses		
(e) Fuel oil consumed		
(f) Purchase of power		
(g) Conversion charges		
(h) Freight and handling charges		
(i) Rent		
(j) Royalty		
(k) Rates and taxes		
(l) Insurance charges		
(m) Commission, discounts and rebates		
(n) Provision for wealth tax		
(o) Provision for doubtful debts and advances		
(i) Provision for doubtful debts		
(ii) Provision for doubtful advances		
(p) Excise duties		
(q) Adjustments relating to previous years (Net)		
(r) Other expenses		
(1) Provision for diminution of investments		
(2) Provision for losses of subsidiaries		
(3) Provision for impairment losses on fixed assets and intangibles		
(i) Goodwill		
(ii) Property, plant and equipment		
(iii) Assets under construction		
(iv) Intangibles assets		
(v) Intangibles under development		
(vi) Investment property		
(vii) Release of grant relating to assets		
(4) Net loss / (gain) on foreign currency transactions		
(5) Difference in Derivatives (MTM) Loss / (Gain)		
(6) Premium / (Discount) on Foreign currency forwards (AS11)		
(7) Amortisation of loan issue expenses		
(8) Auditors remuneration and out-of-pocket expenses		
(i) As Auditors		
(ii) For Taxation matters		
(iii) For Company Law matters		
(iv) For Mergers and Acquisitions		
(v) For Other services		
(vi) Capital and other professional costs		
(9) Advertisement, Promotion & Selling Expenses		
(10) Travelling Expenses		
(11) Other rationalisation costs		
(12) Other General Expenses		
(13) Research and Development		
(14) Research and Development (Gross)		
(i) Less: Recoveries		
(s) Exp (other than finance costs) transferred to capital & other acct		
<b>Total Other Expenses</b>	<b>6,167.07</b>	<b>5,432</b>

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Account	Custom2	Custom3
4141000000	OOFC	[None]
4143000000	OOFC	[None]
4142000000	OOFC	[None]
4144000000	OOFC	[None]
4151100000	OOFC	[None]
4151200000	OOFC	[None]
4152000000	OOFC	[None]
4153000000	OOFC	[None]
4181000000	OOFC	[None]
4181100000	OOFC	[None]
4181200000	OOFC	[None]
4181300000	OOFC	[None]
4181400000	OOFC	[None]
4181500000	OOFC	[None]
Calculated	Calculated	Calculated
4181600000	OOFC	[None]
4181600000	OOFC	[None]
4181700000	OOFC	[None]
4182000000	OOFC	[None]
Calculated	Calculated	Calculated
4280000000	[None]	[None]
4181800000	OOFC	[None]
Calculated	Calculated	Calculated
4181817000	OOFC	[None]
4181817000	OOFC	[None]
4181817000	OOFC	[None]
4181817000	OOFC	[None]
4181817000	OOFC	[None]
4181817000	OOFC	[None]
4181817000	OOFC	[None]
4251000000	[None]	[None]
4261000000	[None]	[None]
4261100000	[None]	[None]
4181820000	OOFC	[None]
Calculated	Calculated	Calculated
4181810000	OOFC	AUD01
4181810000	OOFC	AUD02
4181810000	OOFC	AUD03
4181810000	OOFC	AUD04
4181810000	OOFC	AUD05
4181811000	OOFC	[None]
4181812000	OOFC	[None]
4181813000	OOFC	[None]
4181815000	OOFC	[None]
4181816000	OOFC	[None]
4181818000	OOFC	[None]
Calculated	Calculated	Calculated
4181821100	OOFC	[None]
4181821200	[None]	[None]
4130000000	OOFC	[None]
Calculated	Calculated	Calculated



**TSMUK LTD**

**27 - Exceptional Items & Extraordinary Items**

	Amount in USD	
	Apr-Mar 2017 Audited	Apr-Mar 2016 Audited
Exceptional Items		
(a) Exceptional Item #1 (specify nature)		
(b) Exceptional Item #2 (specify nature)		
(c) Exceptional Item #3 (specify nature)		
(d) Exceptional Item #4 (specify nature)		
(e) Exceptional Item #5 (specify nature)		
<b>Total Exceptional Items</b>	-	-

Account	Custom2	Custom3
4189011000	OOPC	[None]
4189012000	OOPC	[None]
4189013000	OOPC	[None]
4189014000	OOPC	[None]
4189015000	OOPC	[None]
Calculated	Calculated	Calculated

**Important Note:**

**(a) Exceptional Items**

Specify the nature of exceptional items separately along with a brief by way of a footnote or a cell comment.

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**TSMUK LTD**

**28 - Profit / (Loss) from discontinued operations**

Amount in USD

	Apr-Mar 2017	Apr-Mar 2016
	Audited	Audited
<b>Revenue</b>		
(a) Revenue from operations	-	-
(1) Sale of products		
(2) Sale of power and water		
(3) Income from town, medical and other services		
(4) Other operating income		
(5) Less: Excise duty recovered on sales		
(b) Other Income	-	-
(1) Dividend Income		
(2) Net Gain / (Loss) on sale of investments		
(3) Profit on sale of capital assets (net of loss on assets sold / scrapped / written off)		
(4) Gain / (Loss) on cancellation of forwards, swaps and options		
(c) Finance income		
<b>Total Revenue</b>	-	-

	Account	Custom2	Custom3
<b>Expenses</b>			
(a) Raw materials consumed	4190000000	OOPC	[None]
(b) Purchases of finished, semi-finished and other products	4190000000	OOPC	[None]
(c) Changes in stock of finished goods, work-in-progress and stock-in-trade	4190000000	OOPC	[None]
(d) Employee benefit expense	Calculated	Calculated	Calculated
(1) Salaries and wages, including bonus	4190000000	OOPC	[None]
(2) Redundancy cost	4190000000	OOPC	[None]
(3) Contribution to provident and other funds	4190000000	OOPC	[None]
(4) Staff welfare expenses	4190000000	OOPC	[None]
(e) Finance costs	Calculated	Calculated	Calculated
(1) Interest Debentures and Fixed Loans	4340000000	[None]	[None]
(2) Interest on preference shares	4340000000	[None]	[None]
(3) Interest on Others	4340000000	[None]	[None]
(4) Finance charges on Finance leases	4340000000	[None]	[None]
(5) Less: Interest Capitalised	4340000000	[None]	[None]
(f) Depreciation and amortisation expense	4190000000	OOPC	[None]
(g) Other expenses	Calculated	Calculated	Calculated
(1) Stores and spares consumed	4190000000	OOPC	[None]
(2) Repairs to buildings	4190061000	OOPC	[None]
(3) Repairs to machinery	4190000000	OOPC	[None]
(4) Reining expenses	4190000000	OOPC	[None]
(5) Fuel oil consumed	4190000000	OOPC	[None]
(6) Purchase of power	4190000000	OOPC	[None]
(7) Conversion charges	4190000000	OOPC	[None]

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(8) Freight and handling charges			4190000000	OOPC	[None]
(9) Rent			4190000000	OOPC	[None]
(10) Royalty			4190000000	OOPC	[None]
(11) Rates and taxes			4190000000	OOPC	[None]
(12) Insurance charges			4190000000	OOPC	[None]
(13) Commission, discounts and rebates			4190000000	OOPC	[None]
(14) Provision for wealth tax			4190000000	OOPC	[None]
(15) Provision for doubtful debts and advances			Calculated	Calculated	Calculated
(i) Provision for doubtful debts			4190000000	OOPC	[None]
(ii) Provision for doubtful advances			4190000000	OOPC	[None]
(16) Excise duties			4190000000	OOPC	[None]
(17) Other expenses			4190000000	OOPC	[None]
(h) Less: Expenditure (other than interest) trfd to capital & other account			4190000000	OOPC	[None]
<b>Total Expenses</b>			Calculated	Calculated	Calculated
Share of profit / (loss) from discontinued operations of joint ventures and associates			Calculated	Calculated	Calculated
(1) Share of profit / (loss) of joint ventures			4830000000	[None]	JVS
(2) Share of profit / (loss) of associates			4840000000	[None]	ASSO
Profit/(loss) before tax and net movement in regulatory deferral account balances from discontinued operations			Calculated	Calculated	Calculated
Net movement in regulatory deferral account balances related to profit and loss			Calculated	Calculated	Calculated
Profit/(loss) before tax after net movement in regulatory deferral account balances from discontinued operations			Calculated	Calculated	Calculated
Tax expense of discontinuing operations			Calculated	Calculated	Calculated
(1) Current tax			4490000000	[None]	[None]
(2) Deferred tax			4490000000	[None]	[None]
(3) Deferred tax on movement in regulatory deferral account balances			4490000000	[None]	[None]
Profit/(loss) after tax from discontinued operations			Calculated	Calculated	Calculated
Profit / (Loss) on disposal of discontinued operations			4291000000	[None]	[None]
(a) Profit / (Loss) on disposal of discontinued operations			4480000000	[None]	[None]
(b) Tax on disposal of discontinued operations			Calculated	Calculated	Calculated
<b>Total Profit / (Loss) on disposal of discontinued operations</b>			Calculated	Calculated	Calculated

