



SL No	Particulars	Note No.	As at 30 Sept, 2014	As at 31 March, 2014
			Rs	Rs
A	EQUITY AND LIABILITIES			
1	Shareholders' funds			
	(a) Share capital	3	7,07,52,78,000	7,07,52,78,000
	(b) Reserves and surplus	4	(11,93,14,37,220)	(12,04,74,48,895)
	(c) Money received against share warrants	29.1		
			(4,85,61,59,220)	(4,97,21,70,895)
2	Share application money pending allotment		1,62,47,00,080	1,55,25,00,080
3	Non-current liabilities			
	(a) Long-term borrowings	5	13,47,57,64,672	8,82,51,75,105
	(b) Deferred tax liabilities (net)	30.9		
	(c) Other long-term liabilities	6	5,18,85,81,530	5,15,55,60,960
	(d) Long-term provisions	7	53,84,73,539	51,63,57,234
			19,20,28,19,741	14,49,70,93,299
4	Current liabilities			
	(a) Short-term borrowings	8	1,33,72,55,149	70,34,14,379
	(b) Trade payables	9	19,68,34,90,408	21,83,62,79,987
	(c) Other current liabilities	10	23,00,40,72,155	21,35,00,36,181
	(d) Short-term provisions	11	61,01,752	65,79,708
			44,03,09,19,464	43,89,63,10,255
	TOTAL		60,00,22,80,065	54,97,37,32,739
B	ASSETS			
1	Non-current assets			
	(a) Fixed assets			
	(i) Tangible assets	12	12,05,44,73,399	13,12,92,23,724
	(ii) Intangible assets			
	(iii) Capital work-in-progress	12	2,84,48,92,257	1,65,37,87,102
	(iv) Intangible assets under development		-	-
	(v) Fixed assets held for sale	29.9	-	-
			14,89,93,65,656	14,78,30,10,826
	(b) Non-current investments	13	16,51,00,000	16,51,00,000
	(c) Deferred tax assets (net)	30.9	-	-
	(c) Long-term loans and advances	14	2,32,98,37,146	2,23,83,67,709
	(d) Other non-current assets	15	4,94,08,16,575	4,95,35,66,497
			22,33,51,19,377	22,14,00,45,032
2	Current assets			
	(a) Current investments	16	-	-
	(b) Inventories	17	1,03,51,71,472	97,82,04,008
	(c) Trade receivables under Financing Activity	18	17,56,29,64,625	16,61,72,72,088
	(d) Cash and cash equivalents	19	89,81,20,079	73,71,43,845
	(e) Short-term loans and advances	20	11,45,63,13,451	7,61,12,14,470
	(f) Other current assets	21	6,71,45,91,061	6,88,98,53,296
			37,66,71,60,688	32,83,36,87,707
	TOTAL		60,00,22,80,065	54,97,37,32,739



