### Provisional

#### M/s. HUBLI ELECTRICITY SUPPLY COMPANY LIMITED
PB ROAD, NAVANAGAR, HUBLI - 580 025.
Balance Sheet as at 30 September, 2017

### EQUITY AND LIABILITIES

<table>
<thead>
<tr>
<th>SL No</th>
<th>Particulars</th>
<th>Note No.</th>
<th>As at 30th Sep,2017</th>
<th>As at 31st Mar,2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Shareholders’ funds</td>
<td></td>
<td>Rs</td>
<td>Rs</td>
</tr>
<tr>
<td></td>
<td>(a) Share capital</td>
<td>3</td>
<td>12,11,06,78,000</td>
<td>9,34,48,78,000</td>
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<tr>
<td></td>
<td>(b) Reserves and surplus</td>
<td>4</td>
<td>(26,52,33,05,874)</td>
<td>(24,73,27,81,449)</td>
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<tr>
<td></td>
<td>(c) Money received against share warrants</td>
<td></td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(14,41,26,27,874)</td>
<td>(15,38,79,03,449)</td>
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<td>Share Deposit pending allotment</td>
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<td>1,20,88,00,080</td>
<td>2,76,58,00,080</td>
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<td>3</td>
<td>Non-current liabilities</td>
<td></td>
<td>Rs</td>
<td>Rs</td>
</tr>
<tr>
<td></td>
<td>(a) Long-term borrowings</td>
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<td>22,69,65,68,661</td>
<td>15,55,06,74,279</td>
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<td></td>
<td>(b) Deferred tax liabilities (net)</td>
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<td>-</td>
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<td></td>
<td>(c) Other long-term liabilities</td>
<td>6</td>
<td>5,18,73,07,220</td>
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<td></td>
<td>(d) Long-term provisions</td>
<td>7</td>
<td>76,67,93,965</td>
<td>76,67,93,965</td>
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<td></td>
<td></td>
<td>28,65,06,69,846</td>
<td>21,53,45,58,032</td>
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<td>4</td>
<td>Current liabilities</td>
<td></td>
<td>Rs</td>
<td>Rs</td>
</tr>
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<td></td>
<td>(a) Short-term borrowings</td>
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<td>3,99,44,92,234</td>
<td>3,32,96,60,132</td>
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<tr>
<td></td>
<td>(b) Trade payables</td>
<td>9</td>
<td>60,69,42,84,902</td>
<td>59,55,90,11,790</td>
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<tr>
<td></td>
<td>(c) Other current liabilities</td>
<td>10</td>
<td>17,81,54,77,427</td>
<td>16,47,64,02,311</td>
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<td></td>
<td>(d) Short-term provisions</td>
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<td>18,84,87,034</td>
<td>18,85,54,497</td>
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<td></td>
<td></td>
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<td>82,69,27,41,597</td>
<td>79,55,36,28,730</td>
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### ASSETS

<table>
<thead>
<tr>
<th>SL No</th>
<th>Particulars</th>
<th>Note No.</th>
<th>As at 30th Sep,2017</th>
<th>As at 31st Mar,2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Non-current assets</td>
<td></td>
<td>Rs</td>
<td>Rs</td>
</tr>
<tr>
<td></td>
<td>(a) Property, Plant &amp; Equipment</td>
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<td>14,42,19,37,977</td>
<td>19,45,29,39,901</td>
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<tr>
<td></td>
<td>(b) Intangible assets</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>(c) Capital work-in-progress</td>
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<td>(d) Intangible assets under development</td>
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<td>25,48,34,01,800</td>
<td>24,16,79,04,271</td>
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<td>(e) Non-current investments</td>
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<td>16,51,00,000</td>
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<td></td>
<td>(f) Long-term loans and advances</td>
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<td>(g) Other non-current assets</td>
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<td>Rs</td>
<td>Rs</td>
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<td>(a) Current investments</td>
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<td>(b) Inventories</td>
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<td>1,29,03,94,905</td>
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<td></td>
<td>(c) Trade receivables</td>
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<td>17,97,07,87,525</td>
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<td>(d) Cash and Bank Balances</td>
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<td>86,16,30,297</td>
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<td>(e) Short-term loans and advances</td>
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<td>5,60,68,813</td>
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<td>(f) Other current assets</td>
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<td>40,19,74,57,469</td>
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<td></td>
<td></td>
<td>62,95,14,58,562</td>
<td>53,16,14,85,922</td>
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### TOTAL

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<tr>
<th></th>
<th></th>
<th></th>
<th>Rs</th>
<th>Rs</th>
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<tbody>
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<td></td>
<td></td>
<td>98,13,95,83,649</td>
<td>88,46,60,83,393</td>
</tr>
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</table>

See accompanying notes forming part of the financial statements In terms of our report attached.
<table>
<thead>
<tr>
<th>Sl No</th>
<th>Particulars</th>
<th>Note No.</th>
<th>For the year ended 30th Sep, 2017</th>
<th>For the year ended 31st Mar, 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>Rs</td>
<td>Rs</td>
</tr>
<tr>
<td>1</td>
<td>Revenue</td>
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<td>2,33,56,90,600</td>
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<tr>
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<td>Total revenue (1+2)</td>
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<td>Expenditure</td>
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<td>29,57,46,81,914</td>
<td>56,95,60,63,367</td>
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<td>(a) Purchase of Power</td>
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<td>2,49,96,69,670</td>
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<td>(b) Employee benefits expense</td>
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<td>5,53,85,86,325</td>
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<td>(c) Finance costs</td>
<td>26</td>
<td>68,09,35,382</td>
<td>1,21,79,27,765</td>
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<tr>
<td></td>
<td>(d) Depreciation and amortisation expense</td>
<td>27i</td>
<td>32,22,55,279</td>
<td>1,87,20,58,298</td>
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<td></td>
<td>(e) Administrative and Other expenses</td>
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<td>Total Expenditure</td>
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<td>34,99,55,25,419</td>
<td>70,83,90,57,058</td>
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<td>Loss before exceptional and extraordinary items and tax (3 - 4)</td>
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<td>(76,15,24,425)</td>
<td>(8,60,28,91,021)</td>
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<td>Exceptional items</td>
<td>28a</td>
<td>(1,02,90,00,000)</td>
<td>(83,12,00,000)</td>
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<td>7</td>
<td>Loss before extraordinary items and tax (5 + 6)</td>
<td>28b</td>
<td>(1,79,05,24,425)</td>
<td>(9,43,40,91,021)</td>
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<tr>
<td>8</td>
<td>Extraordinary items</td>
<td></td>
<td>-</td>
<td>-</td>
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<tr>
<td>9</td>
<td>Loss before tax</td>
<td></td>
<td>(1,79,05,24,425)</td>
<td>(9,43,40,91,021)</td>
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<td>Tax expense:</td>
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</tr>
<tr>
<td></td>
<td>(a) Current tax</td>
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<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>(b) Deferred tax</td>
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<td>-</td>
<td>-</td>
</tr>
<tr>
<td>11</td>
<td>Loss for the year</td>
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<td>(1,79,05,24,425)</td>
<td>(9,43,40,91,021)</td>
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<td>12</td>
<td>Earnings per share (of Rs. 10/- each):</td>
<td>30</td>
<td>(1.92)</td>
<td>(10.10)</td>
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</table>
## Cash Flow Statement for the year ended 31 March, 2017

<table>
<thead>
<tr>
<th>SI No</th>
<th>Particulars</th>
<th>For the year ended 30st Sep, 2017</th>
<th>For the year ended 31st Mar, 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td><strong>Cash flow from operating activities</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1-1</td>
<td>Net Profit / (Loss) before extraordinary items and tax</td>
<td>(1,79,05,24,425)</td>
<td>(9,43,40,91,021)</td>
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<tr>
<td>1-2</td>
<td>Adjustments for:</td>
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</tr>
<tr>
<td></td>
<td>Depreciation and amortisation</td>
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<td>1,21,79,27,765</td>
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<tr>
<td>1-3</td>
<td>Amortisation of Preliminary Expenses</td>
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<td></td>
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<td></td>
<td>Provision for Bad and Doubtful Debts</td>
<td>(23,37,14,593)</td>
<td>(61,06,690)</td>
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<tr>
<td>1-4</td>
<td>Loss on sale of assets</td>
<td>16,77,746</td>
<td>1,05,07,743</td>
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<tr>
<td>1-5</td>
<td>Profit on sale of assets</td>
<td>-</td>
<td>(1,34,529)</td>
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<td>1-6</td>
<td>Finance costs</td>
<td>1,91,79,83,174</td>
<td>5,53,85,86,325</td>
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<td>1-7</td>
<td>Provisons for Leave Encashment &amp; FBF</td>
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<td>17,41,85,472</td>
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<tr>
<td>1-8</td>
<td>Bonus/exgratia payable</td>
<td>9,15,593</td>
<td>6,62,42,675</td>
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<td>Provision for Retirement Benefits</td>
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<td>Deferred tax Written off</td>
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<td>-</td>
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<td>Interest income</td>
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<td>Dividend income</td>
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<td></td>
<td>Net (gain) / loss on sale of investments</td>
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<td>Rental income from investment properties</td>
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<tr>
<td></td>
<td>Rental income from operating leases</td>
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<tr>
<td></td>
<td>Share of profit from partnership firms</td>
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<td></td>
<td>Share of profit from AOPs</td>
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<td>Share of profit from LLPs</td>
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<td>Liabilities / provisions no longer required</td>
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<td>Adjustments to the carrying amount of</td>
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<td>Provision for losses of subsidiary</td>
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<td>Provision for doubtful trade and other</td>
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<td>Provision for estimated loss on derivatives</td>
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<td>Provision for warranty</td>
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<td></td>
<td>Provision for estimated losses on onerous contracts</td>
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<td>Provision for contingencies</td>
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<td>Other non-cash charges (specify)</td>
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<td>Net unrealised exchange (gain) / loss</td>
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<td></td>
<td><strong>Operating profit / (loss) before working capital changes</strong></td>
<td><strong>1,05,36,08,776</strong></td>
<td><strong>(1,58,56,26,496)</strong></td>
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<td><strong>Changes in working capital</strong></td>
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<td>Adjustments for (increase) / decrease in</td>
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<td>Inventories</td>
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<td>2-3</td>
<td>Trade receivables</td>
<td>(1,36,26,14,438)</td>
<td>61,06,690</td>
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<td>2-4</td>
<td>Short-term loans and advances</td>
<td>4,18,75,402</td>
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<td>2-5</td>
<td>Long-term loans and advances</td>
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<td>(7,19,81,44,052)</td>
<td>(4,82,53,845)</td>
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<td>Other non-current assets</td>
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<td>2-8</td>
<td>Adjustments for increase / (decrease) in</td>
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<td>2-9</td>
<td>Trade payables</td>
<td>1,13,52,73,112</td>
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<td>2-10</td>
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<td>88,75,19,605</td>
<td>(1,06,15,39,869)</td>
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<td>Sl No</td>
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<td>For the year ended 31st Mar,2017</td>
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<td>-----------------------------------------------------------------------------</td>
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<tr>
<td></td>
<td></td>
<td>Rs</td>
<td>Rs</td>
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<td>2-9</td>
<td>Other long-term liabilities</td>
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<td>Short-term provisions</td>
<td>(67,463)</td>
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<td>2-11</td>
<td>Long-term provisions</td>
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<td>Total</td>
<td>(5,13,57,34,943)</td>
<td>(1,10,36,87,024)</td>
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<tr>
<td></td>
<td>Cash flow from extraordinary items</td>
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<tr>
<td></td>
<td>Cash generated from operations</td>
<td>(4,08,21,26,167)</td>
<td>(2,68,93,13,520)</td>
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<td></td>
<td>Net income tax (paid) / refunds</td>
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<tr>
<td></td>
<td>Net cash flow from / (used in) operating activities</td>
<td>(4,08,21,26,167)</td>
<td>(2,68,93,13,520)</td>
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<td>3</td>
<td>Cash flow from investing activities</td>
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<td>3-1</td>
<td>Capital expenditure on fixed assets, including capital advances</td>
<td>(11,24,87,40,458.00)</td>
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<td>3-2</td>
<td>Decrease in Capital WIP</td>
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<td>3-3</td>
<td>Proceeds from sale of fixed assets</td>
<td>15,34,925</td>
<td>1,12,90,749</td>
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<td>Inter-corporate deposits (net)</td>
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<td>Bank balances not considered as Cash and cash equivalents</td>
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</tr>
<tr>
<td></td>
<td>- Placed</td>
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<tr>
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<td>- Matured</td>
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<td>Current investments not considered as Cash and cash equivalents</td>
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<td>3-4</td>
<td>Cash and cash equivalents</td>
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</tr>
<tr>
<td></td>
<td>- Purchased</td>
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<td></td>
<td>- Proceeds from sale</td>
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<td>Purchase of long-term investments</td>
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<tr>
<td></td>
<td>- Subsidiaries</td>
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<tr>
<td></td>
<td>- Associates</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Joint ventures</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Business units</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Others</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Proceeds from sale of long-term investments</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Subsidiaries</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Associates</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Joint ventures</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Others</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Loans given</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Subsidiaries</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Associates</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Joint ventures</td>
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<td></td>
</tr>
<tr>
<td></td>
<td>- Others</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Loans realised</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Subsidiaries</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Associates</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Joint ventures</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Others</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Interest received</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Subsidiaries</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Associates</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Joint ventures</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Others</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Interest Expenditure</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Dividend received</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Subsidiaries</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Associates</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Joint ventures</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Others</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Rental income from operating leases</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Rental income from investment properties</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Note: The table contains financial figures for the years ended 30th Sep, 2017 and 31st Mar, 2017. The figures are in Indian Rupees (Rs).
<table>
<thead>
<tr>
<th>Sl No</th>
<th>Particulars</th>
<th>For the year ended 30st Sep,2017</th>
<th>For the year ended 31st Mar,2017</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Rs</td>
<td>Rs</td>
</tr>
<tr>
<td>4-1</td>
<td>Proceeds from shares</td>
<td>1,20,88,00,000</td>
<td>-</td>
</tr>
<tr>
<td>4-2</td>
<td>Proceeds from long-term borrowings</td>
<td>9,28,87,52,482</td>
<td>9,28,87,52,482</td>
</tr>
<tr>
<td>4-3</td>
<td>Repayment of long-term borrowings</td>
<td>(8,95,89,47,505)</td>
<td>(6,44,86,52,427)</td>
</tr>
<tr>
<td>4-4</td>
<td>Deposits and contributions from consumers</td>
<td>3,29,73,10,404</td>
<td>1,21,60,69,618</td>
</tr>
<tr>
<td>4-5</td>
<td>Preliminary Expense</td>
<td>(38,53,233)</td>
<td>4,45,840</td>
</tr>
<tr>
<td>4-6</td>
<td>Net increase / (decrease) in working capital borrowings</td>
<td>66,48,32,102</td>
<td>-</td>
</tr>
<tr>
<td>4-7</td>
<td>Finance cost</td>
<td>(1,91,79,83,174)</td>
<td>(5,53,85,86,325)</td>
</tr>
</tbody>
</table>

**Net income tax (paid) / refunds**

**Net cash flow from / (used in) investing activities**

**Cash flow from extraordinary items**

**Cash flow from financing activities**
<table>
<thead>
<tr>
<th>Sl No</th>
<th>Particulars</th>
<th>For the year ended 30st Sep,2017</th>
<th>For the year ended 31st Mar,2017</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Rs</td>
<td>Rs</td>
</tr>
<tr>
<td>1</td>
<td>Dividends paid and Dividend Tax Paid</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>2</td>
<td>Tax on dividend</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>3</td>
<td><strong>Net cash flow from / (used in) financing activities</strong></td>
<td>3,57,89,11,076</td>
<td>(1,48,19,70,812)</td>
</tr>
<tr>
<td>4</td>
<td>Cash flow from extraordinary items</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>5</td>
<td><strong>Net cash flow from / (used in) financing activities (C-D)</strong></td>
<td>3,57,89,11,076</td>
<td>(1,48,19,70,812)</td>
</tr>
<tr>
<td>6</td>
<td><strong>Net increase / (decrease) in Cash and cash equivalents</strong></td>
<td>(5,40,39,21,171)</td>
<td>(10,04,65,08,459)</td>
</tr>
<tr>
<td>7</td>
<td>Cash and cash equivalents at the beginning of the year</td>
<td>86,16,30,297</td>
<td>80,01,23,783</td>
</tr>
<tr>
<td>8</td>
<td>Effect of exchange differences on restatement of foreign currency Cash and cash equivalents</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>9</td>
<td><strong>Cash and cash equivalents at the end of the year</strong></td>
<td>(4,54,22,90,874)</td>
<td>(9,24,63,84,676)</td>
</tr>
<tr>
<td>10</td>
<td><strong>Reconciliation of Cash and cash equivalents with the Balance Sheet:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Cash and cash equivalents as per Balance Sheet (Refer Note 17)</td>
<td>1,88,22,96,221</td>
<td>86,16,30,297</td>
</tr>
<tr>
<td>12</td>
<td>Less: Bank balances not considered as Cash and cash equivalents</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>13</td>
<td><strong>Net Cash and cash equivalents (as defined in AS 3 Cash Flow Statements) included in</strong></td>
<td>1,88,22,96,221</td>
<td>86,16,30,297</td>
</tr>
<tr>
<td>14</td>
<td>Add: Current investments considered as part of Cash and cash equivalents</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>15</td>
<td>Cash and cash equivalents at the end of the year *</td>
<td>1,88,22,96,221</td>
<td>86,16,30,297</td>
</tr>
<tr>
<td>16</td>
<td>* Comprises:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>Cash on hand</td>
<td>28,95,03,073</td>
<td>20,92,91,605</td>
</tr>
<tr>
<td>18</td>
<td>(b) Cheques, drafts on hand</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>19</td>
<td>(c) Balances with banks</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>20</td>
<td>In current accounts</td>
<td>1,45,08,72,653</td>
<td>47,51,21,784</td>
</tr>
<tr>
<td>21</td>
<td>(ii) In EEFC accounts</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>22</td>
<td>In deposit accounts with original maturity of less than 3 months</td>
<td>14,19,20,495</td>
<td>17,72,16,908</td>
</tr>
<tr>
<td>23</td>
<td>(iv) In earmarked accounts (give details) (Refer Note (ii) to Note 16 Current investments)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>24</td>
<td>(d) Others (specify nature)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>25</td>
<td>(e) Current investments considered as part of Cash and cash equivalents (Refer Note 16 Current investments)</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

See accompanying notes forming part of the financial statements.

In terms of our report attached.
2.1 Basis of accounting and preparation of financial statements

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP). The Company has prepared these financial statements to comply with the Companies Act, 2013 in all material respects and Accounting Standards specified under Section 133 of the Act read with Rule 7 of the the Companies (Accounts) Rules 2014. The financial statements have been prepared on accrual basis, except in respect of interest on belated payments to private power suppliers, where interest liability is provided to the extent of cases where Company expects that there will be claim from suppliers.

Since the Net worth of the Company is negative for the last three financial years, IND AS is not applicable to the Company for the FY 2016-17.

2.2 Use of estimates

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the reporting period. Although such estimates are made on a reasonable and prudent basis taking into account all available information, actual results could differ from those estimates.

2.3 Inventories

Inventories are valued at Standard Rate, which is determined by the Company from time to time based on previous purchase price and prevailing market rates (published as O&M Schedule of Rates).

2.4 Cash and cash equivalents (for purposes of Cash Flow Statement)

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

2.5 Cash flow statement

Cash flows are prepared in accordance with the indirect method prescribed in Accounting Standard-3.

2.6 Fixed Assets

2.6.1 Fixed assets are shown at their historical costs with corresponding accumulated depreciation. Fixed assets acquired /constructed are valued at actual cost of acquisition / construction. Materials issued to works from stores and becoming the assets are valued at standard rates. Interest and finance charges up to the stage of commissioning of fixed assets are being capitalized.

2.6.2 Assets transferred by Karnataka Power Transmission Corporation Ltd., (KPTCL) have been stated at the cost of transfer indicated by KPTCL in the transfer document.

2.6.3 In respect of Assets shared with KPTCL, the ownership and title vests with KPTCL and as such, they are not reflected in the books of accounts of the Company. But the share of maintenance expenditure in respect of such assets is charged to Profit & Loss Account.

2.6.4 Consumer contribution, grants and subsidies received towards cost of capital assets are treated as reduction in the cost of Gross Fixed Assets in the Balance Sheet as per AS-10.