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TSMUK LTD

98 - Investment properties

Amount in USD

	As at Mar 2017 (Audited)				As at Mar 2016 (Audited)				Total
	Freehold Land	Leasehold Land	Freehold Buildings	Leasehold Buildings	Freehold Land	Leasehold Buildings	Freehold Buildings	Leasehold Buildings	
Cost at beginning of period	-	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-	-
Additions relating to acquisitions	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
Disposal of group undertakings	-	-	-	-	-	-	-	-	-
Stake Change	-	-	-	-	-	-	-	-	-
Fair Value Changes	-	-	-	-	-	-	-	-	-
Revaluation taken to Fixed Assets / Equity	-	-	-	-	-	-	-	-	-
Classified as held for sale	-	-	-	-	-	-	-	-	-
Transfers between group companies	-	-	-	-	-	-	-	-	-
Other re-classifications (Transfers in / out)	-	-	-	-	-	-	-	-	-
Exchange differences on consolidation	-	-	-	-	-	-	-	-	-
Cost at end of period	-	-	-	-	-	-	-	-	-
Impairment at beginning of period	-	-	-	-	-	-	-	-	-
Charge for the period	-	-	-	-	-	-	-	-	-
Reversals during the period	-	-	-	-	-	-	-	-	-
Additions relating to acquisitions	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
Disposal of group undertakings	-	-	-	-	-	-	-	-	-
Stake Change	-	-	-	-	-	-	-	-	-
Classified as held for sale	-	-	-	-	-	-	-	-	-
Transfers between group companies	-	-	-	-	-	-	-	-	-
Other re-classifications (Transfers in / out)	-	-	-	-	-	-	-	-	-
Exchange differences on consolidation	-	-	-	-	-	-	-	-	-
Impairment at end of period	-	-	-	-	-	-	-	-	-
Depreciation at beginning of period	-	-	-	-	-	-	-	-	-
Charge for the period	-	-	-	-	-	-	-	-	-
Additions relating to acquisitions	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
Disposal of group undertakings	-	-	-	-	-	-	-	-	-
Stake Change	-	-	-	-	-	-	-	-	-
Classified as held for sale	-	-	-	-	-	-	-	-	-
Transfers between group companies	-	-	-	-	-	-	-	-	-
Other re-classifications (Transfers in / out)	-	-	-	-	-	-	-	-	-
Exchange differences on consolidation	-	-	-	-	-	-	-	-	-
Depreciation at end of period	-	-	-	-	-	-	-	-	-
Net book value at beginning of period	-	-	-	-	-	-	-	-	-
Net book value at end of period	-	-	-	-	-	-	-	-	-

Cost	1113010100	1113030100	1113020100	1113040100	1113030100	1113020100	1113040100	Calculated
Impairment	1113010200	1113030200	1113020200	1113040200	1113030200	1113020200	1113040200	Calculated
Depreciation	1113010300	1113030300	1113020300	1113040300	1113030300	1113020300	1113040300	Calculated

Custom2	Custom3
M101	[None]
M301	[None]
M302	[None]
M303	[None]
M304	[None]
M307	[None]
M403	[None]
M406	[None]
M501	[None]
M502	[None]
M505	[None]
M801	[None]
Calculated	Calculated
M101	[None]
M201	[None]
M202	[None]
M302	[None]
M303	[None]
M304	[None]
M307	[None]
M501	[None]
M502	[None]
M505	[None]
M801	[None]
Calculated	Calculated
M101	[None]
M201	[None]
M302	[None]
M303	[None]
M304	[None]
M307	[None]
M501	[None]
M502	[None]
M505	[None]
M801	[None]
Calculated	Calculated
Calculated	Calculated
Calculated	Calculated
Calculated	Calculated

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**Important Note:**  
 (a) Movements for the current year and previous year needs to be given in this note.

**TSMUK LTD**

**99 - Assets and liabilities held for sale**

		Amount in USD	
		As at Mar 2017	As at Mar 2016
		Audited	Audited
	Note		
(II) ASSETS			
(1) Non-current assets			
(a) Goodwill on consolidation			
(b) Fixed assets			
(i) Tangible assets			
(ii) Capital work-in-progress			
(iii) Other intangible assets			
(iv) Intangible assets under development			
(c) Investment properties			
(d) Equity accounted investments			
(e) Investments in subsidiaries			
(f) Financial assets			
(i) Other non-current investments			
(ii) Trade receivables			
(iii) Other financial assets			
(iv) Derivative assets			
(g) Retirement benefit assets			
(h) Other non-financial assets			
(i) Non current tax asset			
(j) Deferred tax assets			
(2) Current assets			
(a) Inventories			
(b) Financial assets			
(i) Current investments			
(ii) Trade receivables			
(iii) Cash and bank balances			
(iv) Other financial assets			
(v) Derivative assets			
(c) Retirement benefit assets			
(d) Other non-financial assets			
(e) Current tax assets			
(f) Assets held for sale			
<b>TOTAL ASSETS</b>			

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Reference	Account	Custom2	Custom3
Calculated	Calculated	Calculated	Calculated
Calculated	Calculated	Calculated	Calculated
Calculated	Calculated	Calculated	Calculated
Calculated	Calculated	Calculated	Calculated

- (3) Regulatory deferral debit balances
- (a) Regulatory deferral account credit balances related to disposal group
  - (b) Other regulatory deferral account credit balances
  - (c) Deferred tax associated with regulatory deferral account credit balances for disposal group
  - (d) Deferred tax associated with other regulatory deferral account credit balances

**TOTAL ASSETS AND DEFERRAL ACCOUNT DEBIT BALANCES**

(l) EQUITY AND LIABILITIES	
(1) Equity	
(a) Equity Share Capital	
(b) Other equity	
(i) Equity component of other financial instruments	
(ii) Retained earnings	
(iii) Other components of equity	
(iv) Share warrants	
(c) Non controlling interest	
(i) Equity Share Capital	
(ii) Other Equity	

(2) Share application money pending allotment

(3) Non-current liabilities	
(a) Financial liabilities	
(i) Long term borrowings	
(ii) Derivative liabilities	
(iii) Trade payables	
(iv) Other financial liabilities	
(b) Long term provisions	
(c) Retirement benefit obligations	
(d) Deferred income	
(e) Other non-financial liabilities	
(f) Non current tax liabilities	
(g) Deferred tax liabilities	

(4) Current liabilities

(a) Financial liabilities	
(i) Short term borrowings	
(ii) Derivative liabilities	
(iii) Trade payables	
(iv) Other financial liabilities	
(b) Short term provisions	
(c) Retirement benefit obligations	
(d) Deferred income	
(e) Other non-financial liabilities	

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Calculated Calculated Calculated

Calculated Calculated Calculated

Calculated Calculated Calculated

Calculated Calculated Calculated

(f) Current tax liabilities	-	-	Calculated	Calculated	Calculated
(g) Liabilities held for sale	-	-	Calculated	Calculated	Calculated
<b>TOTAL EQUITY AND LIABILITIES</b>					
(5) Regulatory deferral credit balances					
(a) Regulatory deferral account credit balances related to disposal group					
(b) Other regulatory deferral account credit balances					
(c) Deferred tax associated with regulatory deferral account credit balances for disposal group					
(d) Deferred tax associated with other regulatory deferral account credit balances					
<b>TOTAL EQUITY, LIABILITIES AND DEFERRAL ACCOUNT CREDIT BALANCES</b>			Calculated	Calculated	Calculated

Calculated	Calculated	Calculated
Calculated	Calculated	Calculated
Calculated	Calculated	Calculated

