WEST BENGAL STATE ELECTRICITY DISTRIB Balance Sheet as at 31st M			
Particulars	Note	As at 31st March 2020	As at 31st March 2019
		(Rs. in	lakhs)
SSETS			
Non-Current Assets		· · · · · · · · · · · · · · · · · · ·	
(a) Property, Plant and Equipment	(1)	22,29,202	19,27,492
(b) Capital Work-in-progress	(1)	2,32,302	-2,16,262
(c) Other Intangible Assets	(1)	4,460	3,063
(d) Financial Assets			
(i) Investments	(2)		
(ii) Trade Receivables	(3)	43,262	12,992
(iii) Other Financial Assets	(4)	1,136	1,859
(e) Other Non-Current assets	(5)	3,17,271	.2,80,056
Total Non-Current Assets		28,27,633	24,41,724
Current Assets			
(a) Inventories	(6)	78,946	67,932
(b) Financial Assets			
(i) Trade Receivables	(7)	6,20,901	6,15,466
(ii) Cash and Cash equivalents	(8)	64,270	86,112
(iii) Bank Balances other than (ii) above	(9)	91,434	75,992
(iv) Loans	(10)	2,006	2,130
(v) Other Financial Assets	(11)	1,13,750	50,776
(c) Other Current assets	(12)	15,549	13.825
(d) Assets Classified As Held for Sale	(13)	947	523
Total Current Assets		9,87,803	9,12,754
Total Assets		38,15,436	33,54,478
Regulatory deferral account Debit Balance	(14)	15,51,914	13,14,072
Fotal Assets and Regulatory deferral account Debit Balance EQUITY AND LIABILITIES Equity	Annual Constitution of the	53,67,350	46,68,550
(a) Equity Share Capital	(15)	2,36,589	2,31,686
(b) Other Equity	(17.5)	70 200	27.44
(i) Reserve and Surplus	(16)	30,280	27,444
Total Equity		2,66,869	2,59,130
Deferred Government Grants & Consumers' Contributions	(17)	17,96,214	15,99,955
Liabilities			
1 Non-Current liabilities			
(a) Financial Liabilities			
(i) Borrowings "	(18)	6,52,548	5,21,63
(ii) Trade Payables	(19)	812	2,326
(iii) Security Deposit from Consumers	(20)	3,94,519	3,61,818
(iv) Other Financial Liabilities	(21)	36,796	33,510
(b) Deferred Tax Liabilities (Net)	(22)	1	
(c) Other Non-Current Liabilities			
(i) Provisions	(23)	39,556	29,89
Total Non-Current liabilities		11,24,231	9,49,180
2 Current liabilities			
(a) Financial Liabilities	10.11	T = 05.000	F 33 63
(i) Borrowings	(24)	5,86,036	
(ii) Trade Payables	(25)	7,94,490	
(iii) Security Deposit from Consumers	(26)	13,770	
(iv) Other Financial Liabilities	(27)	4,11,126	
(b) Employee Benefit Obligations	(28)	19,122	
(c) Provisions	(29)	3,08,059	
(d) Other Current Liabilities	(30)	47,433	
Total Current liabilities	Marie Co	21,80,036	18,60,285
Total liabilities		33,04,267	28,09,463
Total Equity ,liabilities & Deferred Government Grants & Consumers' Contributions		53,67,350	46,68,550

1 to 61

This is the Balance Sheet referred to in our Report of even date.

For J GUPTA & CO LLP CHARTERED ACCOUNTANTS FANA 3 14010 F 200029

(K.K.Ghosh) Chief Financial Officer

APOCNA Managing Director

(Aparna Biswas)

Company Secretary

Membership No:

F8886

(Santanu Basu)

Chairman & Managing Director

DIN:07218581

For & on behalf of the Board

(H.K. BATTA)
Partner
Membership No.012208
UDIN: 20012208AAAAAQ6717
Place: Kolkata
Date: 25th September 2020

*******	Statement of Profit and Loss for the period end	ed 31	st March 202	0
	Particulars	Note	2019-20	2018-19
1	Revenue from operations	No	(Rs. in	lakhs)
(a)	Revenue from Sale of Power	(31)	22 20 504	20 40 202
(b)	Other Operating Revenue	(31)	22,20,594	20,48,397
(c)	Other Income	(32)	55,834	49,477
(d)		(34A)	1,02,233	60,875
LETTER TONOMINE	Total Revenue	(34A)	5,531 23,84,192	77 50 740
2	Expenses:		23,84,192	21,58,749
(a)	Purchases of Power, Transmission Charges	(34)	20,14,838	18,20,655
(b)	CONTRACTOR OF THE PROPERTY OF	(34A)	20,14,030	The second section of the second section is the second section of the second section of the second section sec
(c)	Employee Benefits Expenses	-	7.55.000	2,548
	Finance costs	(35)	1,65,908	1,01,551
DEDINATION CONT.	Depreciation & Amortization	(36)	1,45,609	1,44,660
(f)	Other Expenses	(37)	97,932	92,641
(g)	Expenditure on Corporate Social Responsibility	in the second	1,38,647	1,24,141
19/	Total expenses	(39)	119	129
3	Loss before net movements in Regulatory deferral accounts balance & Tax (1-2)		25,63,053 (1,78,861)	22,86,325 (1,27,576)
4	Net movement in Regulatory deferral account balances related to Profit & Loss [Net of Other Comprehensive income-Note:8 (a) below]	(40)	2,37,842	1,23,054
5	Profit (+) /Loss (-) after net movements in Regulatory deferral accounts balance & before Tax (3+4)		58,981	(4,522)
6	Tax Expense:	(41)		research settle
	Current Tax	- 1	2,244	0
	Sub-total		2,244	0
7	Net Profit (+) /Loss (-) for the period & net movement in Regulatory deferral account balances(5-6)		56,737	(4,522)
	Other Comprehensive Income	\vdash		
8	Items that will not be reclassified to profit or loss	(42)		
(a)	Re-measurements of post-employment benefit obligations [this forms part of the Net Movement in Regulatory Account Balances - Nore: 4 above]		(50,424)	11,294
(b)	Provision for Income tax relating to post-employment benefit obligations	(41)	_	1,978
	Other comprehensive income for the year net of tax (a-b)		(50,424)	9,316
9	Total comprehensive income for the Period (7+8) (Comprising Profit (Loss) and other Comprehensive Income for the Period)		6,313	4,793
10	Earning per equity share of face value of Rs. 10 each	1		
(a)	Basic EPS - (in Rs.)		(7.57)	(5.54)
(b)	Diluted EPS - (in Rs.)	-		
	Basic EPS including net movement in regulatory deferral	-	(7.57)	(5.54)
(c)	account balances after tax (in Rs.)		2.40	(0.20)
(d)	Diluted EPS including net movement in regulatory deferral account balances after tax (in Rs.)		2.40	(0.20)