2.6.5 Released assets are valued at W.D.V., Scrapped assets are valued at scrap rate indicated in the Schedule of rates.

2.6.6 CAPITAL WORK-IN-PROGRESS

Materials issued to Capital Work-in-progress are valued at Standard Rate, which is determined by the Company from time to time based on previous purchase price and prevailing market rates (published as O&M Schedule of Rates) except irrespect of capital works under taken on total turnkey and partial turnkey basis where materials are accounted on purchase price.
<table>
<thead>
<tr>
<th>Notes</th>
<th>Particulars</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>2.7</strong></td>
<td><strong>Depreciation and amortisation</strong></td>
</tr>
<tr>
<td>2.7.1</td>
<td>Depreciation on all assets (except lease hold land) is provided on straight line method as per the guidelines prescribed in notification No. B/12/01 dated 29.03.2006 issued by KERC, which is the adaptation of notification No.L-7/25(5)/2003-KVN dated 26.03.2004 issued by CERC &amp; the CERC Tariff Regulations 2009, Annexure III.</td>
</tr>
<tr>
<td>2.7.2</td>
<td>Depreciation on released assets and re-issued to works and categorized as assets is charged at rates as per the rates as prescribed in notification No. B/12/01 dated 29.03.2006 issued by KERC, which is the adaptation of notification No.L-7/25(5)/2003-KVN dated 26.03.2004 issued by CERC &amp; the CERC Tariff Regulations 2009, Annexure III.</td>
</tr>
<tr>
<td>2.7.3</td>
<td>Depreciation on leasehold land is provided for the years on amortization rates arrived at on the basis of lease period.</td>
</tr>
<tr>
<td>2.7.4</td>
<td>Depreciation on fixed assets is provided up to 90% of the original cost of the asset.</td>
</tr>
<tr>
<td>2.7.5</td>
<td>Assets costing Rs. 500/- or below individually are fully depreciated in the year of acquisition (as against Rs. 5000/- as per the Companies Act, 2013).</td>
</tr>
<tr>
<td>2.7.6</td>
<td>Depreciation is not provided on the assets created through capital grants.</td>
</tr>
<tr>
<td>2.7.7</td>
<td>Depreciation is provided from the month of commissioning of the assets</td>
</tr>
<tr>
<td>i)</td>
<td>Depreciation on newly commissioned assets is charged for the whole month irrespective of the date of commissioning in that month.</td>
</tr>
<tr>
<td>ii)</td>
<td>Depreciation on released/de-commissioned assets is provided up to the end of the previous month immediately preceding the month of decommissioning of the asset.</td>
</tr>
<tr>
<td><strong>2.8</strong></td>
<td><strong>Receivables Against Supply of Power.</strong></td>
</tr>
<tr>
<td></td>
<td>Receivables against supply of power activity relates Sale of Power various categories of LT, HT Consumer.</td>
</tr>
<tr>
<td><strong>2.9</strong></td>
<td><strong>Revenue recognition</strong></td>
</tr>
<tr>
<td><strong>Sale of goods</strong></td>
<td>Sales are recognised, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer, which generally coincides with the delivery of goods to customers. Sales include excise duty but exclude sales tax and value added tax.</td>
</tr>
<tr>
<td><strong>Income from services</strong></td>
<td>Revenue from sale of energy is accounted on accrual basis. Revenue is reduced by unbilled revenue of previous year included in this year’s revenue. Revenue is increased by the unbilled revenue of the current year and revenue due from consumers whose ledger accounts are yet to be opened. Rebate to consumers and Incentive for prompt payment are shown as deduction from Revenue. Revenue from sale of energy of HESCOM is as per Tariff Fixed by Karnataka Electricity Regulatory Commission (KERC) from time to time.</td>
</tr>
<tr>
<td><strong>2.10</strong></td>
<td><strong>Other income</strong></td>
</tr>
<tr>
<td>Bank Deposit Interest income is accounted on accrual basis.</td>
<td>Dividend income is accounted for when the right to receive it is established.</td>
</tr>
<tr>
<td>Income /Fees/Collections Against Staff Welfare Activities is accounted on receipts basis.</td>
<td></td>
</tr>
<tr>
<td><strong>2.11</strong></td>
<td><strong>Government grants, subsidies and export incentives</strong></td>
</tr>
<tr>
<td></td>
<td>Government grants and subsidies are recognised when there is reasonable assurance that the Company will comply with the conditions attached to them and the grants / subsidy will be received. Government grants whose primary condition is that the Company should purchase, construct or otherwise acquire capital assets are presented by deducting them from the carrying value of the assets. Depreciation on the portion of grant is reduced from the cost of asset is not charged to Profit &amp; Loss A/c.</td>
</tr>
<tr>
<td></td>
<td>Government grants may become receivable by an enterprise as compensation for expenses or losses incurred in a previous accounting period. Such a grant is recognised in the income statement of the period in which it becomes receivable, as an extraordinary item if appropriate (see Accounting Standard (AS) 5, Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies).</td>
</tr>
<tr>
<td></td>
<td>Government grants in the nature of promoters’ contribution like investment subsidy, where no repayment is ordinarily expected in respect thereof, are treated as capital reserve. Government grants in the form of non-monetary assets, given at a concessional rate, are recorded on the basis of their acquisition cost. In case the non-monetary asset is given free of cost, the grant is recorded at a nominal value.</td>
</tr>
<tr>
<td></td>
<td>Other government grants and subsidies are recognised as income over the periods necessary to match them with the costs for which they are intended to compensate, on a systematic basis.</td>
</tr>
<tr>
<td><strong>2.12</strong></td>
<td><strong>Investments</strong></td>
</tr>
<tr>
<td></td>
<td>Investments are classified into current investments and Non-Current investments. Current investments are carried at lower of cost.</td>
</tr>
<tr>
<td></td>
<td>Non-Current investments on Quoted Equity shares are carried individually at cost less provision for diminution, other than temporary, in the value of such investments. Cost of investments include acquisition charges such as brokerage, fees and duties.</td>
</tr>
</tbody>
</table>
### Notes

<table>
<thead>
<tr>
<th>Particulars</th>
</tr>
</thead>
<tbody>
<tr>
<td>Long-term investments (excluding investment properties), are carried individually at cost less provision for diminution, other than temporary, in the value of such investments. Current investments are carried individually, at the lower of cost and fair value. Cost of investments include acquisition charges such as brokerage, fees and duties. Investment properties are carried individually at cost less accumulated depreciation and impairment, if any. Investment properties are capitalised and depreciated (where applicable) in accordance with the policy stated for Tangible Fixed Assets. Impairment of investment property is determined in accordance with the policy stated for Impairment of Assets.</td>
</tr>
</tbody>
</table>

#### 2.13 Employee benefits

**a. Short term employee benefits including salaries, social security contributions, short term compensated absences (such as paid annual leave) where the absences are expected to occur within twelve months after the end of the period in which the employees render the related service, profit sharing and bonuses payable within twelve months after the end of the period in which the employees render the related services and non monetary benefits for current employees are estimated and measured on an undiscounted basis.**

**b. Defined contribution plans**

The employees/officers who have joined/joining on or after 1.4.2006 are covered under New Defined Contributory Pension Scheme (NDPCS). As per this scheme, the employees/officers have to contribute 10% of the Basic Pay & Dearness Allowance with a matching contribution from the Company. The said contribution is being remitted with the KPTCL/ESCOMs P&G Trust for the time being pending appointment of Central Record Keeping Agency & Pension Fund Managers. The contribution and returns thereon shall be deposited in a non-withdrawable Pension Tier-I Account.

The normal exit is at the age of superannuation for Tier-I of the Pension system. At exit, the employee shall be mandatorily required to invest 40% of pension wealth to purchase the annuity. In case of employees, the annuity shall provide for pension for the life time of the employee and his dependent parents & his spouse at the time of retirement. The individual shall receive a lump sum of the remaining pension wealth which he would be free to utilize in any manner. In the case of employees who leave the scheme before attaining the age of superannuation, the mandatory annuitisation shall be 80% of the pension wealth.

#### C. Defined benefit plans

In respect of Pension and Gratuity, contribution to KPTCL/ESCOM’s, Pension & Gratuity Trust is made based on the Actuarial Valuation.

The pension and gratuity payment is taken care of by the Trust to eligible employees as and when they retire, as per Government notification No: DE 14 PSR 2002/31.05.2002.

**i) Short-term employee benefits**

The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees are recognised during the year when the employees render the service. These benefits include performance incentive and compensated absences which are expected to occur within twelve months after the end of the period in which the employee renders the related service. The cost of such compensated absences is accounted as under:

- **(a)** in case of accumulated compensated absences, when employees render the services that increase their entitlement of future compensated absences; and
- **(b)** in case of non-accumulating compensated absences, when the absences occur.

**ii) Long-term employee benefits**

Compensated absences which are not expected to occur within twelve months after the end of the period in which the employee renders the related service are recognised as a liability at the present value of the defined benefit obligation as at the Balance Sheet date less the fair value of the plan assets out of which the obligations are expected to be settled. Long Service Awards are recognised as a liability at the present value of the defined benefit obligation as at the Balance Sheet date.

#### 2.14 Segment reporting

The Company operates only in Distribution of Power supply and does not have any other segment of business. So the Segmental reporting regulations are not applicable to the company.

#### 2.15 Earnings per share

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares. Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary operations. Potential dilutive equity shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date. The dilutive potential equity shares are adjusted for the proceeds receivable had the shares been actually issued at fair value (i.e. average market value of the outstanding shares). Dilutive potential equity shares are determined independently for each period presented. The number of equity shares and potentially dilutive equity shares are adjusted for share splits / reverse share splits and bonus shares, as appropriate.

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year.
### Notes

<table>
<thead>
<tr>
<th>Particulars</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>2.16 Taxes on income</strong></td>
</tr>
<tr>
<td>Current tax is the amount of tax payable on the taxable income for the year after taking into consideration the benefits/disallowances admissible under the provisions of the Income Tax Act, 1961. Minimum Alternate Tax paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the Company. Deferred tax is recognised on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax liabilities are recognised for all timing differences. Deferred tax assets are recognised for timing differences of other items only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realised. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their realisability.</td>
</tr>
<tr>
<td><strong>2.17 Research and development expenses</strong></td>
</tr>
<tr>
<td>Revenue expenditure pertaining to research is charged to the Statement of Profit and Loss. Development costs of products are also charged to the Statement of Profit and Loss unless a product’s technological feasibility has been established, in which case such expenditure is capitalised. The amount capitalised comprises expenditure that can be directly attributed or allocated on a reasonable and consistent basis to creating, producing and making the asset ready for its intended use. Fixed assets utilised for research and development are capitalised and depreciated in accordance with the policies stated for Tangible Fixed Assets and Intangible Assets.</td>
</tr>
<tr>
<td><strong>2.18 Provisions and contingencies</strong></td>
</tr>
<tr>
<td>A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. A disclosure of contingent liability is made, when there is a possible obligation or a present obligation that will probably not require outflow of resources or where reliable estimate of the obligation cannot be made.</td>
</tr>
<tr>
<td><strong>2.19 PROVISIONS FOR BAD &amp; DOUBTFUL DEBTS</strong></td>
</tr>
<tr>
<td>Provision for bad and doubtful debts is made on the actual amount of arrears considered as bad &amp; doubtful on case-to-case basis.</td>
</tr>
<tr>
<td><strong>2.20 Share issues expenses</strong></td>
</tr>
<tr>
<td>Share issue expenses and redemption premium are adjusted against the Securities Premium Account as permissible under Section 78(2) of the Companies Act, 1956, to the extent balance is available for utilisation in the Securities Premium Account. The balance of share issue expenses is charged to Statement of Profit and loss during the year of issue of shares.</td>
</tr>
</tbody>
</table>
Note 3 Share capital

<table>
<thead>
<tr>
<th>Sl No</th>
<th>Particulars</th>
<th>A/C Code</th>
<th>Number of shares</th>
<th>Amount in Rs</th>
<th>Number of shares</th>
<th>Amount in Rs</th>
</tr>
</thead>
<tbody>
<tr>
<td>3-1</td>
<td>Authorised</td>
<td></td>
<td>2.00,00,00,000</td>
<td>20,00,00,00,000</td>
<td>2.00,00,00,000</td>
<td>20,00,00,00,000</td>
</tr>
<tr>
<td>3-2</td>
<td>Issued</td>
<td>52.301</td>
<td>1,21,10,67,800</td>
<td>12,11,06,78,000</td>
<td>93,44,87,800</td>
<td>9,34,48,78,000</td>
</tr>
<tr>
<td>3-3</td>
<td>Subscribed and fully paid up</td>
<td></td>
<td>1,21,10,67,800</td>
<td>12,11,06,78,000</td>
<td>93,44,87,800</td>
<td>9,34,48,78,000</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td>1,21,10,67,800</td>
<td>12,11,06,78,000</td>
<td>93,44,87,800</td>
<td>9,34,48,78,000</td>
</tr>
</tbody>
</table>

Notes:

(i) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

<table>
<thead>
<tr>
<th>Sl No</th>
<th>Particulars</th>
<th>A/C Code</th>
<th>Opening Balance</th>
<th>Fresh issue</th>
<th>Bonus</th>
<th>ESOP</th>
<th>Closing Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>3-1-1</td>
<td>Number of shares</td>
<td></td>
<td>93,44,87,800</td>
<td>27,65,80,000</td>
<td></td>
<td></td>
<td>1,21,10,67,800</td>
</tr>
<tr>
<td>3-1-2</td>
<td>Amount (Rs)</td>
<td></td>
<td>9,34,48,78,000</td>
<td>2,76,58,00,000</td>
<td></td>
<td></td>
<td>12,11,06,78,000</td>
</tr>
<tr>
<td>3-1-3</td>
<td>Year ended 31 March, 2017</td>
<td></td>
<td>93,44,87,800</td>
<td></td>
<td></td>
<td></td>
<td>93,44,87,800</td>
</tr>
<tr>
<td>3-1-5</td>
<td>Amount (Rs)</td>
<td></td>
<td>9,34,48,78,000</td>
<td></td>
<td></td>
<td></td>
<td>9,34,48,78,000</td>
</tr>
</tbody>
</table>

(ii) Details of shares held by each shareholder holding more than 5% shares:

<table>
<thead>
<tr>
<th>Sl No</th>
<th>Class of shares / Name of shareholder</th>
<th>A/C Code</th>
<th>Number of shares held</th>
<th>% holding in that class of shares</th>
<th>Number of shares held</th>
<th>% holding in that class of shares</th>
</tr>
</thead>
<tbody>
<tr>
<td>3-2-1</td>
<td>Governor of Karnataka</td>
<td></td>
<td>1,21,10,67,800</td>
<td>99.99%</td>
<td>93,44,87,800</td>
<td>99.99%</td>
</tr>
</tbody>
</table>
### Note 4 Reserves and surplus

<table>
<thead>
<tr>
<th>Sl No</th>
<th>Particulars</th>
<th>A/C Code</th>
<th>As at 30th Sep,2017</th>
<th>As at 31st Mar,2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>4 -1</td>
<td>Securities premium account</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4 -2</td>
<td>Reserve for Material Cost Variance</td>
<td>56.610</td>
<td>43,74,09,558</td>
<td>43,74,09,558</td>
</tr>
<tr>
<td></td>
<td>Opening balance</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Add: Transferred during the year</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Closing balance</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4 -3</td>
<td>Proposed Adjustments to Networth Reserve</td>
<td></td>
<td>43,74,09,558</td>
<td>43,74,09,558</td>
</tr>
<tr>
<td></td>
<td>Opening balance</td>
<td>52.307,52.308</td>
<td>(11,54,30,724)</td>
<td>(11,54,30,724)</td>
</tr>
<tr>
<td></td>
<td>Add: Additions / transfers during the year *</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Closing balance</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4 -4</td>
<td>Surplus / (Deficit) in Statement of Profit and Loss</td>
<td></td>
<td>(26,84,52,84,708)</td>
<td>(25,05,47,60,283)</td>
</tr>
<tr>
<td></td>
<td>Opening balance</td>
<td></td>
<td>(25,05,47,60,283)</td>
<td>(15,62,06,69,262)</td>
</tr>
<tr>
<td></td>
<td>Add: Profit / (Loss) for the year</td>
<td></td>
<td>(1,79,05,24,425)</td>
<td>(9,43,40,91,021)</td>
</tr>
<tr>
<td></td>
<td>Closing balance</td>
<td></td>
<td>(26,84,52,84,708)</td>
<td>(25,05,47,60,283)</td>
</tr>
</tbody>
</table>

**Total**: (26,52,33,05,874) (24,73,27,81,449)

**Note:** 1. The Company has accounted certain transactions pertaining to the period prior to unbundling of the KPTCL which have been accounted as ‘Proposed Adjustment to Net Worth’ pending approval of the GoK. A sum of Rs.11.54 Crores has been accounted under Proposed Adjustment to Net Worth, the proposal for which has been sent to GoK for approval and as such the approval of the same is pending as on the date of closure of the financial statements.

### Note 4 A Contributions, grants and subsidies towards cost of Capital assets

<table>
<thead>
<tr>
<th>Sl No</th>
<th>Particulars</th>
<th>A/C Code</th>
<th>As at 30th Sep,2017</th>
<th>As at 31st Mar,2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>4A -1</td>
<td>Capital reserve - Deferred Grants</td>
<td>55.1, 55.3</td>
<td>14,50,23,69,325</td>
<td>12,48,40,94,337</td>
</tr>
<tr>
<td></td>
<td>Opening balance</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4A -2</td>
<td>Add: Received during the year</td>
<td></td>
<td>44,57,05,284</td>
<td>2,01,82,74,988</td>
</tr>
<tr>
<td></td>
<td>Closing balance</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>14,94,80,74,609</td>
<td>14,50,23,69,325</td>
</tr>
</tbody>
</table>

**Details of Contributions, grants and subsidies towards cost of Capital assets**

<table>
<thead>
<tr>
<th>Sl No</th>
<th>Particular</th>
<th>A/c Code</th>
<th>For the year ended</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>As at 30th Sep,2017</td>
</tr>
<tr>
<td>4A -1-1</td>
<td>Consumers contribution towards cost of capital</td>
<td>55.1</td>
<td>10,79,02,65,176</td>
</tr>
<tr>
<td>4A -1-2</td>
<td>Grants towards Cost of Capital assets</td>
<td>55.3</td>
<td>4,15,78,09,433</td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td></td>
<td>14,94,80,74,609</td>
</tr>
</tbody>
</table>
## Note 5 Long-term borrowings

<table>
<thead>
<tr>
<th>Sl No</th>
<th>Particulars</th>
<th>A/C Code</th>
<th>As at 30th Sep,2017</th>
<th>As at 31st Mar,2017</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Rs</td>
<td>Rs</td>
<td></td>
</tr>
<tr>
<td>5 -1</td>
<td>Term loans (Refer Note (i) &amp; (ii) below)</td>
<td>53.3, 53.9</td>
<td>1,35,82,77,819</td>
<td>2,18,89,66,335</td>
</tr>
<tr>
<td></td>
<td>From banks</td>
<td>Secured</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Unsecured</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td></td>
<td>From other parties</td>
<td>Secured</td>
<td>13,96,77,05,943</td>
<td>11,40,68,50,564</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Unsecured</td>
<td>7,35,05,84,899</td>
<td>1,95,48,57,380</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td></td>
<td>21,33,82,90,842</td>
<td>13,36,17,07,944</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>22,69,65,68,661</td>
<td>15,55,06,74,279</td>
</tr>
</tbody>
</table>

(i) Details of terms of repayment for the long-term borrowings and security provided in respect of the secured other long-term borrowings:

<table>
<thead>
<tr>
<th>Sl No</th>
<th>Particulars</th>
<th>Nature of Security</th>
<th>Terms of repayment</th>
<th>As at 30th Sep,2017</th>
<th>As at 31st Mar,2017</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>Secured</td>
<td>Rs</td>
<td>Rs</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Unsecured</td>
<td>Rs</td>
<td>Rs</td>
</tr>
<tr>
<td>5 -1-1</td>
<td>Loan from Syndicate Bank</td>
<td>Secured</td>
<td>-42,45,59,342</td>
<td>-12,96,73,722</td>
<td>-</td>
</tr>
<tr>
<td>5 -1-2</td>
<td>Loan from State Bank of India</td>
<td>Secured</td>
<td>20,77,50,502</td>
<td>34,70,22,102</td>
<td>-</td>
</tr>
<tr>
<td>5 -1-3</td>
<td>Loan from Canara Bank, Hubli</td>
<td>Secured</td>
<td>1,57,50,86,659</td>
<td>1,71,22,70,511</td>
<td>-</td>
</tr>
<tr>
<td>5 -1-4</td>
<td>Total - Term loans from banks</td>
<td>Secured</td>
<td>1,35,82,77,819</td>
<td>2,18,89,66,335</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Term loans from other parties:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5 -1-5</td>
<td>Loan from Power Finance Corporation Ltd - R APDRP Scheme.</td>
<td>Secured</td>
<td>31,30,40,332</td>
<td>27,49,50,332</td>
<td>-</td>
</tr>
<tr>
<td>5 -1-6</td>
<td>Loans drawn from REC in respect of ongoing SPA Scheme works by KPTCL for HESCOM.</td>
<td>Secured</td>
<td>13,67,46,65,611</td>
<td>11,13,19,00,232</td>
<td>-</td>
</tr>
<tr>
<td>5 -1-7</td>
<td>Loans Released from GoK through KPTCL towards PMGY works</td>
<td>Secured</td>
<td>2,40,06,558</td>
<td>2,40,06,558</td>
<td>-</td>
</tr>
<tr>
<td>5 -1-8</td>
<td>APDRP - GOK Loan Payable to KPTCL</td>
<td>Secured</td>
<td>31,85,21,366</td>
<td>31,85,21,366</td>
<td>-</td>
</tr>
<tr>
<td>5 -1-9</td>
<td>APDRP - REC Loan Payable to KPTCL</td>
<td>Secured</td>
<td>(20,45,05,842)</td>
<td>-20,45,05,842</td>
<td>-</td>
</tr>
<tr>
<td>5 -1-10</td>
<td>Loan from Power Finance Corporation Ltd. - KPTCL</td>
<td>Secured</td>
<td>7,21,12,47,817</td>
<td>1,81,55,20,298</td>
<td>-</td>
</tr>
<tr>
<td>5 -1-11</td>
<td>Loan from GOK towards Energisation of IP sets under Ganga Kalyana Scheme.</td>
<td>Secured</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>5 -1-12</td>
<td>Loan from GOK towards Central Additional Assistance to Power Sector Automation from GOK</td>
<td>Secured</td>
<td>13,15,000</td>
<td>13,15,000</td>
<td>-</td>
</tr>
</tbody>
</table>

Total: 13,98,77,05,943 7,35,05,84,899 11,40,68,50,564 1,95,48,57,380
## (ii) Details of long-term borrowings guaranteed by some of the directors or others:

<table>
<thead>
<tr>
<th>Sl No</th>
<th>Particulars</th>
<th>A/C Code</th>
<th>As at 30th Sep,2017</th>
<th>As at 31st Mar,2017</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Term loans of Rs 200 Crores from Canara bank is guaranteed by GOK to the extent of Rs 150 Crores</td>
<td></td>
<td>1,57,50,86,659.00</td>
<td>1,71,22,70,511.00</td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td></td>
<td>1,57,50,86,659.00</td>
<td>1,71,22,70,511.00</td>
</tr>
</tbody>
</table>

## (iii) The Company has defaulted in repayment of loans and interest as under

<table>
<thead>
<tr>
<th>Sl No</th>
<th>Particulars</th>
<th>As at 30th Sep,2017</th>
<th>As at 31st Mar,2017</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Period of default</td>
<td>Rs</td>
</tr>
<tr>
<td>5 - 2</td>
<td>Loans repayable on demand from PFC</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Principal</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Interest</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Principal</td>
<td>-</td>
<td>51 Days</td>
</tr>
<tr>
<td></td>
<td>Interest</td>
<td>-</td>
<td>53,89,102.00</td>
</tr>
<tr>
<td></td>
<td>Principal</td>
<td>-</td>
<td>61 Days</td>
</tr>
<tr>
<td></td>
<td>Interest</td>
<td>-</td>
<td>2,09,00,000.00</td>
</tr>
<tr>
<td></td>
<td>Principal</td>
<td>-</td>
<td>21 Days</td>
</tr>
<tr>
<td></td>
<td>Interest</td>
<td>-</td>
<td>46,25,647.00</td>
</tr>
<tr>
<td></td>
<td>Principal</td>
<td>-</td>
<td>72 Days</td>
</tr>
<tr>
<td></td>
<td>Interest</td>
<td>-</td>
<td>4,20,00,000.00</td>
</tr>
<tr>
<td></td>
<td>Principal</td>
<td>-</td>
<td>32 Days</td>
</tr>
<tr>
<td></td>
<td>Interest</td>
<td>-</td>
<td>1,77,12,974.00</td>
</tr>
<tr>
<td>5 - 3</td>
<td>Loans repayable on demand from REC</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Principal</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Interest</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>5 - 4</td>
<td>Loans repayable on demand from Canara Bank</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Principal</td>
<td>-</td>
<td>64 Days</td>
</tr>
<tr>
<td></td>
<td>Interest</td>
<td>-</td>
<td>2,85,71,429.00</td>
</tr>
<tr>
<td></td>
<td>Principal</td>
<td>-</td>
<td>29 Days</td>
</tr>
<tr>
<td></td>
<td>Interest</td>
<td>-</td>
<td>29,31,898.14</td>
</tr>
<tr>
<td></td>
<td>Principal</td>
<td>-</td>
<td>73 Days</td>
</tr>
<tr>
<td></td>
<td>Interest</td>
<td>-</td>
<td>8,57,14,285.71</td>
</tr>
<tr>
<td></td>
<td></td>
<td>-</td>
<td>27 Days</td>
</tr>
<tr>
<td></td>
<td></td>
<td>-</td>
<td>1,19,94,129.16</td>
</tr>
<tr>
<td>5 - 5</td>
<td>Loans repayable on demand from Syndicate Bank</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Principal</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Interest</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

Note: The above delays are only respect of installments outstanding as at the year end.