Calculated
Calculated
Calculated

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Class	Chart of Accounts	31st March'15 USD	30th Sept'15 USD	31st Dec'15 USD	31st Mar'16 USD	30th Jun'16 USD	30th Sept'16 USD	31st Dec'16 USD	31st Mar'17 USD
Equity	Share Capital	(157)	(159)	(159)	(157.25)	(157.25)	(157.25)	(157.25)	(157.25)
Equity	Share Application Money	(393,443,580)	(471,343,216)	(491,980,646)	(489,310,047.63)	(489,310,047.63)	(599,310,047.63)	(599,310,047.63)	(599,310,047.63)
Liability	Preference Shares						(449,847,879.11)	(449,847,879.11)	(449,847,879.11)
Asset	Investment in Preference Shares of TSMC						290,000,000.00	290,000,000.00	290,000,000.00
Liability	Loan from TSGMH						(65,537,379.08)	(66,572,264.22)	(67,557,169.15)
Asset	Loan to TSMC						66,537,379.08	66,572,264.22	67,557,169.15
Expense	Exchange Rate (Gain)/Loss	(42)	(1,722)	(2,945)	(1,783.22)	29.00	(100.09)	(330.73)	(234.64)
Asset	Non-current investments	156,162,575	156,162,575	156,162,575	174,098,075.40	174,098,075.40	692,802,538.13	692,802,538.13	692,802,538.13
Asset	Long-term loans and advances	180,956,892	258,856,528	279,493,959	258,856,528.27	258,856,528.27			
Asset	Cash	-	-	-	15,600.38	15,600.38	15,382.03	15,067.44	15,168.88
Asset	Bank	1,145	1,055	1,003	15,552.70	15,600.38			
Liability	Loans & Advances	-	-	-	-	-	-	-	-
Expense	Bank Charges	(5,766)	47	70	92.19	22.33	42.62	61.88	80.71
Expense	Filing Fees	253	-	-	-	-	-	-	-
Expense	Legal Fees	637	317	223	223.32	83.72	171.48	248.60	326.84
Liability	Provisions	(18,720)	(21,738)	(22,680)	(7,534.78)	(9,187.50)	(10,797.23)	(12,040.31)	(13,657.11)
Expense	Audit Fees	7,705	3,835	5,702	6,900.10	1,535.51	3,144.90	4,559.38	5,994.17
Retained E/P/L		124,830	127,602	127,602	127,616.90	133,049.29	133,049.29	133,049.29	133,049.29
Liability	TSCC	(12,400)	(11,769)	(11,348)	(12,093.63)	(12,159.17)	(11,974.77)	(11,597.33)	(11,809.91)
Income	Other Income	-	-	-	-	-	-	-	-
FCTR	Reserves and Surplus	56,226,628	56,226,645	56,226,645	56,226,628	56,226,627.64	56,226,627.64	56,226,627.64	56,226,627.64
Asset	Interest Receivable from TSMC on \$65M Loan USD								
Income	Interest Income from TSMC								
Liability	Interest Payable TSGMH Loan \$65Mn USD								
Expense	Interest Expenses							(1,034,885.42)	(2,019,790.15)
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Quarterly P&L  
Reserve and Surplus March 2016  
Total P&L

5,432.39  
127,616.90  
133,049.29

1,670.57  
133,049.29  
134,719.86

6,167.07  
133,049.29  
139,216.37

Asset

1,050,374,876.16  
1,050,374,876.16

Liability Portion	251,192,706.1
Equity Portion	198,655,173.0
<b>Total</b>	<b>449,847,879.1</b>

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Benchmark Interest Rate

6.00%

Year	Principal Amount	DF	PV
0	449,847,879.11	1.00000	449,847,879.11
1		0.94340	
2		0.89000	
3		0.83962	
4		0.79209	
5		0.74726	
6		0.70496	
7		0.66506	
8		0.62741	
9		0.59190	
10	(449,847,879.11)	0.55839	(251,192,706.10)
Equity portion of Preference Share			198,655,173.01

PV of Preference Share classified as Liability	251,192,706.10
Equity portion of Preference shares	198,655,173.01
<b>Total Preference Share</b>	<b>449,847,879.11</b>

**SUBJECT TO 3<sup>RD</sup> PARTY CONFIRMATION  
AND IMPAIRMENT REVIEW OF INVESTMENT**

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Year	Period	Desc	Curr	Currency
2008	Jun	30th June	AED	UAE Dirham
2009	Sep	30th September	AUD	Australian Dollars
2010	Dec	31st December	BDT	Bangladesh Taka
2011	Mar	31st March	CAD	Canadian Dollars
2012			CNY	Chinese Yuan
2013			DEM	German Mark
2014			EUR	Euro
2015			FCFA	Franc CFA
2016			GBP	Great Britain Pound
2017			HKD	Hong Kong Dollar
2018			IDR	Indonesian Rupiah
2019			INR	Indian Rupees
2020			JPY	Japanese Yen
2021			LKR	Sri Lankan Rupees
2022			MYR	Malaysian Ringgit
2023			NLG	Netherlands Guilder
2024			OMR	Omani Riyal
2025			PHP	Philippine Peso
2026			SGD	Singapore Dollars
2027			THB	Thailand Bhat
2028			USD	US Dollars
			VND	Vietnam Dong
			ZAR	Rand

Name of the Entity	Entity	Currency
SELECT THE COMPANY	NA	NA
ABJA INVESTMENT CO. PTE. LTD	TSL_CONS.ABJA	USD
ADITYAPUR TOLL BRIDGE COMPANY LTD	TSL_CONS.ATBCL	INR
ALMORA MAGNESITE LTD	TSL_CONS.ALMOA	INR
BANGLA STEEL & MINING COMPANY LTD	TSL_CONS.BSMCL	BDT
BHUBANESHWAR POWER PVT LTD	TSL_CONS.BPPL	INR
CENTENNIAL STEEL COMPANY LTD	TSL_CONS.CSCL	INR
TATA STEEL ODISHA LIMITED	TSL_CONS.TSOL	INR
DHAMRA PORT COMPANY LTD	TSL_CONS.DHAMRA	INR
GOPALPUR SPECIAL ECONOMIC ZONE LTD	TSL_CONS.GOPSEZ	INR
HIMALAYA STEEL MILLS SERVICES PVT LTD	TSL_CONS.HSMS	INR
INDUSTRIAL ENERGY LTD	TSL_CONS.IEL	INR
JAMSHEDPUR INJECTION POWDER LTD	TSL_CONS.JAMIPOL	INR
JAMSHEDPUR UTILITIES & SERVICES CO LTD CONS	TSL_CONS.JUSCO_CONS	INR
KALIMATI INVESTMENTS COMPANY LTD	TSL_CONS.KALIMATI	INR
LANKA SPECIAL STEELS LTD	TSL_CONS.LSSL	LKR
MUNJUNCTION SERVICES LTD	TSL_CONS.MUNJUNCTION	INR
NATSTEEL ASIA PTE LTD CONS	TSL_CONS.NSA_CONS	SGD
NATSTEEL HOLDINGS PTE LTD	TSH_CONS.NSH_CONS	SGD
ORCHID NETHERLANDS (No.1) B.V.I.O	TSH_CONS.ORCHID	EUR
RUJUVALIKA INVESTMENTS LTD	TSL_CONS.RUJUVALIKA	INR
S&T MINING COMPANY PVT LTD	TSL_CONS.SNTM	INR
SILA EASTERN LTD	TSL_CONS.SILA	THB
TATA BLUE SCOPE STEEL LTD	TSL_CONS.TBSSL	INR
TATA INCORPORATED CONS	TSL_CONS.TATAINC_CONS	USD
TATA KORF ENGINEERING SERVICES LTD	TSL_CONS.TKES	INR
TATA METALIKS LTD CONS	TSL_CONS.TML_CONS	INR
TATA NYK SHIPPING PTE LTD	TSL_CONS.TNYK_CONS	USD
TATA PIGMENTS LTD	TSL_CONS.TPL	INR
TATA REFRATORIES LTD CONS	TSL_CONS.TRL_CONS	INR
TATA SPONGE IRON LTD	TSL_CONS.TSIL	INR
TATA STEEL (THAILAND) PUBLIC COMPANY LTD CONS	TSH_CONS.TS1TH_CONS	THB
TATA STEEL EUROPE LTD	TSH_CONS.TSE_CONS	GBP
TATA STEEL GLOBAL HOLDINGS PTE LTD	TSH_CONS.TSGH	GBP
TATA STEEL GLOBAL PROCUREMENT PTE LTD	TSH_CONS.TSGP_CONS	USD
TATA STEEL HOLDINGS GROUP CONS	TSL_CONS.TSH_CONS	INR
TATA STEEL HOLDINGS PTE LTD	TSH_CONS.TSH	GBP
TATA STEEL INTERNATIONAL SINGAPORE PTE LTD	TSH_CONS.CISPL_CONS	GBP
TATA STEEL KZN PROPRIETARY LTD	TSL_CONS.TSKZN	ZAR
TATA STEEL PROCESSING AND DISTRIBUTION SYSTEMS LTD	TSL_CONS.TSPDL	INR
TAYO ROLLS LTD	TSL_CONS.TAYO	INR
THE INDIAN STEEL & WIRE PRODUCTS LTD	TSL_CONS.ISWP	INR
TINPLATE COMPANY OF INDIA LTD	TSL_CONS.TCIL	INR
TM INTERNATIONAL LOGISTICS LTD CONS	TSL_CONS.TMILL_CONS	INR
TM MINING LTD	TSL_CONS.TMML	INR
TRF LTD CONS	TSL_CONS.TRF_CONS	INR
TS ALLOYS LTD	TSL_CONS.TSALLOY	INR
TS GLOBAL MINERALS HOLDINGS PTE LTD	TSH_CONS.TSGMH_CONS	USD

