




MANGALORE ELECTRICITY SUPPLY COMPANY LIMITED
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 30TH SEPTEMBER , 2023
(PROVISIONAL & UNAUDITED)

(₹ in Lakh)

Particulars		Note No.	Year ended 30Th Sept , 2023 (Ind-AS)	Year ended 31st March , 2023 (Ind-AS)
I	Revenue from operations	35	307,655.81	454,497.54
II	Other Income	36	10,695.68	19,616.11
III	Total income (I + II)		318,351.49	474,113.65
IV	Expenses			
	Cost of Power Purchased	37	215,304.49	309,647.33
	Employee Benefits Expenses	38	33,468.11	64,043.25
	Finance Costs	39	6,574.84	12,810.53
	Depreciation and amortization expenses	40	12,424.23	23,883.54
	Other Expenses	41	10,941.24	24,348.40
	Total expenses (IV)		278,712.91	434,733.05
V	Profit before exceptional items and tax (III-IV)		39,638.58	39,380.60
VI	Exceptional items income/expenses (net)	42	-	-
VII	Profit/(Loss) before tax (V + VI)		39,638.58	39,380.60
VIII	Tax expense:			
	(1) Current tax		-	-
	(2) Deferred tax		-	-
	(3) MAT credit entitlement	43	-	-
	Total tax expense (VIII)		-	-
IX	Profit/(Loss) for the year before movement in regulatory deferral account balance (VII - VIII)		39,638.58	39,380.60
X	Net Movement in Regulatory Deferral Account Balance related to Profit or Loss	44	(11,855.48)	(34,196.00)
XI	Profit for the year after movement in regulatory deferral account balance (IX + X)		27,783.10	5,184.60
XII	Other comprehensive income			
	A (i) Items that will not be reclassified to Profit & Loss		-	-
	(ii) Income tax relating to items that will not be reclassified to Profit & Loss		-	-
	B (i) Items that will be reclassified to Profit or Loss		-	-
	(ii) Income tax relating to items that will be reclassified to Profit & Loss		-	-
	Total other comprehensive income (XII)		-	-
XIII	Total comprehensive income for the year (XI+XII)		27,783.10	5,184.60
XIV	Earnings per equity share:			
	Before net movement in regulatory deferral account balance			
	(1) Basic (in ₹)		5.93	5.80
	(2) Diluted (in ₹)		-	-
	After net movement in regulatory deferral account balance			
	(1) Basic (in ₹)		4.15	0.50
	(2) Diluted (in ₹)		-	-

Notes 1 to 47 are an integral part of the financial statements


Chief Financial Officer
MESCOM, Mangaluru

 14/10/24
14/10/24