(iv) For the current maturities of long-term borrowings, refer Note 10-1 "Other current liabilities"

(v) Consequent to unbundling of transmission and distribution activities and formation of Electricity Distribution Companies, KPTCL has transferred certain loans to the Company, as a part of transfer of assets and liabilities. Loan transferred by the GOK institution wise have been accounted.
## Note 6 Other long-term liabilities

<table>
<thead>
<tr>
<th>Sl No</th>
<th>Particulars</th>
<th>A/C Code</th>
<th>As at 30th Sep, 2017</th>
<th>As at 31st Mar, 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>Rs</td>
<td>Rs</td>
</tr>
<tr>
<td>6 -1</td>
<td>Trade Payables</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6 -1-1</td>
<td>Others:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6 -1-1-1</td>
<td>Electrification / Service Connection</td>
<td>47.3</td>
<td>(1,91,71,24,790)</td>
<td>(1,67,12,92,335)</td>
</tr>
<tr>
<td>6 -1-2</td>
<td>Other Deposits from Consumers</td>
<td>47.6</td>
<td>37,26,08,138</td>
<td>46,76,58,453</td>
</tr>
<tr>
<td>6 -1-3</td>
<td>Security Deposit from consumers:</td>
<td>48.1 + 48.2 + 48.3</td>
<td>6,62,70,12,086</td>
<td>6,31,59,11,584</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6 -1-4</td>
<td>Security Deposit from Employees</td>
<td>46.920</td>
<td>1,53,695</td>
<td>1,53,995</td>
</tr>
<tr>
<td>6 -1-5</td>
<td>Funds Received from KPTCL - Payable/Adjustable.</td>
<td>46.106</td>
<td>10,06,38,234</td>
<td>10,06,38,234</td>
</tr>
<tr>
<td>6 -1-6</td>
<td>Payable to GOK - BRP II from Consumers</td>
<td>46.204 to 46.208</td>
<td>40,19,857</td>
<td>40,19,857</td>
</tr>
<tr>
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<td><strong>Total</strong></td>
<td></td>
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<td><strong>5,21,70,89,788</strong></td>
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<td>As at 31st Mar,2017</td>
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<tr>
<td>7-1</td>
<td>Provision for employee benefits:</td>
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<tr>
<td>7-1-1</td>
<td>Provision for compensated absences</td>
<td>46.430</td>
<td>69,73,41,592</td>
<td>69,73,41,592</td>
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<td>7-1-2</td>
<td>Provision for employee benefits (FBF)</td>
<td>44.142</td>
<td>6,94,52,373</td>
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<td>Total</td>
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<td>76,67,93,965</td>
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### Note 8 Short-term borrowings

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<th>As at 31st Mar, 2017</th>
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<tr>
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<td>Rs</td>
<td>Rs</td>
<td>Rs</td>
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<td>8 - 1</td>
<td>Loans repayable on demand</td>
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<td></td>
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<td>From banks</td>
<td>50.1</td>
<td>3,99,44,92,234</td>
<td>3,32,96,60,132</td>
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<td></td>
<td>Secured</td>
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<td></td>
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</tr>
<tr>
<td></td>
<td>Unsecured</td>
<td></td>
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<td><strong>Total</strong></td>
<td>3,99,44,92,234</td>
<td>3,32,96,60,132</td>
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</table>
### Note 9 Trade payables

<table>
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<th>Particulars</th>
<th>A/C Code</th>
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<th>As at 31st Mar, 2017</th>
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<tbody>
<tr>
<td>9-1</td>
<td></td>
<td>41.1 to 41.5</td>
<td>45,64,61,19,272</td>
<td>44,51,08,46,160</td>
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<tr>
<td>9-1-1</td>
<td>Sundry Creditors for Purchase of Power-Others</td>
<td>42.230, 42.256, 42.258, 42.282</td>
<td>15,04,81,65,630</td>
<td>15,04,81,65,630</td>
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<tr>
<td>9-1-2</td>
<td>Sundry Creditors for Purchase of Power-(ESCOMS)</td>
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<td></td>
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<td></td>
<td>Total</td>
<td></td>
<td>60,69,42,84,902</td>
<td>59,55,90,11,790</td>
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</tbody>
</table>

Note: 1) The Company is purchasing power against Letter of Credit. The aggregate facility of LC as at 31.03.2017 is Rs 100 Crores

2) The Review Petition No. 25/RP/2017 is filed by HESCOM before CERC New Delhi in Petition 07/GT/2016 seeking review of the order dt. 24.03.2017 revising the tariff of UPCL (1200 MW) for the period from 11.11.2010 to 31.03.2014 after truing up exercise after truing up of tariff determined by order dt. 10.07.2015 Petition No. 160/GT 2012.

3) Sundry creditors for Purchase of Power-KPTCL includes Rs. 49.72 Crores (as intimated by MD KPTCL DO Letter No. MD/FA(A&R)/CF/AO/SPA/F-1/2011-12/931 Dtd 06.09.2011 which is also reconciled) towards difference in transmission charges of 26.23 paisa per unit billed by KPTCL during 2006-07 and transmission charges of 19.42 paisa to be charged as per KERC order, which was contested by KPTCL before Appellate Tribunal for Electricity (ATE). The KPTCL has appealed before the Hon'ble Supreme Court against the orders of the ATE which is pending as on the date. Transmission charges have been accounted at 19.42 paisa per unit up to 30.11.2009 and at Rs.102,427/- per M.W. of installed capacity from 01.12.2009 to 31.12.2010 and Rs.95646/- per M.W. of installed capacity from 01.01.2011 to 31.03.2011 and Rs.95356/- per M.W. of installed capacity from 01.04.2011 to 31.03.2012, Rs 112224/- per M.W. of installed capacity from 01.04.2012 to 31.03.2013, Rs 95442/- per M.W. of installed capacity from 01.04.2013 to 31.03.2014 and Rs 98324/- per M.W. of installed capacity from 01.04.2014 to 31.03.2015. Rs. 112079/-per M.W.of installed capacity from 01.04.2015 to 31.03.2016. Rs.127400/- per M.W. of installed capacity from 01.04.2016 to 31.03.2017.
### Note 9: A Trade payables Details