SI No	Particulars	Note No.	For the Half year ended 30 Sept, 2014	For the year ended 31 March, 2014
			Rs	Rs
	Revenue			
1	Revenue from operations	22	22,29,10,31,371	44,10,62,73,154
2	Other income	23	18,50,24,508	27,95,00,398
3	Total revenue (1+2)		22,47,60,55,879	44,38,57,73,552
4	Expenditure			
	(a) Purchase of Power	24	17,34,39,37,044	40,28,77,83,307
	(b) Finance costs	26	1,84,35,25,419	3,31,16,07,475
	(c) Employee benefits expense	25	2,03,05,74,712	4,44,53,31,294
	(d) Depreciation and amortisation expense	27(1)	82,66,04,360	92,68,64,707
	(e) Administrative and Other expenses	27	56,70,61,455	1,17,67,29,143
	Total Expenditure		22,61,17,02,990	50,14,83,15,926
5	Profit before exceptional and extraordinary items and tax (3 - 4)		(13,56,47,111)	(5,76,25,42,374)
6	Exceptional items	28a	-	-
7	Profit before extraordinary items and tax (5 ± 6)		(13,56,47,111)	(5,76,25,42,374)
8	Extraordinary items	28b	-	-
9	Profit before tax (7 ± 8)		(13,56,47,111)	(5,76,25,42,374)
10	Tax expense:			
	(a) Current tax expense for current year		-	-
	(b) (Less): MAT credit		-	-
	(c) Current tax expense relating to prior years		-	-
	(d) Net current tax expense		-	-
	(e) Deferred tax	30.c	-	-
11	Profit from continuing operations (9 +10)		(13,56,47,111)	(5,76,25,42,374)
12	Profit / (Loss) from discontinuing operations (before tax)		-	-
13	Tax expense of discontinuing operations		-	-
14	Profit / (Loss) from discontinuing operations (12-13)		-	-
15	Profit / (Loss) for the year (11 ± 14)		(13,56,47,111)	(5,76,25,42,374)
16.i	Earnings per share (of Rs. 10/- each):			
	(a) Basic			
	(i) Continuing operations	30.a	(0)	(8)
	(ii) Total operations		(0)	(8)
	(b) Diluted			
	(i) Continuing operations	30.b	(0)	(8)
	(ii) Total operations		(0)	(8)
16.ii	Earnings per share (excluding extraordinary items) (of Rs. 10/- each):			
	(a) Basic			
	(i) Continuing operations	30.a	(0)	(8)
	(ii) Total operations		(0)	(8)
	(b) Diluted			
	(i) Continuing operations	30.b	(0)	(8)
	(ii) Total operations		(0)	(8)



Note 3 Share capital

SI No	Particulars	A/C Code	As at 30 Sept, 2014		As at 31 March, 2014	
			Number of shares	Amount in Rs	Number of shares	Amount in Rs
3 -1	Authorised Equity shares of ` 10 each with voting rights		1,00,00,00,000	10,00,00,00,000	1,00,00,00,000	10,00,00,00,000
3 -2	Issued Equity shares of ` 10 each with voting rights	52.301	1,00,00,00,000	10,00,00,00,000	1,00,00,00,000	10,00,00,00,000
			70,75,27,800	7,07,52,78,000	70,75,27,800	7,07,52,78,000
			70,75,27,800	7,07,52,78,000	70,75,27,800	7,07,52,78,000
3 -3	Subscribed and fully paid up Equity shares of ` 10 each with voting rights		70,75,27,800	7,07,52,78,000	70,75,27,800	7,07,52,78,000
			70,75,27,800	7,07,52,78,000	70,75,27,800	7,07,52,78,000
	Total		70,75,27,800	7,07,52,78,000	70,75,27,800	7,07,52,78,000

Refer Notes (3-1) & (3-2) below

Notes:

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

SI No	Particulars	Opening Balance	Fresh issue	Bonus	ESOP	Closing Balance
	Equity shares with voting rights Year ended 31 March, 2013					
3 -1-1	- Number of shares	70,75,27,800	-	-	-	70,75,27,800
3 -1-2	- Amount (Rs)	7,07,52,78,000	-	-	-	7,07,52,78,000
	Year ended 31 March, 2012					
3 -1-3	- Number of shares	70,75,27,800	-	-	-	70,75,27,800
3 -1-4	- Amount (Rs)	7,07,52,78,000	-	-	-	7,07,52,78,000

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

SI No	Class of shares / Name of shareholder	A/C Code	As at 30 Sept, 2014		As at 31 March, 2014	
			Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
3 -2-1	Equity shares with voting rights Governor of Karnataka		70,74,77,800	99.99%	70,74,77,800	99.99%