1 to 61

This is the Statement of Profit & Loss referred to in our Report of even date. FOR EUPTA & SO LLP
PHARTERED ACCOUNTANTS
FRM: 314010E/E300029

(K.K.Ghosh) Chief Financial Officer

Apama Biswas)
(Apama Biswas)
(Company Secretary Mambership No: F8886

F8886

H K DATTA)
PACTOR OF A
Membership-No.012208
UDIN: 2001220BAAAAAQ6717
Place: Kolkata
Date: 25th September 2020

Kolkata

Particulars ASH FLOW FROM OPERATING ACTIVITIES: at Profit/(Loss) Before Taxation liustment For: appreciation arest and Financial Charges at & Doubtful Debts Provision and Expected Credit Loss as on demolition, retirement of fixed asset as on obsolence of Inventory cess Provision Written Back off on sale of fixed asset arest accrued on non current Transmission Liability arest accrued on non current Capital Liability	Note/Reconciliation reference Recon-1 35 Recon-2 Recon-3 38 (D) 38 (D) 33	2019-20 (Rs. in 8557 97,932 117561 4271 1,548	2018-19 lakhs) 677: 9264: 12064
ASH FLOW FROM OPERATING ACTIVITIES: at Profit/(Loss) Before Taxation flustment For: appreciation areast and Financial Charges at & Doubtful Debts Provision and Expected Credit Loss as on demolition, retirement of fixed asset as on obsolence of Inventory cess Provision Written Back off on sale of fixed asset areast accrued on non current Transmission Liability	Recon-1 35 Recon-2 Recon-3 38 (D) 38 (D)	(Rs. in 8557 97,932 117561 4271	iakhs) 677 9264
at Profit/(Loss) Before Taxation ljustment For: expreciation erest and Financial Charges ad & Doubtful Debts Provision and Expected Credit Loss as on demolition, retirement of fixed asset as on obsolence of Inventory cess Provision Written Back offt on sale of fixed asset erest accrued on non current Transmission Liability	35 Recon-2 Recon-3 38 (D) 38 (D)	97,932 117561 4271	677 9264
at Profit/(Loss) Before Taxation ljustment For: expreciation erest and Financial Charges ad & Doubtful Debts Provision and Expected Credit Loss as on demolition, retirement of fixed asset as on obsolence of Inventory cess Provision Written Back offt on sale of fixed asset erest accrued on non current Transmission Liability	35 Recon-2 Recon-3 38 (D) 38 (D)	97,932 117561 4271	9264
ljustment For: epreciation erest and Financial Charges ed & Doubtful Debts Provision and Expected Credit Loss es on demolition, retirement of fixed asset es on obsolence of Inventory cess Provision Written Back offt on sale of fixed asset erest accrued on non current Transmission Liability	35 Recon-2 Recon-3 38 (D) 38 (D)	97,932 117561 4271	9264
epreciation erest and Financial Charges id & Doubtful Debts Provision and Expected Credit Loss ss on demolition, retirement of fixed asset ss on obsolence of Inventory cess Provision Written Back off on sale of fixed asset erest accrued on non current Transmission Liability	Recon-2 Recon-3 38 (D) 38 (D)	117561 4271	
erest and Financial Charges Id & Doubtful Debts Provision and Expected Credit Loss ss on demolition, retirement of fixed asset ss on obsolence of Inventory cess Provision Written Back off on sale of fixed asset erest accrued on non current Transmission Liability	Recon-2 Recon-3 38 (D) 38 (D)	117561 4271	
Id & Doubtful Debts Provision and Expected Credit Loss ss on demolition, retirement of fixed asset ss on obsolence of Inventory cess Provision Written Back offt on sale of fixed asset erest accrued on non current Transmission Liability	Recon-3 38 (D) 38 (D)	4271	12064
ss on demolition, retirement of fixed asset ss on obsolence of inventory cess Provision Written Back offt on sale of fixed asset erest accrued on non current Transmission Liability	38 (D) 38 (D)		
ss on obsolence of Inventory cess Provision Written Back offt on sale of fixed asset erest accrued on non current Transmission Liability	38 (D)	1,548	242
cess Provision Written Back offt on sale of fixed asset erest accrued on non current Transmission Liability			103
offt on sale of fixed asset erest accrued on non current Transmission Liability	33	9	5
erest accrued on non current Transmission Liability		(16601)	(120
	38	(7040)	
erest accrued on non current Capital Liability	33	(4250)	(1989
	33	(3019)	(1744
erest/Dividend etc. Income	33	(1119)	(1555
perating Profit Before Working Capital Change (1)		1,97,849	21816
justment For.		3.6	er district
ores & Spares	6	11094	1739
Indry Debtors	3 & 7	49,443	582
her Current & non Current Assets	4,5 and 12	946	(5001
ans & Advances	10 and 11	54,926	568
abilities & Provision, etc.	25, 26, 27, 28, 29, 30, 19, 20 & 21	(3,54,461)	(180196
nanges in working capital (2)		(2,28,052)	(156297
gulatory Deferral Account (3)	14	259926	12305
sh Generation from Operation [4=(1-Z-3)]		1,65,975	
x paid (4)			251407
	-	2453	2062
		1,63,522	249345
			THE STREET, SECTION ASSESSMENT OF THE SECTION OF TH
		(399370)	(240944
		(16040)	(99226
The state of the s		(15442)	6947
		10463	785
	5		(141911
		(457450)	(404756
	18 & 24	330684	24854
The state of the s		(189312)	(309601
acceds from Consumary and Author Consumary and Auth		1427	668
	17	247971	34529
	Recon-6	(118684)	(130087
TINCREASE (DECREASE) IN CASH & CASH FOR ACTIVITIES (C)		2,72,086	160843
		(21,842)	5432
SH and CASH FOUNDLENTE AT THE RECOUNTER OF THE		86,112	80680
a contract	T CASH FROM OPERATING ACTIVITIES [(A)=3-4] SH FLOW FROM INVESTING ACTIVITIES Trease (Increase) in Fixed Assets Trease (Increase) in Capital Work in Progress Trease)/Decrease in Investments Trease)/Decrease in Investments T CASH GENERATED FROM INVESTING ACTIVITIES (B) SH FLOW FROM FINANCING ACTIVITIES TO Proceeds from Borrowing To proving the proving th	SH FLOW FROM INVESTING ACTIVITIES crease (Increase) in Fixed Assets 1, 13 & 33 crease (Increase) in Capital Work in Progress 1 crease)/Decrease in Investments 2 & 9 Recon-4 rest/Dividend Income rer Non Current Asset-Capital Advance 5 T CASH GENERATED FROM INVESTING ACTIVITIES (B) SH FLOW FROM FINANCING ACTIVITIES ss Proceeds from Borrowing creads from Share Capital & Share Application Money & reserves creads from Consumers contribution & capital subsidy 17 creat & Financial Charges. T CASH GENERATED FROM FINANCING ACTIVITIES (C) INCREASE (DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)	T CASH FROM OPERATING ACTIVITIES SH FLOW FROM INVESTING ACTIVITIES Crease (Increase) in Fixed Assets Crease (Increase) in Capital Work in Progress 1 (16040) Crease (Increase) in Capital Work in Progress 1 (16040) Crease (Increase) in Capital Work in Progress 1 (16040) Crease (Increase) in Capital Work in Progress 1 (16040) Crease (Increase) in Capital Work in Progress 1 (16040) Crease (Increase) in Capital Work in Progress 1 (16040) Crease (Increase) in Capital Work in Progress 1 (16040) Crease (Increase) in Capital Advance 1 (16040) Crease (Increase) in Capital Advance 1 (10040) Crease (Increase)



Reconciliations			
Reconciliation-1 on Net Profit/(Loss) Before Texation	Note	2019-20	2018-19
Total Comprehensive Income		6313	4793
Provision for income tax on post employment benefit obligation	Statement of P/L	0	1978
Current Tax		2244	0
Net Profit/(Loss) Before Taxation		8557	6771
Reconciliation-2 on Interest and Finance Charges	Note	2019-20	2018-19
Finance Cost	36	1,45,609	144660
Interest on Consumer Security Deposit	36	(20624)	(17839
Transaction Cost on Capital Bond	36	(17)	(17
interest accrued on liability for purchase of power	36	(5239)	(2692
Interest accrued on liability for capital supplies/works	36	(2168)	(3465)
Interest and Finance Charges		117561	120647
Reconciliation-3 on Bad & Doubtful Debts Provision and	-		
Expected Credit Loss	Note	2019-20	2018-19
Provision for bad and doubtful debt	38 (D)	3,920	2020
Provision for expected credit loss	30 (0)	351	405
Bad & Doubtful Debts Provision and Expected Credit Loss		4271	2425
Reconciliation-4 on Interest/Dividend Income	Note	2019-20	2018-19
Interest from bank on fixed deposit and other deposits	33	1119	1555
Interest accrued on non current Transmission Liability	33	4250	1989
Interest accrued on non current Capital Liability	33	3019	174
Accrued Income-Opening	11	5452	8018
Accrued Income-Closing	11	(3377)	(5452
Interest/Dividend Income		10463	7854
Reconciliation-5 Proceeds from Share Capital & Share Application Money and Reserves	Note	2019-20	2018-19
Difference of Opening and closing Equity Share Capital	15	4903	2062
Reserve for unforeseen exigencies-DPL (Retained earings NTESCL)	16	269	1320
Share pending allotment	16	(3745)	3302
Proceeds from Share Capital & Share Application Money and reserves	1	1427	6684
Reconciliation-6 Interest & Financial Charges	Note	2019-20	2018-19
Interest & Financial Charges as per reconciliation-2	Recon-2	(117561)	(120647
Accrued Expenses-Opening	27		
Accrued Expenses-Clasing	21	(47913)	(57353

This is the Cash Flow Statement referred to in our Report of even date.

