

WEST BENGAL STATE ELECTRICITY DISTRIBUTION COMPANY LIMITED				
Balance Sheet as at 31 st March 2019				
Particulars		Note No	As at 31 st	As at 31 st
			Mar 2019	Mar 2018
(₹ in lakhs)				
ASSETS				
1	Non-Current Assets			
(a)	Property, Plant and Equipment	(1)	19,27,492	18,29,316
(b)	Capital Work-in-progress	(1)	2,16,262	1,17,036
(c)	Other Intangible assets	(1)	3,063	3,449
(d)	Financial Assets			
(i)	Investments	(2)	0	1,837
(ii)	Trade receivables	(3)	12,992	16,131
(iii)	Other Financial Assets	(4)	1,859	746
(e)	Other non-current assets	(5)	3,10,820	1,68,770
Total Non-Current Assets			24,72,488	21,37,285
2	Current Assets			
(a)	Inventories	(6)	37,168	19,775
(b)	Financial Assets			
(i)	Trade receivables	(7)	6,15,466	6,08,930
(ii)	Cash and Cash equivalents	(8)	86,112	80,680
(iii)	Bank Balances other than (ii) above	(9)	75,992	1,43,626
(iv)	Loans	(10)	2,130	2,205
(v)	Other Financial Assets	(11)	50,776	47,581
(c)	Other Current assets	(12)	13,825	19,939
(d)	Assets Classifide As Held for Sale	(13)	521	0
Total Current Assets			8,81,990	9,22,736
Total Assets			33,54,478	30,60,021
Regulatory deferral account Debit Balance		(14)	13,14,072	11,91,018
Total Assets and Regulatory deferral account Debit Balance			46,68,550	42,51,039
EQUITY AND LIABILITIES				
Equity				
(a)	Equity Share Capital	(15)	2,31,686	2,29,624
(b)	Other Equity			
(i)	Reserve and Surplus	(16)	27,444	18,028
Total Equity			2,59,130	2,47,652
Deferred Government Grants & Consumers' Contributions		(17)	15,99,955	13,03,616
Liabilities				
1	Non-Current liabilities			
(a)	Financial liabilities			
(i)	Borrowings	(18)	5,21,631	5,82,481
(ii)	Trade payables	(19)	2,326	6,708
(iii)	Security Deposit from Consumers	(20)	3,61,818	3,18,523
(iv)	Other Financial liabilities	(21)	33,510	3,361
(b)	Deferred Tax liabilities (Net)	(22)	0	0
(c)	Other non-current liabilities			
(i)	Provisions	(23)	29,895	28,593
Total Non-Current liabilities			9,49,180	9,39,666
2	Current liabilities			
(a)	Financial liabilities			
(i)	Borrowings	(24)	5,22,893	5,88,118
(ii)	Trade payables	(25)	5,95,472	4,85,497
(iii)	Security Deposit from Consumers	(26)	13,340	12,410
(iv)	Other Financial liabilities	(27)	4,25,607	3,13,817
(b)	Employee Benefit obligations	(28)	22,235	19,475
(c)	Provisions	(29)	2,30,990	2,67,255
(d)	Other current liabilities	(30)	49,748	73,533
Total Current liabilities			18,60,285	17,60,105
Total liabilities			28,09,465	26,99,771
Total Equity ,liabilities & Deferred Government Grants & Consumers' Contributions			46,68,550	42,51,039

Significant Accounting Policies

Note forming part of Financial Statements

1 to 61


In Term of our Report of even date

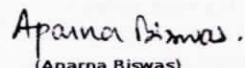
For J GUPTA & CO LLP

CHARTERED ACCOUNTANTS

FRN. 314010E/E300029

For & on behalf of the Board


(K.K. Ghosh)
Chief Financial Officer


(Aparna Biswas)
Company Secretary
Membership No: F8886


(Santanu Basu)
Chairman & Managing Director
DIN: 07218581


(H K DATTA)
Partner
Membership No. 012208
UDIN: 19012208AAAAA8102
Place: Kolkata
Date: 13th September 2019