Note 4 Reserves and surplus

SI No	Particulars	A/C Code	As at 30 Sept, 2014	As at 31 March, 2014
			Rs.	Rs.
4 -1	Securities premium account			
	Opening balance		-	-
	Add : Premium on shares issued during the year		-	-
	Closing balance		-	-
4 -2	Reserve for Material Cost Variance			
	Opening balance		26,39,44,689	6,13,62,322
	Add: Transferred from surplus in Statement of Profit and Loss	56.610	23,33,39,521	20,25,82,367
	Closing balance		49,72,84,210	26,39,44,689
4 -3	Proposed Adjustments to Networth Reserve			
	Opening balance		(11,54,30,724)	(11,54,30,724)
	Add: Additions / transfers during the year	52.307,52.308	-	0
	Closing balance		(11,54,30,724)	(11,54,30,724)
4 -4	Surplus / (Deficit) in Statement of Profit and Loss			
	Opening balance		(12,17,76,43,595)	(6,43,34,20,486)
	Add: Profit / (Loss) for the year		(13,56,47,111)	(5,76,25,42,374)
	Dividends proposed to be distributed to equity shareholders (` 10 per share)			
	Tax on dividend			
	Transferred to:			
	General reserve			
	Statutory Reserves			
	Closing balance		(12,31,32,90,706)	(12,19,59,62,860)
Total			(11,93,14,37,220)	(12,04,74,48,895)

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

SI No	Particulars	A/C Code	As at 30 Sept, 2014	As at 31 March, 2014
4A -1	Capital reserve - Deferred Grants			
	Opening balance		9,07,22,79,879	7,99,45,29,667
4A -2	Less: Utilised / transferred during the year	55.1, 55.3	29,39,78,567	1,07,77,50,212
	Closing balance		9,36,62,58,446	9,07,22,79,879

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

SI No	Particular	A/c Code	For the year ended	
			As at 30 Sept, 2014	As at 31 March, 2014
4A -1-1	Consumers contribution towards cost of capital	55.1	6,05,40,59,379	5,76,00,80,812
4A -1-2	Grants towards Cost of Capital assets	55.3	3,31,21,99,067	3,31,21,99,067
	Total		9,36,62,58,446	9,07,22,79,879



Note 5 Long-term borrowings

SI No	Particulars	A/C Code	As at 30 Sept, 2014	As at 31 March, 2014
			Rs	Rs
5 -1	Term loans (Refer Note (i) & (ii) below)			
	From banks			
	Secured	53.3, 53.9	3,30,81,40,050	3,47,18,42,050
	Unsecured	53.3, 53.9	-	-
			3,30,81,40,050	3,47,18,42,050
	From other parties			
	Secured	53.3, 53.9	4,68,27,24,645	3,92,22,04,563
	Unsecured	53.3, 53.9	5,48,48,99,977	1,43,11,28,492
			10,16,76,24,622	5,35,33,33,055
5 -2	Deposits from Consumers			
	Secured		-	-
	Unsecured			
	Total		13,47,57,64,672	8,82,51,75,105

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

SI No	Particulars	Nature of Security	Terms of repayment	As at 30 Sept, 2014		As at 31 March, 2014	
				Secured	Unsecured	Secured	Unsecured
				Rs	Rs	Rs	Rs
	Term loans from banks: -						
	Secured						
5 -1-1	Loan from Syndicate Bank			-	-	-	-
5 -1-2	Loan drawn from State Bank of India Hubli by HESCOM			-7,87,05,129	-	-25,05,129	-
5 -1-3	Loan from Canara Bank, Hubli by HESCOM			3,41,18,47,179	-	3,47,43,47,179	-
5 -1-4	Loan from Corporation Bank			-2,50,02,000	-	-	-
5 -1-5	Total - Term loans from banks			3,30,81,40,050	-	3,47,18,42,050	-
	Term loans from other parties:						
5 -1-6	Loan from Power Finance Corporation LTD - R-APDRP Scheme.			-11,47,64,631	-	-	-
5 -1-7	Loans drawn from REC in respect of ongoing SPA Scheme works by KPTCL for HESCOM.			4,79,74,89,276	-	3,92,22,04,563	-
5 -1-8	Loans Released from GoK through KPTCL towards PMGY works				3,15,06,558		3,15,06,558
5 -1-9	APDRP - GOK Loan Payable to KPTCL				43,51,21,518		43,51,21,518
5 -1-10	APDRP - REC Loan Payable to KPTCL				15,49,53,508		29,42,93,758
5 -1-11	Loan from Power Finance Corporation Ltd., - KPTCL				4,85,41,53,393		66,10,41,658
5 -1-12	Loan from GOK towards Energisation of IP sets under Ganga Kalyana Scheme.				52,50,000		52,50,000
5 -1-13	Loan from GOK towards Central Additional Assistance to Power Sector Automation				39,15,000		39,15,000
	Total			4,68,27,24,645	5,48,48,99,977	3,92,22,04,563	1,43,11,28,492