**SUBJECT TO 3<sup>RD</sup> PARTY CONFIRMATION  
 AND IMPAIRMENT REVIEW OF INVESTMENT**

# TATA STEEL GROUP

## Annex 200 - Ind AS - Cash Flow Statement

Name of the company	>>>	TSMUK LTD	
Financial Year	>>>	2017	
Period	>>>	Mar	
Reporting currency	>>>	USD	
BS Reporting Period	>>>	As at Mar 2017	Audit Status
BS Comparative Period	>>>	As at Mar 2016	 <span style="background-color: #fce4d6;">Audited</span>
PL Reporting Period	>>>	Apr-Mar 2017	Audited
PL Comparative Period	>>>	Apr-Mar 2016	Audited

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**TSMUK LTD**

**Consolidated Cash Flow Statement for the period Apr-Mar 2017**

Amount in USD

	Apr-Mar 2017 Audited	Apr-Mar 2016 Audited
<b>A. Cash Flow from Operating activities:</b>		
Profit before taxes	(6,167.07)	(5,432.39)
<i>Adjustments for:</i>		
Share of profits from associates		
Share of profits from joint ventures		
Depreciation and amortisation		
Provision for impairment of fixed assets		
Provision for impairment of investments		
Reversal of Impairment		
Release of Grant relating to fixed assets		
Dividend Income from investments		
(P)/L on sale of investments		
(P)/L on sale of capital assets (net of discarded assets written off)		
(G)/L on cancellation of forward covers / options		
Finance costs charged to profit and loss account	(2,019,790.15)	
Finance Income	2,019,790.15	
Inventories write-down / reversal of write-downs		
Exchange (Gain)/Loss on revaluation of Loans		
Exchange (Gain)/Loss on derivatives for Loans		
Exchange (Gain)/Loss on derivatives for other than Loans		
Exchange (Gain)/Loss on revaluation of assets and liabilities (excl loans and derivatives)		
Provision for retirement benefits		
Provision for wealth tax		
Other non cash items		
<b>Operating profit before working capital changes</b>	<b>(6,167.07)</b>	<b>(5,432.39)</b>
<i>Adjustments for:</i>		
Movements in trade and other receivables		

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**TSMUK LTD****Consolidated Cash Flow Statement for the period Apr-Mar 2017**

	Amount in USD
	Apr-Mar 2016 Audited
	Apr-Mar 2017 Audited
Movements in derivative assets/liabilities other than for loans	
Movements in retirement benefit assets/obligations	
Movements in inventories	
Movements in trade and other payables	(11,491.42)
Movements in deferred income	
Movements in regulatory deferral account balances	
<b>Cash generated from operations</b>	<b>(328.46)</b>
Taxes paid (excluding dividend tax)	(16,923.81)
<b>Net cash from operating activities</b>	<b>(16,923.81)</b>
<b>B. Cash Flow from Investing activities:</b>	
Purchase of fixed assets	
Sale of fixed assets	
Purchase of non current external investments	
Purchase of investments in subsidiaries/fellow subsidiaries	(95,835,135.80)
Purchase of investments in joint ventures	
Purchase of investments in associates	(55.35)
Sale of non current external investment	
Sale of investments in subsidiaries/fellow subsidiaries	
Sale of investments in joint ventures	
Sale of investments in associates	
Sale/(Purchase) of current/mutual fund investments (net)	
Loans to external parties (net)	
Loans to subsidiaries/fellow subsidiaries (net)	
Loans to associates (net)	
Loans to joint ventures (net)	
Advance against equity to external parties	

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**TSMUK LTD**

**Consolidated Cash Flow Statement for the period Apr-Mar 2017**

	Amount in USD	
	Apr-Mar 2017	Apr-Mar 2016
	Audited	Audited
Advance against equity to subsidiaries/fellow subsidiaries		
Advance against equity to associates		
Advance against equity to joint ventures		
Fixed / restricted deposits with banks (placed) / realised		

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**TSMUK LTD**

**Consolidated Cash Flow Statement for the period Apr-Mar 2017**

	Amount in USD
	Apr-Mar 2016 Audited
Interest received from external investments / agencies (Bank etc.)	
Interest received from subsidiaries/fellow subsidiaries	
Interest received from associates	
Interest received from joint ventures	
Dividend received from external investments	
Dividend received from subsidiaries/fellow subsidiaries	
Dividend received from associates	
Dividend received from joint ventures	
<b>Net cash from investing activities</b>	<b>(95,835,135.80)</b>

**C. Cash Flow from Financing activities:**

Issue of Equity Capital	
Share application money received from external agencies	
Share application money received from Group Companies	95,866,467.69
Issue of Preference Shares	
Contribution received from minority shareholders	
Proceeds from borrowings from external agencies (Bank etc.)	
Proceeds from borrowings from subsidiaries/fellow subsidiaries	
Proceeds from borrowings from associates	
Proceeds from borrowings from joint ventures	
Repayment of borrowings from external agencies (Bank etc.)	
Repayment of borrowings from subsidiaries/fellow subsidiaries	
Repayment of borrowings from associates	
Repayment of borrowings from joint ventures	
Cash flow arising on derivatives taken for loans	
Amount received on cancellation of forward covers / options	
Interest paid to external agencies (Bank etc.)	

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**TSMUK LTD**

**Consolidated Cash Flow Statement for the period Apr-Mar 2017**

	Apr-Mar 2017 Audited	Apr-Mar 2016 Audited
Interest paid to subsidiaries/fellow subsidiaries		
Interest paid to associates		
Interest paid to joint ventures		
Dividend paid to external agencies (Minority etc.)		
Dividend paid to subsidiaries/fellow subsidiaries		
Dividend paid to associates		
Dividend paid to joint ventures		
Tax on dividend paid		
<b>Net cash from financing activities</b>	-	95,866,467.69
<b>Net increase or decrease in cash or cash equivalents</b>	<b>(383.82)</b>	<b>14,408.08</b>
<b>Cash &amp; cash equivalents as at 1st April</b>	<b>15,552.70</b>	<b>1,144.62</b>
<b>Effect of exchange rate on translation of foreign currency cash and cash equivalents</b>		
<b>Cash &amp; cash equivalents as at 31st March</b>	<b>15,168.88</b>	<b>15,552.70</b>

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Positive	Outflow
Negative	Inflow

## TSMUK LTD

### Financials and Cash Flow Statement Movement Reconciliation for the period Apr-Mar 2017

#### Reconciliation of Trade and Other Receivables:

Apr-Mar 2017      Apr-Mar 2016

<ul style="list-style-type: none"> <li>(a) Current trade receivables</li> <li>(b) Non current trade receivables</li> <li>(c) Current other financial assets</li> <li>(d) Non current other financial assets</li> <li>(e) Current other non financial assets</li> <li>(f) Non current other non financial assets</li> </ul>	<table border="0" style="width: 100%;"> <tr> <td style="width: 50%; border-top: 1px solid black; border-bottom: 1px solid black;">-</td> <td style="width: 50%; border-top: 1px solid black; border-bottom: 1px solid black;">-</td> </tr> <tr> <td style="border-top: 1px solid black; border-bottom: 1px solid black;">-</td> <td style="border-top: 1px solid black; border-bottom: 1px solid black;">-</td> </tr> </table>	-	-	-	-
-	-				
-	-				
Closing balance of trade and other receivables as per financials					
Less:					
Movement in balances (out of above heads) considered under other reporting head for the purpose of cash flow statement (for e.g. interest receivable balance lying under current and non current assets considered for working out interest advance against equity, advance in the nature loans etc.)					
<ul style="list-style-type: none"> <li>(a) Current trade receivables</li> <li>(b) Non current trade receivables</li> <li>(c) Current other financial assets</li> <li>(d) Non current other financial assets</li> <li>(e) Current other non financial assets</li> <li>(f) Non current other non financial assets</li> </ul>	<table border="0" style="width: 100%;"> <tr> <td style="width: 50%; border-top: 1px solid black; border-bottom: 1px solid black;">-</td> <td style="width: 50%; border-top: 1px solid black; border-bottom: 1px solid black;">-</td> </tr> <tr> <td style="border-top: 1px solid black; border-bottom: 1px solid black;">-</td> <td style="border-top: 1px solid black; border-bottom: 1px solid black;">-</td> </tr> </table>	-	-	-	-
-	-				
-	-				
Total movement in balances (out of above heads) considered under other reporting head for the purpose of cash flow statement					