WEST BENGAL STATE ELECTRICITY DISTRIBUTION COMPANY LIMITED				
Statement of Profit and Loss for the period ended 31 st March 2019				
Particulars		Note No	2018-2019	2017-2018
			(₹ in lakhs)	
1	Revenue from operations			
(a)	Revenue from Sale of Power	(31)	20,48,397	18,92,302
(b)	Other Operating Revenue	(32)	49,477	45,453
	Other income	(33)	60,875	47,472
	Total Revenue		21,58,749	19,85,227
2	Expenses:			
(a)	Purchases of Power, Transmission Charges & Operating Lease	(34)	18,20,655	16,13,990
(b)	Changes in Swap	(34A)	2,548	-
(c)	Employee benefits expenses	(35)	1,01,551	1,05,426
(d)	Finance costs	(36)	1,44,660	1,54,283
(e)	Depreciation & amortization	(37)	92,641	92,750
(f)	Other expenses	(38)	1,24,141	1,16,979
(i)	Expenditure on Corporate Social Responsibility	(39)	129	49
	Total expenses		22,86,325	20,83,477
3	Loss before net movements in Regulatory deferral accounts balance & Tax (1-2)		(1,27,577)	(98,250)
4	Net movement in Regulatory deferral account balances related to Profit & Loss [Net of Other Comprehensive income- Note:8 (a) below]	(40)	1,23,054	94,220
5	Profit (+) /Loss (-) after net movements in Regulatory deferral accounts balance & before Tax (3+4)		(4,522)	(4,030)
6	Tax expense:	(41)		
	(1) Current tax		0	0
	(2) Deferred tax		-	-
	Sub-total		0	0
7	Net Loss for the period & net movement in Regulatory deferral account balances(5-6)		(4,522)	(4,030)
8	Other Comprehensive Income Items that will not be reclassified to profit or loss	(42)		
(a)	Remeasurements of post-employment benefit obligations [this forms part of the Net Movement in Regulatory Account Balances - Note:4 above]		11,294	9,752
(b)	Provision for Income tax relating to post-employment benefit obligations		1,978	1,637
	Other comprehensive income for the year net of tax (a-b)		9,316	8,115
9	Total comprehensive income for the Period (7+8) (Comprising Profit (Loss) and other Comprehensive Income for the Period)		4,793	4,085
10	Earning per equity share of face value of ₹ 10 each			
(a)	Basic EPS - (in ₹)		(5.54)	(4.35)
(b)	Diluted EPS - (in ₹)		(5.54)	(4.35)
(c)	Basic EPS including net movement in regulatory deferral account balances after tax (in ₹)		(0.20)	(0.18)
(d)	Diluted EPS including net movement in regulatory deferral account balances after tax (in ₹)		(0.20)	(0.18)

Significant Accounting Policies

Note forming part of Financial Statements 1 to 61


In Term of our Report of even date

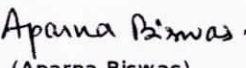
For J GUPTA & CO LLP

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(Santanu Basu)
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DIN:07218581



(H K DATTA)
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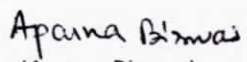
Statement of Changes in Equity For the period ended 31 st March 2019					
(₹ in lakhs)					
A. Equity share capital					
As at 31 March 2017					2,25,674
Changes in equity share capital					3,950
As at 31 March 2018					2,29,624
Changes in equity share capital					2,062
As at 31 March 2019					2,31,686
B. Other equity					
Particulars	Reserve and surplus				Total
	Share Application money received (pending allotment)	Reserve for Unforeseen Exigencies	Debenture Redemption Reserve	Retained earnings	
	(₹ in lakhs)				
Balance at 31 March 2017	-	15,500	9,115	(11,115)	13,500
Loss for the year		-	-	4,085	4,085
Other comprehensive income		-	-	-	-
Total	-	15,500	9,115	(7,030)	17,585
Transfer to debenture redemption reserve		-	1,667	(1,667)	-
Share Application money Received (Pending allotment)	443	-	-	-	443
Balance at 31 March 2018	443	15,500	10,782	(8,697)	18,028
Loss for the year				(4,522)	(4,522)
Other comprehensive income				9,316	9,316
Total	443	15,500	10,782	(3,904)	22,821
Allotment made against Pending allotment of Share Application money of earlier year	(443)				(443)
Transfer to debenture redemption reserve	-	-	1,667	(1,667)	-
Retained earnings of NTESCL merged during the year	-	-	-	1,320	1,320
Share Application money Received (Pending allotment)	3,745	-	-	-	3,745
Balance at 31 March 2019	3,745	15,500	12,449	(4,251)	27,443