(ii) Details of long-term borrowings guaranteed by some of the directors or others:

SI No	Particulars	A/C Code	As at 30 Sept, 2014	As at 31 March, 2014
	Term loans from banks			
	Term loans from other parties		-	-
			-	-
	Total		-	-

(iii) The Company has not defaulted in repayment of loans and interest

SI No	Particulars	As at 30 Sept, 2014		As at 31 March, 2014	
		Period of default	Rs	Period of default	Rs
	Term loans from banks				
	Principal	-	-	-	-
	Interest	-	-	-	-
	Term loans from other parties				
	Principal	-	-	-	-
	Interest	-	-	-	-
	Other loans and advances				
	Principal	-	-	-	-
	Interest	-	-	-	-



M/s. HUBLI ELECTRICITY SUPPLY COMPANY LIMITED
PB ROAD, NAVANAGAR, HUBLI - 580 025.

Note 6 Other long-term liabilities

SI No	Particulars	A/C Code	As at 30 Sept, 2014	As at 31 March, 2014
			Rs	Rs
6 -1	Trade Payables			-
6 -1-1	Others:			
6 -1-1-1	Electrification / Service Connection	47.3	(12,92,87,129)	13,88,01,917
6 -1-1-2	Other Deposits from Consumers	47.6	34,36,31,601	33,31,42,134
6 -1-1-3	Security Deposit from consumers:	48.1 + 48.2 + 48.3	4,86,93,72,400	4,57,87,84,465
6 -1-1-4	Security Deposit from Employees	46.920	1,75,563	1,74,563
6 -1-1-5	Funds Received from KPTCL - Payable/Adjustible.	46.106	10,06,69,448	10,06,38,234
6 -1-1-6	Payable to GOK - BRP II from Consumers	46.204 to 46.208	40,19,647	40,19,647
	Total		5,18,85,81,530	5,15,55,60,960



M/s. HUBLI ELECTRICITY SUPPLY COMPANY LIMITED
PB ROAD, NAVANAGAR, HUBLI - 580 025.

Note 7 Long-term provisions

SI No	Particulars	A/C Code	As at 30 Sept, 2014	As at 31 March, 2014
			Rs	Rs
7 -1	Provision for employee benefits:			
7 -1-1	Provision for compensated absences	46.430	48,02,29,844.00	45,73,61,756.00
7 -1-2	Provision for other defined benefit plans (net)	44.150	43,40,951.00	76,59,531.00
7 -1-3	Provision for other employee benefits	44.142	5,39,02,744.00	5,13,35,947.00
7 -2	Provision - Others:			
	Total		53,84,73,539	51,63,57,234



Note 8 Short-term borrowings

SI No	Particulars	A/C Code	As at 30 Sept, 2014	As at 31 March, 2014
			Rs	Rs
8 -1	Loans repayable on demand			
	From banks			
	Secured		1,33,72,55,149	70,34,14,379
	Unsecured		-	-
	From other parties		1,33,72,55,149	70,34,14,379
	Secured		-	-
	Unsecured		-	-
	Total		1,33,72,55,149	70,34,14,379

Notes:

(i) Details of security for the secured short-term borrowings:

SI No	Particulars	A/C Code	As at 30 Sept, 2014	As at 31 March, 2014
			Rs	Rs
8 -1-1	Loans repayable on demand			
	from banks:			
	Cash Credit from Banks (SBI Hubli)	50.1	1337255149	703414379
	Total - from banks		1,33,72,55,149	70,34,14,379
	Particulars			

(ii) Details of short-term borrowings guaranteed by some of the directors or others:

