

## INDEPENDENT AUDITOR'S REPORT

**To the Members of CCCL Power Infrastructure Limited**

### **1. Report on the Financial Statements.**

We have audited the accompanying financial statements of CCCL Power Infrastructure Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2017, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

### **2. Management's Responsibility for the Financial Statements**

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

### **3. Auditor's Responsibility**

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

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

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



**INDEPENDENT AUDITOR'S REPORT  
CCCL POWER INFRASTRUCTURE LIMITED  
FOR THE YEAR ENDED MARCH 31, 2017**

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

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

#### **4. Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India,

- a) In case of the Balance Sheet of the state Affairs of the company as at March 31, 2017;
- b) In case of the Statement of Profit and Loss, profit for the year ended on that date and
- c) In case of Cash flow Statements, the cash flows for the year ended on that date.

#### **5. Emphasis of Matter**

We draw your attention to Note 2.1 regarding preparation of the financial statements not on a going concern basis by the management. The accumulated losses of the Company aggregating to Rs. 6,04,40,825/- as at March 31, 2017 and no further operations is expected to be carried on. The Financial statements are prepared on net realizable value. Our opinion is not qualified/modified in this regard.

#### **6. Report on Other Legal and Regulatory Requirements**

6.1As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure A" statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.



**INDEPENDENT AUDITOR'S REPORT  
CCCL POWER INFRASTRUCTURE LIMITED  
FOR THE YEAR ENDED MARCH 31, 2017**

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

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of the written representations received from the directors as on March 31, 2017 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2017 from being appointed as a director in terms of Section 164 (2) of the Act.
- f) In our opinion considering the nature of business, size of operation and organizational structure of the Company, the Company has in all material respects, an adequate internal financial control system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2017 based on the internal control over financial reporting criteria established by the Company considering the essential components of Internal control stated in the Guidance Note on Audit of Internal Financial Control Over Financial Reporting issued by the Institute of Chartered Accountants of India.
- g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
  - i. There are no pending litigations against the Company.



**INDEPENDENT AUDITOR'S REPORT**  
**CCCL Power Infrastructure Limited**  
**FOR THE YEAR ENDED MARCH 31, 2017**

- ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts to the financial statements;
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- iv. The Company did not hold or deal in Specified Bank Notes during the period from 8<sup>th</sup> November 2016 to 30<sup>th</sup> December 2016 and accordingly no disclosure is made in the Financial Statement (Refer Note 5.2).

**For ASA & Associates LLP**

Chartered Accountants

Firm Registration No: 009571N/N500006

*S. Sundar Rajan*

**S. SUNDAR RAJAN**

Partner

Membership No: 211414



Place: Chennai

Date: May 30, 2017

**Annexure A to the Independent Auditor's Report**  
**Referred to in paragraph 6.1 of the Independent Auditor's Report of even date to the members of CCCL Power Infrastructure Limited on the financial statements for the year ended March 31, 2017**

- (i) The Company does not have any fixed assets and accordingly reporting under clause (i) of the order is not applicable.
- (ii) According to the information and explanation given to us, the Company does not hold or carry any inventory in its books of account. Accordingly clause (ii) of the Order is not applicable to the Company
- (iii) According to the information and explanations given to us, the Company has not granted any loan, secured or unsecured, to companies, firms, Limited Liability Partnerships or Other parties covered in the register maintained under section 189 of the Companies Act, 2013;
- (iv) According to the information and explanation given to us, the company has not granted any loans or provided any guarantees/securities. Hence reporting under clause (iv) of the Order is not applicable to the company.
- (v) The Company has not accepted any deposits from the public within the meaning of the directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act and the rules framed there under.
- (vi) In our opinion and according to the information and explanation provided to us the Company is not covered under the provisions of Companies (Cost Records and Audit) Rules, 2014 issued by the Central Government of India in pursuance of sub-section (1) of section 148 of the Companies Act and accordingly reporting about the maintenance of cost records under clause (vi) of the Order does not arise;
- (vii) (a) According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the Company is regular in depositing the undisputed statutory dues including income-tax, and other material statutory dues as applicable with the appropriate authorities.  
  