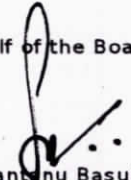
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Place: Kolkata
Date: 13th September 2019


(K.K.Ghosh)
Chief Financial Officer


(Aparna Biswas)
Company Secretary
Membership No:F8886


(Santanu Basu)
Chairman & Managing Director
DIN:07218581



WEST BENGAL STATE ELECTRICITY DISTRIBUTION COMPANY LIMITED				
CASH FLOW STATEMENT FOR THE YEAR ENDED 31 ST MARCH 2019				
Sl. No.	Particulars	Note/Reconciliation reference	2018-19	2017-18
			(₹ in lakhs)	
A	CASH FLOW FROM OPERATING ACTIVITIES:			
	Net Profit/(Loss) Before Taxation	Recon-1	6771	5722
	<u>Adjustment For:</u>			
	Depreciation	35	92641	92750
	Interest and Financial Charges	Recon-2	120647	125843
	Bad & Doubtful Debts Provision and Expected Credit Loss	Recon-3	2425	2131
	Loss on demolition, retirement of fixed asset	36 (D)	1032	1521
	Loss on obsolescence of Inventory	36 (D)	56	34
	Excess Provision Written Back	31	(120)	(674)
	Profit on sale of fixed asset	36	0	(29)
	Interest accrued on non current Transmission Liability	31	(1989)	(1104)
	Interest accrued on non current Capital Liability	31	(1744)	(7091)
	Interest/Dividend etc. Income	31	(1555)	(1385)
	Operating Profit Before Working Capital Change (1)		2,18,164	217718
	<u>Adjustment For:</u>			
	Stores & Spares	6	17393	1726
	Sundry Debtors	3 & 7	5,822	(15353)
	Other Current & non Current Assets	4, 5 and 12	(5001)	(21467)
	Loans & Advances	10 and 11	5,685	16837
	Liabilities & Provision, etc.	25, 26, 27, 28, 29, 30, 19, 20 & 21	(1,80,196)	(19247)
	Changes in working capital (2)		(1,56,297)	(37504)
	Regulatory Deferral Account (3)	14	123054	32847
	Cash Generation from Operation [4=(1-2-3)]		2,51,407	222375
	Tax paid (4)		2062	1735
	NET CASH FROM OPERATING ACTIVITIES [(A)=3-4]		2,49,345	220640
B	CASH FLOW FROM INVESTING ACTIVITIES			
	Decrease (Increase) in Fixed Assets	1, 13 & 33	(240944)	(195808)
	Decrease (Increase) in Capital Work in Progress	1	(99226)	(1247)
	(Increase)/Decrease in Investments	2 & 9	69471	405
	Interest/Dividend Income	Recon-4	7854	7302
	Other Non Current Asset-Capital Advance	5	(141911)	(84277)
	NET CASH GENERATED FROM INVESTING ACTIVITIES (B)		(404756)	(273625)
C	CASH FLOW FROM FINANCING ACTIVITIES			
	Gross Proceeds from Borrowing	18 & 24	248548	339718
	Repayment of Borrowing		(309601)	(274382)
	Proceeds from Share Capital & Share Application Money & reserves	Recon-5	6684	4393
	Proceeds from Consumers contribution & capital subsidy	17	345299	168718
	Interest & Financial Charges.	Recon-6	(130087)	(184604)
	NET CASH GENERATED FROM FINANCING ACTIVITIES (C)		1,60,843	53843
	NET INCREASE (DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)		5,432	858
	CASH and CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR		80,680	79822
	CASH and CASH EQUIVALENTS AT THE END OF THE YEAR	8	86,112	80680