SI No	Particulars	A/C Code	As at 30 Sept, 2014	As at 31 March, 2014
			Rs	Rs
8 -1-2	Loans repayable on demand from banks		0	0
	Loans repayable on demand from other parties		0	0

(iii) The Company has not defaulted in repayment of loans and interest

SI No	Particulars	As at 30 Sept, 2014		As at 31 March, 2014	
		Period of default	Rs	Period of default	Rs
8 -1-3	Loans repayable on demand from banks				
	Principal	-	-	-	-
	Interest	-	-	-	-
	Loans repayable on demand from other parties				
	Principal	-	-	-	-
	Interest	-	-	-	-



Note 9 Trade payables

SI No	Particulars	A/C Code	As at 30 Sept, 2014	As at 31 March, 2014
			Rs	Rs
9-1	Trade payables:			
9-1-1	Acceptances			
9-1-2	Sundry Credirs for purchase of power - KPC	41.108	8,13,93,24,179	8,53,21,76,373
9-1-3	Sundry Credirs for purchase of power-VVNL	41.109	9,57,71,805	10,01,53,015
9-1-4	Sundry Credirs for purchase of power - NTPC-RSTP	41.110	22,52,80,232	87,88,41,019
9-1-5	Sundry Credirs for purchase of power -MAPS	41.111	1,13,43,781	1,67,88,228
9-1-6	Sundry Credirs for purchase of power - NLC	41.112	21,94,67,202	69,13,66,331
9-1-7	Sundry Credirs for purchase of power - PGCIL(Transmission Charges)	41.113	12,95,14,426	17,12,52,665
9-1-8	Sundry Credirs for purchase of power - KAIGA	41.114	25,05,57,467	38,72,21,622
9-1-9	Sundry Credirs for purchase of power - PGCIL	41.117	1,39,689	9,85,23,485
9-1-10	Sundry Credirs for purchase of power -M/s NTPC Eastern Region	41.119	49,541	2,77,274
9-1-11	Sundry Credirs for purchase of power MURUDESHWAR	41.123	1,03,16,565	82,59,317
9-1-12	Sundry Creditors for Purchase of Power from JTPCL	41.125	5,51,87,609	83,67,84,986
9-1-13	Sundry creditors for purchase of power-Renuka Sagar	41.126	-	23,91,422
9-1-14	Sundry Creditors for Purchase of Power-Prabhulingeshwar Sugars	41.130	-	45,656
9-1-15	Sundry Credirs for purchase of TATA power Trading Co	41.131	13,08,191	5,87,98,383
9-1-16	Sundry creditors for purchase of power-Tannir Bhavi Company Ltd.,	41.133	13,06,530	13,06,530
9-1-17	Sundry Creditors for Purchase of Power - from RSSKN.	41.139	-	1,58,22,433
9-1-18	Sundry Creditors for purchase of power - Viswanath Sugars Ltd	41.140	-	-
9-1-19	Sundry Creditors for purchase of Power - Doodhganga Krishna Sahakari Sakkare Karkhane Niyamita.	41.141	2,382	-