(b) In our opinion and according to the information and explanation provided to us there were no statutory dues which were not deposited on account of any dispute;



**Annexure A to the Independent Auditor's Report**  
**Referred to in paragraph 6.1 of the Independent Auditor's Report of even date**  
**to the members of CCCL Power Infrastructure Limited on the financial**  
**statements for the year ended March 31, 2017**

- (viii) The company has no dues payable to a financial institution or a bank or debenture-holders during the year. Accordingly, the provisions of clause (viii) of the order are not applicable;
- (ix) According to the information and explanations provided to us and examination of the books of account, Company has not raised any moneys by way of initial public offer or further public offer or the term loans. Accordingly, reporting as to application of the moneys under clause (ix) of the Order is not applicable;
- (x) According to the information and explanations provided to us, there were no fraud by the Company or any fraud on the Company by its officers or employees has been noticed or reported during the year;
- (xi) According to the information and explanation provided to us and records of the Company provided to us, no Managerial Remuneration is paid or provided for during the year;
- (xii) In our opinion and according to the information and explanation provided to us, the Company is not a Nidhi Company and accordingly clause (xii) of the Order is not applicable to the Company;
- (xiii) According to the information and explanation given to us, all the transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013, where applicable and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.
- (xiv) The company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review.
- (xv) According to the information and explanation given to us, the company has not entered into any non-cash transactions with the directors or persons connected with him.



**Annexure A to the Independent Auditor's Report  
Referred to in paragraph 6.1 of the Independent Auditor's Report of even date  
to the members of CCCL Power Infrastructure Limited on the financial  
statements for the year ended March 31, 2017**

- (xvi) According to the information and explanation provided to us the Company is not a Non-Banking Financial Company and accordingly registration under section 45 IA of the Reserve Bank of India Act, 1934 is not required.

**For ASA & Associates LLP**

Chartered Accountants

Firm Registration No: 009571N/N500006

*S. Sundar Rajan*

**S SUNDAR RAJAN**

Partner

Membership No:211414



Place: Chennai

Date: May 30, 2017

# CCCL POWER INFRASTRUCTURE LIMITED

## BALANCE SHEET AS AT 31-03.2017

	NOTES	31.03.2017 Rs.	31.03.2016 Rs.
<b>EQUITY AND LIABILITIES</b>			
<b>Share Holders' Funds</b>			
Share Capital	3.1	500,000	500,000 ✓
Reserves and Surplus	3.2	(60,440,825)	(60,543,322) ✓
Money received against share warrants		.	.
<b>Share application money pending allotment</b>			
<b>Non-current Liabilities</b>			
Long-term borrowings	3.3	59,955,720	59,773,774 ✓
Deferred Tax Liability		.	.
Other Long term liabilities		.	.
Long-term provisions		.	.
<b>Current Liabilities</b>			
Short-term borrowings		.	.
Trade payables	3.4	47,283	68,705 ✓
Other current liabilities	3.5	52,000	315,223 ✓
Short-term provisions		.	.
<b>TOTAL</b>		<b>114,178</b>	<b>114,380</b> ✓
<b>ASSETS</b>			
<b>Non Current Assets</b>			
<b>Fixed Assets</b>			
Tangible assets		.	.
Intangible assets		.	.
Capital work-in-progress		.	.
Intangible assets under development		.	.
Non Current Investments		.	.
Deferred tax assets (net)		.	.
Long-term loans and advances		.	.
Other non-current assets		.	.
<b>Current Assets</b>			
Current investments		.	.
Contract Work in Progress / Trade Receivables/ Inventory		.	.
Cash and cash Equivalents	3.6	108,324	108,528 ✓
Short Term Loans and Advances	3.7	5,854	5,854 ✓
Other current assets		.	.
<b>TOTAL</b>		<b>114,178</b>	<b>114,380</b> ✓