#### Revised closing balance of trade and other receivables considered for cash flow statement

<ul style="list-style-type: none"> <li>(a) Current trade receivables</li> <li>(b) Non current trade receivables</li> <li>(c) Current other financial assets</li> <li>(d) Non current other financial assets</li> <li>(e) Current other non financial assets</li> <li>(f) Non current other non financial assets</li> </ul>	<table border="0" style="width: 100%;"> <tr> <td style="width: 50%; border-top: 1px solid black; border-bottom: 1px solid black;">-</td> <td style="width: 50%; border-top: 1px solid black; border-bottom: 1px solid black;">-</td> </tr> <tr> <td style="border-top: 1px solid black; border-bottom: 1px solid black;">-</td> <td style="border-top: 1px solid black; border-bottom: 1px solid black;">-</td> </tr> </table>	-	-	-	-
-	-				
-	-				

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**TSMUK LTD**

**Financials and Cash Flow Statement Movement Reconciliation for the period Apr-Mar 2017**

**Reconciliation of Trade and Other Receivables:**

Total revised closing balance of trade and other receivables considered for cash flow statement

	Apr-Mar 2017	Apr-Mar 2016
	-	-

Movement in trade and other receivables balance for cash flow purposes during the period

	-
--	---

Adjustment in trade and other receivables balance during the period

- (i) Exchange difference on translation of foreign operations
- (ii) Other adjustments (specify nature):

- (a)
- (b)
- (c)
- (d)

Total adjustment in trade and other receivables balance during the period

	-
--	---

Movement in trade and other receivables balance after adjustments during the period

	-
--	---

Movement in trade and other receivables balances as per cash flow statement

	-
--	---

**Check (should be zero)**

	-
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Positive	Outflow
Negative	Inflow

**TSMUK LTD**

**Financials and Cash Flow Statement Movement Reconciliation for the period Apr-Mar 2017**

**Reconciliation of derivative assets / (liabilities) for loans:**

Apr-Mar 2017

Apr-Mar 2016


(a) Current derivative assets		
(b) Non-current derivative assets		
(c) Current derivative liabilities		
(d) Non-current derivative liabilities		
Closing balance of derivative assets/(liabilities) for loans as per financials	-	-
Movement in derivative assets / (liabilities) for loans for cash flow purposes during the period	-	
Adjustment in derivative assets / (liabilities) for loans during the period		
(i) Exchange difference on translation of foreign operations		
(ii) Fair value changes accounted for in profit and loss		
(iii) Fair value changes accounted for in OCI		
(iv) Other adjustments (specify nature):		
(a)		
(b)		
(c)		
(d)		
Total adjustment in derivative assets / (liabilities) for loans during the period	-	
Movement in derivative assets / (liabilities) for loans after adjustments during the period	-	
Movement in derivative assets / (liabilities) for loans as per cash flow statement	-	
<b>Check (should be zero)</b>	-	

**Reconciliation of derivative assets / (liabilities) for other than loans:**

Apr-Mar 2017

Apr-Mar 2013

(a) Current derivative assets		
(b) Non-current derivative assets		
(c) Current derivative liabilities		
(d) Non-current derivative liabilities		
Closing balance of derivative assets/(liabilities) for other than loans as per financials	-	-
Movement in derivative assets / (liabilities) for other than loans for cash flow purposes during the period	-	
Adjustment in derivative assets / (liabilities) for other than loans during the period		
(i) Exchange difference on translation of foreign operations		
(ii) Fair value changes accounted for in profit and loss		
(iii) Fair value changes accounted for in OCI		
(iv) Other adjustments (specify nature):		
(a)		
(b)		
(c)		
(d)		
Total adjustment in derivative assets / (liabilities) for other than loans during the period	-	
Movement in derivative assets / (liabilities) for other than loans after adjustments during the period	-	
Movement in derivative assets / (liabilities) for other than loans as per cash flow statement	-	
<b>Check (should be zero)</b>	-	

  
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Positive	Outflow
Negative	Inflow

**TSMUK LTD**

**Financials and Cash Flow Statement Movement Reconciliation for the period Apr-Mar 2017**

**Reconciliation of Retirement benefit assets / (obligations):**

- (a) Current retirement benefit assets
  - (b) Non-current retirement benefit assets
  - (c) Current retirement benefit obligations
  - (d) Non-current retirement benefit obligations
- Closing balance of retirement benefit assets / (obligations) as per financials

Movement in retirement benefit assets / (obligations) for cash flow purposes during the period

Adjustment in retirement benefit assets / (obligations) during the period

- (i) Exchange difference on translation of foreign operations
- (ii) Remeasurements on defined benefit obligations
- (iii) Remeasurements on defined benefit assets
- (iv) Provision for retirement benefits taken to profit and loss account
- (v) Other adjustments (specify nature):

- (a)
- (b)
- (c)
- (d)

Total adjustment in retirement benefit assets / (obligations) during the period

Movement in retirement benefit assets / (obligations) after adjustments during the period

Movement in retirement benefit assets / (obligations) as per cash flow statement

**Check (should be zero)**

Apr-Mar 2017

Apr-Mar 2016

	-	-
	-	-
	-	-
	-	-

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	-	-
	-	-
	-	-
	-	-

Positive	Outflow
Negative	Inflow

**TSMUK LTD**

**Financials and Cash Flow Statement Movement Reconciliation for the period Apr-Mar 2017**

**Reconciliation of Inventories:**

	Apr-Mar 2017	Apr-Mar 2016
Closing balance of inventories as per financials		
Movement in inventories balance during the period	-	
Adjustment in inventories balance during the period		
(i) Exchange difference on translation of foreign operations		
(ii) Provision for inventory obsolescence		
(iii) Other adjustments (specify nature):		
(a)		
(b)		
(c)		
(d)		
Total adjustment in inventories balance during the period	-	
Movement in inventories balance after adjustments during the period	-	
Movement in inventories as per cash flow statement	-	
<b>Check (should be zero)</b>	-	

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Positive	Inflow
Negative	Outflow

## TSMUK LTD

### Financials and Cash Flow Statement Movement Reconciliation for the period Apr-Mar 2017

#### Reconciliation of Trade and Other Payables:

	Apr-Mar 2017	Apr-Mar 2016
(a) Long-term Provisions		
(b) Short-term Provisions		
(c) Current trade payables		
(d) Non current trade payables		
(e) Current other financial liabilities	25,467.02	19,628.41
(f) Non current other financial liabilities		
(g) Current other non financial liabilities		
(h) Non current other non financial liabilities		
Closing balance of trade and other payables as per financials	<u>25,467.02</u>	<u>19,628.41</u>

#### Less:

Movement in balances (out of above heads) considered under other reporting head for the purpose of cash flow Statement (if any)		
(for e.g. interest accrued balance lying under current and non current liabilities considered for working out interest paid etc)		
(a) Long-term Provisions		
(b) Short-term Provisions		
(c) Current trade payables		
(d) Non current trade payables		
(e) Current other financial liabilities		
(f) Non current other financial liabilities		
(g) Current other non financial liabilities		
(h) Non current other non financial liabilities		
Total movement in balances (out of above 4 heads) considered under other reporting head for the purpose of cash flow Statement	<u>-</u>	<u>-</u>
Revised closing balance of trade and other payables considered for cash flow statement		
(a) Long-term Provisions		
(b) Short-term Provisions		

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**TSMUK LTD**

**Financials and Cash Flow Statement Movement Reconciliation for the period Apr-Mar 2017**

**Reconciliation of Trade and Other Payables:**

	Apr-Mar 2017	Apr-Mar 2016
(c) Current trade payables	-	-
(d) Non current trade payables	-	-
(e) Current other financial liabilities	25,467.02	19,628.41
(f) Non current other financial liabilities	-	-
(g) Current other non financial liabilities	-	-
(h) Non current other non financial liabilities	-	-
<b>Total revised closing balance of trade and other payables considered for cash flow statement</b>	<b>25,467.02</b>	<b>19,628.41</b>

Movement in trade and other payables balance for cash flow purposes during the period

5,838.61
----------

Adjustment in trade and other payables balance during the period

- (i) Exchange difference on translation of foreign operations
- (ii) Other adjustments (specify nature):

- (a)
- (b)
- (c)
- (d)

Total adjustment in trade and other payables balance during the period

-
---

Movement in trade and other payables balance after adjustments during the period

5,838.61
----------

Movement in trade and other payables balances as per cash flow statement

5,838.61
----------

**Check (should be zero)**

-
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Positive	Inflow
Negative	Outflow

**TSMUK LTD**

**Financials and Cash Flow Statement Movement Reconciliation for the period Apr-Mar 2017**

**Reconciliation of Taxes paid (excluding tax on dividend):**

Apr-Mar 2017

Apr-Mar 2016

**Movement in tax liabilities balance:**

- (a) Current tax liabilities
- (b) Non current tax liabilities

	-	-
	-	-

Less:

Movement in balances (out of above heads) considered under other reporting head for the purpose of cash flow Statement (if any)  
(for e.g. tax on dividend paid lying under current and non current tax liabilities considered for working out tax on dividend paid under financing activities etc.)