9-1-20	Sundry Creditor for power purchase from Tungabhadra Steel product ltd	41.148	-	1,14,34,431
9-1-21	Sundry creditors fro purchase of Power - Jamkhandi Sugars Ltd.	41.153	-	-
9-1-22	Sundry creditors for purchase of power - GEM Sugars Ltd.	41.160	-	2,34,328
9-1-23	Sundry creditors for purchase of power KPTCL	41.161	(21,96,64,289)	3,24,63,115
9-1-24	Sundry creditors - O & M Division Expenditure - SLDC	41.165	63,92,016	63,92,016
9-1-25	Sundry creditors fro purchase of power - M/s Godavari Sugars Ltd	41.166	-	-
9-1-26	Sundry creditors for purchase of power - Venkateshwara Power Project.	41.167	-	5,22,34,409
9-1-27	Sundry Creditors for Purchase of Power M/s Nandi sahakari sakkare karkhane Niyamit Bijapur	41.169	-	-
9-1-28	Sundry Creditors for Purchase of Power M/s MRP Wind Farms	41.170	11,40,198	5,12,961
9-1-29	Sundry Creditors for Purchase of Power M/s Bhagyanagar India Ltd.	41.171	51,88,670	9,27,871
9-1-30	Sundry Creditors for Purchase of Power M/s Suresh Kumar (HUF)	41.172	8,57,768	3,92,220
9-1-31	Sundry Creditors for Purchase of Power M/s Happy Valley Developers.	41.173	12,27,070	5,16,224
9-1-32	Sundry Creditors for Purchase of Power M/s VRL Logistics limited	41.174	3,12,33,764	1,74,56,186
9-1-33	Sundry Creditors for Purchase of Power M/s Revati Raju	41.175	-	13,49,649
9-1-34	Sundry Creditors for Purchase of Power M/s Nuziveedu Seeds	41.176	1,000	23,73,825
9-1-35	Sundry Creditors for Purchase of Power M/s VSL Mining Componay (P) Ltd.	41.177	34,96,451	9,30,872
9-1-36	Sundry Creditors for Purchase of Power M/s VSL Mining Projects(P) Ltd	41.178	14,83,252	3,63,938
9-1-37	Sundry Creditors for Purchase of Power M/s V S Lad & Sons	41.179	44,57,627	30,74,978
9-1-38	Sundry Creditors for purchase of Power M/s Shakhambhari Enterprises Banglore	41.180	9,32,491	5,87,417
9-1-39	Sundry Creditors for Purchase of power M/s BSK Trading Inc	41.181	10,07,370	5,93,521
9-1-40	Sundry Creditors for Purchase of Power M/s. Jindal Steels	41.182	11,29,471	5,28,265
9-1-41	Sundry Creditors for Purchse of Power M/s. Kashyap.J.Majethia	41.183	11,95,926	-
9-1-42	Sundry Creditors for Purchse of Power M/s.Vikram Traders	41.184	34,00,250	21,08,915
9-1-43	Sundry Creditors for Purchse of Power M/s.Rahul Dravid	41.185	11,34,565	-
9-1-44	Sundry Creditors for Purchse of Power M/s. Protectron Electromech Pvt. Ltd.	41.186	4,81,775	-