CHARTERED ACCOUNTANTS
FREE 34020 FE300029

Khr

(K.K.Ghosh) Chief Financial Officer

For & on behalf of the Board

Apama Bismas.

(Aparna Biswes) (Santanu Basu)
Company Secretary Chairman & Managing Director
Membership No: DIN:07218581

MX DATTA)
Raffer Mp. No. 012208
Weinbership No. 012208
UDIN: 28012208AAAAAQ6717
Place: Kolkata
Date: 25th September 2020

Statement of Changes in		enc perior	CHIVEU DISE	THE RESERVE AND PARTY OF THE PA	AND DESCRIPTION OF THE PARTY OF	
A. Equity share capital	The state of the s		The second secon	(RS	in lakhs	
As at 31st March 2018	THE STATE OF THE S		NAME OF STREET OF STREET		7 70 60	
Changes in equity share capital					2,29,62	
As at 31st March 2019					2,06	
Changes in equity share capital					2,31,68	
As at 31st March 2020						
W2 9f 3 f2f M91CU X0X0			515		2,36,58	
B. Other Equity	or and a second					
1900 Mary Anna Caracter (1900 Mary 1900 Mary 1	T	Reserve at	sal Carration	-		
	Share	Macine 95	na suipius			
Particulars	Application money received (pending allotment)	Reserve for Unforseen Exigencies	Debenture Redemption Reserve	Retained Earnings	Total	
		(Rs. in lakhs)				
Balance at 31st March 2018	443	15,500	10,782	(8.597)	18,028	
Loss for the year				(4,522)	(4,522	
Other comprehensive income				9,316	9,316	
Total	443	15,500	10,782	(3,903)	22,822	
Allotment made against Pending allotment of Share Application money of earlier year	(443)				(44	
Transfer to debenture redemption reserve	 		1.667	(1.667)		
Ratained earnings of NTESCL merged during the year		-	1,001	1,320	1,320	
Share Application money Received (Pending allotment)	3,745		-		3,745	
Balance at 31st March 2019	3.745	15,500	12,449	(4,250)	77 444	
Profit for the year		777	12,443	56,737	27,444 56.737	
Other comprehensive income			- Anna Atlanta	(50,424)	-	
Total	3,745	15,500	12,449	2,063	(50,424	
Allotment made against Pending allotment of Share Application money of earlier year	(3,745)		12,443	800,3	33,756	
fransfer to debenture redemption reserve			1,667	(2.553)		
Reserve for Unforeseen Exigencies		321	1,667	(1,667)		
Balance at 31st March 2020	(0)	15,821	14,116	(52) 343 _a	30,280	

This is the Statement of Changes in Equity referred to in our Report of even date.

FOR SUPPLE COLLP CHARGERED ACCOUNTANTS FRM. 314010E/E500029

(K.K.Ghosh)