<table>
<thead>
<tr>
<th>Sl No</th>
<th>Particulars</th>
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<th>As at 31st Mar, 2017</th>
</tr>
</thead>
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<tr>
<td></td>
<td></td>
<td></td>
<td>Rs</td>
<td>Rs</td>
</tr>
<tr>
<td>1</td>
<td></td>
<td></td>
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<td>-</td>
</tr>
<tr>
<td>2</td>
<td>Sundry Creditors for purchase of power M/s Western Region Electricity Board, Mumbai</td>
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<td>1</td>
<td>Sundry Creditors for purchase of power KPCL</td>
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<td>2</td>
<td>Sundry Creditors for purchase of power VVNKL</td>
<td>41.109</td>
<td>(48,48,39,119.00)</td>
<td>12,15,62,403.00</td>
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<td>3</td>
<td>Sundry Creditors for purchase of power NTPC RSTP</td>
<td>41.110</td>
<td>94,48,71,696.00</td>
<td>1,62,51,23,320.00</td>
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<td>4</td>
<td>Sundry Creditors for purchase of power MAPS</td>
<td>41.111</td>
<td>1,44,02,095.00</td>
<td>7,46,87,446.00</td>
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<tr>
<td>5</td>
<td>Sundry Creditors for purchase of power NLC</td>
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<td>2,08,43,10,677.00</td>
<td>1,81,00,05,470.00</td>
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<tr>
<td>6</td>
<td>Sundry Creditors for purchase of power PGCIL</td>
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<td>35,43,09,053.00</td>
<td>12,69,16,126.00</td>
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<td>7</td>
<td>Sundry Creditors for purchase of power KAIGA</td>
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<td>98,43,59,804.00</td>
<td>1,23,23,16,759.00</td>
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<td>8</td>
<td>Sundry Creditors for purchase of power PGCIL</td>
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<td>33,74,35,432.00</td>
<td>37,89,69,442.00</td>
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<td>10</td>
<td>Sundry Creditors for purchase of power Ugar Sugar</td>
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<td>4,247.00</td>
<td>4,247.00</td>
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<td>11</td>
<td>Sundry Creditors for purchase of power Murdeshwar</td>
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<td>6,08,21,638.00</td>
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<td>Sundry Creditors for purchase of power JTPCL</td>
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<td>1,45,84,62,131.00</td>
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<td>Sundry Creditors for purchase of power Renuka Sugar</td>
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<td>2,40,56,339.00</td>
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<td>14</td>
<td>Sundry Creditors for purchase of power Prabhulingeshwar</td>
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<td>1,06,55,271.00</td>
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<td>15</td>
<td>Sundry Creditors for purchase of power Tata power Trading company</td>
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<td>1,38,19,801.00</td>
<td>14,38,19,801.00</td>
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<td>16</td>
<td>Sundry Creditors for purchase of power Tannir Bhavi Company Ltd.</td>
<td>41.133</td>
<td>13,06,530.00</td>
<td>13,06,530.00</td>
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<td>Sundry Creditors for purchase of power M/s R S S K N.</td>
<td>41.139</td>
<td>1,22,48,026.00</td>
<td>1,89,46,853.00</td>
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<td>Sundry Creditors for purchase of power Vishwanath Sugars Ltd.</td>
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<td>Sundry Creditors for purchase of power Doodhganga Sahakari Sakkare Karkhane Niyamita</td>
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<td>2,05,43,114.00</td>
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<td>76,63,950.00</td>
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<td>22</td>
<td>Sundry Creditors for purchase of power GEM Sugars</td>
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<td>Sundry Creditors for purchase of power KPTCL</td>
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<td>Sundry Creditors for purchase of power UI Charges to SPPCC.</td>
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<td>25</td>
<td>Sundry Creditors for purchase of power SLDC - O &amp; M Expenditure.</td>
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<td>(88,22,592.00)</td>
<td>16,22,045.00</td>
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<td>Sundry Creditors for purchase of power M/s Godavari Sugars Ltd.</td>
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<td>27</td>
<td>Sundry Creditors for purchase of power M/s Nandi sahakari sakkare karkhane niyamit Bijapur</td>
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<td>1,56,58,059.00</td>
<td>2,58,16,817.00</td>
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<td>Sundry Creditors for purchase of power M/s MRP Wind Farms</td>
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<td>73,21,497.00</td>
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<td>Sundry Creditors for purchase of power M/s Karnataka Renewal Energy Development Limited (KREDL), Mavinahonda</td>
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<td>31</td>
<td>Sundry Creditors for purchase of power M/s Nandi sahakari sakkare karkhane niyamit Bijapur</td>
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<td>78,48,928.00</td>
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<td>Sundry Creditors for purchase of power M/s MRP Wind Farms</td>
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<td>As at 31st Mar, 2017</td>
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<td>33</td>
<td>Sundry Creditors for purchase of power M/s Bhagyanagar India Ltd</td>
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<td>Sundry Creditors for purchase of power M/s Suresh Kumaer (HUF)</td>
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<td>Sundry Creditors for purchase of power M/s V S Lad &amp; Sons</td>
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<td>67,50,397.00</td>
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<td>Sundry Creditors for purchase of power M/s Shakhambhari Enterprises Bangalore</td>
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<td>Sundry Creditors for purchase of power M/s BSK Trading Inc</td>
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<td>41.181</td>
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<td>19,36,255.00</td>
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<td>Sundry Creditors for purchase of power M/s. Rahul Dravid</td>
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<td>19,36,255.00</td>
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<td>Sundry Creditors for purchase of power M/s. Protectron Electromech Pvt. Ltd.</td>
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<td>31,60,294.00</td>
<td>67,50,397.00</td>
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<td>Sundry Creditors for purchase of power M/s. Kaleesuwari Refinery Private Ltd.</td>
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<td>13,17,342.00</td>
<td>6,22,807.00</td>
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<td>Sundry Creditors for purchase of power M/s. M.K.Agrotech Pvt. Ltd.</td>
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<td>17,99,529.00</td>
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<td>Sundry Creditors for purchase of power M/s. M.K.Agrotech Pvt. Ltd.</td>
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<td>10,78,539.00</td>
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<td>Sundry Creditors for purchase of power M/s. Caury Coffee Traders</td>
<td>41.189</td>
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<td>Sundry Creditors for purchase of power M/s. Siddaganga Oil extraction Ltd.</td>
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<td>Sundry Creditors for purchase of power LC charges other Bank</td>
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<td>54</td>
<td>Sundry Creditors for purchase of power M/s. Compu Com Software Pvt Ltd</td>
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<td>Sundry Creditors for purchase of power M/s. Chandulal Surajlal</td>
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<td>Sundry Creditors for purchase of power M/s. G.Shoe Exports</td>
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<td>Sundry Creditors for purchase of power M/s. International Conveyors</td>
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<td>Sundry Creditors for purchase of power M/s. Arts &amp; Crafts Exports</td>
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<td>Sundry Creditors for purchase of power M/s. IGE India Ltd</td>
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<td>Sundry Creditors for purchase of power M/s. Mayura Steels Pvt. Ltd.</td>
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<td>Sundry Creditors for purchase of power M/s. Shilpa Medicate Ltd</td>
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<td>62</td>
<td>Provision for Liability for Purchase of Power</td>
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<td>63</td>
<td>Sundry Creditors for purchase of power M/s. S.Kumar</td>
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<td>64</td>
<td>Sundry Creditors for purchase of power M/s. Shreem Capacitor</td>
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<td>Sundry Creditors for purchase of power Open Access Charges</td>
<td>41.203</td>
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<td>66</td>
<td>Sundry Creditors for purchase of power M/s. Mac Charles (India) Ltd.</td>
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<td>Sundry Creditors for purchase of power M/s. Saptagiri Distilleries (P) Ltd.</td>
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<td>83,58,049.00</td>
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<td>Sundry Creditors for purchase of power M/s. Pragathi Aroma Oil Distillers Pvt. Ltd.</td>
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<td>1,29,72,243.00</td>
<td>48,29,429.00</td>
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<td>Sundry Creditors for purchase of power M/s. Sanjay D. Ghodawat</td>
<td>41.207</td>
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<td>3,71,24,588.00</td>
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<td>Sundry Creditors for purchase of power M/s. MMTC Limited.</td>
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<td>A/C Code</td>
<td>As at 30 Sept, 2017</td>
<td>As at 31st Mar, 2017</td>
</tr>
<tr>
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<td>------------------------------------------------------------------------------</td>
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<td>Rs</td>
<td>Rs</td>
</tr>
<tr>
<td>71</td>
<td>Sundry Creditors for purchase of power M/s. Lovely Fragrance</td>
<td>41.209</td>
<td>(88,27,413.00)</td>
<td>15,42,561.00</td>
</tr>
<tr>
<td>72</td>
<td>Sundry Creditors for purchase of power M/s. Bhoruka Power Corporation Ltd.</td>
<td>41.211</td>
<td>57,62,24,696.00</td>
<td>10,70,17,504.00</td>
</tr>
<tr>
<td>73</td>
<td>Sundry Creditors for purchase of power M/s. Bharat Petroleum Corporation Ltd.</td>
<td>41.212</td>
<td>1,84,11,251.00</td>
<td>1,94,97,749.00</td>
</tr>
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<td>74</td>
<td>Sundry Creditors for purchase of power M/s. Indian Designs.</td>
<td></td>
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<td></td>
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<td>75</td>
<td>Sundry Creditors for purchase of power M/s. B.D.Patil &amp; Co.</td>
<td>41.214</td>
<td>80,30,212.00</td>
<td>41,06,289.00</td>
</tr>
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<td>76</td>
<td>Sundry Creditors for purchase of power M/s. Hindustan Zinc Ltd.</td>
<td>41.215</td>
<td>21,46,75,973.00</td>
<td>15,87,60,193.00</td>
</tr>
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<td>77</td>
<td>Sundry Creditors for purchase of power M/s. Generacion Eolica India Pvt. Ltd.</td>
<td>41.216</td>
<td>5,98,65,894.00</td>
<td>9,34,28,656.00</td>
</tr>
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<td>78</td>
<td>Sundry Creditors for purchase of power M/s. R.B.Seth Shreeram Narsingdas.</td>
<td>41.217</td>
<td>-</td>
<td>-</td>
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<td>79</td>
<td>Sundry Creditors for purchase of power Shri. Suresh C Angadi.</td>
<td>41.218</td>
<td>8,912.00</td>
<td>50,233.00</td>
</tr>
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<td>80</td>
<td>Sundry Creditors for purchase of power- Smt. Mangala S Angadi</td>
<td>41.219</td>
<td>8,778.00</td>
<td>49,566.00</td>
</tr>
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<td>81</td>
<td>Sundry Creditors for purchase of power M/s. Swani Corporation Ltd.</td>
<td>41.220</td>
<td>5,21,807.00</td>
<td>4,15,534.00</td>
</tr>
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<td>82</td>
<td>Sundry Creditors for purchase of power M/s. Fastners &amp; Allied Products (P) Ltd.</td>
<td>41.221</td>
<td>5,61,351.00</td>
<td>39,491.00</td>
</tr>
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<td>83</td>
<td>Sundry Creditors for purchase of power M/s. Mysore Engineers (India) (P) Ltd.</td>
<td>41.222</td>
<td>10,02,166.00</td>
<td>6,55,383.00</td>
</tr>
<tr>
<td>84</td>
<td>Sundry Creditors for purchase of power M/s. C.R.Rajesh Nair.</td>
<td>41.223</td>
<td>22,17,381.00</td>
<td>14,30,948.00</td>
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<tr>
<td>85</td>
<td>Sundry Creditors for purchase of power M/s. VXL Systems</td>
<td>41.224</td>
<td>-</td>
<td>-</td>
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<tr>
<td>86</td>
<td>Sundry Creditors for purchase of power M/s. Bharat Earth Mover</td>
<td>41.225</td>
<td>2,37,36,761.00</td>
<td>1,43,64,528.00</td>
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<td>87</td>
<td>Sundry Creditors for purchase of power M/s. S.C.Shettar &amp; Sons.</td>
<td>41.226</td>
<td>71,96,499.00</td>
<td>32,60,942.00</td>
</tr>
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<td>88</td>
<td>Sundry Creditors for Purchase of Power M/s Minera Steel &amp; Power Pvt Ltd.</td>
<td>41.227</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>89</td>
<td>Sundry Creditors for purchase of power M/s. Swarna Properties.</td>
<td>41.228</td>
<td>1,57,66,616.00</td>
<td>40,76,291.00</td>
</tr>
<tr>
<td>90</td>
<td>Sundry Creditors for purchase of power M/s. ILC Industries Ltd.</td>
<td>41.229</td>
<td>1,92,98,993.00</td>
<td>1,09,06,413.00</td>
</tr>
<tr>
<td>91</td>
<td>Sundry Creditors for purchase of power M/s. B.S.C Textiles</td>
<td>41.230</td>
<td>(56,49,982.00)</td>
<td>5,82,273.00</td>
</tr>
<tr>
<td>92</td>
<td>Sundry Creditors for purchase of power M/s. Sridevi Trading Company.</td>
<td>41.231</td>
<td>(2,08,191.00)</td>
<td>2,58,269.00</td>
</tr>
<tr>
<td>93</td>
<td>Sundry Creditors for purchase of power M/s. B.S.C. Channabasappa &amp; Sons</td>
<td>41.232</td>
<td>12,79,813.00</td>
<td>18,30,915.00</td>
</tr>
<tr>
<td>94</td>
<td>Sundry Creditors for purchase of power M/s. BC &amp; Sons</td>
<td>41.233</td>
<td>7,138.00</td>
<td>2,96,541.00</td>
</tr>
<tr>
<td>95</td>
<td>Sundry Creditors for purchase of power M/s. Shri Channeshwar Drier</td>
<td>41.234</td>
<td>(33,837.00)</td>
<td>2,85,067.00</td>
</tr>
<tr>
<td>96</td>
<td>Sundry Creditors for purchase of power M/s. Channeshwar Drier</td>
<td>41.235</td>
<td>2,61,498.00</td>
<td>3,14,238.00</td>
</tr>
<tr>
<td>97</td>
<td>Sundry Creditors for purchase of power M/s. Associated Stones</td>
<td>41.236</td>
<td>24,73,341.00</td>
<td>13,80,724.00</td>
</tr>
<tr>
<td>98</td>
<td>Sundry Creditors for purchase of power M/s. Ranjeet Bullion</td>
<td>41.237</td>
<td>4,88,799.00</td>
<td>2,97,388.00</td>
</tr>
<tr>
<td>99</td>
<td>Sundry Creditors for purchase of power M/s. Bedmutha Wire Comp.</td>
<td>41.238</td>
<td>13,71,261.00</td>
<td>8,27,272.00</td>
</tr>
<tr>
<td>100</td>
<td>Sundry Creditors for purchase of power M/s. S.K. Shridhar.</td>
<td>41.239</td>
<td>2,33,405.00</td>
<td>3,90,932.00</td>
</tr>
<tr>
<td>101</td>
<td>Sundry Creditors for purchase of power M/s. S.K. Shashidhar.</td>
<td>41.240</td>
<td>1,46,921.00</td>
<td>3,68,396.00</td>
</tr>
<tr>
<td>102</td>
<td>Sundry Creditors for purchase of power M/s. DLF Ltd.</td>
<td>41.241</td>
<td>2,76,50,482.00</td>
<td>1,53,84,571.00</td>
</tr>
<tr>
<td>103</td>
<td>Sundry Creditors for purchase of power M/s. Swarna Properties.</td>
<td>41.242</td>
<td>34,16,184.00</td>
<td>16,13,385.00</td>
</tr>
<tr>
<td>104</td>
<td>Sundry Creditors for purchase of power M/s. Swarna Construction.</td>
<td>41.243</td>
<td>76,52,033.00</td>
<td>34,32,474.00</td>
</tr>
<tr>
<td>Sl No</td>
<td>Particulars</td>
<td>A/C Code</td>
<td>As at 30 Sept, 2017</td>
<td>As at 31st Mar, 2017</td>
</tr>
<tr>
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<tr>
<td>105</td>
<td>Sundry Credits for purchase of power/ m/s. Dakash Minerals &amp; marine Pvt Ltd.</td>
<td>41.244</td>
<td>10,64,585.00</td>
<td>5,39,519.00</td>
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<td>106</td>
<td>Sundry Credits for purchase of power/ m/s. JSW Trading Company Ltd.</td>
<td>41.245</td>
<td>-</td>
<td>-</td>
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<tr>
<td>107</td>
<td>Sundry Credits for purchase of power/ m/s. Sadashiv Sugars Ltd.</td>
<td>41.246</td>
<td>1,13,14,805.00</td>
<td>2,42,02,262.00</td>
</tr>
<tr>
<td>108</td>
<td>Sundry Credits for purchase of power/ m/s. Hiranyakeshi Sahakari Sakkare Karkhanе Niyamit.</td>
<td>41.247</td>
<td>2,92,678.00</td>
<td>2,92,678.00</td>
</tr>
<tr>
<td>109</td>
<td>Sundry Credits for purchase of power/ m/s. Nirani Sugars Ltd.</td>
<td>41.248</td>
<td>15,23,682.00</td>
<td>3,73,94,935.00</td>
</tr>
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<td>110</td>
<td>Sundry Credits for purchase of power/ m/s. Indian Cane Power Ltd.</td>
<td>41.249</td>
<td>2,07,68,497.00</td>
<td>73,01,889.00</td>
</tr>
<tr>
<td>111</td>
<td>Sundry Credits for purchase of power/ m/s. Bilagi Cane Power Ltd.</td>
<td>41.250</td>
<td>41,80,634.00</td>
<td>41,80,634.00</td>
</tr>
<tr>
<td>112</td>
<td>Sundry Credits for purchase of power/ m/s. Satish Sugars Ltd.</td>
<td>41.251</td>
<td>50,00,000.00</td>
<td>96,60,234.00</td>
</tr>
<tr>
<td>113</td>
<td>Sundry Credits for purchase of power/ m/s. Global Energy Pvt. Ltd.</td>
<td>41.252</td>
<td>3,31,38,679.00</td>
<td>-</td>
</tr>
<tr>
<td>114</td>
<td>Sundry Credits for purchase of power/ m/s. GMR Industries Ltd.</td>
<td>41.253</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>115</td>
<td>Sundry Credits for purchase of power/ m/s. Bhanwardeep Copper Strips Pvt. Ltd.</td>
<td>41.254</td>
<td>4,05,621.00</td>
<td>1,55,421.00</td>
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<tr>
<td>116</td>
<td>Sundry Credits for purchase of power/ m/s. Kedia Enterprises.</td>
<td>41.255</td>
<td>8,92,044.00</td>
<td>4,99,526.00</td>
</tr>
<tr>
<td>117</td>
<td>Sundry Credits for purchase of power/ m/s. JBM Industries.</td>
<td>41.256</td>
<td>5,57,904.00</td>
<td>3,20,178.00</td>
</tr>
<tr>
<td>118</td>
<td>Sundry Credits for purchase of power/ m/s. Nagashanti Enterprises.</td>
<td>41.257</td>
<td>4,84,677.00</td>
<td>2,82,199.00</td>
</tr>
<tr>
<td>119</td>
<td>Sundry Credits for purchase of power/ m/s. Rachana Constructions</td>
<td>41.258</td>
<td>3,02,487.00</td>
<td>2,73,729.00</td>
</tr>
<tr>
<td>120</td>
<td>Sundry Credits for purchase of power/ m/s. Skytech Engineering.</td>
<td>41.259</td>
<td>3,77,667.00</td>
<td>2,83,612.00</td>
</tr>
<tr>
<td>121</td>
<td>Sundry Credits for purchase of power/ m/s. Basavaraj N. Patil</td>
<td>41.260</td>
<td>4,79,262.00</td>
<td>3,11,630.00</td>
</tr>
<tr>
<td>122</td>
<td>Sundry Credits for purchase of power/ m/s. Prasanna K. Giriyapur.</td>
<td>41.261</td>
<td>1,98,472.00</td>
<td>2,51,160.00</td>
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<td>123</td>
<td>Sundry Credits for purchase of power/ m/s. G.N. Chandu (HUF)</td>
<td>41.262</td>
<td>4,44,379.00</td>
<td>1,95,846.00</td>
</tr>
<tr>
<td>124</td>
<td>Sundry Credits for purchase of power/ m/s. Dr. G.N. Chandu</td>
<td>41.263</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>125</td>
<td>Sundry Credits for purchase of power/ m/s. Madhura C.</td>
<td>41.264</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>126</td>
<td>Sundry Credits for purchase of power/ m/s. Shri. Krishna Minerals.</td>
<td>41.265</td>
<td>12,237.00</td>
<td>1,70,270.00</td>
</tr>
<tr>
<td>127</td>
<td>Sundry Credits for purchase of power/ m/s. Eron Composites.</td>
<td>41.266</td>
<td>8,47,222.00</td>
<td>4,38,045.00</td>
</tr>
<tr>
<td>128</td>
<td>Sundry Credits for purchase of power/ m/s. ESMO Industries</td>
<td>41.267</td>
<td>5,68,860.00</td>
<td>3,36,559.00</td>
</tr>
<tr>
<td>129</td>
<td>Sundry Credits for purchase of power/ m/s. AMA Traders</td>
<td>41.268</td>
<td>11,607.00</td>
<td>1,45,087.00</td>
</tr>
<tr>
<td>130</td>
<td>Sundry Credits for purchase of power M/s.K.E. Kantesh</td>
<td>41.269</td>
<td>9,766.00</td>
<td>1,46,382.00</td>
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<tr>
<td>131</td>
<td>Sundry Credits for purchase of power M/s.G.S. Gayathri</td>
<td>41.270</td>
<td>8,217.00</td>
<td>3,16,463.00</td>
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<td>132</td>
<td>Sundry Credits for purchase of power M/s.G.M. Prasanna Kumar</td>
<td>41.271</td>
<td>(1,54,085.00)</td>
<td>2,97,115.00</td>
</tr>
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<td>133</td>
<td>Sundry Credits for purchase of power M/s.G.M Lingaraju</td>
<td>41.272</td>
<td>1,69,140.00</td>
<td>3,19,916.00</td>
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<tr>
<td>134</td>
<td>Sundry Credits for purchase of power/ m/s. AAA &amp; Sons Enterprises Pvt Ltd.</td>
<td>41.273</td>
<td>21,48,700.00</td>
<td>12,79,066.00</td>
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<tr>
<td>135</td>
<td>Sundry Credits for purchase of power/ m/s. Mac Charls India Ltd.</td>
<td>41.274</td>
<td>74,92,908.00</td>
<td>67,22,270.00</td>
</tr>
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<td>136</td>
<td>Sundry Credits for purchase of power/ m/s. Lanco Electric Utility Limited.</td>
<td>41.275</td>
<td>-</td>
<td>-</td>
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<td>137</td>
<td>Sundry Credits for purchase of power/ m/s. NTPC Vidhyut Vyapara Nigam Limited.</td>
<td>41.276</td>
<td>-</td>
<td>-</td>
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<tr>
<td>138</td>
<td>Sundry Credits for purchase of power/ m/s. Super wind projects</td>
<td>41.277</td>
<td>3,67,67,309.00</td>
<td>2,08,51,59.00</td>
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<td>139</td>
<td>Sundry Credits for purchase of power/ m/s. Sepco Industries Pvt. Ltd.</td>
<td>41.278</td>
<td>1,58,75,706.00</td>
<td>1,08,72,511.00</td>
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<td>A/C Code</td>
<td>As at 30 Sept, 2017</td>
<td>As at 31st Mar, 2017</td>
</tr>
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</tr>
<tr>
<td>140</td>
<td>Sundry Creditors for purchase of power M/s Swamy Samarth Engineers.</td>
<td>41.279</td>
<td>1,67,567.00</td>
<td>2,74,791.00</td>
</tr>
<tr>
<td>141</td>
<td>Sundry Creditors for purchase of power M/s NTPC Vidhyut vyapar Nigam Ltd.</td>
<td>41.281</td>
<td>2,18,99,770.00</td>
<td>2,67,28,771.00</td>
</tr>
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<td>142</td>
<td>Sundry Creditors for purchase of power from M/s Indian Energy Exchange</td>
<td>41.282</td>
<td>65,650.00</td>
<td>65,650.00</td>
</tr>
<tr>
<td>143</td>
<td>Sundry Creditors for purchase of power M/s Vijayanagar Sugars Pvt. Ltd.</td>
<td>41.283</td>
<td>1,12,33,436.00</td>
<td>1,17,40,997.00</td>
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<tr>
<td>144</td>
<td>Sundry Creditors for purchase of power M/s Shanmanur Sugars Ltd.</td>
<td>41.284</td>
<td>18,880.00</td>
<td>18,880.00</td>
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<td>145</td>
<td>Sundry Creditors for purchase of power M/s J.K. Cement Works</td>
<td>41.285</td>
<td>-</td>
<td>-</td>
</tr>
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<td>146</td>
<td>Sundry Creditors for purchase of power M/s Davanagere Sugars Ltd.</td>
<td>41.286</td>
<td>1,44,01,852.00</td>
<td>1,64,01,852.00</td>
</tr>
<tr>
<td>147</td>
<td>Sundry Creditors for purchase of power M/s Chandana Farms &amp; Horticulture Research Centre Pvt.Ltd.</td>
<td>41.287</td>
<td>1,177.00</td>
<td>1,177.00</td>
</tr>
<tr>
<td>148</td>
<td>Sundry Creditors for purchase of power M/s V.V. Subbareddy</td>
<td>41.288</td>
<td>4,50,000.00</td>
<td>2,89,987.00</td>
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<tr>
<td>149</td>
<td>Sundry Creditors for purchase of power M/s Ravi Nursing Home</td>
<td>41.289</td>
<td>4,03,217.00</td>
<td>3,15,831.00</td>
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<td>150</td>
<td>Sundry Creditors for purchase of power M/s Orient Steel &amp; Industries Ltd.</td>
<td>41.290</td>
<td>11,45,920.00</td>
<td>12,04,279.00</td>
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<td>151</td>
<td>Sundry Creditors for purchase of power M/s Orient Abrasives Ltd.</td>
<td>41.291</td>
<td>9,16,171.00</td>
<td>14,01,177.00</td>
</tr>
<tr>
<td>152</td>
<td>Sundry Creditors for purchase of power M/s V. Doddappa</td>
<td>41.292</td>
<td>29,46,521.00</td>
<td>13,44,883.00</td>
</tr>
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<td>153</td>
<td>Sundry Creditors for purchase of power M/s Three M. Paper Mfg. Co. Pvt Ltd.</td>
<td>41.293</td>
<td>16,77,858.00</td>
<td>11,44,582.00</td>
</tr>
<tr>
<td>154</td>
<td>Sundry Creditors for purchase of power M/s Visha Vinayak Minerals</td>
<td>41.294</td>
<td>16,94,124.00</td>
<td>13,86,806.00</td>
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<td>155</td>
<td>Sundry Creditors for purchase of power M/s RRG Energy Ltd.</td>
<td>41.295</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>156</td>
<td>Sundry Creditors for purchase of power M/s Sri. Kedarnath Sugars</td>
<td>41.296</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>157</td>
<td>Sundry Creditors for purchase of power M/s Harekrishna Sugars</td>
<td>41.297</td>
<td>41,37,620.00</td>
<td>41,37,620.00</td>
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<tr>
<td>158</td>
<td>Sundry Creditors for purchase of power M/s Falcon Tyres Ltd.</td>
<td>41.298</td>
<td>-</td>
<td>-</td>
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<td>159</td>
<td>Sundry Creditors for purchase of power M/s Sathvahan Ispat Limited.</td>
<td>41.299</td>
<td>3,14,63,289.00</td>
<td>3,64,63,289.00</td>
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<td>160</td>
<td>Sundry Creditors for purchase of power M/s Himatsingka Seida Ltd.</td>
<td>41.300</td>
<td>-</td>
<td>-</td>
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<td>161</td>
<td>Sundry Creditors for purchase of power M/s Energy Development Co Limited</td>
<td>41.301</td>
<td>1,27,90,260.00</td>
<td>1,52,91,660.00</td>
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<td>162</td>
<td>Sundry Creditors for purchase of power M/s Udupi Power Corporation Limited</td>
<td>41.302</td>
<td>3,29,67,38,512.00</td>
<td>5,88,77,88,778.00</td>
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<td>163</td>
<td>Sundry Creditors for purchase of power M/s Jaspar Energy Pvt Ltd.</td>
<td>41.303</td>
<td>9,20,34,819.00</td>
<td>9,69,72,769.00</td>
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<td>164</td>
<td>Sundry Creditors for purchase of power M/s Gokak Sugars Ltd.</td>
<td>41.304</td>
<td>2,06,79,584.00</td>
<td>3,06,79,584.00</td>
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<td>165</td>
<td>Sundry Creditors for purchase of power M/s Nectar Beverages Pvt Ltd</td>
<td>41.305</td>
<td>-</td>
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<td>166</td>
<td>Sundry Creditors for purchase of power M/s. Swasthik Constructions Services</td>
<td>41.306</td>
<td>23,12,347.00</td>
<td>12,44,475.00</td>
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<td>167</td>
<td>Sundry Creditors for purchase of power M/s. MBM Engineering Infitech Ltd</td>
<td>41.307</td>
<td>41,699.00</td>
<td>3,10,868.00</td>
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<td>168</td>
<td>Sundry Creditors for purchase of power M/s Jindal Aluminium Ltd</td>
<td>41.308</td>
<td>-</td>
<td>-</td>
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<td>169</td>
<td>Sundry Creditors for Purchase of Power M/s Bannari Amman Sugars</td>
<td>41.309</td>
<td>15,420.00</td>
<td>15,420.00</td>
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<td>170</td>
<td>Sundry Creditors for Purchase of Power M/s. BMM Ispat Ltd.</td>
<td>41.310</td>
<td>2,33,95,403.00</td>
<td>20,89,72,945.00</td>
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<td>171</td>
<td>Sundry Creditors for Purchase of Power M/s Core Green Sugars Ltd.</td>
<td>41.311</td>
<td>5,84,158.00</td>
<td>33,76,704.00</td>
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<td>172</td>
<td>Sundry Creditors for Purchase of Power M/s Dhruvdesh Metasteel Ltd.</td>
<td>41.312</td>
<td>36,10,386.00</td>
<td>36,10,386.00</td>
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<tr>
<td>173</td>
<td>Sundry Creditors for Purchase of Power M/s Sunvik Steels Pvt Ltd.</td>
<td>41.313</td>
<td>-</td>
<td>-</td>
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<td>174</td>
<td>Sundry Creditors for Purchase of Power M/s Star Metallics Private Ltd.</td>
<td>41.314</td>
<td>63,89,598.00</td>
<td>68,89,598.00</td>
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<td>A/C Code</td>
<td>As at 30 Sept, 2017</td>
<td>As at 31st Mar, 2017</td>
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<td>175</td>
<td>Sundry Creditors for Purchase of Power M/s Surana Industries Ltd.,</td>
<td>41.315</td>
<td>-</td>
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<td>176</td>
<td>Sundry Creditors for Purchase of Power M/s NSL Sugars.</td>
<td>41.316</td>
<td>92,85,850.00</td>
<td>2,25,47,469.00</td>
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<td>177</td>
<td>Sundry Creditors for Purchase of Power M/s Jaykaycem Ltd., Muddapur.</td>
<td>41.317</td>
<td>2,46,79,026.00</td>
<td>2,72,96,015.00</td>
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<td>178</td>
<td>Sundry Creditors for Purchase of Power M/s G M Sugars</td>
<td>41.318</td>
<td>-</td>
<td>-</td>
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<td>179</td>
<td>Sundry Creditors for Purchase of Power M/s Oswal wollen mills Ltd</td>
<td>41.319</td>
<td>91,76,946.00</td>
<td>43,17,462.00</td>
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<td>180</td>
<td>Sundry Creditors for Purchase of Power M/s Shivashakti Sugars</td>
<td>41.320</td>
<td>4,99,31,718.00</td>
<td>7,99,31,718.00</td>
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<td>181</td>
<td>Sundry Creditors for Purchase of Power M/s Indian Sugars Manufacturers Co Ltd</td>
<td>41.321</td>
<td>-</td>
<td>-</td>
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<td>182</td>
<td>Sundry Creditors for Purchase of Power M/s Orange county Resorts &amp; Hotels</td>
<td>41.322</td>
<td>-</td>
<td>-</td>
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<td>183</td>
<td>Sundry Creditors for Purchase of Power - M/s Tadas Wind Energy Ltd.</td>
<td>41.323</td>
<td>30,73,03,432.00</td>
<td>20,07,78,190.00</td>
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<td>184</td>
<td>Sundry Creditors for Purchase of Power - M/s. Vish Wind Infrastructure LLP.</td>
<td>41.324</td>
<td>1,06,17,588.00</td>
<td>49,91,065.00</td>
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<td>185</td>
<td>Sundry Creditors for Purchase of Power - M/s Gail (India) Ltd.</td>
<td>41.325</td>
<td>4,83,36,632.00</td>
<td>4,84,74,958.00</td>
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<td>186</td>
<td>Sundry Creditors for Purchase of Power - M/s. Rajasthan Gum Pvt. Ltd.</td>
<td>41.326</td>
<td>5,26,36,407.00</td>
<td>3,37,63,938.00</td>
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<td>187</td>
<td>Sundry Creditors for Purchase of Power – M/s. Maruthi Power – Gen (India) Pvt Ltd.</td>
<td>41.327</td>
<td>-</td>
<td>-</td>
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<td>188</td>
<td>Sundry Creditors for Purchase of Power - M/s. Vasavadatta Cement</td>
<td>41.328</td>
<td>3,40,95,512.00</td>
<td>3,90,95,512.00</td>
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<td>189</td>
<td>Sundry Creditors for Purchase of Power – M/s. Gujarat Urja Vikas Nigam Ltd.,</td>
<td>41.329</td>
<td>-</td>
<td>-</td>
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<td>190</td>
<td>Sundry Creditors for Purchase of Power – Parrys Sugars Ltd., (RMD)</td>
<td>41.330</td>
<td>(49,27,107.00)</td>
<td>5,52,21,883.00</td>
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<td>191</td>
<td>Sundry Creditors for Purchase of Power – Swastick Construction Services (ENERCON)</td>
<td>41.331</td>
<td>46,83,456.00</td>
<td>45,17,186.00</td>
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<td>192</td>
<td>Sundry Creditors for Purchase of Power – M/s. Canara P.C.C. Poles.</td>
<td>41.332</td>
<td>-</td>
<td>-</td>
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<tr>
<td>193</td>
<td>Sundry Creditors for Purchase of Power – M/s. Swastik Construction Services.</td>
<td>41.333</td>
<td>-</td>
<td>-</td>
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<td>194</td>
<td>Sundry Creditors for Purchase of Power – M/s. NTPC Taminadu energy Company Ltd.,</td>
<td>41.334</td>
<td>57,26,74,578.00</td>
<td>78,20,32,793.00</td>
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<td>195</td>
<td>Sundry Creditors for Purchase of Power – M/s. NSB infrastructure Pvt Ltd.</td>
<td>41.335</td>
<td>-</td>
<td>-</td>
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<td>196</td>
<td>Sundry Creditors for Purchase of Power – M/s. Hitlen Fasteners Private Limited.</td>
<td>41.336</td>
<td>4,27,404.00</td>
<td>12,64,082.00</td>
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<td>197</td>
<td>Sundry Creditors for Purchase of Power – The Krishna Sahakari Sakkare karkhane niyamit.</td>
<td>41.337</td>
<td>1,00,00,000.00</td>
<td>8,91,71,305.00</td>
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<td>198</td>
<td>Sundry Creditors for Purchase of Power – Mrs. Nikhath Noor</td>
<td>41.338</td>
<td>1,06,93,252.00</td>
<td>75,46,090.00</td>
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<td>199</td>
<td>Sundry Creditors for Purchase of Power – M/s. Greenenergy Wind Corporation Pvt Ltd., Bangalore</td>
<td>41.339</td>
<td>22,70,722.00</td>
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<td>200</td>
<td>Sundry Creditors for Purchase of Power – M/s. Gokak Power &amp; Energy Limited, Bangalore</td>
<td>41.340</td>
<td>49,54,953.00</td>
<td>38,18,580.00</td>
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<td>201</td>
<td>Sundry Creditors for Purchase of Power – M/s. Essar Power M.P., Limited, Mumbai</td>
<td>41.341</td>
<td>-</td>
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<td>202</td>
<td>Sundry Creditors for Purchase of Power – M/s. IEPL Ideal Energy Projects Ltd., Nagpur</td>
<td>41.342</td>
<td>-</td>
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<td>203</td>
<td>Sundry Creditors for Purchase of Power – M/s. Reliance Energy Trading Limited, New Delhi</td>
<td>41.343</td>
<td>-</td>
<td>-</td>
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<td>204</td>
<td>Sundry Creditors for Purchase of Power – M/s. Balaji Molasses &amp; Sugars Pvt Ltd.,</td>
<td>41.344</td>
<td>5,35,638.00</td>
<td>7,21,947.00</td>
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<td>205</td>
<td>Sundry Creditors for Purchase of Power – M/s. Renew wind Energy (AP)</td>
<td>41.345</td>
<td>-</td>
<td>-</td>
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<td>206</td>
<td>Sundry Creditors for Purchase of Power – M/s. Power Exchange (IE X )</td>
<td>41.346</td>
<td>4,68,72,908.00</td>
<td>7,18,72,908.00</td>
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<td>207</td>
<td>Sundry Creditors for Purchase of Power – M/s. Koganti power Ltd</td>
<td>41.347</td>
<td>19,97,277.00</td>
<td>21,97,277.00</td>
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<td>208</td>
<td>Sundry Creditors for Purchase of Power – M/s. Shiraguppi sugar works Ltd</td>
<td>41.348</td>
<td>32,23,180.00</td>
<td>62,23,180.00</td>
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<tr>
<td>209</td>
<td>Sundry Creditors for Purchase of Power – M/s. D S S S S Ltd</td>
<td>41.349</td>
<td>1,10,754.00</td>
<td>75,94,565.00</td>
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<td>210</td>
<td>Sundry Creditors for Purchase of Power – M/s. ILC Ipon &amp; Steel</td>
<td>41.350</td>
<td>92,23,968.00</td>
<td>93,54,588.00</td>
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<td>211</td>
<td>Sundry Creditors for Purchase of Power – M/s. Shanta Project</td>
<td>41.351</td>
<td>-</td>
<td>-</td>
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<td>212</td>
<td>Sundry Creditors for Purchase of Power – M/s. Chamundeshwari Sugars</td>
<td>41.352</td>
<td>42,98,268.00</td>
<td>43,17,771.00</td>
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<td>213</td>
<td>Sundry Creditors for Purchase of Power – M/s. Agarwal Spoge</td>
<td>41.353</td>
<td>12,96,599.00</td>
<td>12,96,599.00</td>
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<td>214</td>
<td>Sundry Creditors for Purchase of Power – M/s. Janaki Corporation Power</td>
<td>41.354</td>
<td>4,51,224.00</td>
<td>5,51,224.00</td>
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<td>215</td>
<td>Sundry Creditors for Purchase of Power – M/s. Chettinad Cement Corporation</td>
<td>41.355</td>
<td>52,40,039.00</td>
<td>57,40,039.00</td>
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<td>216</td>
<td>Sundry Creditors for Purchase of Power – M/s. Athani Sugars</td>
<td>41.356</td>
<td>24,66,272.00</td>
<td>24,66,272.00</td>
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<td>217</td>
<td>Sundry Creditors for Purchase of Power – M/s. Maris Power Supply</td>
<td>41.357</td>
<td>1,53,22,623.00</td>
<td>71,07,202.00</td>
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<td>218</td>
<td>Sundry Creditors for Purchase of Power – M/s. Kudan Kulam</td>
<td>41.358</td>
<td>1,08,50,83,796.00</td>
<td>1,02,20,45,169.00</td>
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<td>219</td>
<td>Sundry Creditors for Purchase of Power – M/s. Essel bagalkot Solar Power</td>
<td>41.359</td>
<td>4,94,10,939.00</td>
<td>2,97,77,294.00</td>
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<td>220</td>
<td>Sundry Creditors for Purchase of Power – M/s. Essel Gulburga Solar Energy</td>
<td>41.360</td>
<td>69,45,778.00</td>
<td>3,62,99,072.00</td>
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<td>221</td>
<td>Sundry Creditors for Purchase of Power – M/s. Soubhagya Laxmi Sugars</td>
<td>41.361</td>
<td>5,69,315.00</td>
<td>12,08,790.00</td>
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<td>222</td>
<td>Sundry Creditors for Purchase of Power – M/s. Jurala Hydro Elcl Project</td>
<td>41.362</td>
<td>11,22,87,794.00</td>
<td>9,72,98,994.00</td>
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<td>223</td>
<td>Sundry Creditors for Purchase of Power – M/s. Pune Power Development</td>
<td>41.363</td>
<td>1,00,84,610.00</td>
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<td>224</td>
<td>Sundry Creditors for Purchase of Power – M/s. Canara Cement Pipes</td>
<td>41.364</td>
<td>6,568.00</td>
<td>6,568.00</td>
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<td>225</td>
<td>Sundry Creditors for Purchase of Power – M/s. Anu Casewes</td>
<td>41.365</td>
<td>47,69,713.00</td>
<td>10,90,588.00</td>
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<td>226</td>
<td>Sundry Creditors for Purchase of Power – M/s. G M R Energy Trading Ltd</td>
<td>41.366</td>
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<td>227</td>
<td>Sundry Creditors for Purchase of Power M/s. K P R Sugars</td>
<td>41.367</td>
<td>25,75,009.00</td>
<td>6,25,75,009.00</td>
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<td>228</td>
<td>Sundry Creditors for Purchase of Power M/s. Prasad Wind mills Pvt Ltd</td>
<td>41.368</td>
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<td>229</td>
<td>Sundry Creditors for Purchase of Power M/s. Jayalaxmi Export &amp; Import</td>
<td>41.369</td>
<td>-</td>
<td>-</td>
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<td>230</td>
<td>Sundry Creditors for Purchase of Power M/s. Murugarajendra Oil Industries</td>
<td>41.370</td>
<td>35,36,696.00</td>
<td>13,28,254.00</td>
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<td>231</td>
<td>Sundry Creditors for Purchase of Power M/s. Poly pack Industries</td>
<td>41.371</td>
<td>-</td>
<td>-</td>
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<td>232</td>
<td>Sundry Creditors for Purchase of Power M/s. Fortune Five Hydal Project</td>
<td>41.372</td>
<td>1,31,840.00</td>
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<td>233</td>
<td>Sundry Creditors for Purchase of Power M/s. Green Infra</td>
<td>41.373</td>
<td>17,951.00</td>
<td>21,90,219.00</td>
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<td>234</td>
<td>Sundry Creditors for Purchase of Power M/s. NLC Tamiinadu Power Ltd</td>
<td>41.374</td>
<td>1,03,92,00,057.00</td>
<td>81,34,46,534.00</td>
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<td>235</td>
<td>Sundry Creditors for Purchase of Power M/s. Dalmia Bharat cement</td>
<td>41.375</td>
<td>1,87,72,748.00</td>
<td>2,07,72,748.00</td>
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<td>236</td>
<td>Sundry Creditors for Purchase of Power M/s. Bhai steels &amp; power (P) Ltd</td>
<td>41.376</td>
<td>7,56,140.00</td>
<td>7,56,140.00</td>
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<td>237</td>
<td>Sundry Creditors for Purchase of Power from Rajashree Cement</td>
<td>41.377</td>
<td>3,82,71,212.00</td>
<td>4,32,71,212.00</td>
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<td>238</td>
<td>Sundry Creditors for Purchase of Power from Mittal processors Pvt Ltd</td>
<td>41.378</td>
<td>-</td>
<td>4,48,12,358.00</td>
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<td>239</td>
<td>Sundry Creditors for Purchase of Power from Clean Solar</td>
<td>41.379</td>
<td>7,52,26,970.00</td>
<td>9,59,74,601.00</td>
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<td>240</td>
<td>Sundry Creditors for Purchase of Power from Indian Sugar Mfg.Co.</td>
<td>41.380</td>
<td>9,51,211.00</td>
<td>9,51,211.00</td>
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<td>241</td>
<td>Sundry Creditors for Purchase of Power from Shivasagar Sugars &amp; Agro Products</td>
<td>41.381</td>
<td>(4,56,48,288.00)</td>
<td>16,763.00</td>
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<td>242</td>
<td>Sundry Creditors for Purchase of Power from Manali Sugars</td>
<td>41.382</td>
<td>4,50,268.00</td>
<td>5,49,986.00</td>
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<td>243</td>
<td>Sundry Creditors for Purchase of Power from Shree Basaveshwar Sugars</td>
<td>41.383</td>
<td>(3,91,73,455.00)</td>
<td>8,98,40,100.00</td>
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<td>244</td>
<td>Sundry Creditors for Purchase of Power from Shiraguppi Sugars</td>
<td>41.384</td>
<td>50,47,326.00</td>
<td>50,47,326.00</td>
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<td>245</td>
<td>Sundry Creditors for Purchase of Power from Hanumanth Rao</td>
<td>41.385</td>
<td>-</td>
<td>-</td>
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<td>246</td>
<td>Sundry Creditors for Purchase of Power from Bhalkeshwar Sugars</td>
<td>41.386</td>
<td>15,68,626.00</td>
<td>36,21,811.00</td>
</tr>
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<td>247</td>
<td>Sundry Creditors for Purchase of Power from A C C Limited</td>
<td>41.387</td>
<td>27,62,736.00</td>
<td>27,62,736.00</td>
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<td>248</td>
<td>Sundry Creditors for Purchase of Power from H R G Alloys &amp; Steel</td>
<td>41.388</td>
<td>3,85,330.00</td>
<td>6,11,265.00</td>
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<td>249</td>
<td>Sundry Creditors for Purchase of Power from M K Eco Power Pvt Ltd</td>
<td>41.389</td>
<td>-</td>
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<td>250</td>
<td>Sundry Creditors for Purchase of Power from Varuna Auroville</td>
<td>41.390</td>
<td>17,695.00</td>
<td>7,394.00</td>
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<td>251</td>
<td>Sundry Creditors for Purchase of Power from Vaayudana Energy</td>
<td>41.391</td>
<td>1,43,751.00</td>
<td>5,038.00</td>
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<td>252</td>
<td>Sundry Creditors for Purchase of Power from Lapur wind Energy</td>
<td>41.392</td>
<td>22,08,624.00</td>
<td>14,55,920.00</td>
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<td>253</td>
<td>Sundry Creditors for Purchase of Power from Minera Steel &amp; Power Pvt Ltd</td>
<td>41.393</td>
<td>67,53,586.00</td>
<td>62,97,062.00</td>
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<td>254</td>
<td>Sundry Creditors for Purchase of Power from Jaypee Cement corp. Ltd</td>
<td>41.394</td>
<td>(1,30,03,343.00)</td>
<td>9,37,083.00</td>
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<td>255</td>
<td>Sundry Creditors for Purchase of Power from Damodar Valley Corp</td>
<td>41.395</td>
<td>40,38,60,656.00</td>
<td>72,85,42,708.00</td>
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<td>Sundry Creditors for Purchase of Power from Shree Ram Industries</td>
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<td>Power purchase from Manjushree Technopark Ltd.</td>
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<td>Power purchase from Mangalore Engineers</td>
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<td>Power purchase from Expenditure incurred towards reactive charge</td>
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<td>Sundry Creditors for Purchase of Power from M/s Green Impact</td>
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<td>Sundry Creditors for Purchase of Power from M/s Traxun Energy</td>
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### Note 9 A Trade payables Details