Note 9 Trade payables

SI No	Particulars	A/C Code	As at 30 Sept, 2014	As at 31 March, 2014
			Rs	Rs
9-1-45	Sundry Creditors for Purchase of Power M/s.Kaleesuware Refinery Private Ltd	41.187	4,80,799	-
9-1-46	Sundry Creditors for Purchase of Power M/s. M.K.Agrotech Pvt Ltd	41.188	5,05,171	-
9-1-47	Sundry Creditors for Purchase of Power M/s. Cauvery Coffee Traders	41.189	-	-
9-1-48	Sundry Creditors for Purchase of Power M/s. Siddaganga Oil extraction Ltd	41.190	6,68,071	-
9-1-49	Sundry Creditors for Purchase of Power M/s.Compu Com Software Pvt Ltd	41.192	-	-
9-1-50	Sundry Creditors for Purchase of Power M/s. Chandulal Surajlal	41.193	-	-
9-1-51	Sundry Creditors for Purchase of Power M/s. G.Shoe Exports	41.194	-	-
9-1-52	Sundry Creditors for Purchase of Power M/s. International Conveyors	41.195	-	-
9-1-53	Sundry Creditors for Purchase of Power M/s. Arts & Crafts Exports	41.196	-	-
9-1-54	Sundry Creditors for Purchase of Power M/s. IGE India Ltd	41.197	-	-
9-1-55	Sundry Creditors for Purchase of Power M/s. Mayura Steels Pvt Ltd	41.198	-	-
9-1-56	Sundry Creditors for Purchase of Power M/s. Shilpa Medicate Ltd	41.199	-	-
9-1-57	Provision for Liability for Purchase of Power	41.200	8,90,27,52,093	7,63,91,28,989
9-1-58	Sundry Creditors for Purchase of Power M/s. S.Kumar	41.201	-	-
9-1-59	Sundry Creditors for Purchase of Power M/s. Shreem Capacitor	41.202	-	-
9-1-60	Sundry Creditors for Purchase of Power M/s. Mac Charles (India) Ltd.,	41.204	-	-
9-1-61	Sundry Creditors for Purchase of Power M/s. Saptagiri Distilleries (P) Ltd.,	41.205	41,018	16,75,067
9-1-62	Sundry Creditors for Purchase of Power M/s.Pragathi Aroma Oil Distillers Pvt. Ltd.,	41.206	16,21,860	15,81,982
9-1-63	Sundry Creditors for Purchase of Power M/s.Sanjay D. Ghodawat	41.207	(27,904)	85,23,072
9-1-64	Sundry Creditors for Purchase of Power M/s. MMTC Limited	41.208	50,39,390	1,21,00,622
9-1-65	Sundry Creditors for Purchase of Power M/s.Lovely Fragrance	41.209	3,89,331	4,97,859
9-1-66	Sundry Creditors for Purchase of Power M/s. Bhoruka Power Corporation Ltd.,	41.211	5,55,82,738	70,99,875
9-1-67	Sundry Creditors for Purchase of Power M/s. Bharat Petroleum Corporation Ltd.,	41.212	32,70,010	31,17,625
9-1-68	Sundry Creditors for Purchase of Power M/s.Indian Designs.	41.213	10,50,817	11,32,911
9-1-69	Sundry Creditors for Purchase of Power M/s.B.D.Patil & Co.,	41.214	6,23,987	5,081
9-1-70	Sundry Creditors for Purchase of Power M/s. Hindustan Zinc Ltd.,	41.215	2,29,22,940	1,80,61,908
9-1-71	Sundry Creditors for Purchase of Power M/s.Generation Eolica India Pvt. Ltd.,	41.216	2,00,07,577	1,77,22,875
9-1-72	Sundry Creditors for Purchase of Power M/s.R.B.Seth Shreeram Narsingdas.	41.217	-	-
9-1-73	Sundry Creditors for Purchase of Power Shri. Suresh C Angadi	41.218	2,820	-
9-1-74	Sundry Creditors for Purchase of Power Smt. Mangala S Angadi.	41.219	2,778	-
9-1-75	Sundry Creditors for Purchase of Power M/s. Swani Corporation Ltd.,	41.220	2,419	-
9-1-76	Sundry Creditors for Purchase of Power M/s. Fastners & Allied Products (P) Ltd.,	41.221	2,203	-
9-1-77	Sundry Creditors for Purchase of Power M/s. Mysore Engineers (India) (P) Ltd.,	41.222	4,950	-
9-1-78	Sundry Creditors for Purchase of Power M/s. C.R.Rajesh Nair.	41.223	7,042	-
9-1-79	Sundry Creditors for Purchase of Power M/s.Bharat Earth Mover	41.225	35,48,979	24,32,601
9-1-80	Sundry Creditors for Purchase of Power M/s. S.C.Shettar & Sons	41.226	13,989	4,72,629
9-1-81	Sundry Creditors for Purchase of Power M/s. KMMI Steels Pvt Ltd	41.227	-	-
9-1-82	Sundry Creditors for Purchase of Power M/s. Sai Krishna Minerals Pvt Ltd.	41.228	25,14,126	49,16,371
9-1-83	Sundry Creditors for Purchase of Power M/s. ILC Industries Ltd.	41.229	21,13,559	19,25,252
9-1-84	Sundry Creditors for Purchase of Power M/s. B.S.C Textils	41.230	2,04,845	37,185
9-1-85	Sundry Creditors for Purchase of Power M/s.Sridevi Trading Company.	41.231	70,746	18,108
9-1-86	Sundry Creditors for Purchase of Power M/s. B.S.Channabasappa & Sons	41.232	6,40,877	1,05,319
9-1-87	Sundry Creditors for Purchase of Power M/s.BC & Sons	41.233	1,07,655	19,906
9-1-88	Sundry Creditors for Purchase of Power M/s.Shri Channeshwar Rice Industries.	41.234	83,663	13,084