The accompanying Notes are integral part of the Financial Statements 1 to 5

As per our report of even date

For ASA & Associates LLP

Chartered Accountants

Firm Registration No. 009571N/NS00006

S. Sundar Rajan

Partner

Membership No. 211414



For and on behalf of the Board of Directors of

CCCL Power Infrastructure Limited

R. Sarabeswar

Director

DIN: 00435318

S. Sivaramakrishnan

Director

DIN: 00431791

Place : Chennai

Date: 30TH MAY 2017

# CCCL POWER INFRASTRUCTURE LIMITED

## STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 31.03.2017

	NOTES	31.03.2017 Rs.	31.03.2016 Rs.
<b>INCOME</b>			
I Operating Income		-	-
II Other income	4.1	191,714	-
III <b>Total Revenue</b>		<b>191,714</b>	-
<b>IV EXPENSES</b>			
Cost of raw material and components consumed		-	-
Subcontracts / Special Agencies		-	-
Other operating expenses		-	-
Employee Cost		-	-
Sales and Administration Expenses	4.2	89,217	290,028
Finance Cost		-	-
Depreciation		-	-
<b>Total Expenses</b>		<b>89,217</b>	<b>290,028</b>
V <b>Profit before exceptional and extraordinary items and tax (III - IV)</b>		<b>102,497</b>	<b>(290,028)</b>
VI Exceptional Items		-	-
VII Profit before extraordinary items and tax (V - VI)		102,497	(290,028)
VIII Extraordinary Items		-	-
IX Profit before tax (VII - VIII)		102,497	(290,028)
X Tax expense:			
(1) Current tax		-	-
(2) Deferred tax		-	-
XI <b>Profit (loss) for the period from continuing operations (VII - VIII)</b>		<b>102,497</b>	<b>(290,028)</b>
XII Profit (loss) from discontinuing operations		-	-
XIII Tax expense of discontinuing operations		-	-
XIV <b>Profit/(loss) from discontinuing operations (after tax) (XII - XIII)</b>		<b>-</b>	<b>-</b>
XV <b>Profit (Loss) for the period (XI + XIV)</b>		<b>102,497</b>	<b>(290,028)</b>
XVI Earnings per Equity Share:			
Basic / Diluted	4.3	2.05	(5.80)

The accompanying Notes are integral part of the Financial Statements

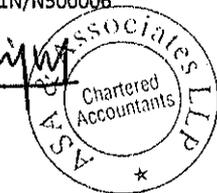
As per our report of even date

For ASA & Associates LLP

Chartered Accountants

Firm Registration No. 009571N/N500006

S. Sundar Rajan  
Partner  
Membership No. 211414



For and on behalf of the Board of Directors of  
CCCL Power Infrastructure Limited

R. Sarabeswar  
Director

DIN: 00435318

S. Sivaramakrishnan  
Director

DIN: 000431791

Place : Chennai

Date: 30TH MAY 2017

## CCCL POWER INFRASTRUCTURE LIMITED

### Cash Flow Statement for the Year ended 31.03.2017

Particulars	31st March 2017 Rs.	31st March 2016 Rs.
<b>Cash flow from operating activities</b>		
Profit before tax from continuing operations	102,497	(290,028)
Profit before tax from discontinuing operations	-	-
Profit before tax	102,497	(290,028)
Non-cash adjustment to reconcile profit before tax to net cash flows		
Interest expense	-	
Interest income		
Dividend income		
<b>Operating profit before working capital changes</b>	<b>102,497</b>	<b>(290,028)</b>
<b>Movements in working capital :</b>		
Increase/(decrease) in trade payables	(21,422)	39,738
Increase / (decrease) in long-term provisions	-	-
Increase / (decrease) in short-term provisions	-	-
Increase/(decrease) in other current liabilities	(263,223)	231,627
Cash generated from / (used in) operations	(182,148)	(18,663)
Direct taxes paid (net of refunds)	-	-
<b>Net cash flow from/ (used in) operating activities (A)</b>	<b>(182,148)</b>	<b>(18,663)</b>
<b>Cash flows from investing activities</b>		
<b>Net cash flow from/(used in) investing activities (B)</b>	-	-
<b>Cash flows from financing activities</b>		
Proceeds from long-term borrowings	181,946	17,017
Interest paid	-	
Tax on preference dividend paid		
<b>Net cash flow from/(used in) in financing activities (C)</b>	<b>181,946</b>	<b>17,017</b>
<b>Net increase/(decrease) in cash and cash equivalents (A + B + C)</b>	<b>(202)</b>	<b>(1,646)</b>
Effect of exchange differences on cash & cash equivalents held in foreign currency		
Cash and cash equivalents at the beginning of the year	108,626	110,172
<b>Cash and cash equivalents at the end of the year</b>	<b>108,324</b>	<b>108,526</b>