- (a) Current tax liabilities
- (b) Non current tax liabilities

	-	-
	-	-

Revised closing balance of trade and other payables considered for cash flow statement

- (a) Current tax liabilities
- (b) Non current tax liabilities

	-	-
	-	-

Movement in tax liability balance during the period

	-	-
	-	-

Adjustment in provision for tax balance during the period

- (i) Current tax provision during the period
- (ii) Provision for wealth tax charged to PL

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**TSMUK LTD**

**Financials and Cash Flow Statement Movement Reconciliation for the period Apr-Mar 2017**

**Reconciliation of Taxes paid (excluding tax on dividend):**

Apr-Mar 2017

Apr-Mar 2016

**Movement in tax liabilities balance:**

- (iii) Exchange difference on translation of foreign operations
- (iv) Other adjustments (specify nature):
  - (a)
  - (b)
  - (c)
  - (d)

Total adjustment in provision for tax balance during the period

Movement in tax liability balance after adjustments during the period

-
-

**Movement in advance tax balance:**

- (a) Current tax asset
- (b) Non current tax asset
- (c) Closing balance of MAT credit entitlement

Movement in tax asset balance during the period

-
-

Adjustment in advance tax balance during the period

- (i) Exchange difference on translation of foreign operations
- (ii) MAT credited to PL
- (iii) Other adjustments (specify nature):
  - (a)
  - (b)
  - (c)

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Apr-Mar 2013

**TSMUK LTD**

**Financials and Cash Flow Statement Movement Reconciliation for the period Apr-Mar 2017**

**Reconciliation of Taxes paid (excluding tax on dividend):**

Apr-Mar 2017

Apr-Mar 2016

**Movement in tax liabilities balance:**

(d)		
Total adjustment in advance tax balance during the period	-	
Movement in advance tax balance after adjustments during the period	-	
Total taxes paid during the period	-	
Taxes paid as per cash flow statement	-	
<b>Check (should be zero)</b>	-	

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Positive  
Negative

Inflow  
Outflow

TSMUK LTD

Financials and Cash Flow Statement Movement Reconciliation for the period Apr-Mar 2017

Reconciliation of Purchase of Fixed Assets:

Additions to Fixed Assets during the period:	
(a) Additions to tangible assets	
(b) Additions to intangible assets	
Total additions to fixed assets during the period	-
Net additions/(deductions) to asset under construction during the period	
(a) Closing balance of asset under construction	
(b) Opening balance of asset under construction	
Net additions/(deductions) to asset under construction during the period	-
Total movement in Fixed Assets (including asset under construction) during the period	-
Adjustment in fixed assets (including asset under construction) during the period	
(i) Exchange gain or loss capitalised to asset under construction	
(ii) Exchange difference on translation of foreign operations on asset under construction	
(iii) Book value of asset under construction written off	
(iv) Book value of assets sold from asset under construction	
(v) Movement in capital creditors balances	
(vi) Exchange gain or loss on revaluation of capital creditors	
(vii) Exchange difference on translation of foreign operations on capital creditors	
(viii) Movement in capital advances balances	
(ix) Exchange gain or loss on revaluation of capital advances	
(x) Exchange difference on translation of foreign operations on capital advances	
(xi) Exchange difference on translation of foreign operations	
(xii) Exchange on revaluation of loans etc. capitalised	
(xiii) Finance Leases capitalised as fixed assets	
(xiv) Other adjustments (specify nature):	
(a) Interest capitalised in the period	
(b)	
(c)	
(d)	
Total adjustment in fixed assets (including asset under construction) during the period	-
Total movement in Fixed Assets (including asset under construction) after adjustments during the period	-
Purchase of fixed assets (including asset under construction) as per cash flow statement	-
<b>Check (should be zero)</b>	-

Apr-Mar 2017

TSMUK LTD

Financials and Cash Flow Statement Movement Reconciliation for the period Apr-Mar 2017

Reconciliation of Sale of Fixed Assets:

Cost of Fixed Assets disposed during the period:	
(a) Cost of tangible assets disposed	
(b) Cost of intangible assets disposed	
Total cost of fixed assets disposed during the period	-
Impairment and Depreciation on assets disposed during the period	
(a) Impairment and Depreciation on tangible assets disposed	
(b) Impairment and Depreciation on intangible assets disposed	
Total Impairment and Depreciation on assets disposed during the period	-
Net book value of assets disposed during the period	-
Profit/(loss) on sale of fixed assets during the period	
Total Sale of fixed assets during the period	-
Adjustment to sale of fixed assets during the period	
(i) Book value of assets sold from asset under construction	
(ii) Advances received against sale of fixed assets	
(iii) Deferred proceeds on sale of fixed assets	
(iv) Other adjustments (specify nature):	
(a) Adjustment re NBV on disposal of fixed assets in respect of loose plant, & tools and spares	
(b)	
(c)	
(d)	
Total adjustment for sale of fixed assets during the period	-
Total sale of fixed assets after adjustments during the period	-
Sale of fixed assets as per cash flow statement	-
<b>Check (should be zero)</b>	-

Apr-Mar 2017

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Positive	Outflow
Negative	Inflow

**TSMUK LTD**

**Financials and Cash Flow Statement Movement Reconciliation for the period Apr-Mar 2017**

**Reconciliation of Purchase and Sale of Other Non Current External Investments**

	Apr-Mar 2017	Apr-Mar 2016
Closing balance of other non current investments as per financials	-	-
Closing balance of external investments as per financials	-	-
Net movement in non current external investments during the period	-	-
Profit/(loss) on sale of non current external investments during the period	-	-
Total net movement in investments during the period	-	-
Adjustment in investments during the period		
(i) Exchange difference on translation of foreign operations		
(ii) Book value of investments written off		
(iii) Fair value adjustments through OCI		
(iv) Other adjustments (specify nature):		
(a) Impairment of investments		
(b)		
(c)		
Total adjustment in investments during the period	-	-
Total net movement in investments after adjustments during the period	-	-
Net movement of external investments as per cash flow statement (Sale - Purchase)	-	-

**Check (should be zero)**

Positive	Outflow
Negative	Inflow

## TSMUK LTD

### Financials and Cash Flow Statement Movement Reconciliation for the period Apr-Mar 2017

#### Reconciliation of Purchase and Sale of subsidiaries/fellow subsidiaries

	Apr-Mar 2017	Apr-Mar 2016
Closing balance of other non current investments as per financials	(589,310,047.63)	(489,310,047.63)
Closing balance of external investments as per financials	(589,310,047.63)	(489,310,047.63)
Net movement in investments in subsidiaries during the period	(100,000,000.00)	
Profit/(loss) on sale of investments in subsidiaries during the period		
Total net movement in investments in subsidiaries during the period	(100,000,000.00)	
Adjustment in investments in subsidiaries during the period		
(i) Exchange difference on translation of foreign operations		
(ii) Book value of investments written off		
(iii) Fair value adjustments		
(iv) Other adjustments (specify nature):		
(a) Impairment of investments		
(b)		
(c)		
Total adjustment in investments in subsidiaries during the period	-	
Total net movement in investments in subsidiaries after adjustments during the period	(100,000,000.00)	
Net movement of investments in subsidiaries as per cash flow statement (Sale - Purchase)	(55.35)	
<b>Check (should be zero)</b>	<b>(100,000,055.35)</b>	

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Positive	Outflow
Negative	Inflow

**TSMUK LTD**

**Financials and Cash Flow Statement Movement Reconciliation for the period Apr-Mar 2017**

**Reconciliation of Purchase and Sale of Investments in Associates:**

Closing balance of investment in associates as per financials

Net movement in investments in associates during the period

Profit/(loss) on sale of investment in associates during the period

Total net movement in investments in associates during the period

Adjustment in investments in associates during the period

- (i) Exchange difference on translation of foreign operations
- (ii) Book value of investments written off
- (iii) Share of profit or loss of associates
- (iv) Dividend received from associates
- (v) Other adjustments (specify nature):
  - (a) Impairment of investments
  - (b)
  - (c)
  - (d)

Total adjustment in investments in associates during the period

Total net movement in investments in associates after adjustments during the period

Net movement of investments in associates as per cash flow statement (Sale - Purchase)

**Check (should be zero)**

	Apr-Mar 2017	Apr-Mar 2016
Closing balance of investment in associates as per financials		
Net movement in investments in associates during the period	-	
Profit/(loss) on sale of investment in associates during the period		
Total net movement in investments in associates during the period	-	
Adjustment in investments in associates during the period		
(i) Exchange difference on translation of foreign operations		
(ii) Book value of investments written off		
(iii) Share of profit or loss of associates		
(iv) Dividend received from associates		
(v) Other adjustments (specify nature):		
(a) Impairment of investments		
(b)		
(c)		
(d)		
Total adjustment in investments in associates during the period		
Total net movement in investments in associates after adjustments during the period		
Net movement of investments in associates as per cash flow statement (Sale - Purchase)		
Check (should be zero)		