For & on behalf of the Boa

Aparna Biswas)
(Aparna Biswas)
Company Secretary Cha
Membership No:
F8886

(Santanú Basu) hairman & Managing Director DIN:07218581

	EST BENGAL STATE ELECTRICITY DISTRI Consolidated Balance Sheet as at	31st	March 2020	The Control of the Control of Control of the Contro
	Particulars	Note No	As at 31st March 2020	As at 31st March 2019
ASSET			(Rs. In	lakhs)
All the second sections of the second	Current Assets	-		
(8)	Property, Plant and Equipment	141		
(b) (Capital Work-in-progress	(1)	22,29,202	19,27,492
	Other Intangible Assets	(1)	2,32,302 4,460	2,16,262
	Financial Assets	noncon expenses	4,400	3,063
(i) I	nvestments	(2)	40	40
(ii) ⁶	Trade Receivables	(3)	43,262	12,992
(iii) c	Other Financial Assets	(4)	1,136	1,859
(e) (Other Non-Current assets	(5)	3,17,271	2,80,054
Y	Total Non-Current Assets	and the second	28,27,673	24,41,762
	ent Assets			27,72,702
	nventories	(6)	78,946	67,931
	Financial Assets			
(1)	Trade Receivables	(7)	6,20,901	6,15,466
(ii) (Cash and Cash equivalents	(8)	64,270	86,112
(10)	Bank Balances other than (ii) above	(9)	91,434	75,992
	Loans	(10)	2,006	2,130
	Other Financial Assets	(11)	1,13,750	50,776
1(0)	Other Current assets Assets Classified As Held for Sale	(12)	15,549	13,825
1(0) 1/	Assets Classified as Held for Sale	(13)	947	521
Total A	Total Current Assets		9,87,803	9,12,753
	tory deferral account Debit Balance		38,15,476	33,54,515
Fatal A	assets and Regulatory deferral account	(14)	15,51,914	13,14,072
Debit E	Salance AND LIABILITIES		53,67,390	46,68,587
	Egulty Share Capital	(15)	7 55 550	
	Other Equity	(10)	2,36,589	2,31,686
(i) I	Reserve and Surplus	(16)	70.330	
	Total Equity	1201	30,320 2,66,909	27,483
Contrib	ed Government Grants & Consumers'	(17)	17,96,214	2,59,169 15,99,955
Liabiliti				
- Non-	Current liabilities			
(a)	Financial Liabilities			
	Borrowings	(18)	6,52,548	5,21,631
(i) I		1701	015	2,326
(i) I	Trade Payables	(19)	812	2,020
(i) I (ii) (iii) (iii) (iii) (iii) (iii) (iii) (iiii) (iiii) (iiiiiiii	Security Deposit from Consumers	(20)	3,94,519	3,61,818
(i) I (ii) (iii) (iv) (Security Deposit from Consumers Other Financial Liabilities	(20) (21)		3,61,818
(i) (ii) (iii) (iv) (b) (b) (c)	Security Deposit from Consumers Other Financial Liabilities Deferred Tax Liabilities (Net)	(20)	3,94,519	3,61,818
(i) I (ii) S (iv) (d (b) I (c) (c)	Security Deposit from Consumers Other Financial Liabilities Deferred Tax Liabilities (Net) Other Non-Current Liabilities	(20) (21) (22)	3,94,519 36,796	3,61,818 33,510
(i) I (ii) S (iv) (d (b) I (c) (c)	Security Deposit from Consumers Other Financial Liabilities Deferred Tax Liabilities (Net) Other Non-Current Liabilities Provisions	(20) (21)	3,94,519 36,796 - 39,556	3,61,818 33,510 29,895
(i) (ii) (iii) (iv) (iv) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c	Security Deposit from Consumers Other Financial Liabilities Deferred Tax Liabilities (Net) Other Non-Current Liabilities Provisions Total Non-Current liabilities ent liabilities	(20) (21) (22)	3,94,519 36,796	3,61,818 33,510 29,895
(i) i (ii) (iii) (Security Deposit from Consumers Other Financial Liabilities Deferred Tax Liabilities (Net) Other Non-Current Liabilities Provisions Total Non-Current liabilities ent liabilities Financial Liabilities	(20) (21) (22)	3,94,519 36,796 - 39,556	3,61,818 33,510 29,895
(i) (ii) (iii) (iiii) (iiii) (iiiiii) (iiiiiiii	Security Deposit from Consumers Other Financial Liabilities Deferred Tax Liabilities (Net) Other Non-Current Liabilities Provisions Total Non-Current liabilities ent llabilities Financial Liabilities Borrowings	(20) (21) (22) (23)	3,94,519 36,796 39,556 11,24,231	3,61,818 33,510 29,895 9,49,18 0
(i) (ii) (iii) (iii) (iv) (iv) (c) (c) (d) (iii) (d) (d) (d) (d) (d) (e) (e) (e) (e) (e) (e) (e) (e) (e) (e	Security Deposit from Consumers Other Financial Liabilities Deferred Tax Liabilities (Net) Other Non-Current Liabilities Provisions Total Non-Current liabilities ent llabilities Financial Liabilities Borrowings	(20) (21) (22) (23)	3,94,519 36,796 39,556 11,24,231 5,86,036	3,61,818 33,510 29,895 9,49,180 5,22,893