As per our report of even date

**For ASA & Associates**

Chartered Accountants

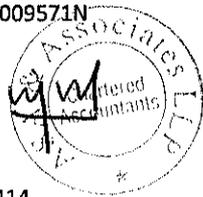
Firm Registration No. 009571N

*S. Sundar Rajan*

**S.Sundar Rajan**

Partner

Membership No. 211414



For and on behalf of the Board of Directors of  
**CCCL Power Infrastructure Limited**

*R. Sarabeswar*

**R.Sarabeswar**

Director

*S. Sivaramkrishnan*

**S.Sivaramkrishnan**

Director

DIN: 00435318    DIN: 00431791.

Place : Chennai

Date: 30TH MAY 2017

# CCCL POWER INFRASTRUCTURE LIMITED

## 3. NOTES TO BALANCE SHEET AS ON 31.03.2017

	31.03.2017	31.03.2016
	Rs.	Rs.
<b>Note 3.1</b>		
<b>SHARE CAPITAL</b>		
<b>Authorised Capital :</b>		
50,00,000 Equity Shares of Rs. 10 each (PY 50,00,000 Equity Shares of Rs. 10 each)	50,00,000	50,00,000
<b>Issued, Subscribed and Paid-up Capital</b>		
50,000 Equity Shares of Rs. 10 each (PY 50,000 Equity Shares of Rs. 10 each)	500,000	500,000
<b>Total</b>	<b>500,000</b>	<b>500,000</b>

a. Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

Equity Shares:

	31.03.2017		31.03.2016	
	Nos.	Amount	Nos.	Amount
At the beginning of the year	50,000	500,000	-	-
Issued during the year	-	-	50,000	500,000
<b>Outstanding at the end of the period</b>	<b>50,000</b>	<b>500,000</b>	<b>50,000</b>	<b>500,000</b>

b. Details of shares held by shareholders holding more than 5% of the aggregate shares in the Company

	31.03.2017		31.03.2016	
	No of Shares	%	No of Shares	%
1. M/s. Consolidated Construction Consortium Limited	50,000	100.000000%	50,000	100.000000%

The company is a wholly owned subsidiary of Consolidated Construction Consortium Ltd.

c. The Company is the Wholly Owned Subsidiary of Consolidated Construction Consortium Limited, of which 6 Shares being held by 6 Individuals in representation capacity, on the basis of Declaration Executed in this behalf by them.

d. Aggregate number of bonus shares issued, share issued for consideration other than cash and shares bought back during the period of five years immediately preceding the reporting date:

	31.03.2017	31.03.2016
Equity shares allotted as fully paid up bonus shares by capitalization of Share Premium	NIL	NIL

Further, the company was formed on 4th June 2010 and accordingly the information hereinabove is restricted to the period from the date of Incorporation to the preceding previous year ended on 31st March 2011

e. Terms/rights attached to equity shares

The company has only one class of equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share.