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<td>Interest accrued but not due on Consumers on Security Deposits</td>
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<td>Other payables</td>
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<td>Security Deposit from Suppliers/contractors</td>
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<td>Liability for Inter Company Transactions</td>
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<td>Staff Related Liabilities and Provisions</td>
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<td>Unpaid Bonus</td>
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<td>Statutory remittances:</td>
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<td>Taxes such as Sales Tax, Income Tax, Service Tax etc., deducted at source and payable to Government.</td>
<td>(46.923+46.924+46.925) + (46.926+46.927+46.928) + (46.951+46.929+46.931)</td>
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<td>Goods and Service Tax (GST)</td>
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<td>Amount recovered from Employees &amp; payable to Employees welfare Trusr towards Employees contribution</td>
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<td>Employees PF and Departmental share of PF payable account</td>
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<td>2,97,59,931</td>
<td>2,36,74,165</td>
</tr>
<tr>
<td>10-7-10</td>
<td>Miscellaneous Deposits</td>
<td>46.966</td>
<td>57,40,986</td>
<td>83,35,913</td>
</tr>
<tr>
<td>10-7-11</td>
<td>Advance received for sale of stores scrap etc.,</td>
<td>46.922</td>
<td>-40,69,321</td>
<td>88,92,242</td>
</tr>
<tr>
<td>10-7-12</td>
<td>Un-issued Cheques &amp; Cheques in Transit</td>
<td>46.910, 46.911</td>
<td>24,66,703</td>
<td>19,64,241</td>
</tr>
<tr>
<td>10-7-13</td>
<td>Recovery from employee towards FBF</td>
<td>44.140, 44.141</td>
<td>9,73,95,342</td>
<td>9,60,31,733</td>
</tr>
<tr>
<td>10-7-14</td>
<td>Provision for defined benefit plans (NDCPS)</td>
<td>44.150</td>
<td>-38,23,617</td>
<td>14,16,560</td>
</tr>
<tr>
<td>10-7-15</td>
<td>Advance paid to SPPCC towards UI Charges/Administrative charges</td>
<td>28.945, 28.946</td>
<td>27,44,60,216</td>
<td>27,44,60,216</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>17,81,54,77,427</td>
<td>16,47,64,02,311</td>
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</tr>
</tbody>
</table>
Note: Current maturities of long-term debt

<table>
<thead>
<tr>
<th>Sl No</th>
<th>Particulars</th>
<th>A/C Code</th>
<th>As at 30 Sept, 2017</th>
<th>As at 31st Mar,2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>10 -8</td>
<td><strong>Term loans From banks Secured</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10 -8-1</td>
<td>Loan from Syndicate Bank</td>
<td>53.977</td>
<td>1,48,57,14,291</td>
<td>1,48,57,14,291</td>
</tr>
<tr>
<td>10 -8-2</td>
<td>Loan drawn from State Bank of India Hubli by HESCOM</td>
<td>53.978</td>
<td>33,00,00,00,000</td>
<td>33,00,00,00,000</td>
</tr>
<tr>
<td>10 -8-3</td>
<td>Loan from Canara Bank, Hubli by HESCOM</td>
<td>53.981</td>
<td>31,45,00,00,000</td>
<td>31,45,00,00,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td><strong>2,13,02,14,291</strong></td>
<td><strong>2,13,02,14,291</strong></td>
</tr>
<tr>
<td>10 -9</td>
<td><strong>From other parties Secured</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10 -9-1</td>
<td>Loan from Power Finance Corporation LTD - R-APDRP Scheme.</td>
<td>53.961</td>
<td>5,59,60,748</td>
<td>5,59,60,748</td>
</tr>
<tr>
<td>10 -9-2</td>
<td>Loans drawn from REC in respect of ongoing SPA Scheme works by KPTCL for HESCOM.</td>
<td>53.314</td>
<td>2,59,10,96,089</td>
<td>2,59,10,96,089</td>
</tr>
<tr>
<td>10 -9-3</td>
<td>Unsecured</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10 -9-4</td>
<td>Loans Released from GoK through KPTCL towards PMGY works</td>
<td>53.307</td>
<td>38,00,000</td>
<td>38,00,000</td>
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<tr>
<td>10 -9-5</td>
<td>APDRP - GOK Loan Payable to KPTCL</td>
<td>53.350</td>
<td>5,44,00,00,000</td>
<td>5,44,00,00,000</td>
</tr>
<tr>
<td>10 -9-6</td>
<td>APDRP - REC Loan Payable to KPTCL</td>
<td>53.351</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>10 -9-7</td>
<td>Loan from Power Finance Corporation Ltd., - KPTCL</td>
<td>53.960</td>
<td>1,78,57,143</td>
<td>1,78,57,143</td>
</tr>
<tr>
<td>10 -9-8</td>
<td>Loan from GOK towards Energisation of IP sets under Ganga Kalyana Scheme.</td>
<td>53.980</td>
<td>46,50,000</td>
<td>46,50,000</td>
</tr>
<tr>
<td>10 -9-9</td>
<td>Loan from GOK towards Central Additional Assistance to Power Sector Automation</td>
<td>53.983</td>
<td>13,00,000</td>
<td>13,00,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td><strong>2,72,90,63,980</strong></td>
<td><strong>2,72,90,63,980</strong></td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td></td>
<td><strong>4,85,92,78,271</strong></td>
<td><strong>4,85,92,78,271</strong></td>
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</table>
### Note 11 Short-term provisions

<table>
<thead>
<tr>
<th>Sl No</th>
<th>Particulars</th>
<th>A/C Code</th>
<th>As at 30 Sept, 2017</th>
<th>As at 31st Mar, 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>11-1</td>
<td>Provision for employee benefits (Leave Encashment)</td>
<td>46.430</td>
<td>18,15,86,372</td>
<td>18,15,86,372</td>
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<tr>
<td>11-2</td>
<td><strong>Provision - Others:</strong></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>11-2-1</td>
<td>Provision for tax</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11-2-2</td>
<td>Provision for loss on written off of cash found short</td>
<td>46.965</td>
<td></td>
<td>67,463</td>
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<tr>
<td>11-2-3</td>
<td>Provision for other employee benefits - FBF</td>
<td>44.142</td>
<td>69,00,662</td>
<td>69,00,662</td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td></td>
<td>18,84,87,034</td>
<td>18,85,54,497</td>
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</table>
### Note 12 Property, Plant & Equipment

#### A. Gross block

<table>
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<tr>
<th>Sl No</th>
<th>Tangible assets</th>
<th>A/C Code</th>
<th>Balance as at 1 April, 2016</th>
<th>Additions</th>
<th>Balance as at 30 September, 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>Rs</td>
<td>Rs</td>
<td>Rs</td>
</tr>
<tr>
<td>12-1</td>
<td>Land Freehold</td>
<td>10.1</td>
<td>10,80,93,942</td>
<td>38,34,169</td>
<td>11,19,28,111</td>
</tr>
<tr>
<td>12-2</td>
<td>Buildings</td>
<td>10.2</td>
<td>83,25,60,049</td>
<td>-</td>
<td>81,84,58,137</td>
</tr>
<tr>
<td>12-3</td>
<td>Hydraulic Works</td>
<td>10.3</td>
<td>3,53,42,952</td>
<td>-</td>
<td>3,26,54,563</td>
</tr>
<tr>
<td>12-4</td>
<td>Other Civil Works</td>
<td>10.4</td>
<td>2,95,97,803</td>
<td>-</td>
<td>2,72,02,324</td>
</tr>
<tr>
<td>12-5</td>
<td>Plant and Equipment</td>
<td>10.5</td>
<td>8,53,90,02,230</td>
<td>-</td>
<td>8,32,42,37,811</td>
</tr>
<tr>
<td>12-6</td>
<td>Line Cable Networks</td>
<td>10.6</td>
<td>34,89,46,17,874</td>
<td>-</td>
<td>33,59,89,68,931</td>
</tr>
<tr>
<td>12-7</td>
<td>Vehicles</td>
<td>10.7</td>
<td>6,13,97,858</td>
<td>71,60,682</td>
<td>6,85,58,540</td>
</tr>
<tr>
<td>12-8</td>
<td>Furniture and Fixtures</td>
<td>10.8</td>
<td>6,93,12,653</td>
<td>-</td>
<td>6,85,42,326</td>
</tr>
<tr>
<td>12-9</td>
<td>Office equipment</td>
<td>10.9</td>
<td>4,70,81,498</td>
<td>32,23,663</td>
<td>4,38,57,835</td>
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</table>

#### B. Accumulated depreciation and impairment

<table>
<thead>
<tr>
<th>Sl No</th>
<th>Rate</th>
<th>Balance as at 1 April, 2016</th>
<th>Depreciation / amortisation expense for the year</th>
<th>Eliminated on disposal of assets</th>
<th>Balance as at 30 September, 2017</th>
<th>Balance as at 31 March, 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>%</td>
<td>Rs</td>
<td></td>
<td>Rs</td>
<td>Rs</td>
<td>Rs</td>
</tr>
<tr>
<td>12-1</td>
<td>12.1</td>
<td>-</td>
<td></td>
<td>-</td>
<td>-</td>
<td>11,19,28,111</td>
</tr>
<tr>
<td>12-2</td>
<td>12.2</td>
<td>3.445</td>
<td>34,85,126</td>
<td>3,45,21,805</td>
<td>25,48,86,550</td>
<td>60,87,26,263</td>
</tr>
<tr>
<td>12-3</td>
<td>12.3</td>
<td>5.283</td>
<td>19,28,536</td>
<td>23,32,805</td>
<td>3,45,584</td>
<td>2,34,14,416</td>
</tr>
<tr>
<td>12-4</td>
<td>12.4</td>
<td>10.78</td>
<td>71,54,313</td>
<td>4,04,643</td>
<td>84,47,020</td>
<td>2,24,43,490</td>
</tr>
<tr>
<td>12-5</td>
<td>12.5</td>
<td>5.28</td>
<td>2,17,59,831</td>
<td>34,74,86,877</td>
<td>16,10,55,332</td>
<td>2,36,62,399</td>
</tr>
<tr>
<td>12-6</td>
<td>12.6</td>
<td>6.287</td>
<td>8,28,78,818</td>
<td>1,32,11,306</td>
<td>25,49,19,719</td>
<td>2,60,70,256</td>
</tr>
<tr>
<td>12-7</td>
<td>12.7</td>
<td>4.71</td>
<td>21,68,754</td>
<td>15,22,205</td>
<td>4,82,63,688</td>
<td>1,42,30,719</td>
</tr>
<tr>
<td>12-8</td>
<td>12.8</td>
<td>6.332</td>
<td>23,16,854</td>
<td>2,04,36,045</td>
<td>4,16,06,281</td>
<td>4,55,04,352</td>
</tr>
</tbody>
</table>

#### C. Net block

<table>
<thead>
<tr>
<th>Sl No</th>
<th>Balance as at 30 September, 2017</th>
<th>30 September, 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Rs</td>
<td>Rs</td>
</tr>
<tr>
<td>12-1</td>
<td>98,82,58,118</td>
<td>1,08,83,93,756</td>
</tr>
<tr>
<td>12-2</td>
<td>86,82,58,118</td>
<td>1,08,83,93,756</td>
</tr>
<tr>
<td>12-3</td>
<td>86,82,58,118</td>
<td>1,08,83,93,756</td>
</tr>
<tr>
<td>12-4</td>
<td>86,82,58,118</td>
<td>1,08,83,93,756</td>
</tr>
<tr>
<td>12-5</td>
<td>86,82,58,118</td>
<td>1,08,83,93,756</td>
</tr>
<tr>
<td>12-6</td>
<td>86,82,58,118</td>
<td>1,08,83,93,756</td>
</tr>
<tr>
<td>12-7</td>
<td>86,82,58,118</td>
<td>1,08,83,93,756</td>
</tr>
<tr>
<td>12-8</td>
<td>86,82,58,118</td>
<td>1,08,83,93,756</td>
</tr>
</tbody>
</table>

#### D. Depreciation and amortisation relating to continuing operations:

<table>
<thead>
<tr>
<th>Sl No</th>
<th>Particulars</th>
<th>For the year ended</th>
<th>For the year ended</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>30-Sep-17</td>
<td>31-Mar-17</td>
</tr>
<tr>
<td>12-10</td>
<td>Capital Work in Progress</td>
<td>14,110 to 14,150</td>
<td>14,110 to 14,150</td>
</tr>
<tr>
<td></td>
<td></td>
<td>41,52,51,890</td>
<td>41,52,51,890</td>
</tr>
<tr>
<td></td>
<td></td>
<td>14,151 to 14,401</td>
<td>3,74,00,83,748</td>
</tr>
<tr>
<td></td>
<td></td>
<td>14,450 to 14,810</td>
<td>-31,55,56,189</td>
</tr>
<tr>
<td></td>
<td></td>
<td>14,900 to 14,925</td>
<td>-31,55,56,189</td>
</tr>
<tr>
<td></td>
<td>CWIP Categorised Sub Total</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>8,20,71,16,701</td>
<td>8,20,71,16,701</td>
</tr>
<tr>
<td></td>
<td>Completed works (to be categorised)</td>
<td>5,65,24,000</td>
<td>5,65,24,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>15,5</td>
<td>22,00,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3,20,00,2790</td>
<td>3,20,00,2790</td>
</tr>
<tr>
<td></td>
<td></td>
<td>55,1</td>
<td>-1,50,07,469</td>
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<tr>
<td></td>
<td></td>
<td>11,06,14,81,928</td>
<td>11,06,14,81,928</td>
</tr>
</tbody>
</table>

#### Notes:
- During FY-2016-17 Rs. 121.61 Crs. Assets has been created out of Consumer Contributions of Rs. 201.41 Crs. and difference amounting to Rs. 79.80 Crs. is depicted under capital works in progress. Further total asset created out of grants and consumer contribution up to 31.03.2017 to the tune of Rs. 1,370.01 Crs. is reduced from total assets as per AS 12.
### Note 13 Non-current investments

#### Investments (At cost):

<table>
<thead>
<tr>
<th>Sl No</th>
<th>Particulars</th>
<th>As at 30 Sept, 2017</th>
<th>As at 31st Mar, 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Quoted #</td>
<td>Unquoted #</td>
</tr>
<tr>
<td>13 -1</td>
<td>Investments (At cost):</td>
<td></td>
<td></td>
</tr>
<tr>
<td>13 -1-1</td>
<td>Non Trade investments</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Investment in equity instruments (give details separately for fully / partly paid up instruments)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Controlled special purpose entities</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>i) M/s. Power Company of Karnataka Ltd (PCKL) (PTC-20.271)</td>
<td>-</td>
<td>2,51,00,000</td>
</tr>
<tr>
<td></td>
<td>ii) M/s. Priyadarshini Jurala Hydro Electric Project (PTC-20.272)</td>
<td>-</td>
<td>14,00,00,000</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>-</td>
<td>16,51,00,000</td>
</tr>
<tr>
<td></td>
<td>Aggregate amount of unquoted investments</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Note: Non current investment increased by Rs 0.55 Crs due to rectification of wrong entry passed in the year 2014-15.
### Note 14 Long-term loans and advances

<table>
<thead>
<tr>
<th>Sl No</th>
<th>Particulars</th>
<th>A/C Code</th>
<th>As at 30 Sept, 2017</th>
<th>As at 31st Mar, 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>14-1</td>
<td>Capital advances</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>14-1-1</td>
<td>Unsecured, considered good</td>
<td>25.1 to 25.5, 25.6</td>
<td>2,96,77,12,071</td>
<td>3,43,75,31,343</td>
</tr>
<tr>
<td>14-2</td>
<td>Deposit with Government</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>14-2-1</td>
<td>Unsecured, considered good</td>
<td>28.935, 28.930</td>
<td>27,76,56,056</td>
<td>22,53,97,823</td>
</tr>
<tr>
<td>14-3</td>
<td>Other loans and advances - Working Capital to PCKL</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>14-3-1</td>
<td>Unsecured, considered good</td>
<td>27.8</td>
<td>1,02,14,645</td>
<td>22,14,645</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td><strong>3,25,55,82,772</strong></td>
<td><strong>3,66,51,43,811</strong></td>
</tr>
</tbody>
</table>
**Note 15  Other non-current assets**

<table>
<thead>
<tr>
<th>Sl No</th>
<th>Particulars</th>
<th>A/C Code</th>
<th>As at 30 Sept, 2017</th>
<th>As at 31st Mar, 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>15 -1</td>
<td>Long-term trade receivables (Refer Note below)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>15 -1-1</td>
<td>Subsidy receivable from GOK Unsecured, considered good</td>
<td>28.614, 611, 615, 617, 618, 621, 620,</td>
<td>6,21,87,68,308</td>
<td>7,27,39,48,499</td>
</tr>
<tr>
<td>15 -2</td>
<td>Inter Company Transactions</td>
<td>28.8</td>
<td>6,52,72,207</td>
<td>3,25,00,890</td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td></td>
<td><strong>6,28,40,40,515</strong></td>
<td><strong>7,30,64,49,389</strong></td>
</tr>
</tbody>
</table>

Note: Subsidy receivable from GoK includes: (i) an amount of Rs.341.99 Crs towards RE Loss for the period 2002-03 to 2004-05. The Company has been pursuing for recovery of the same. As the amount represents receivable form the Government of Karnataka no provision for the same has been made.