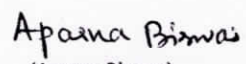


Reconciliations			
Reconciliation-1 on Net Profit/(Loss) Before Taxation	Note	2018-19	2017-18
Total Comprehensive Income	Statement of P/L	4793	4085
Provision for income tax on post employment benefit obligation		1978	1637
Net Profit/(Loss) Before Taxation		6771	5722
Reconciliation-2 on Interest and Finance Charges	Note	2018-19	2017-18
Finance Cost	36	144660	154283
Interest on Copnsumer Security Deposit	36	(17839)	(15438)
Transaction Cost on Capital Bond	36	(17)	(17)
Interest accrued on liability for purchase of power	36	(2692)	(11618)
Interest accrued on liability for capital supplies/works	36	(3465)	(1367)
Interest and Finance Charges		120647	125843
Reconciliation-3 on Bad & Doubtful Debts Provision and Expected Credit Loss	Note	2018-19	2017-18
Provision for bad and doubtful debt	38 (D)	2020	4085
Provision for expected credit loss		405	1637
Bad & Doubtful Debts Provision and Expected Credit Loss		2425	5722
Reconciliation-4 on Interest/Dividend Income	Note	2018-19	2017-18
Interest from bank on fixed deposit and other deposits	33	1555	1385
Interest accrued on non current Transmission Liability	33	1989	1104
Interest accrued on non current Capital Liability	33	1744	7091
Accrued Income-Opening	11	8018	5740
Accrued Income-Closing	11	(5452)	(8018)
Interest/Dividend Income		7854	7302
Reconciliation-5 Proceeds from Share Capital & Share Application Money and Reserves	Note	2018-19	2017-18
Difference of Opening and closing Equity Share Capital	15	2062	3950
Retained earnings of NTESCL	16	1320	0
Share pending allotment	16	3302	443
Proceeds from Share Capital & Share Application Money and reserves		6684	4393
Reconciliation-6 Interest & Financial Charges.	Note	2018-19	2017-18
Interest & Financial Charges as per reconciliation-2	Recon-2	(120647)	(125843)
Accrued Expenses-Opening	27	(57353)	(116114)
Accrued Expenses-Closing	27	47913	57353
Interest & Financial Charges.		(130087)	(184604)

In Term of our Report of even date
For J GUPTA & CO LLP
CHARTERED ACCOUNTANTS
FRN. 314010E/E300029


(H K DATTA)
Partner
Membership No.012208
UDIN:19012208AAAAA8102
Place: Kolkata
Date: 13th September 2019


(K.K.Ghosh)
Chief Financial Officer


(Aparna Biswas)
Company Secretary
Membership No:F8886

For & on behalf of the Board


(Santanu Basu)
Chairman & Managing Director
DIN:07218581



WEST BENGAL STATE ELECTRICITY DISTRIBUTION COMPANY LIMITED				
Consolidated Balance Sheet as at 31 st March 2019				
Particulars		Note No	As at 31 st	As at 31 st
			Mar 2019	Mar 2018
(₹ in lakhs)				
ASSETS				
1 Non-Current Assets				
(a)	Property,Plant and Equipment	(1)	19,27,492	18,29,666
(b)	Capital Work-in-progress	(1)	2,16,262	1,17,063
(c)	Other Intangible assets	(1)	3,063	3,450
(d)	Financial Assets			
(i)	Investments	(2)	40	0
(ii)	Trade receivables	(3)	12,992	16,131
(iii)	Other Financial Assets	(4)	1,859	757
(e)	Other non-current assets	(5)	3,10,818	1,68,480
Total Non-Current Assets			24,72,526	21,35,547
2 Current Assets				
(a)	Inventories	(6)	37,168	19,775
(b)	Financial Assets			
(i)	Trade receivables	(7)	6,15,466	6,08,930
(ii)	Cash and Cash equivalents	(8)	86,112	81,516
(iii)	Bank Balances other than (ii) above	(9)	75,992	1,43,696
(iv)	Loans	(10)	2,130	2,205
(v)	Other Financial Assets	(11)	50,776	50,958
(c)	Other Current assets	(12)	13,825	19,940
(d)	Assets Classifide As Held for Sale	(13)	521	0
Total Current Assets			8,81,990	9,27,020
Total Assets			33,54,516	30,62,567
Regulatory deferral account Debit Balance			(14)	13,14,072
Total Assets and Regulatory deferral account Debit Balance				11,91,018
Debit Balance			46,68,587	42,53,585
EQUITY AND LIABILITIES				
Equity				
(a)	Equity Share Capital	(15)	2,31,686	2,29,624
(b)	Other Equity			
(i)	Reserve and Surplus	(16)	27,483	19,053
Total Equity			2,59,169	2,48,677
Deferred Government Grants & Consumers' Contributions			(17)	15,99,955
				13,03,616
Liabilities				
1 Non-Current liabilities				
(a)	Financial liabilities			
(i)	Borrowings	(18)	5,21,631	5,82,481
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(iv)	Other Financial liabilities	(21)	33,510	3,361
(b)	Deferred Tax liabilities (Net)	(22)	0	3
(c)	Other non-current liabilities			
(i)	Provisions	(23)	29,895	28,593
Total Non-Current liabilities			9,49,180	9,39,665
2 Current liabilities				
(a)	Financial liabilities			
(i)	Borrowings	(24)	5,22,893	5,88,118
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(b)	Employee Benefit obligations	(28)	22,235	19,475
(c)	Provisions	(29)	2,30,990	2,67,255
(d)	Other current liabilities	(30)	49,748	73,635
Total Current liabilities			18,60,284	17,61,627
Total liabilities			44,09,418	40,04,908
Total Equity & liabilities			46,68,587	42,53,585