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Apr-Mar 2017 Apr-Mar 2016

**Reconciliation of Purchase and Sale of Investments in Joint Ventures:**

Closing balance of investment in joint ventures as per financials

Net movement in investments in joint ventures during the period

Profit/(loss) on sale of investment in joint ventures during the period

Total net movement in investments in joint ventures during the period

Adjustment in investments in joint ventures during the period

- (i) Exchange difference on translation of foreign operations
- (ii) Book value of investments written off
- (iii) Share of profit or loss of joint ventures
- (iv) Dividend received from joint ventures
- (v) Other adjustments (specify nature):
  - (a) Impairment of investments
  - (b)
  - (c)
  - (d)

Total adjustment in investments in joint ventures during the period

Total net movement in investments in joint ventures after adjustments during the period

Net movement of investments in joint ventures as per cash flow statement (Sale - Purchase)

**Check (should be zero)**

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**TSMUK LTD**

**Financials and Cash Flow Statement Movement Reconciliation for the period Apr-Mar 2017**

**Reconciliation of Purchase and Sale of Current Investments:**

	Apr-Mar 2017	Apr-Mar 2016
Closing balance of Current Investments as per financials	-	-
Net movement in Current Investments during the period	-	-
Profit/(loss) on sale of Current Investments (other than loans) during the period	-	-
Total net movement in Current Investments (other than loans) during the period	-	-
Adjustment in Current Investments (other than loans) during the period		
(i) Exchange difference on translation of foreign operations		
(ii) Book value of Current Investments (other than loans) written off		
(iii) Fair value adjustments		
(iv) Other adjustments (specify nature):		
(a)		
(b)		
(c)		
(d)		
Total adjustment in Current Investments (other than loans) during the period	-	-
Total net movement in Current Investments (other than loans) after adjustments during the period	-	-
Net movement of Current Investments (other than loans) as per cash flow statement	-	-
<b>Check (should be zero)</b>	-	-



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Positive	Outflow
Negative	Inflow

**TSMUK LTD**

**TSM**

**Financials and Cash Flow Statement Movement Reconciliation for the period Apr-Mar 2017**

**Finan**

**Reconciliation of Investments in the nature of loans (External)**

Apr-Mar 2017

Apr-Mar 2016

**Rec**

Closing balance of investments in nature of loans as per financials

-

-

**Closi**

Less:

(a) Closing balance of loans to subsidiaries / fellow subsidiaries

(b) Closing balance of loans to associates

(c) Closing balance of loans to joint ventures

Closing balance of external investments as per financials

-

-

**Net m**

Net movement in external investments during the period

-

**Profit**

Profit/(loss) on sale of external investments during the period

-

**Total**

Total net movement in investments during the period

-

**Adjus**

Adjustment in investments during the period

(i) Exchange difference on translation of foreign operations

(ii) Provision for investments in nature of loans

(iii) Exchange (gain) / loss on revaluation of loan

(iv) Fair value adjustments

(v) Other adjustments (specify nature):

(a)

(b)

(c)

**(i)**

**(ii)**

**(iii)**

**(iv)**

**(v)**

**Total**

Total adjustment in investments during the period

-

**Total**

Total net movement in investments after adjustments during the period

-

**Net m**

Net movement of external investments as per cash flow statement (Sale - Purchase)

-

**Check (should be zero)**

-

**Chec**

**Reconciliation of movement in investments in the nature of loans to Associates:**

Apr-Mar 2017

Apr-Mar 2016

**Rec**

Closing balance of investment in nature of loans to associates as per financials

-

-

**Closi**

Net movement in investments in nature of loans to associates during the period

-

**Net m**

Profit/(loss) on sale of investment in nature of loans to associates during the period

-

**Profit**

Total net movement in investments in nature of loans to associates during the period

-

**Total**

Adjustment to investments in nature of loans to associates during the period

(i) Exchange difference on translation of foreign operations

(ii) Provision for investments in nature of loans

(iii) Exchange (gain) / loss on revaluation of loan

(iv) Fair value adjustments

(v) Other adjustments (specify nature):

(a)

(b)

(c)

**Adjus**

**(i)**

**(ii)**

**(iii)**

**(iv)**

**(v)**

**Total**

Total adjustment to investments in the nature of loans to associates during the period

-

Total net movement in investments in the nature of loans to associates after adjustments during the period

-

**Total**

Net movement of investments in the nature of loans to associates as per cash flow statement (Sale - Purchase)

-

**Net m**

**Check (should be zero)**

-

**Chec**

IUK LTD

ncials and Cash Flow Statement Movement Reconciliation for the period Apr-Mar 2017

nciliation of movement in investments in the nature of loans to subsidiaries/fellow subsidiaries:

	Apr-Mar 2017	Apr-Mar 2016
ng balance of investment in nature of loans to subsidiaries / fellow subsidiaries as per financials	-	-
ovement in investments in nature of loans to subsidiaries / fellow subsidiaries during the period	-	
'(loss) on sale of investment in nature of loans to subsidiaries / fellow subsidiaries during the period		
net movement in investments in nature of loans to subsidiaries / fellow subsidiaries during the period	-	
ment to investments in nature of loans to subsidiaries / fellow subsidiaries during the period		
Exchange difference on translation of foreign operations		
Provision for investments in nature of loans		
Exchange (gain) / loss on revaluation of loan		
Fair value adjustments		
Other adjustments (specify nature):		
(a)		
(b)		
(c)		
adjustment to investments in the nature of loans to subsidiaries / fellow subsidiaries during the period	-	
net movement in investments in the nature of loans to subsidiaries / fellow subsidiaries after adjustments during the period	-	
ovement of investments in the nature of loans to subsidiaries / fellow subsidiaries as per cash flow statement (Sale - Purchase)	-	
<b>k (should be zero)</b>	-	

nciliation of movement in investments in the nature of loans to Joint Ventures:

	Apr-Mar 2017	Apr-Mar 2016
ng balance of investment in nature of loans to joint ventures as per financials	-	-
ovement in investments in nature of loans to joint ventures during the period	-	
'(loss) on sale of investment in nature of loans to joint ventures during the period		
net movement in investments in nature of loans to joint ventures during the period	-	
ment to investments in nature of loans to joint ventures during the period		
Exchange difference on translation of foreign operations		
Provision for investments in nature of loans		
Exchange (gain) / loss on revaluation of loan		
Fair value adjustments		
Other adjustments (specify nature):		
(a)		
(b)		
(c)		
adjustment to investments in the nature of loans to joint ventures during the period	-	
net movement in investments in the nature of loans to joint ventures after adjustments during the period	-	
ovement of investments in the nature of loans to joint ventures as per cash flow statement (Sale - Purchase)	-	
<b>k (should be zero)</b>	-	

Positive Outflow  
Negative Inflow

**TSMUK LTD**

**Financials and Cash Flow Statement Movement Reconciliation for the period Apr-Mar 2017**

**Reconciliation of advance against equity (External)**

Closing balance of advance against equity as per financials

- (a) Closing balance of advance against equity to subsidiaries / fellow subsidiaries
- (b) Closing balance of advance against equity to associates
- (c) Closing balance of advance against equity to joint ventures

Closing balance of external advance against equity as per financials

Net movement in external investments during the period

Adjustment in advance against equity during the period

- (i) Exchange difference on translation of foreign operations
- (ii) Provision for advance against equity
- (iii) Other adjustments (specify nature):

(a)

(b)

(c)

Total adjustment in advance against equity during the period

Total net movement in advance against equity after adjustments during the period

Net movement of advance against equity as per cash flow statement

Check (should be zero)

Apr-Mar 2017

Apr-Mar 2016

Apr-Mar 2016

Apr-Mar 2017

**TSMUK LTD**

**Financials and Cash Flow Statement Movement Reconciliation for the period Apr-Mar 2017**

**Reconciliation of advance against equity to subsidiaries / fellow subsidiaries**

Closing balance of advance against equity to subsidiaries / fellow subsidiaries as per financials

Net movement in advance against equity to subsidiaries / fellow subsidiaries during the period

Adjustment in advance against equity to subsidiaries / fellow subsidiaries during the period

- (i) Exchange difference on translation of foreign operations
- (ii) Provision for advance against equity to subsidiaries / fellow subsidiaries
- (iii) Other adjustments (specify nature):

(a)

(b)

(c)

Total adjustment in advance against equity to subsidiaries / fellow subsidiaries during the period

Total net movement in advance against equity to subsidiaries / fellow subsidiaries after adjustments during the period

Net movement of advance against equity to subsidiaries / fellow subsidiaries as per cash flow statement

Check (should be zero)