(i) i (ii) 5 (iv) 6 (b) 1 (c) 6 (i) i 2 Curr (a) j (i) t	Security Deposit from Consumers Other Financial Liabilities Deferred Tax Liabilities (Net) Other Non-Current Liabilities Provisions Total Non-Current liabilities ent llabilities Financial Liabilities Borrowings Trade Payables	(20) (21) (22) (23) (23) (24) (25)	3,94,519 36,796 39,556 11,24,231 5,86,036 7,94,490	29,895 9,49,180 5,22,893 5,95,472
(i) ii (ii) (ii) (iii) (iiii) (iiii) (iiii) (iiiiiiii	Security Deposit from Consumers Other Financial Liabilities Deferred Tax Liabilities (Net) Other Non-Current Liabilities Provisions Total Non-Current liabilities ent Ilabilities Financial Liabilities Borrowings Trade Payables Security Deposit from Consumers Other Financial Liabilities	(20) (21) (22) (23) (24) (25) (26)	3,94,519 36,796 39,556 11,24,231 5,86,036 7,94,490 13,770	3,61,818 33,510 29,895 9,49,180 5,22,893 5,95,472 13,340
(i) ii (ii) (ii) (iii) (iiii) (iiii) (iiii) (iiiiiiii	Security Deposit from Consumers Other Financial Liabilities Deferred Tax Liabilities (Net) Other Non-Current Liabilities Provisions Total Non-Current liabilities ent Ilabilities Financial Liabilities Borrowings Trade Payables Security Deposit from Consumers Other Financial Liabilities	(20) (21) (22) (23) (23) (24) (25) (26) (27)	3,94,519 36,796 39,556 11,24,231 5,86,036 7,94,490 13,770 4,11,126	3,61,818 33,510 29,895 9,49,180 5,22,893 5,95,472 13,340 4,25,606
(i) (ii) (iii) (ii	Security Deposit from Consumers Other Financial Liabilities Deferred Tax Liabilities (Net) Other Non-Current Liabilities Provisions Total Non-Current liabilities ent llabilities Financial Liabilities Borrowings Trade Payables Security Deposit from Consumers	(20) (21) (22) (23) (24) (25) (26) (27) (28)	3,94,519 36,796 39,556 11,24,231 5,86,036 7,94,490 13,770 4,11,126 19,122	3,61,818 33,510 29,895 9,49,180 5,22,893 5,95,472 13,340 4,25,606 22,235
(i) (ii) (iii) (ii	Security Deposit from Consumers Other Financial Liabilities Deferred Tax Liabilities (Net) Other Non-Current Liabilities Provisions Total Non-Current liabilities ent liabilities Financial Liabilities Borrowings Trade Payables Security Deposit from Consumers Other Financial Liabilities Employee Benefit Obligations Provisions	(20) (21) (22) (23) (24) (25) (26) (27) (28) (29)	3,94,519 36,796 39,556 11,24,231 5,86,036 7,94,490 13,770 4,11,126 19,122 3,08,059	3,61,818 33,510 29,895 9,49,180 5,22,893 5,95,472 13,340 4,25,606 22,235 2,30,990
(i) (ii) (iii) (ii	Security Deposit from Consumers Other Financial Liabilities Deferred Tax Liabilities (Net) Other Non-Current Liabilities Provisions Total Non-Current liabilities ent llabilities Financial Liabilities Borrowings Trade Payables Security Deposit from Consumers Other Financial Liabilities Employee Benefit Obligations Provisions Other Current Liabilities	(20) (21) (22) (23) (24) (25) (26) (27) (28)	3,94,519 36,796 39,556 11,24,231 5,86,036 7,94,490 13,770 4,11,126 19,122 3,08,059 47,433	3,61,818 33,510 29,895 9,49,180 5,22,893 5,95,472 13,340 4,25,606 22,235 2,30,990 49,748
(i) (ii) (iii) (iiii) (iiiii) (iiiiii) (iiiii) (iiiii) (iiiii) (iiiiii) (iiiiii) (iiiiii) (iiiiii) (iiiiiii) (iiiiii) (iiiiiii) (iiiiiii) (iiiiiii) (iiiiiii) (iiiiii) (iiiiii) (iiiiii) (iiiiii) (iiiiii) (iiiii) (iiiiii) (iiiiii) (iiiiii) (iiiiii) (iiiiiii) (iiiiiii) (iiiiiii) (iiiiiii) (iiiiiii) (iiiiiiii	Security Deposit from Consumers Other Financial Liabilities Deferred Tax Liabilities (Net) Other Non-Current Liabilities Provisions Total Non-Current liabilities ent liabilities Financial Liabilities Borrowings Trade Payables Security Deposit from Consumers Other Financial Liabilities Employee Benefit Obligations Provisions	(20) (21) (22) (23) (24) (25) (26) (27) (28) (29)	3,94,519 36,796 39,556 11,24,231 5,86,036 7,94,490 13,770 4,11,126 19,122 3,08,059	3,61,818 33,510 29,895 9,49,180 5,22,893 5,95,472 13,340 4,25,606 22,235 2,30,990

