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EN Renewable Energy Limited, EN Wind Power Private Limited and Generacion Eolica India Limited

Combined balance sheets

All figures in Indian Rupees (INR)

	Note	As of December 31,	
		2014	2013
Assets			
Current assets:			
Cash and cash equivalents		567,041	58,633,513
Restricted cash		16,899,836	19,289,855
Accounts receivable		85,616,649	48,815,975
Deferred financing costs		6,187,500	5,928,479
Other current assets	4	108,131,397	123,485,976
Total current assets		217,402,423	256,133,798
Property and equipment, net	3	4,236,467,624	4,275,303,200
Restricted cash		363,044,948	362,800,000
Deferred financing costs		37,031,532	37,169,875
Other assets	4	103,648,051	68,465,530
Total assets		4,957,594,578	4,999,872,402
Liabilities and Equity			
Current liabilities:			
Current portion of long-term debt	6	305,180,720	253,028,720
Accounts payable		18,935,893	5,387,489
Accrued expenses and other current liabilities	7	952,435	81,108,704
Due to related parties	9	6,412,042	8,004,659
Total current liabilities		331,481,090	347,529,572
Other liabilities:			
Long-term debt, less current portion	6	2,290,071,004	2,366,501,724
Asset retirement obligations	5	92,929,601	71,257,279
Deferred tax liabilities	8	199,340,895	152,202,464
Total liabilities		2,913,822,590	2,937,491,039
Equity:			
Net parent investment		1,812,588,687	1,840,418,377
Accumulated other comprehensive income (loss)		231,183,302	221,962,986
Total equity		2,043,771,989	2,062,381,363
Total liabilities and equity		4,957,594,579	4,999,872,403

See accompanying notes to combined financial statements.

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