Apr-Mar 2017

Apr-Mar 2016

**Reconciliation of advance against equity to associates**

Closing balance of advance against equity to associates as per financials

Net movement in advance against equity to associates during the period

Adjustment in advance against equity to associates during the period

- (i) Exchange difference on translation of foreign operations
- (ii) Provision for advance against equity to associates
- (iii) Other adjustments (specify nature):

(a)

(b)

(c)

Total adjustment in advance against equity to associates during the period

Total net movement in advance against equity to associates after adjustments during the period

Net movement of advance against equity to associates as per cash flow statement

Check (should be zero)

Apr-Mar 2017

Apr-Mar 2016

Apr-Mar 2017

Apr-Mar 2016

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Positive	Outflow
Negative	Inflow

**TSMUK LTD**

**Financials and Cash Flow Statement Movement Reconciliation for the period Apr-Mar 2017**

**Reconciliation of Interest received from External agencies:**

	Apr-Mar 2017	Apr-Mar 2016
Closing balance of interest receivable as per financials	-	-
Less:		
(a) Closing balance of interest receivable from subsidiaries/fellow subsidiaries	-	-
(b) Closing balance of interest receivable from associates	-	-
(c) Closing balance of interest receivable from joint ventures	-	-
Closing balance of external interest receivable as per financials	-	-
Movement in interest receivable balance during the period	-	
Adjustment in interest receivable during the period		
(i) Interest income accrued during the period		
(ii) Exchange difference on translation of foreign operations		
(iii) Other adjustments (specify nature):		
(a)		
(b)		
(c)		
(d)		
Total adjustment in interest receivable during the period	-	
Interest income received after adjustments during the period	-	
Interest income received as per cash flow statement	-	
<b>Check (should be zero)</b>	-	

**Reconciliation of Interest received from subsidiaries/fellow subsidiaries:**

	Apr-Mar 2017	Apr-Mar 2016
Closing balance of interest receivable from subsidiaries/fellow subsidiaries as per financials	-	-
Movement in interest receivable from subsidiaries/fellow subsidiaries balance during the period	-	
Adjustment in interest receivable from subsidiaries/fellow subsidiaries during the period		
(i) Interest income from subsidiaries/fellow subsidiaries accrued during the period		
(ii) Exchange difference on translation of foreign operations		
(iii) Other adjustments (specify nature):		
(a)		
(b)		
(c)		
(d)		
Total adjustment in interest receivable from subsidiaries/fellow subsidiaries during the period	-	
Interest income received from subsidiaries/fellow subsidiaries after adjustments during the period	-	
Interest income received from subsidiaries/fellow subsidiaries as per cash flow statement	-	
<b>Check (should be zero)</b>	-	

TSMUK LTD

Financials and Cash Flow Statement Movement Reconciliation for the period Apr-Mar 2017

Reconciliation of Interest received from Associates:

	Apr-Mar 2017	Apr-Mar 2016
Closing balance of interest receivable from associates as per financials	-	-
Movement in interest receivable from associates balance during the period	-	-
Adjustment in interest receivable from associates during the period		
(i) Interest income from associates accrued during the period	-	-
(ii) Exchange difference on translation of foreign operations	-	-
(iii) Other adjustments (specify nature):		
(a)	-	-
(b)	-	-
(c)	-	-
(d)	-	-
Total adjustment in interest receivable from associates during the period	-	-
Interest income received from associates after adjustments during the period	-	-
Interest income received from associates as per cash flow statement	-	-
<b>Check (should be zero)</b>	-	-

Reconciliation of Interest received from joint ventures:

	Apr-Mar 2017	Apr-Mar 2016
Closing balance of interest receivable from joint ventures as per financials	-	-
Movement in interest receivable from joint ventures balance during the period	-	-
Adjustment in interest receivable from joint ventures during the period		
(i) Interest income from joint ventures accrued during the period	-	-
(ii) Exchange difference on translation of foreign operations	-	-
(iii) Other adjustments (specify nature):		
(a)	-	-
(b)	-	-
(c)	-	-
(d)	-	-
Total adjustment in interest receivable from joint ventures during the period	-	-
Interest income received from joint ventures after adjustments during the period	-	-
Interest income received from joint ventures as per cash flow statement	-	-
<b>Check (should be zero)</b>	-	-

Positive	Inflow
Negative	Outflow

**TSMUK LTD**

**Financials and Cash Flow Statement Movement Reconciliation for the period Apr-Mar 2017**

<u>Reconciliation of Interest paid to External agencies:</u>	Apr-Mar 2017	Apr-Mar 2016
Closing balance of interest accrued as per financials	-	-
Less:		
(a) Closing balance of interest accrued to subsidiaries/fellow subsidiaries	-	-
(b) Closing balance of interest accrued to associates	-	-
(c) Closing balance of interest accrued to joint ventures	-	-
Closing balance of external interest accrued as per financials	-	-
Movement in interest accrued balance during the period	-	-
Adjustment in interest accrued during the period		
(i) Interest expenses accrued during the period		
(ii) Exchange difference on translation of foreign operations		
(iii) Interest rolled over to loan		
(iv) Other adjustments (specify nature):		
(a)		
(b)		
(c)		
(d)		
Total adjustment in interest accrued during the period	-	-
Interest expense paid after adjustments during the period	-	-
Interest expense paid as per cash flow statement	-	-
<b>Check (should be zero)</b>	-	-

<u>Reconciliation of Interest paid to subsidiaries/fellow subsidiaries:</u>	Apr-Mar 2017	Apr-Mar 2016
Closing balance of interest accrued to subsidiaries/fellow subsidiaries as per financials	-	-
Movement in interest accrued to subsidiaries/fellow subsidiaries balance during the period	-	-
Adjustment in interest accrued to subsidiaries/fellow subsidiaries during the period		
(i) Interest expenses accrued to subsidiaries/fellow subsidiaries during the period		
(ii) Exchange difference on translation of foreign operations		
(iii) Interest rolled over to loan		
(iv) Other adjustments (specify nature):		
(a)		
(b)		
(c)		
(d)		
Total adjustment in interest accrued to subsidiaries/fellow subsidiaries during the period	-	-
Interest expense paid to subsidiaries/fellow subsidiaries after adjustments during the period	-	-
Interest expense paid to subsidiaries/fellow subsidiaries as per cash flow statement	-	-
<b>Check (should be zero)</b>	-	-

**TSMUK LTD**

**Financials and Cash Flow Statement Movement Reconciliation for the period Apr-Mar 2017**

**Reconciliation of Interest paid to Associates:**

	Apr-Mar 2017	Apr-Mar 2016
Closing balance of interest accrued to associates as per financials	-	-
Movement in interest accrued to associates balance during the period	-	
Adjustment in interest accrued to associates during the period		
(i) Interest expenses accrued to associates during the period		
(ii) Exchange difference on translation of foreign operations		
(iii) Interest rolled over to loan		
(iv) Other adjustments (specify nature):		
(a)		
(b)		
(c)		
(d)		
Total adjustment in interest accrued to associates during the period	-	
Interest expense paid to associates after adjustments during the period	-	
Interest expense paid to associates as per cash flow statement	-	
<b>Check (should be zero)</b>	-	

**Reconciliation of Interest paid to joint ventures:**

	Apr-Mar 2017	Apr-Mar 2016
Closing balance of interest accrued to joint ventures as per financials	-	-
Movement in interest accrued to joint ventures balance during the period	-	
Adjustment in interest accrued to joint ventures during the period		
(i) Interest expenses accrued to joint ventures during the period		
(ii) Exchange difference on translation of foreign operations		
(iii) Interest rolled over to loan		
(iv) Other adjustments (specify nature):		
(a)		
(b)		
(c)		
(d)		
Total adjustment in interest accrued to joint ventures during the period	-	
Interest expense paid to joint ventures after adjustments during the period	-	
Interest expense paid to joint ventures as per cash flow statement	-	
<b>Check (should be zero)</b>	-	

Positive	Inflow
Negative	Outflow

TSMUK LTD

Financials and Cash Flow Statement Movement Reconciliation for the period Apr-Mar 2017

Reconciliation of Tax on dividend paid:

Apr-Mar 2017

Apr-Mar 2016

Movement in provision for dividend tax balance:

Closing balance of provision for dividend tax as per financials

-	-
---	---

Movement in tax liability balance during the period

-	-
---	---

Adjustment in provision for tax balance during the period

- (i) Dividend tax provision during the period
- (ii) Exchange difference on translation of foreign operations
- (iv) Other adjustments (specify nature):
  - (a)
  - (b)
  - (c)
  - (d)

Total adjustment in provision for dividend tax balance during the period

-	-
---	---

Total tax on dividend paid during the period

-	-
---	---

Tax on dividend paid as per cash flow statement

-	-
---	---

**Check (should be zero)**

-	-
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**SUBJECT TO 3<sup>RD</sup> PARTY CONFIRMATION  
AND IMPAIRMENT REVIEW OF INVESTMENT**

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