# CCCL POWER INFRASTRUCTURE LIMITED

	31.03.2017	31.03.2016
	Rs.	Rs.
<b>NOTE 3.2</b>		
<b>RESERVES AND SURPLUS</b>		
<b>General Reserve :</b>		
Balance as at the beginning of the year	-	-
Add: Transferred from Surplus in Statement of Profit and Loss during the year	-	-
Balance as at the end of the year	-	-
A	-	-
<b>Surplus in Statement of Profit and Loss</b>		
Balance as at the beginning of the year	(60,543,322)	(60,253,294)
Profit for the year	102,497	(290,028)
	(60,440,825)	(60,543,322)
<b>Less: Appropriations</b>		
Proposed Equity Dividend		
Tax on Dividends		
General Reserve		
Balance as at the end of the year	(60,440,825)	(60,543,322)
<b>Securities Premium Account</b>		
Balance as at the beginning of the year	-	-
Add : Additions during the year	-	-
Balance as at the end of the year	-	-
B	-	-
<b>RESERVES AND SURPLUS - TOTAL</b>	<b>(60,440,825)</b>	<b>(60,543,322)</b>

	31.03.2017	31.03.2016
	Rs.	Rs.
<b>NOTE 3.3</b>		
<b>Short Term Borrowings</b>		
Loan from Holding company	59,955,720	59,773,774
	59,955,720	59,773,774

	31.03.2017	31.03.2016
	Rs.	Rs.
<b>NOTE 3.4</b>		
<b>Trade Payable</b>		
Sundry Creditors - Others	47,283	68,705
Total	47,283	68,705

The Company has not received any intimation from 'suppliers' regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006 and hence disclosures, if any, relating to amounts unpaid as at the year end together with interest paid / payable as required under the said Act and could not be furnished.



# CCCL POWER INFRASTRUCTURE LIMITED

	31.03.2017	31.03.2016
	Rs.	Rs.
<b>NOTE 3.5</b>		
<b>Other Current Liabilities</b>		
Current maturities of long-term debt		
Employee Benefits payable		
Statutory Deductions Payable including PF and Tax Deducted at Source	17,500	
Other Liabilities for expenses	34,500	315,223 ✓
<b>Total</b>	<b>52,000</b>	<b>315,223</b>

	31.03.2017	31.03.2016
	Rs.	Rs.
<b>NOTE 3.6</b>		
<b>Cash and cash Equivalents</b>		
Cash on Hand	-	-
Current Account with Scheduled Banks	108,324	108,526 ✓
<b>Total</b>	<b>108,324</b>	<b>108,526</b>

	31.03.2017	31.03.2016
	Rs.	Rs.
<b>NOTE 3.7</b>		
<b>Short Term Loans and Advances</b>		
Trade Advances	-	-
Security deposit	5,854	5,854 ✓
<b>Total</b>	<b>5,854</b>	<b>5,854</b>



# CCCL POWER INFRASTRUCTURE LIMITED

## 4. NOTES TO STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 31-03-2017

	31.03.2017	31.03.2016
	Rs.	Rs.
<b>NOTE 4.1</b>		
<b>Other Income</b>		
Other Receipts	191,714	-
Liabilities Written back (nett)	-	-
	<u>191,714</u>	<u>-</u>

	31.03.2017	31.03.2016
	Rs.	Rs.

### NOTE 4.2

#### Sales and Administration Expenses

Rates and Taxes	-	22,811
Travelling & Conveyance	-	-
Directors Fees	-	-
Professional Fees	-	-
Audit Fee	-	-
Statutory Audit Fee	46,000	45,600
Taxation & Other matters	37,218	188,527
Other services	-	14,517
Reimbursement of Expenses	-	-
To Others - Consultancy Fee	5,797	16,927
Books & Periodicals	-	-
Bank Charges	202	1,646
Loss on sale of Fixed Assets	-	-
	<u>89,217</u>	<u>290,028</u>



# CCCL POWER INFRASTRUCTURE LIMITED

	31.03.2017	31.03.2016
	Rs.	Rs.
<b>NOTE 4.3</b>		
<b>Earnings per Share - EPS</b>		
Equity Shares Issued(No.s)	50,000	50,000
Weighted Average(No.s)	50,000	50,000
Profit After Tax(Rs. in Lacs)	1.02	(2.90)
Less: Preference Dividennd and Tax thereof(Rs. In Lacs)	-	-
Profit available for Equity Shareholders(Rs. In Lacs)	1.02	(2.90)
Basic/Diluted EPS(Rs.)	2.05	(5.80)