(ii) The GOK vide order No. EN 34 PSR 2008 dated 19.08.2010 has ordered to refund the amount paid by the farmers during the period from 01.04.2001 to 31.03.2003 to them and the same is implemented by HESCOM and an amount of Rs.53.66 Crs is shown as receivable from GOK.

**Note 16  Current investments**

<table>
<thead>
<tr>
<th>Sl No</th>
<th>Particulars</th>
<th>A/C Code</th>
<th>As at 30 Sept, 2017</th>
<th>As at 31st Mar, 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>16-1</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>16-2</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>16-3</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>16-4</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sl No</td>
<td>Particulars</td>
<td>A/C Code</td>
<td>As at 30 Sept, 2017</td>
<td>As at 31st Mar, 2017</td>
</tr>
<tr>
<td>-------</td>
<td>-------------------------------------------</td>
<td>-------------------</td>
<td>---------------------</td>
<td>----------------------</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Rs</td>
<td>Rs</td>
</tr>
<tr>
<td>17 -1</td>
<td>Stores and spares</td>
<td>22.610, 641, 660, 700, 810, 820, 16.1, 16.2</td>
<td>1,28,80,95,888</td>
<td>1,24,57,15,540</td>
</tr>
<tr>
<td>17 -2</td>
<td>Goods-in-transit</td>
<td>22.450</td>
<td>22,99,017</td>
<td>29,14,911</td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td></td>
<td><strong>1,29,03,94,905</strong></td>
<td><strong>1,24,86,30,451</strong></td>
</tr>
</tbody>
</table>

Details of Inventories are as below

<table>
<thead>
<tr>
<th>Sl No</th>
<th>Particulars</th>
<th>A/C Code</th>
<th>As at 30 Sept, 2017</th>
<th>As at 31st Mar, 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>Rs</td>
<td>Rs</td>
</tr>
<tr>
<td>17 -2-1</td>
<td>Materials Transferred within the Division</td>
<td>22.45</td>
<td>22,99,017</td>
<td>29,14,911</td>
</tr>
<tr>
<td>17 -1-1</td>
<td>Materials Stock Account</td>
<td>22.61</td>
<td>90,10,81,141</td>
<td>93,30,35,583</td>
</tr>
<tr>
<td>17 -1-2</td>
<td>Materials at Site Account (MASA)</td>
<td>22.64</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>17 -1-3</td>
<td>Material imprest Account</td>
<td>22.64</td>
<td>4,91,247</td>
<td>4,91,247</td>
</tr>
<tr>
<td>17 -1-4</td>
<td>Materials pending Inspection</td>
<td>22.66</td>
<td>-</td>
<td>86,94,337</td>
</tr>
<tr>
<td>17 -1-5</td>
<td>Obsolete Materials Account</td>
<td>22.70</td>
<td>(7,03,69,791)</td>
<td>(14,19,78,977)</td>
</tr>
<tr>
<td></td>
<td><strong>Materials stock Excess / Shortage Pending Investigation.</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>17 -1-6</td>
<td>Stock Excess pending Investigation.</td>
<td>22.81</td>
<td>(39,04,556)</td>
<td>(39,04,556)</td>
</tr>
<tr>
<td>17 -1-7</td>
<td>Stock Shortage pending investigation.</td>
<td>22.82</td>
<td>21,60,394</td>
<td>21,60,394</td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td></td>
<td><strong>83,17,57,452</strong></td>
<td><strong>80,14,12,939</strong></td>
</tr>
</tbody>
</table>

**Assets not in use**

<table>
<thead>
<tr>
<th>Sl No</th>
<th>Particulars</th>
<th>A/C Code</th>
<th>As at 30 Sept, 2017</th>
<th>As at 31st Mar, 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>Rs</td>
<td>Rs</td>
</tr>
<tr>
<td>17 -1-8</td>
<td>Written down value (WDV) of obsolete / scrapped assets.</td>
<td>16.10</td>
<td>14,84,56,744</td>
<td>13,88,18,597</td>
</tr>
<tr>
<td>17 -1-9</td>
<td>Written down value (WDV) of Faulty / Dismantled Assets.</td>
<td>16.20</td>
<td>31,01,80,709</td>
<td>30,83,98,915</td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td></td>
<td><strong>45,86,37,453</strong></td>
<td><strong>44,72,17,512</strong></td>
</tr>
</tbody>
</table>

**TOTAL**

|       |                                           |                   | **1,29,03,94,905**  | **1,24,86,30,451**    |
### Note 18 Trade receivables Against Supply of Power

#### Details of Sundry Debtors are as below

<table>
<thead>
<tr>
<th>SI No</th>
<th>Particulars</th>
<th>A/C Code</th>
<th>As at 30 Sept, 2017</th>
<th>As at 31st Mar,2017</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>Rs</td>
<td>Rs</td>
</tr>
<tr>
<td>18-1</td>
<td>Outstanding for a period less than six months from the date they were due for payment</td>
<td>23.1, 23.2, 23.7</td>
<td>18,30,09,74,305</td>
<td>18,57,58,32,889</td>
</tr>
<tr>
<td>18-1-1</td>
<td>Unsecured, considered good</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>18-1-2</td>
<td>Less: Revenue Suspense, Revenue collection Pending Classification</td>
<td>47.607, 47.609</td>
<td>18,30,09,74,305</td>
<td>18,57,58,32,889</td>
</tr>
<tr>
<td>18-2</td>
<td>Outstanding for a period exceeding six months from the date they were due for payment</td>
<td>23.5</td>
<td>24,86,16,722</td>
<td>24,86,16,722</td>
</tr>
<tr>
<td>18-2-1</td>
<td>Unsecured, considered good</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>18-2-2</td>
<td>Less: Provision for withdrawal of Revenue demand</td>
<td>23.8</td>
<td>0</td>
<td>(2,22,06,319)</td>
</tr>
<tr>
<td>18-2-3</td>
<td>Less: Provision for doubtful trade receivables</td>
<td>23.9</td>
<td>(59,15,20,698)</td>
<td>(83,87,35,328)</td>
</tr>
</tbody>
</table>

**Total**

| | | |
| | 19,56,71,16,556 | 17,97,07,87,525 |

Note: (i) Upto 31.03.2016 Trade receivables includes debts of Rs.1076.32 Crs dues (Principal + Accumulated interest ) pertains to prior to announcement of Free Power Supply to IP Sets up to 10 HP. The Interest Charged in the DCB has been withdrawn by the Company from 2012-13 onwards

Sundry Debtors for sale of power includes Rs 769.45 lakhs pertaining to disputes raised by consumers and which are pending before various authorities and courts, as detailed below:
<table>
<thead>
<tr>
<th>Sl No</th>
<th>Name of Appellate Authority</th>
<th>Number of Cases</th>
<th>Amount ( in lakhs )</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Corporate Office, GESCOM.</td>
<td>3</td>
<td>19.5</td>
</tr>
<tr>
<td>2</td>
<td>Chief Engineer (Ele), GESCOM.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Superintending Engineer (Ele), O&amp;M Circles, GESCOM.</td>
<td>152</td>
<td>61.68</td>
</tr>
<tr>
<td>4</td>
<td>Corporate Office, HESCOM.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Courts</td>
<td>36</td>
<td>658.91</td>
</tr>
<tr>
<td>6</td>
<td>Chief Electrical Inspectorate, B’lore.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Karnataka Electricity Regulatory Commission.</td>
<td>5</td>
<td>29.36</td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td><strong>196</strong></td>
<td><strong>769.45</strong></td>
</tr>
</tbody>
</table>

**Note:** (ii) The Government has approved the scheme of securitization of receivables from Gram Panchayaths of ESCOMs vide G.O. No. EN 3 PSR 2016/P3 dated 31.03.2017 and duly directing to transfer receivables of GP dues outstanding in the books of ESCOMs to PCKL GP dues receivable by HESCOM as on 31.03.2015 is Rs.485.04 Crs and the same has not been transferred to PCKL as HESCOM has entered into inter-se pari passu agreement with SBI, Syndicate Bank and SBM by hypothecated its present and future receivables including the Gram Panchayath Electricity dues.
### Note 19 Cash and Bank Balances

<table>
<thead>
<tr>
<th>SI No</th>
<th>Particulars</th>
<th>A/C Code</th>
<th>As at 30 Sept, 2017</th>
<th>As at 31st Mar, 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>19 -1</td>
<td>i Cash and cash equivalents</td>
<td>24.11,24.12</td>
<td>28,95,03,073</td>
<td>20,92,91,605</td>
</tr>
<tr>
<td>19 -3</td>
<td>ii Balances with banks</td>
<td>24.3,24.401,402,403,404,405,409,423,424,426</td>
<td>1,45,08,72,653</td>
<td>47,51,21,784</td>
</tr>
<tr>
<td>19 -3-1</td>
<td>In current accounts</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19 -3-2</td>
<td>Balances with banks to the extent held as margin money or security against the borrowings</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>19 -3-3</td>
<td>Bank deposits with less than twelve months maturity</td>
<td>14,19,20,495</td>
<td>14,19,20,495</td>
<td></td>
</tr>
<tr>
<td>19 -4</td>
<td>Others: Transit Accounts</td>
<td>24.5,24.6</td>
<td>-</td>
<td>3,52,96,413</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td>1,88,22,96,221</td>
<td>86,16,30,297</td>
</tr>
<tr>
<td><strong>Cash and cash equivalents as per AS 3 Cash Flow Statements is</strong></td>
<td></td>
<td></td>
<td>1,88,22,96,221</td>
<td>86,16,30,297</td>
</tr>
</tbody>
</table>
## Note 20 Short-term loans and advances

<table>
<thead>
<tr>
<th>Sl No</th>
<th>Particulars</th>
<th>A/C Code</th>
<th>As at 30 Sept, 2017</th>
<th>As at 31st Mar, 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>20 -1</td>
<td>Loans and advances to employees</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>i</td>
<td>Unsecured, considered good</td>
<td>27.2</td>
<td>3,05,36,898</td>
<td>2,13,85,480</td>
</tr>
<tr>
<td>ii</td>
<td>Advance Tax Paid</td>
<td>27.4, 28.821</td>
<td>-1,63,43,487</td>
<td>3,46,83,333</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td></td>
<td>1,41,93,411</td>
<td>5,60,68,813</td>
</tr>
</tbody>
</table>
## Note 21 Other current assets

<table>
<thead>
<tr>
<th>Sl No</th>
<th>Particulars</th>
<th>A/C Code</th>
<th>As at 30 Sept, 2017</th>
<th>As at 31st Mar, 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>21 -1-1</td>
<td>Unbilled revenue</td>
<td>23.4</td>
<td>3,42,63,78,188</td>
<td>3,44,21,91,689</td>
</tr>
<tr>
<td>21 -1-2</td>
<td>Preliminary expenses on survey/feasibility studies of project not yet sanctioned</td>
<td>17.301</td>
<td>73,78,782</td>
<td>35,25,549</td>
</tr>
<tr>
<td>21 -1-3</td>
<td>Transformers / meters etc., issued to contractors / suppliers for repairs / replacement.</td>
<td>26.604</td>
<td>24,54,23,799</td>
<td>22,79,85,021</td>
</tr>
<tr>
<td>21 -1-4</td>
<td>Interest accrued on deposits</td>
<td>28.2</td>
<td>58,28,030</td>
<td>58,28,030</td>
</tr>
<tr>
<td>21 -1-5</td>
<td>Amount Recoverable from Employees &amp; others</td>
<td>28.1, 28.4</td>
<td>3,54,36,370</td>
<td>4,43,43,852</td>
</tr>
<tr>
<td>21 -1-6</td>
<td>Claims for Loss/Damage to Assets/Material</td>
<td>28.72, 28.74</td>
<td>93,87,025</td>
<td>1,05,63,129</td>
</tr>
<tr>
<td>21 -1-7</td>
<td>Other Receivable</td>
<td>28.8, 28.901 &amp; 902</td>
<td>5,02,21,06,986</td>
<td>9,51,31,27,746</td>
</tr>
<tr>
<td>21 -1-8</td>
<td>Subsidy receivable from GOK</td>
<td>28.625, 626,627</td>
<td>21,00,95,25,322</td>
<td>19,62,43,14,818</td>
</tr>
<tr>
<td>21 -1-9</td>
<td>Amounts Receivable from GOI through RECL &amp; LEC/Taluk Board towards KJ Works</td>
<td>28.941, 28.942</td>
<td>7,21,500</td>
<td>7,21,500</td>
</tr>
<tr>
<td>21 -1-10</td>
<td>Inter Unit Accounts</td>
<td>31, 32, 33, 34, 35, 36, 37</td>
<td>10,42,58,24,884</td>
<td>14,23,20,919</td>
</tr>
<tr>
<td>21 -1-11</td>
<td>CM draught Relief Fund</td>
<td>46.978</td>
<td>94,46,583</td>
<td>94,46,583</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td>40,19,74,57,469</td>
<td>33,02,43,68,836</td>
</tr>
</tbody>
</table>
### Note 22 Revenue from operations

<table>
<thead>
<tr>
<th>Sl No</th>
<th>Particulars</th>
<th>A/C Code</th>
<th>For the year ended 30th Sep,2017</th>
<th>For the year ended 31st Mar,2017</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td><strong>Rs</strong></td>
<td><strong>Rs</strong></td>
</tr>
<tr>
<td>22-1</td>
<td>Sale of products comprises :</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>22-1-1</td>
<td>Revenue from Sale of Power - LT</td>
<td>61.1 &amp; 61.3</td>
<td>27,28,98,09,008</td>
<td>49,46,84,54,733</td>
</tr>
<tr>
<td>22-1-2</td>
<td>Revenue from Sale of Power - HT</td>
<td>61.2</td>
<td>5,12,68,80,881</td>
<td>9,39,82,14,503</td>
</tr>
<tr>
<td>22-1-2</td>
<td>FAC (LT&amp;HT)</td>
<td>61.4 &amp; 61.5</td>
<td>28,06,40,782</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>32,69,73,30,671</td>
<td>58,86,66,69,236</td>
</tr>
<tr>
<td>22-2</td>
<td>Other Operating Revenue</td>
<td>61.9 &amp; 63.110</td>
<td>1,21,43,70,704</td>
<td>1,11,12,16,299</td>
</tr>
<tr>
<td></td>
<td>Less:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>22-3</td>
<td>Rebates and Incentives</td>
<td>78.822, 78.823, 78.826</td>
<td>(1,55,30,851)</td>
<td>(3,07,64,727)</td>
</tr>
<tr>
<td>22-4</td>
<td>Provision for withdrawal of Revenue Demand</td>
<td>83.830, 83.831, 83.834</td>
<td>(91,14,029)</td>
<td>(4,66,45,371)</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td></td>
<td>33,88,70,56,495</td>
<td>59,90,04,75,437</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Sl No</th>
<th>Particulars</th>
<th>A/C Code</th>
<th>For the year ended 30th Sep,2017</th>
<th>For the year ended 31st Mar,2017</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td><strong>Rs</strong></td>
<td><strong>Rs</strong></td>
</tr>
<tr>
<td>22-1-1-1</td>
<td>Bhagya jyothi Scheme.</td>
<td>61.101</td>
<td>10,78,66,081</td>
<td>29,82,99,705</td>
</tr>
<tr>
<td>22-1-1-2</td>
<td>Lighting, Combined Lighting, Heating &amp; Motive Power - HDMC.</td>
<td>61.102</td>
<td>2,67,25,64,913</td>
<td>4,72,92,53,001</td>
</tr>
<tr>
<td>22-1-1-3</td>
<td>Lighting, Combined Lighting, Heating &amp; Motive Power - Areas under Village Panchayats.</td>
<td>61.104</td>
<td>91,03,09,874</td>
<td>1,84,10,95,313</td>
</tr>
<tr>
<td>22-1-1-4</td>
<td>Private Professional &amp; other Educational Institutions - Areas under U L B's including City Corporations</td>
<td>61.113</td>
<td>5,96,98,684</td>
<td>10,37,93,735</td>
</tr>
<tr>
<td>22-1-1-5</td>
<td>Areas under Village Panchayats.</td>
<td>61.114</td>
<td>1,19,99,835</td>
<td>2,63,61,297</td>
</tr>
<tr>
<td>22-1-1-6</td>
<td>Commercial Lighting, Heating &amp; MP. Areas under U L B's including City Corporations.</td>
<td>61.116</td>
<td>1,44,01,45,865</td>
<td>2,71,05,15,674</td>
</tr>
<tr>
<td>22-1-1-7</td>
<td>Areas under Village Panchayats.</td>
<td>61.117</td>
<td>49,31,28,973</td>
<td>1,00,43,19,107</td>
</tr>
<tr>
<td>22-1-1-8</td>
<td>Irrigation Pump sets (above 10 HP)/Water Lifting.</td>
<td>61.121</td>
<td>3,48,27,641</td>
<td>5,29,99,883</td>
</tr>
<tr>
<td>22-1-1-9</td>
<td>IP Sets upto &amp; inclusive of 10 HP - General - Till such time meters are fixed.</td>
<td>61.122</td>
<td>18,44,54,64,465</td>
<td>33,13,32,78,446</td>
</tr>
<tr>
<td>22-1-1-10</td>
<td>Private Horticultural Nurseries, Coffee, Tea, Coccoanut and Areca nut Plantations.</td>
<td>61.127 + 61.128</td>
<td>16,91,597</td>
<td>33,06,112</td>
</tr>
<tr>
<td>22-1-1-11</td>
<td>Industrial, Non-Industrial, Heating and Motive Power including Lighting</td>
<td>61.129 To 61.137</td>
<td>1,07,96,17,031</td>
<td>2,12,52,53,116</td>
</tr>
<tr>
<td>22-1-1-12</td>
<td>Street light/ public lighting installations</td>
<td>61.143</td>
<td>77,65,46,708</td>
<td>1,47,61,06,608</td>
</tr>
<tr>
<td>22-1-1-13</td>
<td>Water Supply and Sewerage pumping installations,</td>
<td>61.144</td>
<td>51,25,84,357</td>
<td>99,96,39,238</td>
</tr>
<tr>
<td>22-1-1-14</td>
<td>Temporary Power Supply - Non-commercial lights and fans and other small appliances.</td>
<td>61.145</td>
<td>23,49,86,925</td>
<td>46,53,05,407</td>
</tr>
<tr>
<td>Sl No</td>
<td>Particulars</td>
<td>A/C Code</td>
<td>For the year ended 30th Sep, 2017</td>
<td>For the year ended 31st Mar, 2017</td>
</tr>
<tr>
<td>-------</td>
<td>----------------------------------------------------------------------------</td>
<td>----------</td>
<td>----------------------------------</td>
<td>----------------------------------</td>
</tr>
<tr>
<td>22-1-1-15</td>
<td>Revenue from sale of power accounted through BJ/KJ Subsidy (up to 18 units).</td>
<td>61.300</td>
<td>50,83,76,059</td>
<td>49,89,27,991</td>
</tr>
<tr>
<td>22-1-1-16</td>
<td>Revenue from sale of power accounted through IP Sets Tariff Subsidy.</td>
<td>61.301</td>
<td></td>
<td></td>
</tr>
<tr>
<td>22-1-1-17</td>
<td>FAC (LT)</td>
<td>61.4</td>
<td>25,09,11,694</td>
<td></td>
</tr>
</tbody>
</table>

**Revenue from Sale of Power - LT**

<table>
<thead>
<tr>
<th>For the year ended 30th Sep, 2017</th>
<th>27,54,07,20,702</th>
<th>49,46,84,54,733</th>
</tr>
</thead>
</table>