1 to 64

This is the Balance Sheet referred to in our Report of even date.

For L GUETTA & CO LLP

CHARLENED ACCOUNTANTS

FOR S OF

CHARLES TO THE SHOOT OF T For & on behalf of the Beard

Kolkata

(K.K.Ghosh) Chief Financial Officer

Apanna Biswas)
(Aparna Biswas)
Company Secretary Chairm
Membership No:
F8886

(Santanu Basu)
Chairman & Managing Director
DIN:07218581

Membership No.012208
UDIN: 20012208AAAAAR6864
Place: Kolkata
Date: 25th September 2020

	WEST BENGAL STATE ELECTRICITY DISTRIBUTIO Consolidated Statement of Profit and Loss for the peri	od en	ded 31st Mai	ch 2020	
	Particulars	Note	2019-20	2018-19	
1	Revenue from operations	No	(Rs. in	lakhs)	
(a)	Revenue from Sale of Power	17991			
(b)	Other Operating Revenue	(31)	22,20,594	20,48,397	
(c)	Other Income	(32)	55,834	49,477	
(d)	Changes in Swap	(33)	1,02,233	60,875	
	Total Revenue	(34A)	5,531		
2	Expenses:	-	23,84,192	21,58,749	
(a)	Purchases of Power, Transmission Charges .	/241	20 34 555		
(b)	Changes in Swap	(34) (34A)	20,14,838	18,20,655	
(c)	Employee Benefits Expenses	-	-	2,548	
(d)	Finance costs	(35)	1,65,908	1,01,551	
(e)	Depreciation & Amortization	(36)	1,45,609	1,44,660	
(f)	Other Expenses	(37)	97,932	92.641	
(g)	Expenditure on Corporate Social Responsibility	(8E)	1,38,647	1,24,141	
	Total expenses	(39)	119	129	
3	Loss before net movements in Regulatory deferral		25,63,053	22,86,325	
3	accounts balance & Tax (1-2)		(1,78,861)	(1,27,577)	
4	Net movement in Regulatory deferral account balances related to Profit & Loss [Net of Other Comprehensive Income- Note:8 (a) below]	(40)	2,37,842	1,23,054	
5	Profit (+) /Loss (-) after net movements in Regulatory deferral accounts balance & before Tax (3+4)		58,981	(4,523)	
6	Share of Profit / (Loss) of Associates and Joint Ventures	(41)		40	
7	Profit Before Tax (5+6)				
8	Tax Expense:		58,981	(4,483)	
	Current Tax	(42)		NOTE A PARTY OF A PARTY	
	A CONTRACT OF THE CONTRACT OF		2,244	0	
	Not Profit (1) (In-1) Sub-total		2,244	0	
9	Net Profit (+) /Loss (-) for the period & net movement in Regulatory deferral account balances(7-8)		56,737	(4,483)	
10	Other Comprehensive Income				
*******	Items that will not be reclassified to profit or loss	(43)			
(a)	Re-measurements of post-employment benefit obligations [this forms part of the Net Movement in Regulatory Account Balances - Nore:4 above]		(50,424)	11,294	
(b)	Provision for Income tax relating to post-employment benefit obligations	(42)			
	Other comprehensive income for the year net of tax (a-b)	1121		1,978	
	Total comprehensive in the year net of tax (a-b)		(50,424)	9,316	
	Total comprehensive income for the Period (9+10) (Comprising Profit (Loss) and other Comprehensive income for the Period)		6,313	4,833	
12	Earning per equity share of face value of Rs. 10 each	-+			
a)	Basic EPS - (in Rs.)		/= ==		
b)	Diluted EPS - (in Rs.)		(7.57)	(5.54)	
c)	Basic EPS including net movement in regulatory deferred		(7.57)	(5.54)	
d)	Diluted EPS including net movement in regulation defend		2.40	(0.19)	
u,	account balances after tax (in Rs.)		2.40	(0.19)	