# CCCL POWER INFRASTRUCTURE LIMITED

	31.03.2017	31.03.2016
	Rs.	Rs.
<b>NOTE 4.3</b>		
<b>Earnings per Share - EPS</b>		
Equity Shares Issued(No.s)	50,000	50,000
Weighted Average(No.s)	50,000	50,000
Profit After Tax(Rs. in Lacs)	1.02	(2.90)
Less: Preference Dividend and Tax thereof(Rs. In Lacs)	-	-
Profit available for Equity Shareholders(Rs. In Lacs)	1.02	(2.90)
Basic/Diluted EPS(Rs.)	2.05	(5.80)



# CCCL POWER INFRASTRUCTURE LIMITED

NOTE 4.3

31.03.2017

31.03.2016

Rs.

Rs.

## Earnings per Share - EPS

Equity Shares Issued(No.s)	50,000	50,000
Weighted Average(No.s)	50,000	50,000
Profit After Tax(Rs. in Lacs)	1.02	(2.90)
Less: Preference Dividend and Tax thereof(Rs. In Lacs)	-	-
Profit available for Equity Shareholders(Rs. In Lacs)	1.02	(2.90)
Basic/Diluted EPS(Rs.)	2.05	(5.80)



**CCCL POWER INFRASTRUCTURE LTD**  
**For the year ended March 31,2017.**

---

**NOTE : 1**

**BUSINESS PROFILE**

CCCL Power Infrastructure Limited (CCCL PIL) is a wholly owned subsidiary of CCCL for executing projects in power sector to provide high quality EPC solutions for BOP / BTG packages for coal & gas based thermal power projects and to provide Solar PV and Solar Thermal project solutions in the Renewable area

**NOTE : 2**

**2.1 GOING CONCERN**

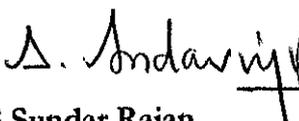
The Company could not commence its core business operations of "Building power projects" in view of the sustained economic down turn in this line of business and as such decided to keep the company alive for the time being to capture the opportunities likely/expected to arise in this sector in near future. The company could not proceed with its core business of "Building Power Projects" in view of the overall down turn in the economy and the Company is unable to continue as a going concern.

**2.2 SIGNIFICANT ACCOUNTING POLICIES:**

**a) Basis of preparation:**

The financial statements are prepared under the historical cost convention, on the accrual basis of accounting and in accordance with Generally Accepted Accounting principles (GAAP) in India, and in compliance with the provisions of the Companies Act, 2013, excluding the "Going Concern" concept, as set out in 2.1 herein above.

As per our report of even date  
**For ASA & Associates LLP**  
Chartered Accountants  
FRN:009`571N/N500006

  
**S Sundar Rajan**

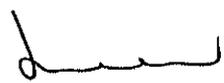
Partner  
Membership No. 211414

Place : Chennai  
Date: May 30 ,2017

For and on behalf of the Board of Directors of  
**CCCL Power Infrastructure Limited**  
CIN:U45206TN2010PLC076001

  
**Sarabeswar Ramaswami**

Director  
DIN:00435318

  
**S.Sivaramakrishnan**

Director  
DIN:00431791



**CCCL POWER INFRASTRUCTURE LTD**  
**For the year ended March 31,2017.**

**NOTE : 5**  
**GENERAL INFORMATION**

**5.1 Related Party Transactions :**

**a. Related Parties:**

Particulars	Name of the Entity
Holding Company	Consolidated Construction Consortium Ltd
Fellow Subsidiaries	a. Consolidated Interiors Ltd b. Noble Consolidated Glazings Ltd c. CCCL Infrastructure Limited d. CCCL Pearl City Food Port SEZ Ltd(wholly owned subsidiary of CCCL Infrastructure Ltd) e. Delhi South Extension Car Park Ltd