**Revenue from Sale of Power – HT**

<table>
<thead>
<tr>
<th>For the year ended 31st Mar, 2017</th>
<th>33,88,70,56,495</th>
<th>59,90,04,75,437</th>
</tr>
</thead>
</table>

**Other operating revenues comprise:**

<table>
<thead>
<tr>
<th>Reconnection Fee (D &amp; R)</th>
<th>61.901, 61.902</th>
<th>2,20,84,551</th>
<th>1,90,94,020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Service Connection (Supervision charges)</td>
<td>61.904</td>
<td>9,31,67,763</td>
<td>13,24,47,36</td>
</tr>
<tr>
<td>Delayed payment charges from consumers.</td>
<td>61.905</td>
<td>1,05,72,26,666</td>
<td>87,48,93,81</td>
</tr>
<tr>
<td>Other Receipts from consumers</td>
<td>61.906, 61.600</td>
<td>2,94,31,563</td>
<td>3,74,30,56</td>
</tr>
<tr>
<td>Registration fee towards SRTPV</td>
<td>61.907</td>
<td>1,25,170</td>
<td>1,60,395</td>
</tr>
<tr>
<td>Facilitation fee towards SRTPV</td>
<td>61.908</td>
<td>4,05,992</td>
<td>7,55,628</td>
</tr>
<tr>
<td>Supervision Charges for self Execution works</td>
<td>61.909</td>
<td>1,13,90,989</td>
<td>4,61,23,57</td>
</tr>
<tr>
<td>Maintenance charges for the layouts created by the Developers</td>
<td>61.910</td>
<td>5,38,010</td>
<td>4,13,576</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Rebates and Incentives:</th>
<th>1,21,43,70,704</th>
<th>1,11,12,16,299</th>
</tr>
</thead>
</table>

**Solar Rebate allowed to consumers**

| 22-3-1 | 78.822 | (1,41,82,967) | (2,72,10,921) |
|--------------------------|----------------|----------------|

**Incentives for prompt payment**

| 22-3-2 | 78.823 | (4,22,103) | (7,68,517) |
|--------------------------|----------------|----------------|

**Time of day (TOD) Tariff Incentive**

| 22-3-3 | 78.826 | (9,25,781) | (27,85,289) |
|--------------------------|----------------|----------------|

**Provision for withdrawal of Revenue Demand**

| 22-4 | 83,830, 83,831, 83,83 | (91,14,029) | (4,66,45,371) |
|--------------------------|----------------|----------------|

**Grand Total**

<p>| 33,88,70,56,495 | 59,90,04,75,437 |</p>
<table>
<thead>
<tr>
<th>Sl No</th>
<th>Particulars</th>
<th>A/C Code</th>
<th>For the year ended 30th Sep,2017</th>
<th>For the year ended 31st Mar,2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>23 - 1</td>
<td>Interest on Bank Fixed Deposits &amp; Others</td>
<td>62.222, 62.360</td>
<td>2,56,95,981</td>
<td>2,61,44,042</td>
</tr>
<tr>
<td>23 - 1A</td>
<td>Interest on Advances to Suppliers /Contractors</td>
<td>62.260</td>
<td>23,26,994</td>
<td>-</td>
</tr>
<tr>
<td>23 - 2</td>
<td>Other Miscellaneous receipts from Trading</td>
<td>62.360 (PTC)</td>
<td>-</td>
<td>4,72,73,049</td>
</tr>
<tr>
<td>23 - 3</td>
<td>Profit on sale of stores</td>
<td>62.330</td>
<td>-</td>
<td>3,13,088</td>
</tr>
<tr>
<td>23 - 4</td>
<td>Sale of scrap</td>
<td>62.340</td>
<td>15,34,925</td>
<td>1,12,90,749</td>
</tr>
<tr>
<td>23 - 5</td>
<td>Reactive energy charges demanded on IPPs</td>
<td>62.361</td>
<td>47,73,000</td>
<td>77,62,478</td>
</tr>
<tr>
<td>23 - 6</td>
<td>Meter Readings and Calibration of meter - charges of Wind Mill Project.</td>
<td>62.363</td>
<td>3,54,07,264</td>
<td>80,77,723</td>
</tr>
<tr>
<td>23 - 7</td>
<td>Income relating to reactive energy charges</td>
<td>62.364</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>23 - 8</td>
<td>Processing Fees</td>
<td>62.625</td>
<td>-</td>
<td>3,31,82,820</td>
</tr>
<tr>
<td>23 - 9</td>
<td>Rental from Staff Quarters</td>
<td>62.901</td>
<td>35,54,468</td>
<td>81,70,329</td>
</tr>
<tr>
<td>23 - 10</td>
<td>Rental from others</td>
<td>62.902 &amp; 62.903</td>
<td>5,005</td>
<td>4,68,880</td>
</tr>
<tr>
<td>23 - 11</td>
<td>Excess found on physical verification of Materials Stock.</td>
<td>62.905</td>
<td>-</td>
<td>13,28,475</td>
</tr>
<tr>
<td>23 - 12</td>
<td>Sundry credit balance written back</td>
<td>62.912</td>
<td>-7,735</td>
<td>94,71,00,000</td>
</tr>
<tr>
<td>23 - 13</td>
<td>Rebate for collection of Electricity Duty.</td>
<td>62.916</td>
<td>49,70,932</td>
<td>76,65,380</td>
</tr>
<tr>
<td>23 - 14</td>
<td>Other Recoveries</td>
<td>62.917</td>
<td>12,25,80,464</td>
<td>29,30,15,291</td>
</tr>
<tr>
<td>23 - 15</td>
<td>Consultancy Charges</td>
<td>62.921</td>
<td>7,651</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Prior period Incomes (Refer Note No 2 below Note-27ii)</td>
<td>Note-27ii</td>
<td>14,60,95,550</td>
<td>94,38,98,296</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td>34,69,44,499</td>
<td>2,33,56,90,600</td>
</tr>
</tbody>
</table>
### Note 24: Purchase of Power:

<table>
<thead>
<tr>
<th>Sl No</th>
<th>Particulars</th>
<th>A/C Code</th>
<th>For the year ended 30th Sep,2017</th>
<th>For the year ended 31st Mar,2017</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>Rs</td>
<td>Rs</td>
</tr>
<tr>
<td>24 -1</td>
<td>Purchase of Power from Generators</td>
<td>70.000</td>
<td>25,27,09,87,523</td>
<td>48,19,71,51,335</td>
</tr>
<tr>
<td>24 -4</td>
<td>O &amp; M Expenses to SLDC.</td>
<td>70.165</td>
<td>11,94,34,438</td>
<td>30,05,76,683</td>
</tr>
<tr>
<td>24 -5</td>
<td>Power purchased cost irrespect of Inter ESCOM Energy exchange</td>
<td>70.801</td>
<td>-</td>
<td>49,67,45,917</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td><strong>25,39,04,21,961</strong></td>
<td><strong>48,99,44,73,935</strong></td>
</tr>
<tr>
<td>24 -6</td>
<td>Cost of Power Purchase of Hukkeri Rural Electricity Co-operative Societies.</td>
<td>70.800</td>
<td>(36,46,71,427)</td>
<td>(1,41,23,15,683)</td>
</tr>
<tr>
<td>24 -7</td>
<td>Rebate from Power Generators.</td>
<td>62.919</td>
<td>(66,25,698)</td>
<td>(16,33,425)</td>
</tr>
<tr>
<td>24 -8</td>
<td>Power Transmission Charges</td>
<td>70.113, 70.161</td>
<td>4,55,55,57,078</td>
<td>9,37,55,38,540</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td><strong>25,01,91,24,836</strong></td>
<td><strong>47,58,05,24,827</strong></td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td></td>
<td><strong>29,57,46,81,914</strong></td>
<td><strong>56,95,60,63,367</strong></td>
</tr>
</tbody>
</table>

The details of sale of energy and distribution losses during the current year are as follows:

<table>
<thead>
<tr>
<th>Sl.No.</th>
<th>Particulars</th>
<th>Energy in M.U</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>2016-17</td>
</tr>
<tr>
<td>a</td>
<td>Total energy available for sale</td>
<td>12156.67</td>
</tr>
<tr>
<td>b</td>
<td>Total metered sales</td>
<td>4390.99</td>
</tr>
<tr>
<td>c</td>
<td>Total un-metered sales</td>
<td>5874.55</td>
</tr>
<tr>
<td>d</td>
<td>Total sales</td>
<td>10265.54</td>
</tr>
<tr>
<td>e</td>
<td>Distribution losses</td>
<td>1891.13</td>
</tr>
<tr>
<td>f</td>
<td>Percentage of Distribution losses</td>
<td>15.56</td>
</tr>
</tbody>
</table>

As per the Government of Karnataka Order No. EN-47, PSR-2014 Bengaluru, dated 09.05.2014 has revised the Hydel allocation from 20.94% to 29.08% to HESCOM from 01.05.2014 to 31.03.2015. GOK vide Order No EN 47 PSR 2014 Dated 26.02.2015 has revised allocation from 29.08% to 35.675% from 01.04.2015 to 31.03.2016.

As per Hon’ble KERC Tariff Order dtd. 30.03.2016, the Commission has approved allocation to different sources as follows for FY 2017:

<table>
<thead>
<tr>
<th>Source</th>
<th>2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td>KPCL Hydel</td>
<td>22.32%</td>
</tr>
<tr>
<td>KPCL Thermal</td>
<td>17.72%</td>
</tr>
<tr>
<td>CGS</td>
<td>19.46%</td>
</tr>
<tr>
<td>UPCL</td>
<td>19.46%</td>
</tr>
</tbody>
</table>

The supply of energy to the Company includes EHT supply at more than 33 KV voltages at the interconnection points for transfer of power for billing by the Company.

The rates followed for the allocated/assigned power purchase is based on the commercial rates/predetermined rates as approved by the PPA/ KERC/ Government of Karnataka. During the year the Company has purchased High Cost Energy of 665.91 M.U. at a cost of Rs.299.40 Crores as per the GOK’s decision.

The Transmission losses on account of Power Purchase from Generation Point till interface point of Transmission are accounted by the Company as per the power purchase bills based on the proportionate allocated energy and adjusted after energy balancing among ESCOMs.

The Company accounts the import/export of energy among ESCOMs as net energy either as a sale/purchase and also accounts energy at 11KV Inter ESCOM flow.
<table>
<thead>
<tr>
<th>SI No</th>
<th>Particulars</th>
<th>A/C Code</th>
<th>For the year ended 30th Sep,2017</th>
<th>For the year ended 31st Mar,2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>25 -1</td>
<td>Salaries</td>
<td>75.1</td>
<td>1,16,01,19,572</td>
<td>2,37,57,51,551</td>
</tr>
<tr>
<td>25 -2</td>
<td>Over Time</td>
<td>75.2</td>
<td>-5,16,185</td>
<td>6,56,46,090</td>
</tr>
<tr>
<td>25 -3</td>
<td>Dearness Allowance</td>
<td>75.3</td>
<td>45,49,86,953</td>
<td>91,19,99,194</td>
</tr>
<tr>
<td>25 -4</td>
<td>Other Allowances</td>
<td>75.4</td>
<td>16,26,66,854</td>
<td>34,47,36,715</td>
</tr>
<tr>
<td>25 -5</td>
<td>Bonus</td>
<td>75.5</td>
<td>-50,12,582</td>
<td>6,62,42,675</td>
</tr>
<tr>
<td>25 -6</td>
<td>Medical Expenses reimbursement</td>
<td>75.611</td>
<td>1,26,36,958</td>
<td>5,50,82,405</td>
</tr>
<tr>
<td>25 -7</td>
<td>Leave Travel Assistance</td>
<td>75.612</td>
<td>-</td>
<td>2,980</td>
</tr>
<tr>
<td>25 -8</td>
<td>Earned Leave Enchashments - Regular Employees covered under Contributory Pension Scheme</td>
<td>75.616</td>
<td>2,70,13,849</td>
<td>4,56,26,137</td>
</tr>
<tr>
<td>25 -9</td>
<td>Earned leave encashment</td>
<td>75.617</td>
<td>5,97,88,360</td>
<td>9,84,73,787</td>
</tr>
<tr>
<td>25 -10</td>
<td>Earned leave encashment - Retired / Deceased Employees</td>
<td>75.618</td>
<td>7,45,70,189</td>
<td>18,72,00,511</td>
</tr>
<tr>
<td>25 -11</td>
<td>Payment under workmens compensation Act</td>
<td>75.629</td>
<td>25,33,360</td>
<td>-</td>
</tr>
<tr>
<td>25 -12</td>
<td>Payment to helpers/employees of Monsoon gang</td>
<td>75.630</td>
<td>3,02,22,039</td>
<td>4,02,48,736</td>
</tr>
<tr>
<td>25 -13</td>
<td>Staff Welfare expenses</td>
<td>75.7</td>
<td>3,20,39,974</td>
<td>3,94,49,274</td>
</tr>
<tr>
<td>25 -14</td>
<td>Terminal Benefits</td>
<td>75.8</td>
<td>48,86,20,329</td>
<td>1,02,39,61,248</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td><strong>2,49,96,69,670</strong></td>
<td><strong>5,25,44,21,303</strong></td>
</tr>
</tbody>
</table>
### Note 26 Finance costs

<table>
<thead>
<tr>
<th>Sl No</th>
<th>Particulars</th>
<th>A/C Code</th>
<th>For the year ended 30th Sep, 2017</th>
<th>For the year ended 31st Mar, 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>26 -1</td>
<td>Interest on Loan from REC</td>
<td>78.540</td>
<td>77,75,81,215</td>
<td>1,21,47,39,677</td>
</tr>
<tr>
<td>26 -2</td>
<td>Interest on Loan from Banks</td>
<td>78.542 to 78.549</td>
<td>-33,36,787</td>
<td>33,36,787</td>
</tr>
<tr>
<td>26 -3</td>
<td>Payment of Interest on loan drawn by HESCOM from Syndicate Bank, Hubli</td>
<td>78.563</td>
<td>7,87,17,645</td>
<td>25,35,12,833</td>
</tr>
<tr>
<td>26 -4</td>
<td>Payment of Interest on loan drawn by HESCOM from SBI, Hubli</td>
<td>78.564</td>
<td>3,63,42,603</td>
<td>10,01,39,640</td>
</tr>
<tr>
<td>26 -5</td>
<td>Interest on loan from Canara Bank</td>
<td>78.567</td>
<td>7,95,51,115</td>
<td>27,70,43,836</td>
</tr>
<tr>
<td>26 -6</td>
<td>Interest on shortterm loan/ Interest on working capital C.C</td>
<td>78.568</td>
<td>18,85,95,532</td>
<td>34,13,03,449</td>
</tr>
<tr>
<td>26 -7</td>
<td>Payment of interest on PFC loan drawn by KPTCL on behalf of HESCOM</td>
<td>78.584</td>
<td>10,99,70,419</td>
<td>28,59,82,685</td>
</tr>
<tr>
<td>26 -8</td>
<td>Interest on loan from Power Finance Corporation Ltd. In respect of R.APDRP Scheme</td>
<td>78.585</td>
<td>-25,98,113</td>
<td>1,70,01,895</td>
</tr>
<tr>
<td>26 -9</td>
<td>Interest on APDRP - GOK Loan</td>
<td>78.591</td>
<td>-</td>
<td>4,12,23,288</td>
</tr>
<tr>
<td>26 -10</td>
<td>Interest on APDRP - REC</td>
<td>78.592</td>
<td>-</td>
<td>1,16,29,834</td>
</tr>
<tr>
<td>26 -11</td>
<td>Payment of interest on Loan drawn from Govt towards Ganga Kalyan Scheme.</td>
<td>78.594</td>
<td>-5,11,500</td>
<td>5,11,500</td>
</tr>
<tr>
<td>26 -12</td>
<td>Interest on loan from GOK towards Central Additional Assistance to Power Sector</td>
<td>78.596</td>
<td>-2,35,350</td>
<td>2,35,350</td>
</tr>
<tr>
<td>26 -13</td>
<td>Interest on Security Deposits to Consumers</td>
<td>78.6</td>
<td>14,23,33,759</td>
<td>44,25,07,430</td>
</tr>
<tr>
<td>26 -14</td>
<td>Other Interest and Finance Charges</td>
<td>78.861 To 78.886</td>
<td>68,47,513</td>
<td>28,45,03,276</td>
</tr>
<tr>
<td>26 -15</td>
<td>Interest on belated payments to IPPs</td>
<td>80.108 To 80.357</td>
<td>50,47,25,123</td>
<td>2,26,49,14,845</td>
</tr>
<tr>
<td>26 -18</td>
<td>Total</td>
<td></td>
<td>1,91,79,83,174</td>
<td>5,53,85,86,325</td>
</tr>
</tbody>
</table>
Note 27 (i) Depreciation and amortisation expense

<table>
<thead>
<tr>
<th>SI No</th>
<th>Particulars</th>
<th>A/C Code</th>
<th>For the year ended 30th Sep,2017</th>
<th>For the year ended 31st Mar,2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>27 i -1</td>
<td>Depreciation on Buildings</td>
<td>77.120</td>
<td>1,62,97,581</td>
<td>2,54,01,292</td>
</tr>
<tr>
<td>27 i -2</td>
<td>Depreciation on Hydraulic Works</td>
<td>77.130</td>
<td>12,12,344</td>
<td>16,42,428</td>
</tr>
<tr>
<td>27 i -3</td>
<td>Depreciation on Civil Works</td>
<td>77.140</td>
<td>5,31,543</td>
<td>9,50,495</td>
</tr>
<tr>
<td>27 i -4</td>
<td>Depreciation on Plant and Machinery</td>
<td>77.151 +</td>
<td>30,31,57,090</td>
<td>43,25,81,807</td>
</tr>
<tr>
<td>27 i -5</td>
<td>Depreciation on lines, cable, network etc.,</td>
<td>77.160 +</td>
<td>35,17,74,156</td>
<td>75,16,92,177</td>
</tr>
<tr>
<td></td>
<td></td>
<td>77.161</td>
<td></td>
<td></td>
</tr>
<tr>
<td>27 i -6</td>
<td>Depreciation on Vehicles</td>
<td>77.170 +</td>
<td>32,56,531</td>
<td>12,11,434</td>
</tr>
<tr>
<td>27 i -7</td>
<td>Depreciation on furniture, fixtures</td>
<td>77.180</td>
<td>22,06,740</td>
<td>29,00,654</td>
</tr>
<tr>
<td>27 i -8</td>
<td>Depreciation on Office equipments</td>
<td>77.190 +</td>
<td>14,24,231</td>
<td>10,95,406</td>
</tr>
<tr>
<td></td>
<td></td>
<td>77.191</td>
<td></td>
<td></td>
</tr>
<tr>
<td>27 i -9</td>
<td>Small &amp; Low value items Written off</td>
<td>77.610</td>
<td>10,75,166</td>
<td>4,52,072</td>
</tr>
</tbody>
</table>