Significant Accounting Policies

Note forming part of Financial Statements

1 to 64


In Term of our Report of even date

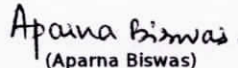
For J GUPTA & CO LLP

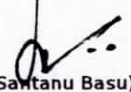
CHARTERED ACCOUNTANTS

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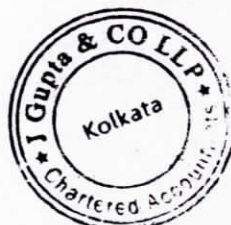
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Consolidated Statement of Profit and Loss for the period ended 31 st March 2019				
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			(₹ in lakhs)	
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(b)	Other Operating Revenue	(32)	49,477	45,453
	Other income	(33)	60,875	47,602
	Total Revenue		21,58,749	19,85,357
2	Expenses:			
(a)	Purchases of Power, Transmission Charges & Operating Lease	(34)	18,20,655	16,13,990
(b)	Changes in Swap	(34A)	2,548	0
(c)	Employee benefits expenses	(35)	1,01,551	1,05,579
(d)	Finance costs	(36)	1,44,660	1,54,283
(e)	Depreciation & amortization	(37)	92,641	92,794
(f)	Other expenses	(38)	1,24,141	1,16,504
(i)	Expenditure on Corporate Social Responsibility	(39)	129	49
	Total expenses		22,86,325	20,83,199
3	Loss before net movements in Regulatory deferral accounts balance & Tax (1-2)		(1,27,577)	(97,842)
4	Net movement in Regulatory deferral account balances related to Profit & Loss [Net of Other Comprehensive income- Note:10 (a) below]	(40)	1,23,054	94,220
5	Profit (+) /Loss (-) after net movements in Regulatory deferral accounts balance & before Tax (3+4)		(4,523)	(3,622)
6	Share of Profit / (Loss) of Associates and Joint Ventures	(41)	40	0
7	Profit Before Tax (5+6)		(4,483)	(3,622)
8	Tax expense:	(42)		
	(1) Current tax		0	114
	(2) Deferred tax		0	2
	Sub-total		0	116
9	Net Loss for the period & net movement in Regulatory deferral account balances(5-6)		(4,483)	(3,738)
10	Other Comprehensive Income Items that will not be reclassified to profit or loss	(43)		
(a)	Remeasurements of post-employment benefit obligations [this forms part of the Net Movement in Regulatory Account Balances - Note:4 above]		11,294	9,752
(b)	Income tax relating to post-employment benefit obligations		1,978	1,637
	Other comprehensive income for the year net of tax (a-b)		9,316	8,115
11	Total comprehensive income for the Period (7+8) (Comprising Profit (Loss) and other Comprehensive Income for the Period)		4,833	4,377
12	Earning per equity share of face value of ₹ 10 each			
(a)	Basic EPS - (in ₹)		(5.54)	(4.33)
(b)	Diluted EPS - (in ₹)		(5.54)	(4.33)
(c)	Basic EPS including net movement in regulatory deferral account balances after tax (in ₹)		(0.19)	(0.17)
(d)	Diluted EPS including net movement in regulatory deferral account balances after tax (in ₹)		(0.19)	(0.17)