This is the Statement of Profit & Loss referred to in our Report of even date.

FOR L GUPTA & CO LLP
FRIN 3140103 E300029

(K.K.Ghosh) Chlef Financial Officer

For & on behalf of the Board

Apana Bismas.

(Aparna Biswas) (Santanu Basu)
Company Secretary Chairman & Managing Director
Membership No: DIN:07218581
F8886

(H'K DATTA)

Kolkata

(H.K.DATTA)
Partner
Membership No.012208
UDIN: 20012208AAAAAAR6864
Place: Kolkata
Date: 25th September 2020

	WEST BENGAL STATE ELECTRICITY DISTRIBUTION CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR	ENDED 31 ST	MARCH 202	7
SI. No.	Particulars	Note/Recon ciliation reference	2019-20	2018-19
A	CASH FLOW FROM OPERATING ACTIVITIES:		(Rs, in	i lakhs)
	Net Profit/(Loss) Before Taxation			
and the latest to	Adjustment For:	Recon-1	8557	681
	Depreciation			
	Interest and Financial Charges	35	97,932	9264
-	Bad & Doubtful Debts Provision and Expected Credit Loss	Recon-2	117561	12064
	Loss on demolition, retirement of fixed asset	Recon-3	4271	242
Containing of	Loss on obsolence of Inventory	38 (D)	1,548	103
	Excess Provision Written Back	38 (D)	9	5
-	Profit on sale of fixed asset	33	(15601)	(120
-		38	(7040)	
	Interest accrued on non current Transmission Liability Interest accrued on non current Capital Liability	33	(4250)	(1989
****	Interest/Dividend etc. Income	33	(3019)	(1744
		33	(1119)	(1515
A PROPERTY AND A PROP	Operating Profit Before Working Capital Change (1) Adjustment For:		1,97,849	2,18,244
	Stores & Spares			
	Sundry Debtors	6	11094	1739
	Other Current & non Current Assets	3 & 7	49,443	582
	Loans & Advances	4,5 and 12	946	(5013
	Loans & Advances	10 and 11	64,926	233
	Liabilities & Provision, etc.	25, 26, 27, 28, 29, 30, 19, 20 & 21	(3,54,461)	(178675
-	Changes in working capital (2)		(2,28,052)	(1,58,137)
-	Regulatory Deferral Account (3)	14	259926	123054
	Cash Generation from Operation [4=(1-2-3)]		1,65,975	2,53,327
	Tax paid (4)			
	NET CASH FROM OPERATING ACTIVITIES [(A)≈3-4]		2453	2099
8	CASH FLOW FROM INVESTING ACTIVITIES "		1,63,522	2,51,228
	Decrease (Increase) in Fixed Assets	7 72 5 22		
	Decrease (Increase) in Capital Work in Progress	1, 13 & 33	(399370)	(240594
	(Increase)/Decrease in Investments	2&9	(16040)	(99199)
	Interest/Dividend Income	Recon-4	(15442)	67664
	Other Non Current Asset-Capital Advance	5	10463	7881
	NET CASH GENERATED FROM INVESTING ACTIVITIES (B)	3	(37061)	(142162)
-	CASH FLOW FROM FINANCING ACTIVITIES		(457450)	(406410)
	Gross Proceeds from Borrowing			
	Repayment of Borrowing	18 & 24	330684	248548
-	Proceeds from Share Capital & Share Application Money & reserves	Danie E	(189312)	(309601)
- 1	roceeus from Consumers contribution & canital subside	Recon-5	1427	5619
1	nterest & Financial Charges.	Recon-6	247971	345299
-	NET CASH GENERATED FROM FINANCING ACTIVITIES (C)	Necon-o	(118684)	(130087)
	VET INCREASE (DECREASE) IN CASH & CASH FOUNT (ALBUC)		2,72,086	1,59,778
1	ASH and CASH EQUIVALENTS AT THE REGINNING OF THE YEAR		(21,842)	4,596
1	THE YEAR		86,112	81516 86
	ASH and CASH EQUIVALENTS AT THE END OF THE YEAR			30



