

**NORTH EASTERN ELECTRIC POWER CORPORATION**  
**Balance Sheet as at 31.03.2018**

(₹ in lakhs )

Particulars	As at 31 <sup>st</sup> March 2018	As at 31 <sup>st</sup> March 2017
	Unaudited	(Re-stated) Unaudited
<b>ASSETS</b>		
<b>Non-Current assets</b>		
(a) Property, Plant and Equipment	341162.44	348907.21
(b) Capital work -in- Progress	938376.56	799325.64
(c) Intangible assets under Development	10082.50	10082.50
(d) Intangible assets	7027.37	4681.85
(e) Financial Assets		
(i) Investment	2793.00	10993.00
(ii) Loans	107.20	113.96
(f) Deferred Tax Asset (Net)		
(g) Other Non-current Assets	21279.45	28261.53
<b>1. Total Non-Current Assets</b>	<b>1320828.52</b>	<b>1202365.69</b>
<b>Current assets</b>		
a ) Inventories	9104.38	13436.19
b ) Financial Assets		
(i ) Trade receivables	43251.11	44108.15
(ii ) Cash and Cash equivalents	33049.07	24769.25
(iii ) Bank balances other than (ii) above	558.85	2158.76
(iv ) others	7209.36	6028.43
c ) Current Tax Assets	9297.15	11824.22
d ) Other Current assets	1920.84	2039.31
e) Assets Held For Sale	131.84	67.69
<b>2. Total Current Assets</b>	<b>104522.60</b>	<b>104432.00</b>
<b>3. Regulatory deferral accounts debit balances</b>	<b>4793.47</b>	
<b>Total Assets ( 1 + 2 + 3 )</b>	<b>1430144.59</b>	<b>1306797.69</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
( a ) Equity Share Capital	345281.04	345281.04
( b ) Other Equity	258411.93	239743.20
( c ) Share Application money pending Allotment	9600.00	
<b>4. Total Equity</b>	<b>613292.97</b>	<b>585024.24</b>
<b>Liabilities</b>		
<b>Non-Current Liabilities</b>		
<b>a ) Financial Liabilities</b>		
(i ) Borrowings	630906.68	559292.78
(ii ) Trade payables	-	-
(iii ) Other financial liabilities	-	-
b ) Provisions	20226.57	12423.54
c ) Deferred tax liabilities ( Net )	3541.52	3526.12
d ) Other non-current liabilities	31204.15	31311.40
<b>5. Total Non-Current Liabilities</b>	<b>685878.92</b>	<b>606553.84</b>
<b>Current liabilities</b>		
<b>a ) Financial liabilities</b>		
(i ) Borrowings	20000.00	33275.00
(ii ) Trade Payables	17795.24	12361.37
(iii ) Other financial liabilities	47862.03	32046.54
b ) Other current liabilities	16244.33	14318.83
c) Provisions	16583.41	15220.49
d) Current Tax liabilities	12487.69	7997.38
<b>6. Total Current Liabilities</b>	<b>130972.70</b>	<b>115219.61</b>
<b>7. Regulatory deferral accounts credit balances</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Equity and Liabilities ( 4 + 5 + 6 +7 )</b>	<b>1430144.59</b>	<b>1306797.69</b>

Date: 14/5/18  
Place: New Delhi


M Shiva Shunmugathan  
Director(Finance)

**STATEMENT OF PROFIT AND LOSS**

( ₹ in lakhs )

Sl No.	Particulars	Current 6	Corresponding 6	Year to date	Previous
		(six) months ended 31.3.2018	(six) months in the previous year ended 31.03.2017	figures ended 31.03.2018	year ended 31.03.2017 (Restated)
		Unaudited	Unaudited	Unaudited	Unaudited
I	Revenue from Operations	78878.27	66175.30	163294.41	140447.01
II	Other Income	1836.11	1401.76	3172.34	2529.85
III	<b>Total Income (I + II)</b>	<b>80714.38</b>	<b>67577.06</b>	<b>166466.75</b>	<b>142976.86</b>
IV	<b>Expenses</b>				
	(a) Cost of materials consumed	21755.42	19929.22	42632.78	40742.17
	(b) Employee benefit expense	24319.23	14388.00	41056.67	27647.65
	(c) Finance costs	3773.55	952.23	6902.88	2991.39
	(d) Depreciation and amortization expense	9277.49	8852.27	18330.12	16038.68
	(f) Other expenses	12126.29	11422.30	20443.61	19532.52
	<b>Total expenses (IV)</b>	<b>71251.98</b>	<b>55544.02</b>	<b>129366.06</b>	<b>106952.41</b>
V	<b>Profit / (loss) before exceptional items, Rate Regulated Activities and tax (III - IV)</b>	<b>9462.40</b>	<b>12033.04</b>	<b>37100.69</b>	<b>36024.45</b>
VI	Exceptional Items				
VII	Add : Regulatory Income/(Expense)	<b>4793.47</b>		<b>4793.47</b>	
VIII	<b>Profit / (loss) before tax (V+VI+VII)</b>	<b>14255.87</b>	<b>12033.04</b>	<b>41894.16</b>	<b>36024.45</b>
IX	Tax Expense:				
	(i) Current tax	5813.47	1560.29	14424.06	7997.38
	Less : MAT Credit			1936.37	
	Net Current Tax	5813.47	1560.29	12487.69	7997.38
	(ii) Deferred tax	630.29	3361.50	(110.23)	5429.47
		6443.76	4921.79	12377.46	13426.85
X	<b>Profit / (loss) for the year from continuing operations (VIII - IX)</b>	<b>7812.11</b>	<b>7111.25</b>	<b>29516.70</b>	<b>22597.60</b>
	Profit / (loss) from discontinued operations	0.00			0.00
XI	<b>Profit / (loss) for the year/period</b>	<b>7812.11</b>	<b>7111.25</b>	<b>29516.70</b>	<b>22597.60</b>
XII	<b>Other comprehensive income</b>				
	Items that will not be reclassified to				
A	(i) profit and loss				
	(a) Remeasurements of the defined benefit plans	526.56	(809.36)	363.00	(327.14)
	(b) Others (specify nature)	526.56	(809.36)	363.00	(327.14)
B	(ii) Income tax relating to items that will not be reclassified to profit and loss	182.23	(280.11)	125.63	(113.22)
XIII	<b>Total other comprehensive income (A- B)</b>	<b>344.33</b>	<b>(529.25)</b>	<b>237.37</b>	<b>(213.92)</b>
XIV	<b>Total comprehensive income for the period (XI + XIII)</b>	<b>8156.44</b>	<b>6582.00</b>	<b>29754.07</b>	<b>22383.68</b>
	Earnings per equity share :				
	(1) Basic (in ₹)	0.23	0.21	0.85	0.65
	(2) Diluted (in ₹)	0.23	0.21	0.85	0.65

Date: 14/5/18  
Place: New Delhi

  
M Shiva Shunmuganathan  
Director(Finance)

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