**b. Transactions during the year: (Rs. In Lakhs)**

S.	Particulars	Holding Company	Fellow Subsidiaries
1	Loans Received	1.81 (.17)	-

**c. Balances outstanding at the end of year (Rs. In Lakhs)**

S.No.	Particulars	Holding Company	Fellow Subsidiaries
1	Credit Balances Outstanding at the end of year.	599.55 (597.74)	-

5.1 a Earnings / Expenditure in Foreign Currency Nil (PY Nil)



**CCCL POWER INFRASTRUCTURE LTD**  
**For the year ended March 31,2017.**

**NOTE : 5**  
**GENERAL INFORMATION**

**5.1 Related Party Transactions :**

**a. Related Parties:**

Particulars	Name of the Entity
Holding Company	Consolidated Construction Consortium Ltd
Fellow Subsidiaries	a. Consolidated Interiors Ltd b. Noble Consolidated Glazings Ltd c. CCCL Infrastructure Limited d. CCCL Pearl City Food Port SEZ Ltd(wholly owned subsidiary of CCCL Infrastructure Ltd) e. Delhi South Extension Car Park Ltd

**b. Transactions during the year: (Rs. In Lakhs)**

S.	Particulars	Holding Company	Fellow Subsidiaries
1	Loans Received	1.81 (.17)	-

**c. Balances outstanding at the end of year (Rs. In Lakhs)**

S.No.	Particulars	Holding Company	Fellow Subsidiaries
1	Credit Balances Outstanding at the end of year.	599.55 (597.74)	-

5.1 a Earnings / Expenditure in Foreign Currency Nil (PY Nil)



**CCCL POWER INFRASTRUCTURE LTD**  
**For the year ended March 31,2017.**

**NOTE : 5**  
**GENERAL INFORMATION**

**5.1 Related Party Transactions :**

**a. Related Parties:**

Particulars	Name of the Entity
Holding Company	Consolidated Construction Consortium Ltd
Fellow Subsidiaries	a. Consolidated Interiors Ltd b. Noble Consolidated Glazings Ltd c. CCCL Infrastructure Limited d. CCCL Pearl City Food Port SEZ Ltd(wholly owned subsidiary of CCCL Infrastructure Ltd) e. Delhi South Extension Car Park Ltd

**b. Transactions during the year: (Rs. In Lakhs)**

S.	Particulars	Holding Company	Fellow Subsidiaries
1	Loans Received	1.81 (.17)	-

**c. Balances outstanding at the end of year (Rs. In Lakhs)**

S.No.	Particulars	Holding Company	Fellow Subsidiaries
1	Credit Balances Outstanding at the end of year.	599.55 (597.74)	-

5.1 a Earnings / Expenditure in Foreign Currency Nil (PY Nil)



**CCCL POWER INFRASTRUCTURE LTD**  
**For the year ended March 31,2017.**

---

5.2 Disclosure to the requirement of notification G.S.R 308(E) dated 30<sup>th</sup> March 2017 relating to Specified Bank Notes.

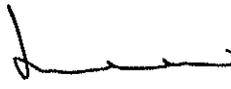
<b>Particulars</b>	<b>SBN</b>	<b>Other Denominations Note</b>	<b>Total</b>
Closing cash on 08-11-2016	Nil	Nil	Nil
Permitted Receipts	Nil	Nil	Nil
Permitted Payments.	Nil	Nil	Nil
Amount Deposited in Banks	Nil	Nil	Nil
Closing cash in hand as on 30-12-2016	Nil	Nil	Nil

5.3 Previous year's figures have been regrouped as necessary to confirm to the current year classification.

---

**For and on behalf of the Board of Directors of**  
**CCCL Power Infrastructure Limited**  
CIN No: U45206TN2010PLC076001

  
**R.Sarabeswar**  
Director  
DIN:00435318

  
**S.Sivaramakrishnan**  
Director  
DIN:00431791

Place: Chennai  
Date: May 30, 2017