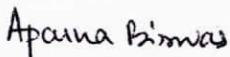
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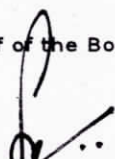
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FRN. 314010E/E300029

For & on behalf of the Board


(K.K.Ghosh)
Chief Financial Officer


(Aparna Biswas)
Company Secretary
Membership No:F8886


(Santanu Basu)
Chairman & Managing Director
DIN:07218581


(H K DATTA)
Partner
Membership No.012208
UDIN:19012208AAAAAB8616
Place: Kolkata
Date: 13th September 2019



Statement of Changes in Equity For the period ended 31 st March 2019						
						(₹ in lakhs)
A. Equity share capital						
As at 31 March 2017						2,25,674
Changes in equity share capital						3,950
As at 31 March 2018						2,29,624
Changes in equity share capital						2,062
As at 31 March 2019						2,31,686
B. Other equity						
Particulars	Reserve and surplus				Share of joint venture	Total
	Share Application money received (pending allotment)	Reserve for Unforeseen Exigencies	Debenture Redemption Reserve	Retained earnings		
	(₹ in lakhs)					
Balance at 31 March 2017	-	15,500	9,115	(10,933)	516	14,198
Loss for the year		-	-	4,377	-	4,377
Other comprehensive income		-	-	-	-	-
Total	-	15,500	9,115	(6,556)	-	18,575
Transfer to debenture redemption reserve		-	1,667	(1,667)		-
Balance of NTESCL after adjustment of earnings accumulated during Joint Venture period	0	-	-	35	-	35
Share Application money Received (Pending allotment)	443	-	-	-		443
Balance at 31 March 2018	443	15,500	10,782	(8,188)	-	19,053
Loss for the year				4,833		4,833
Other comprehensive income				-	-	-
Total	443	15,500	10,782	(3,355)	-	23,886
Allotment made against Pending allotment of Share Application money of earlier year	(443)				-	(443)
Transfer to debenture redemption reserve	-	-	1,667	(1,667)	-	0
Retained earnings of NTESCL merged during the year	-	-	-	1,320	-	1,320
Retained earnings of NTESCL accumulated during up to last year which is included in the Retained earnings				(1,025)		(1,025)
Share Application money Received (Pending allotment)	3,745	-	-	-	-	3,745
Balance at 31 March 2019	3,745	15,500	12,449	(4,727)	-	27,483

In Term of our Report of even date
For J GUPTA & CO LLP
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(Saranu Basu)
Chairman & Managing Director
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WEST BENGAL STATE ELECTRICITY DISTRIBUTION COMPANY LIMITED
CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31 ST MARCH 2019

Sl. No.	Particulars	Note/ Reconciliation reference	2018-19 (₹ in lakhs)	2017-18 (₹ in lakhs)
A	CASH FLOW FROM OPERATING ACTIVITIES:			
	Net Profit/(Loss) Before Taxation	Recon-1	6811	6130
	Adjustment For:			
	Depreciation	37	92641	92794
	Interest and Financial Charges	Recon-2	120647	125843
	Bad & Doubtful Debts Provision and Expected Credit Loss	Recon-3	2425	2131
	Loss on demolition, retirement of fixed asset	38(D)	1032	1521
	Loss on obsolescence of inventory	38(D)	56	34
	Excess Provision Written Back	33	(120)	(682)
	Profit on sale of fixed asset	33	0	(29)
	Interest/Dividend etc. Income	33	(1515)	(1415)
	Interest accrued on non current Transmission Liability	33	(1989)	(1104)
	Interest accrued on non current Capital Liability	33	(1744)	(7091)
	Operating Profit Before Working Capital Change (1)		218244	218132
	Adjustment For:			
	Stores & Spares	6	17393	1726
	Sundry Debtors	3 & 7	5822	9328
	Other Current & non Current Assets	4, 5 & 12	(5013)	(21455)
	Loans & Advances	10 & 11	2336	(4494)
	Current Liabilities & Provision, etc.	25, 26, 27, 28, 29, 30, 19, 20, 21 & 23	(178675)	(20776)
	Change in Working Capital (2)		(158137)	(35671)
	Regulatory Deferral Account (3)	14	123054	32847
	Cash Generation from Operation [4=(1-2-3)]		253327	220956
	Tax paid (5)		2099	1812
	NET CASH FROM OPERATING ACTIVITIES [(A)=4-5]		251228	219144
B	CASH FLOW FROM INVESTING ACTIVITIES			
	Decrease (Increase) in Fixed Assets	1, 13 & 33	(240594)	(196254)
	Decrease (Increase) in Capital Work in Progress	1	(99199)	(1274)
	(Increase)/Decrease in Investments	2 & 9	67664	2870
	Interest/Dividend Income	Recon-4	7881	7305
	Other non Current Asset-Capital Advance	5	(142162)	(84026)
	NET CASH GENERATED FROM INVESTING ACTIVITIES (B)		(406410)	(271379)
C	CASH FLOW FROM FINANCING ACTIVITIES			
	Gross Proceeds from Borrowing	18 & 24	248548	339718
	Repayment of Borrowing		(309601)	(274382)
	Proceeds from Share Capital, Share Application Money & Reserve	Recon-5	5619	4393
	Proceeds from Consumers contribution & capital subsidy	17	345299	168718
	Interest & Financial Charges.	Recon-6	(130087)	(184604)
	NET CASH GENERATED FROM FINANCING ACTIVITIES (C)		159778	53843
	NET INCREASE (DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)		4596	1608
	CASH and CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR		81516	79822
	CASH and CASH EQUIVALENTS OF SUBSIDIARY AT THE BEGINNING OF THE YEAR		0	86
	CASH and CASH EQUIVALENTS AT THE END OF THE YEAR		86112	81516



