

**Item No. 6**

**Documents held by the  
Company**

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**STATEMENT OF PROFIT AND LOSS  
FOR THE YEAR ENDED 31ST MARCH 2019**

(₹ in Lakh)

SL. NO.	PARTICULARS	NOTE NO.	Year ended 31st March, 2019 (Ind-AS)	Year ended 31st March, 2018 (Ind-AS)
I	Revenue from operations	36	3,31,686.13	3,19,034.40
II	Other Income	37	11,123.92	8,783.17
III	<b>Total income (I + II)</b>		<b>3,42,810.05</b>	<b>3,27,817.57</b>
IV	<b>Expenses</b>			
	Purchase of Power	38	2,22,303.75	2,50,801.33
	Employee Benefits Expense	39	39,240.33	35,567.58
	Finance Costs	40	9,849.68	8,256.05
	Depreciation and amortization expenses	41	12,569.26	9,038.78
	Other Expenses	42	21,893.61	16,583.00
	<b>Total expenses (IV)</b>		<b>3,05,856.63</b>	<b>3,20,246.74</b>
V	<b>Profit before exceptional items and tax (III-IV)</b>		<b>36,953.42</b>	<b>7,570.83</b>
VI	Exceptional items (income)/expenses (net)	43	3,660.00	4,847.86
VII	<b>Profit/(Loss) before tax (V + VI)</b>		<b>33,293.42</b>	<b>2,722.97</b>
VIII	<b>Tax expense:</b>			
	(1) Current tax	44	1,208.78	478.69
	(2) Deferred tax		-	-
	Less: MAT credit entitlement		(1,192.44)	(478.69)
	<b>Total tax expense (VIII)</b>		<b>16.34</b>	<b>-</b>
IX	<b>Profit/(Loss) for the year before movement in regulatory deferral account balance (VIII - IX)</b>		<b>33,277.08</b>	<b>2,722.97</b>
X	Net Movement in Regulatory Deferral account Balance related to Profit or Loss	45	(27,637.88)	419.17
XI	<b>Profit for the year and movement in regulatory deferral account balance (IX + X)</b>		<b>5,639.20</b>	<b>3,142.14</b>
XII	<b>Other comprehensive income</b>			
	<b>A</b> (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>B</b> (i) Items that will be reclassified to Profit or Loss		-	-
	(ii) Income tax relating to items that will be reclassified to Profit & Loss		-	-
	<b>Total other comprehensive income (XII)</b>		<b>-</b>	<b>-</b>
XIII	<b>Total comprehensive income for the year (XI+XII)</b>		<b>5,639.20</b>	<b>3,142.14</b>
XIV	<b>Earnings per equity share:</b>			
	Before net movement in regulatory deferral account balance			
	(1) Basic (in ₹)		6.74	0.76
	(2) Diluted (in ₹)		-	0.65
	After net movement in regulatory deferral account balance			
	(1) Basic (in ₹)		1.14	0.88
	(2) Diluted (in ₹)		-	0.74

Notes 1 to 48 are an integral part of the financial statements

Sd/-  
**(PRABHAT JOSHI)**  
Company Secretary

Sd/-  
**(D.R. SRINIVAS)**  
Chief Financial Officer

Sd/-  
**(RAGHUPRAKASH. N)**  
Director (Tech)

Sd/-  
**(SNEHAL. R, IAS)**  
Managing Director

In terms of our Report of even date  
for **GOPALAIYER & SUBRMANIAN**  
Chartered Accountants  
Firm Reg. No: 000960 S

Sd/-  
**CA K.R. SURESH**  
PARTNER  
Membership No. 25453

Place : Mangaluru  
Date : 19.09.2019

## BALANCE SHEET AS AT 31ST MARCH 2019

(₹ in Lakh)

PARTICULARS	NOTE NO	As at 31st March, 2019 (Ind-AS)	As at 31st March, 2018 (Ind-AS)
<b>ASSETS</b>			
<b>I Non Current Assets</b>			
(a) Property, plant and equipment	5	1,89,480.86	1,50,886.55
(b) Capital work-in-progress	6	49,698.97	17,705.56
(c) Intangible assets under development	7	1,006.81	776.36
(d) Financial assets			
(i) Investments	8	251.00	251.00
(ii) Loans	9	801.62	728.65
(iii) Other financial assets	10	12,301.74	12,301.74
(e) Non-current tax assets (Net)	11	3,187.88	2,883.36
(f) Other non-current assets	12	6,577.93	20,345.80
<b>Total Non-current Assets (I)</b>		<b>2,63,306.81</b>	<b>2,05,879.02</b>
<b>II Current Assets</b>			
(a) Inventories	13	5,851.89	3,157.45
(b) Financial assets			
(i) Trade receivables	14	40,935.32	39,452.68
(ii) Cash and cash equivalents	15	6,370.13	3,356.79
(iii) Bank Balances other than (ii) above	16	1,020.34	6.84
(iv) Loans	17	112.58	116.50
(v) Other financial assets	18	1,42,191.87	1,23,190.11
(c) Current Tax Assets (Net)	19	568.52	265.73
(d) Other current assets	20	232.79	197.44
<b>Sub-Total (II)</b>		<b>1,97,283.44</b>	<b>1,69,743.54</b>
Non-current Assets held for sale	21	523.87	575.37
<b>Total Current Assets (II)</b>		<b>1,97,807.31</b>	<b>1,70,318.91</b>
<b>Total Assets (I+II)</b>		<b>4,61,114.12</b>	<b>3,76,197.93</b>
<b>III Regulatory Deferral Account Debit Balance</b>	22	63,552.22	91,190.10
<b>Total Assets &amp; Regulatory account balance (I+II+III)</b>		<b>5,24,666.34</b>	<b>4,67,388.03</b>
<b>EQUITY AND LIABILITIES</b>			
<b>I Equity</b>			
(a) Equity Share Capital	23	48,182.02	35,807.02
(b) Other Equity	24	28,404.18	25,164.48
<b>Total Equity (I)</b>		<b>76,586.20</b>	<b>60,971.50</b>
<b>II LIABILITIES</b>			
<b>Non Current Liabilities</b>			
<b>(a) Financial Liabilities</b>			
(i) Borrowings	25	73,212.35	59,895.76
(ii) Trade payables	26	57,961.02	60,381.36
(iii) Other financial liabilities	27	1,22,506.78	1,07,895.15
(b) Provisions	28	5,211.40	5,240.86
(c) Deferred Income	29	40,224.62	20,565.60
(d) Other non-current liabilities	30	48.03	48.49
<b>Total Non-current Liabilities (II)</b>		<b>2,99,164.20</b>	<b>2,54,027.22</b>
<b>III Current Liabilities</b>			
<b>(a) Financial Liabilities</b>			
(i) Borrowings	31	35,489.26	31,418.72
(ii) Trade payables	32	22,486.82	27,052.54
(iii) Other financial liabilities	33	72,830.48	79,207.24
(b) Other Current Liabilities	34	14,629.54	13,164.55
(c) Provisions	35	1,823.47	961.50
(d) Deferred Income	29	1,656.37	584.76
<b>Total Current Liabilities (III)</b>		<b>1,48,915.94</b>	<b>1,52,389.31</b>
<b>Total Liabilities</b>		<b>4,48,080.14</b>	<b>4,06,416.53</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>5,24,666.34</b>	<b>4,67,388.03</b>

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