Proposition Reconciliations			
Reconciliation-1 on Net Profit/(Loss) Before Taxation Total Comprehensive Income	Note	2019-20	2018-19
		6313	483
Provision for income tax on post employment benefit obligation Current Tax	Statement of P/L	0	1977
		2244	
Net Profit/(Loss) Before Taxation		8557	6811
Reconciliation-2 on interest and Finance Charges			
Finance Cost	Note	2019-20	2018-19
Interest on Consumer Security Deposit	36	1,45,609	14466
Transaction Cost on Capital Bond	36	(20624)	(17839
Interest accrued on liability for purchase of power	36	(17)	(17
Interest accrued on liability for capital supplies/works	36	(5239)	(2692
[36	(2168)	(3465
Interest and Finance Charges		117561	120647
Permelliation 7 p. 1.5			
Reconciliation-3 on Bad & Doubtful Debts Provision and Expected Credit Loss	Note	2019-20	
Provision for bad and doubtful debt	Hote	2019-20	2018-19
Provision for expected credit loss	38 (D)	3,920	2020
Bad & Doubtful Debts Provision and Expected Credit Loss	1 50 (5)	351	405
Debts Provision and Expected Credit Loss		4271	2425
Reconciliation-4 on Interest/Dividend Income	·		
Interest from bank on fixed deposit and other deposits	Note	2019-20	2018-19
Interest accrued on non current Transmission Linkille.	33	1119	1555
Interest accrued on non current Capital Liability	33	4250	1989
Accrued Income-Opening	33	3019	1744
Accrued Income-Closing	11	5452	8045
Interest/Dividend Income	11	(3377)	(5452)
		10463	7881
Reconciliation-5 Proceeds from Share Capital & Share Application	Г 		
Trailed with these tales	Note	2019-20	2018-19
Difference of Opening and closing Equity Share Capital	15	4903	2062
Reserve for unforeseen exigencies-DPL (Retained earings NTESCL) Share pending allotment	16	269	1320
Jirdi's Deliging all mont	16	(3745)	
Retained earnings of NTESCL accumulated up-to last year which is included in the retained earnings			3302
Share of Profit of WBGEDCL		0	(1025)
		0	(40)
Proceeds from Share Capital & Share Application Money and reserves		1427	5619
Reconciliation-6 Interest & Financial Charges.			
nterest & Financial Charges as per reconciliation 3	Note	2019-20	2018-19
Accrued Expenses-Opening	Recon-2	(117561)	(120647)
Accrued Expenses-Closing	27	(47913)	(57353)
nterest & Financial Charges.	27	46790	47913
		(118684)	(130087)

This is the Cash Flow Statement referred to in our Report of even date.

For J GUPTA & CO LLP
CHARTERED ACCOUNTANTS
FRM. 214000 2300029

Kolkara

For & on behalf of the Board,

(K.K.Ghosh) Chief Financial Officer

Aparna Biswas)
(Aparna Biswas)
Chali

(Aparna Biswas) (Santamu Basu)
Company Secretary Chairman & Managing Director
Membership No: DIN:07218581

Partnet Partne

				(Rs	. In lakhs		
A. Equity share capital		-		-			
As at 31st March 2018				1	2,29,624		
Changes in equity share capital			And I would be designed to the second of the				
As at 31st March 2019			-		2,063 2,31,686		
Changes in equity share capital							
As at 31st March 2020							
AS OF STAC MATCH 2020					2,36,589		
B. Other Equity							
		Reserve ar	nd Surplus				
Particulars	Share Application money received (pending allotment)	Reserve for Unforseen Exigencies	Debenture Redemption Reserve	Retained Earnings	Total		
5.1.							
Balance at 31st March 2018	443	15,500	10,782	(8,697)	18,028		
Loss for the year Other comprehensive income				(4,483)	(4,483		
Total				9,316	9,316		
Allotment made against Pending allotment	443	15,500	10,782	(3,864)	22,861		
of Share Application money of earlier year	(443)				(443		
Transfer to debenture redemption reserve			1.667	(1,667)			
Ratained earnings of NTESCL merged during the year	-			1,320	1,320		
Share Application money Received (Pending allotment)	3,745		•	-	3,745		
Balance at 31st March 2019	3,745	15,500	12,449	(4,211)	27,483		
Profit for the year			16, 15, 16, 16, 16,	56,737	56.737		
Other comprehensive income				(50,424)	(50,424		
Total	3,745	15,500	12,449	2,102	33,795		
Allotment made against Pending allotment of Share Application money of earlier year	(3,745)				(3,745		
Transfer to debenture redemption reserve			1,667	(1,667)			
Reserve for Unforeseen Exigencies		321	2,007	(52)	269		
Balance at 31st March 2020	(0)	15,821	14,116	383	30,320		

This is the Statement of Changes in Equity referred to in our Report of even date.

FOR J GUPTA & CO LLP CHARTERED ACCOUNTANTS

(K.K.Ghosh)

Chief Financial Officer

Aparna Biswas)
(Aparna Biswas)
(Santinu Basu)
Company Secretary
Membership No:
DIN:07218581
F8886

For & on behalf of the Board

(HADAERAA CO)
Partner
Membership No.012208
UDIN: 20012208AAAAAR6864

Kolkata

Place: Kolkata Date: 25th September 2020