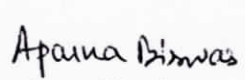
Reconciliations			
Reconciliation-1 on Net Profit/(Loss) Before Taxation	Note	2018-19 (₹ in lakhs)	2017-18 (₹ in lakhs)
Total Comprehensive Income	Statement of	4834	4376
Provision for income tax on post employment benefit obligation	P/L	1977	1754
Net Profit/(Loss) Before Taxation		6811	6130
Reconciliation-2 on Interest and Finance Charges	Note	2018-19 (₹ in lakhs)	2017-18 (₹ in lakhs)
Finance Cost	36	144660	154283
Interest on Copnsumer Security Deposit	36	(17839)	(15438)
Transaction Cost on Capital Bond	36	(17)	(17)
Interest accrued on liability for purchase of power	36	(2692)	(11618)
Interest accrued on liability for capital supplies/works	36	(3465)	(1367)
Interest and Finance Charges		120647	125843
Reconciliation-3 on Bad & Doubtful Debts Provision and Expected Credit Loss	Note	2018-19 (₹ in lakhs)	2017-18 (₹ in lakhs)
Provision for bad and doubtful debt	38 (D)	2020	1840
Provision for expected credit loss		405	291
Bad & Doubtful Debts Provision and Expected Credit Loss		2425	2131
Reconciliation-4 on Interest/Dividend Income	Note	2018-19 (₹ in lakhs)	2017-18 (₹ in lakhs)
Interest from bank on fixed deposit and other deposits	33	1555	1415
Interest accrued on non current Transmission Liability	33	1989	1104
Interest accrued on non current Capital Liability	33	1744	7091
Accrued Income-Opening	11	8045	5740
Accrued Income-Closing	11	(5452)	(8045)
Interest/Dividend Income		7881	7305
Reconciliation-5 Proceeds from Share Capital & Share Application Money and Reserves	Note	2018-19 (₹ in lakhs)	2017-18 (₹ in lakhs)
Difference of Opening and closing Equity Share Capital	15	2062	3950
Retained earnings of NTESCL	16	1320	0
Share pending allotment	16	3302	443
Retained earnings of NTESCL accumulated up-to last year which is included in the retained earnings		(1025)	0
Share of profit of GEDCL		(40)	0
Proceeds from Share Capital & Share Application Money and reserves		5619	4393
Reconciliation-6 Interest & Financial Charges.	Note	2018-19 (₹ in lakhs)	2017-18 (₹ in lakhs)
Interest & Financial Charges as per reconciliation-2	Recon-2	(120647)	(125843)
Accrued Expenses-Opening	27	(57353)	(116114)
Accrued Expenses-Closing	27	47913	57353
Interest & Financial Charges.		(130087)	(184604)

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