**Total:** 67,98,60,216  1,21,74,75,693
### Note 27 (ii) Administrative and Other expenses

<table>
<thead>
<tr>
<th>Sl No</th>
<th>Particulars</th>
<th>A/C Code</th>
<th>For the year ended 30th Sep, 2017</th>
<th>For the year ended 31st Mar, 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>Rs</td>
<td>Rs</td>
</tr>
<tr>
<td>27-1</td>
<td>Repairs &amp; Maintenance to:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>27-1-1</td>
<td>Plant and Machinery</td>
<td>74.1</td>
<td>17,17,9337</td>
<td>48,00,24,828</td>
</tr>
<tr>
<td>27-1-2</td>
<td>Buildings</td>
<td>74.2</td>
<td>-1,36,70,779</td>
<td>3,66,80,978</td>
</tr>
<tr>
<td>27-1-3</td>
<td>Civil Works</td>
<td>74.3</td>
<td>-16,31,230</td>
<td>84,37,045</td>
</tr>
<tr>
<td>27-1-4</td>
<td>Lines, Cable Net Work Etc.</td>
<td>74.5</td>
<td>3,10,76,605</td>
<td>9,31,19,421</td>
</tr>
<tr>
<td>27-1-5</td>
<td>Vehicles</td>
<td>74.6</td>
<td>2,86,206</td>
<td>37,74,793</td>
</tr>
<tr>
<td>27-1-6</td>
<td>Furniture and Fixtures</td>
<td>74.7</td>
<td>-</td>
<td>24,990</td>
</tr>
<tr>
<td>27-1-7</td>
<td>Office Equipments</td>
<td>74.8</td>
<td>3,65,865</td>
<td>10,51,532</td>
</tr>
<tr>
<td></td>
<td><strong>Total Repairs &amp; Maintenance Exp.</strong></td>
<td></td>
<td><strong>18,82,06,004</strong></td>
<td><strong>62,51,13,587</strong></td>
</tr>
<tr>
<td>27-2</td>
<td>Administrative Expenditures:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>27-2-1</td>
<td>Rent, Rates &amp; Taxes</td>
<td>76.101 + 76.102</td>
<td>19,76,999</td>
<td>1,37,86,941</td>
</tr>
<tr>
<td>27-2-2</td>
<td>Expenses incurred towards security arrangements</td>
<td>76.103</td>
<td>-10,19,928</td>
<td>10,19,928</td>
</tr>
<tr>
<td>27-2-3</td>
<td>Insurance</td>
<td>76.104 + 76.105 + 76.106</td>
<td>-13,732</td>
<td>55,373</td>
</tr>
<tr>
<td>27-2-4</td>
<td>Pagers cellular phones E-mail, Telephone, Trunk call, Telegrams and Telex Charges</td>
<td>76.111 + 76.112</td>
<td>37,84,635</td>
<td>1,51,34,387</td>
</tr>
<tr>
<td>27-2-5</td>
<td>Postage</td>
<td>76.113</td>
<td>-9,83,653</td>
<td>21,34,129</td>
</tr>
<tr>
<td>27-2-6</td>
<td>Mobile phone</td>
<td>76.114</td>
<td>53,37,682</td>
<td>1,04,64,453</td>
</tr>
<tr>
<td>27-2-7</td>
<td>Revenue Receipts Stamps</td>
<td>76.115</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>27-2-8</td>
<td>Legal Charges</td>
<td>76.121</td>
<td>11,71,180</td>
<td>18,49,728</td>
</tr>
<tr>
<td>27-2-9</td>
<td>Payment to Auditors:Audit Fees</td>
<td>76.122</td>
<td>90,230</td>
<td>9,75,955</td>
</tr>
<tr>
<td>27-2-10</td>
<td>Consultancy charges</td>
<td>76.123</td>
<td>18,06,991</td>
<td>1,05,12,430</td>
</tr>
<tr>
<td></td>
<td>Other Professional Charges</td>
<td>76.125 + 76.126 + 76.129</td>
<td>9,67,18,862</td>
<td>33,55,80,297</td>
</tr>
<tr>
<td>27-2-12</td>
<td>Conveyance &amp; Travel expenses</td>
<td>76.130 To 76.139</td>
<td>12,09,30,398</td>
<td>32,13,44,328</td>
</tr>
<tr>
<td>27-2-13</td>
<td>Remuneration Paid to Contract Agencies engaged in Computerisation activities.</td>
<td>76.14</td>
<td>1,83,02,331</td>
<td>10,69,87,001</td>
</tr>
<tr>
<td>27-2-14</td>
<td>Credit Rating Fee</td>
<td>76.141</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>27-2-15</td>
<td>Amount paid to service provider for obtaining IT related Web services, SMS services and Broadband charges etc.</td>
<td>76.142</td>
<td>27,71,199</td>
<td>47,49,186</td>
</tr>
<tr>
<td>27-2-16</td>
<td>Fees &amp; Subscriptions</td>
<td>76.151</td>
<td>4,60,448</td>
<td>2,22,95,255</td>
</tr>
<tr>
<td>27-2-17</td>
<td>Books, periodicals and dairies</td>
<td>76.152</td>
<td>70,534</td>
<td>85,145</td>
</tr>
<tr>
<td>27-2-18</td>
<td>Printing &amp; Stationery</td>
<td>76.153</td>
<td>85,04,365</td>
<td>1,73,18,202</td>
</tr>
<tr>
<td>27-2-19</td>
<td>Advertisement Expenses</td>
<td>76.155</td>
<td>33,25,494</td>
<td>71,11,580</td>
</tr>
<tr>
<td>27-2-20</td>
<td>Computer stationary</td>
<td>76.156</td>
<td>13,19,656</td>
<td>18,34,050</td>
</tr>
<tr>
<td>27-2-21</td>
<td>Contributions</td>
<td>76.157</td>
<td>4,41,163</td>
<td>1,80,21,072</td>
</tr>
<tr>
<td>27-2-22</td>
<td>Electricity Charges</td>
<td>76.158</td>
<td>91,59,547</td>
<td>2,34,12,316</td>
</tr>
<tr>
<td>27-2-23</td>
<td>Water Charges</td>
<td>76.160</td>
<td>-22,00,185</td>
<td>11,82,657</td>
</tr>
<tr>
<td>27-2-24</td>
<td>Entertainment</td>
<td>76.162 &amp; 76.163</td>
<td>31,620</td>
<td>99,902</td>
</tr>
<tr>
<td>27-2-25</td>
<td>Miscellaneous expenses</td>
<td>76.190 + 76.191</td>
<td>54,11,267</td>
<td>1,38,02,630</td>
</tr>
<tr>
<td>27-2-26</td>
<td>Demand Side Management (DSM) Expenses</td>
<td>76.193 &amp; 76.194</td>
<td>5,39,916</td>
<td>2,16,47,202</td>
</tr>
<tr>
<td>27-2-27</td>
<td>Freight &amp; other material related expenses</td>
<td>76.201 To 76.282</td>
<td>52,04,336</td>
<td>3,00,60,396</td>
</tr>
<tr>
<td></td>
<td><strong>Total Administrative Expenses:</strong></td>
<td></td>
<td><strong>28,31,41,355</strong></td>
<td><strong>98,14,64,543</strong></td>
</tr>
<tr>
<td>Sl No</td>
<td>Particulars</td>
<td>A/C Code</td>
<td>For the year ended 30th Sep,2017</td>
<td>For the year ended 31st Mar,2017</td>
</tr>
<tr>
<td>-------</td>
<td>-------------------------------------------------</td>
<td>----------</td>
<td>----------------------------------</td>
<td>----------------------------------</td>
</tr>
<tr>
<td>27-3</td>
<td><strong>Other Expenses (Debits)</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>27-3-1</td>
<td>Asset Decommissioning Costs</td>
<td>77.5</td>
<td>48,80,469</td>
<td>52,68,746</td>
</tr>
<tr>
<td>27-3-2</td>
<td>Losses relating to Fixed Assets</td>
<td>77.7</td>
<td>16,77,746</td>
<td>1,05,07,743</td>
</tr>
<tr>
<td>27-3-3</td>
<td>Gain on Sale of Assets</td>
<td>62.400</td>
<td>0</td>
<td>(1,34,529)</td>
</tr>
<tr>
<td>27-3-4</td>
<td>Material Cost Variance</td>
<td>79.110, 79.200</td>
<td>10,85,41,071</td>
<td>1,11,55,884</td>
</tr>
<tr>
<td>27-3-5</td>
<td>Bad &amp; Doubtful Debts Written off / provided for</td>
<td>79.4</td>
<td>(23,37,14,593)</td>
<td>(61,06,690)</td>
</tr>
<tr>
<td>27-3-6</td>
<td>Miscellaneous losses and Write offs</td>
<td>79.5</td>
<td>-4,97,61,453</td>
<td>6,97,95,526</td>
</tr>
<tr>
<td></td>
<td><strong>Total of Other Expenses/Debits</strong></td>
<td></td>
<td>-16,83,76,760</td>
<td>9,04,86,680</td>
</tr>
<tr>
<td>27-3-7</td>
<td>Prior period Expenses (Refer Note No 2 below)</td>
<td>Note-27ii</td>
<td>1,92,84,680</td>
<td>17,49,93,488</td>
</tr>
<tr>
<td></td>
<td><strong>Grand Total</strong></td>
<td></td>
<td>32,22,55,279</td>
<td>1,87,20,58,298</td>
</tr>
</tbody>
</table>

**Note: 1** Payments to the auditors comprises remuneration to Statutory auditor as under

<table>
<thead>
<tr>
<th>Sl No</th>
<th>Particulars</th>
<th>For the year ended 00-January-1900</th>
<th>For the year ended 00-January-1900</th>
</tr>
</thead>
<tbody>
<tr>
<td>27-4</td>
<td>(i) Payments to the auditors comprises remuneration to Statutory auditor as under</td>
<td></td>
<td></td>
</tr>
<tr>
<td>27-4-1</td>
<td>Statutory audit</td>
<td>6,49,000</td>
<td>6,49,000</td>
</tr>
<tr>
<td>27-4-2</td>
<td>For taxation matters</td>
<td>2,36,000</td>
<td>2,36,000</td>
</tr>
<tr>
<td>27-4-3</td>
<td>For other services</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>27-4-4</td>
<td>Reimbursement of expenses</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>27-4-5</td>
<td>Audit of Revenue Ledgers</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td>8,85,000</td>
<td>8,85,000</td>
</tr>
</tbody>
</table>

**Note: 2** Details of Prior period items (net)

<table>
<thead>
<tr>
<th>Sl No</th>
<th>Particulars</th>
<th>A/C Code</th>
<th>For the year ended 00-January-1900</th>
<th>For the year ended 00-January-1900</th>
</tr>
</thead>
<tbody>
<tr>
<td>27-5</td>
<td><strong>Prior period income:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>27-5-1</td>
<td>Receipts from Consumers Relating to prior periods</td>
<td>65.200</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>27-5-2</td>
<td>Excess provision for Depreciation in prior periods</td>
<td>65.500&amp; 65.600</td>
<td>(10,90,46,917)</td>
<td>(11,42,04,015)</td>
</tr>
<tr>
<td>27-5-3</td>
<td>Excess provision for Interest and Finance Charges in prior periods</td>
<td>65.700</td>
<td>-</td>
<td>(29,48,385)</td>
</tr>
<tr>
<td>27-5-4</td>
<td>Other Excess provision in prior periods</td>
<td>65.800</td>
<td>(3,40,72,860)</td>
<td>(75,44,49,858)</td>
</tr>
<tr>
<td>27-5-5</td>
<td>Other Income relating to prior periods</td>
<td>65.900</td>
<td>(29,75,773)</td>
<td>(7,22,96,038)</td>
</tr>
<tr>
<td>27-5-6</td>
<td>Prior Period Tariff / RE Subsidy</td>
<td>65.910</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td></td>
<td>(14,60,95,550)</td>
<td>(94,38,98,296)</td>
</tr>
</tbody>
</table>

**Net Prior Period Income**

(12,68,10,870) (76,89,04,808)
### Note 28.a Exceptional items

<table>
<thead>
<tr>
<th>Sl No</th>
<th>Particulars</th>
<th>For the year ended 30th Sep, 2017</th>
<th>For the year ended 31st Mar, 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>28a -1</td>
<td>Adjustment of excess grant - Ref Note No-1 below</td>
<td>1,02,90,00,000</td>
<td>1,02,90,00,000</td>
</tr>
<tr>
<td>.28a -2</td>
<td>Adjustment of Past Subsidy &amp; Power purchase Cost of KPCL - Ref Note No 2 Below</td>
<td>0</td>
<td>(19,78,00,00)</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>1,02,90,00,000</td>
<td>83,12,00,000</td>
</tr>
</tbody>
</table>

**Note 1:** Rs 102.90 Crores towards adjustment of excess subsidy claimed pertaining to FY 2010-11, 2011-12 & 2014-15. As per the GOK Order No EN38 PSR 2015 Dated 3103.2016, The entire subsidy Amounting to Rs 514.49 Crores has to be adjusted in FY 2015-16. However, the Company has accounted Rs 102.90 Crores on equal 5 installments commencing from the FY 2015-16 as per Hon’ble KERC Order Dated 23.04.2015.

**Note 2:** HESCOM has accounted past subsidy dues from GOK and past power purchase dues of KPCL as per Government Order No. EN 67 PSR 2017 Dtd: 31.07.2017. in the books of HESCOM as detailed below:

<table>
<thead>
<tr>
<th>% allocation proposed by KPTCL</th>
<th>Subsidy to be transferred</th>
<th>PPC principal amount to be transferred</th>
<th>Interest on PPC to be transferred</th>
</tr>
</thead>
<tbody>
<tr>
<td>20.2570%</td>
<td>199.84</td>
<td>180.06</td>
<td>94.71</td>
</tr>
</tbody>
</table>

### Note 28.b Extraordinary items #

<table>
<thead>
<tr>
<th>Sl No</th>
<th>Particulars</th>
<th>For the year ended 30th Sep, 2017</th>
<th>For the year ended 31st Mar, 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>28b -1</td>
<td>(Give details)</td>
<td>Nil</td>
<td>Nil</td>
</tr>
<tr>
<td>Government grants that have become refundable</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

# Extraordinary items are income and expenses that arise from events or transactions that are clearly distinct from ordinary activities of the Company and are not expected to recur frequently or regularly.
### Notes forming part of the financial statements

#### Note 29 Additional information to the financial statements

<table>
<thead>
<tr>
<th>Sl No</th>
<th>Particulars</th>
<th>As at 30th Sep, 2017</th>
<th>As at 31st Mar, 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>29 -1</td>
<td>Contingent liabilities and commitments (to the extent not provided for)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>29-1-1</td>
<td>Claims against the Company not acknowledged as debt (give details)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>29 -1-1-1</td>
<td>Additional fixed cost paid by the KPTCL for supply of power by</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Thannir Bhavi Power Corporation Limited (TBPCL)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>29 -1-1-2</td>
<td>The Claim of Interest on belated payments by Independent Private</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Power Producers (Kaiga) which is disputed by the Company.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>29 -1-1-3</td>
<td>KPTCL intimated (July 2009) to HESCOM to raise the loan liability to</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>the extent of Rs.20.45 crore being the HESCOM portion of APDRP-REC loan</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>The Company has disputed the same as the periodicity of the liability is</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>not tenable with the G.O.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>29 -1-1-4</td>
<td>Interest on delayed payment of Electricity Tax to Government (up to</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>31.03.2014)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>29 -1-1-5</td>
<td>Income tax matter under appeal with various appellate authorities for</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>assement years 2006-07 to 2012-13</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Note:**
1) Arbitration on suit filed against the Company by Contractor. Matter pending at Hon’ble City Civil Session Judge Bangalore (Amount Claimed by Contractor Rs 248117831.00 less Amount Payable as per Company Rs 32225698.00)

2) The Company had filed an appeal before the Joint Commissioner of Commercial Tax (Appeal), Hubli against the sale tax demand raised of Rs.9.90 crs for the period from 2005-6 to 2009-10 by the Asst. Commissioner of Commercial Taxes, Hubli by depositing Rs.315.23 lakh towards preferring Appeal which is included in item (14.6) above. The said Appeal was dismissed on 26.04.2012 and the Company has further filed a Stay Petition before the KAT B’lore and the stay is granted on 28.08.2012. As per KAT B’lore Order Dated 28.11.2014 the Tribunal has remanded back the matter to ACCT (Enforcement) Hubli for detailed verification of the document.

<table>
<thead>
<tr>
<th>Sl No</th>
<th>Particulars</th>
<th>As at 30th Sep, 2017</th>
<th>As at 31st Mar, 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>29 -2</td>
<td>Commitments #</td>
<td></td>
<td></td>
</tr>
<tr>
<td>29-2-1</td>
<td>Estimated amount of contracts remaining to</td>
<td></td>
<td>98.03</td>
</tr>
<tr>
<td></td>
<td>be executed on capital account and not</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>provided for</td>
<td></td>
<td></td>
</tr>
<tr>
<td>29 -2-2</td>
<td>Uncalled liability on shares and other</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>investments partly paid</td>
<td></td>
<td></td>
</tr>
<tr>
<td>29 -2-3</td>
<td>Other commitments (specify nature)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Additional information to the financial statements

**Particulars**

- **As at 30th Sep, 2017**
- **As at 31st Mar, 2017**
### Note 30 Disclosures under Accounting Standard - 20

<table>
<thead>
<tr>
<th>SI No</th>
<th>Particulars</th>
<th>For the year ended 30-September-2017</th>
<th>For the year ended 31-March-2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>30 -1</td>
<td>Earnings per share</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Basic &amp; Diluted</td>
<td>Net profit / (loss) for the year from continuing operations</td>
<td>(1,79,05,24,425)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Less: Preference dividend and tax thereon</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Net profit / (loss) for the year from continuing operations attributable to the equity shareholders</td>
<td>(1,79,05,24,425)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Weighted average number of equity shares</td>
<td>93,44,87,800</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Par value per share</td>
<td>10</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Earnings per share from continuing operations - Basic</td>
<td>(1.92)</td>
</tr>
</tbody>
</table>

### Note 30.1 Disclosures under Accounting Standard - 15

#### SI No 30 i - 1
**Employee benefit plans**

**30 i -1-1**
The Company makes Provident Fund contributions to defined contribution plans for qualifying employees. Under the Schemes, the Company is required to contribute a specified percentage of payroll costs to fund the benefits. The Company recognised Rs.36,48,594/- (Year ended 31 March, 2017 Rs.39,18,866/-) for Provident Fund contributions in the Statement of Profit and Loss. The contributions payable to these plans by the Company are at rates specified in the rules of the schemes.

**30 i -1-2**
The employees/officers who have joined/joining on or after 1.4.2006 are covered under New Defined Contributory Pension Scheme (NDOPS). As per this scheme, the employees/officers have to contribute 10% of the Basic Pay & Dearness Allowance with a matching contribution from the Company. The said contribution is being remitted with the KPTCL/ESCOMs P&G Trust for the time being pending appointment of Central Record Keeping Agency & Pension Fund Managers. The contribution and returns thereon shall be deposited in a non-withdrawable Pension Tier-I Account. The Company recognised Rs.11,35,46,242/- (Year ended 31 March, 2017 Rs.10,49,83,762/-) for Provident Fund contributions in the Statement of Profit and Loss.

**30 i -1-3**
1. The Company pays Pension Contribution to KPTCL/ESCOM’s Pension & Gratuity Trust @ 33.02% of Basic Pay, D.P. & DA and Gratuity contribution @ 6.06% of Basic Pay and D.P. on monthly basis from 01.04.2014, to 31.03.2015 and 01.04.2015 and onwards the pension contribution @33.05% and Gratuity contribution @6.08% As on 31-03-2017, The Company recognised Rs.23,72,79,683/- (Year ended 31 March, 2017 Rs.1,70,85,153/-) for Pension & Gratuity contributions in the Statement of Profit and Loss.

### Note 30.2 Disclosures under Accounting Standard - 18

**Managerial remuneration paid during the financial year:**

<table>
<thead>
<tr>
<th>SI No</th>
<th>Particulars</th>
<th>2016-17 (In Rs)</th>
</tr>
</thead>
<tbody>
<tr>
<td>30 ii -1</td>
<td>MANAGING DIRECTOR &amp; DIRECTORS: (Whole Time Directors)</td>
<td></td>
</tr>
<tr>
<td>30 ii -1-1</td>
<td>Salary and allowance</td>
<td>29,98,708</td>
</tr>
<tr>
<td>30 ii -1-2</td>
<td>Ex-gratia</td>
<td>27,338</td>
</tr>
<tr>
<td>30 ii -1-3</td>
<td>Medical Expenses</td>
<td>-</td>
</tr>
<tr>
<td>30 ii -1-4</td>
<td>Traveling Expenses</td>
<td>2,61,087</td>
</tr>
<tr>
<td>30 ii -1-5</td>
<td>Pension Contribution/Leave Salary Contribution</td>
<td>38,904</td>
</tr>
<tr>
<td>30 ii -1-6</td>
<td>Sitting fees</td>
<td>49,500</td>
</tr>
<tr>
<td>30 ii -1-7</td>
<td>Traveling Expenses</td>
<td>4,03,805</td>
</tr>
</tbody>
</table>

### Note 30.3 Disclosures under Accounting Standards -12

<table>
<thead>
<tr>
<th>SI No</th>
<th>Particulars</th>
<th>For the year ended 30-September-2017</th>
<th>For the year ended 31-March-2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>30 iii -1</td>
<td>Details of government grants</td>
<td></td>
<td></td>
</tr>
<tr>
<td>30 iii -1-1</td>
<td>Government grants received by the Company during the year towards</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Subsidies (recognised under...</td>
<td></td>
<td>3105.93</td>
</tr>
<tr>
<td></td>
<td>- Duty drawback (recognised under Other operating revenues)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Other incentives under Tariff Subsidy (recognised under AS-12)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>30 iii -1-2</td>
<td>The Company has received certain equipments and facilities free of cost from...</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Towards carrying on research and development. These assets are required to be returned on completion of the specified activity.
<table>
<thead>
<tr>
<th>Sl No</th>
<th>Particulars</th>
</tr>
</thead>
<tbody>
<tr>
<td>31 -1</td>
<td>Earnings in foreign currency - <code>Nil (As at 30th Sept, 2017 -</code> Nil)</td>
</tr>
<tr>
<td>31 -2</td>
<td>Expenditure in foreign currency - <code>Nil (As at 30th Sept, 2017 -</code> Nil)</td>
</tr>
<tr>
<td>31 -3</td>
<td>Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006</td>
</tr>
<tr>
<td>31 -4</td>
<td>The Previous figures have been regrouped wherever necessary.</td>
</tr>
<tr>
<td>31 -5</td>
<td>The balances in respect of Sundry Debtors, Sundry Creditors and Loans and Advances to suppliers and others are subject to confirmation since the Company is having large customer base.</td>
</tr>
<tr>
<td>31 -6</td>
<td>All the employees of the Company are on deputation from KPTCL.</td>
</tr>
<tr>
<td>31 -7</td>
<td>Misappropriation case in respect of RGGVY work in Indi Division - Investigation is under process as on the date and as per latest assessment, Rs.4.18 Crs is not provided in the accounts.</td>
</tr>
</tbody>
</table>
M/s. HUBLI ELECTRICITY SUPPLY COMPANY LIMITED
PB ROAD, NAVANAGAR, HUBLI - 580 025.

Statement Showing the details of Repayment (Principal) for FY-2017-18
(In Rupees)

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of the Financial Institutions</th>
<th>Repayment (Principal) (2017-18)</th>
<th>Repayment (Principal) (2016-17)</th>
</tr>
</thead>
<tbody>
<tr>
<td>I</td>
<td>Secured Loan</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>REC</td>
<td>2,59,10,96,089</td>
<td>2,59,10,96,089</td>
</tr>
<tr>
<td>a) HESCOM (Stations + RGGVY + Transformers + Meters+ ACSR Coyote Conductor + RLMS + UAIP+Feeders)</td>
<td>2,59,10,96,089</td>
<td>2,59,10,96,089</td>
<td></td>
</tr>
<tr>
<td>REC Total</td>
<td></td>
<td>2,59,10,96,089</td>
<td>2,59,10,96,089</td>
</tr>
<tr>
<td>2</td>
<td>PFC</td>
<td>7,38,17,891</td>
<td>7,38,17,891</td>
</tr>
<tr>
<td>a) HESCOM (Stations)</td>
<td>53,99,460</td>
<td>53,99,460</td>
<td></td>
</tr>
<tr>
<td>b) PFC(R-APDRP)</td>
<td>5,05,61,288</td>
<td>5,05,61,288</td>
<td></td>
</tr>
<tr>
<td>c) PFC(STL)</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>d) PFC (Buyer,s Lone of Credit-TL)</td>
<td>1,78,57,143</td>
<td>1,78,57,143</td>
<td></td>
</tr>
<tr>
<td>PFC Total</td>
<td></td>
<td>7,38,17,891</td>
<td>7,38,17,891</td>
</tr>
<tr>
<td>3</td>
<td>Commercial Bank (HESCOM)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a) SBI, Hubli</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b) Syndicate Bank, Hubli.</td>
<td>1,48,57,14,291</td>
<td>1,48,57,14,291</td>
<td></td>
</tr>
<tr>
<td>c) Corporation Bank, Hubli.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>d) Canara Bank, Hubli.</td>
<td>31,45,00,000</td>
<td>31,45,00,000</td>
<td></td>
</tr>
<tr>
<td>e) Short Term Loan Canara Bank</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>f) Short Term Loan SBI</td>
<td>33,00,00,000</td>
<td>33,00,00,000</td>
<td></td>
</tr>
<tr>
<td>Banks Total</td>
<td></td>
<td>2,13,02,14,291</td>
<td>2,13,02,14,291</td>
</tr>
<tr>
<td>II</td>
<td>Un Secured Loan</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>REC</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a) KPTCL (General)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b) KPTCL (APDRP counter part funding)</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>c) KPTCL (Station)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>GoK</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a) PMGY Scheme</td>
<td>38,00,000</td>
<td>38,00,000</td>
<td></td>
</tr>
<tr>
<td>b) APDRP Scheme</td>
<td>5,44,00,000</td>
<td>5,44,00,000</td>
<td></td>
</tr>
<tr>
<td>c) Ganga Kalyan</td>
<td>46,50,000</td>
<td>46,50,000</td>
<td></td>
</tr>
<tr>
<td>d) Power Sector Automation</td>
<td>13,00,000</td>
<td>13,00,000</td>
<td></td>
</tr>
<tr>
<td>II Un Secured Loan Total</td>
<td></td>
<td>6,41,50,000</td>
<td>6,41,50,000</td>
</tr>
<tr>
<td>Grand Total I+II</td>
<td></td>
<td>4,85,92,78,271</td>
<td>4,85,92,78,271</td>
</tr>
</tbody>
</table>