Note 9 Trade payables

SI No	Particulars	A/C Code	As at 30 Sept, 2014	As at 31 March, 2014
			Rs	Rs
9-1-89	Sundry Creditors for Purchase of Power M/s.Channeshwar Drier	41.235	1,15,183	20,710
9-1-90	Sundry Creditors for Purchase of Power M/s. Associated Stones	41.236	3,22,896	61,510
9-1-91	Sundry Creditors for Purchase of Power M/s.Ranjeet Bullion.	41.237	64,600	15,245
9-1-92	Sundry Creditors for Purchase of Power M/s.Bedmutha Wire Comp.	41.238	1,03,874	25,253
9-1-93	Sundry Creditors for Purchase of Power M/s.S.K.Shridhar	41.239	84,059	12,994
9-1-94	Sundry Creditors for Purchase of Power M/s. SK.Shashidhar.	41.240	12,885	15,477
9-1-95	Sundry Creditors for Purchase of Power M/s.DLF Ltd.	41.241	79,34,151	53,45,145
9-1-96	Sundry Creditors for Purchase of Power M/s.Swarna Properties	41.242	6,47,483	-
9-1-97	Sundry Creditors for Purchase of Power M/s.Swarna Constuction	41.243	7,99,714	5,30,641
9-1-98	Sundry Creditors for Purchase of Power M/s.Dakash Minerals & Marine Pvt Ltd.	41.244	1,67,700	29,196
9-1-99	Sundry Creditors for Purchase of Power M/s. JSW Trading Company Ltd.	41.245	-	-
9-1-100	Sundry Creditors for Purchase of Power M/s. Sadashiv Sugars Ltd.	41.246	-	-
9-1-101	Sundry Creditors for Purchase of Power M/s. Hiranyakeshi Sahakari Sakkare Karkhane Niyamit	41.247	23,351	20,24,646
9-1-102	Sundry Creditors for Purchase of Power M/s. Nirani Sugars Limited	41.248	-	44,39,352
9-1-103	Sundry Creditors for Purchase of Power M/s. Indian Cane Power Limited.	41.249	-	2,18,576
9-1-104	Sundry Creditors for Purchase of Power M/s. Bilagi Sugars Limited.	41.250	(1,00,001)	56,25,588
9-1-105	Sundry Creditors for Purchase of Power M/s. Satish Sugars Limited.	41.251	-	2,15,04,884
9-1-106	Sundry Creditors for Purchase of Power M/s. Global Energy Pvt. Ltd.	41.252	-	6,63,47,929
9-1-107	Sundry Creditors for Purchase of Power M/s. GMR Industries Limited.	41.253	-	(1,47,70,310)
9-1-108	Sundry Creditors for Purchase of Power M/s. Bhanwardeep Copper Strips Pvt. Ltd.	41.254	93,026	9,034
9-1-109	Sundry Creditors for Purchase of Power M/s. Kedia Enterprises.	41.255	2,18,834	25,029
9-1-110	Sundry Creditors for Purchase of Power M/s. JBM Industries.	41.256	1,13,785	22,420
9-1-111	Sundry Creditors for Purchase of Power M/s. Nagashanthi Enterprises.	41.257	1,10,519	17,177
9-1-112	Sundry Creditors for Purchase of Power M/s. Rachana Constructions.	41.258	86,888	14,170
9-1-113	Sundry Creditors for Purchase of Power M/s.Skytech Engineering.	41.259	94,390	12,071
9-1-114	Sundry Creditors for Purchase of Power M/s. Basavaraj N.Patil	41.260	98,859	16,863
9-1-115	Sundry Creditors for Purchase of Power M/s. Prasanna K. Giriapur.	41.261	1,966	-
9-1-116	Sundry Creditors for Purchase of Power M/s. G. N. Chandu (HUF)	41.262	(2,00,799)	-
9-1-117	Sundry Creditors for Purchase of Power M/s. Dr. G.N. Chandu	41.263	-	-
9-1-118	Sundry Creditors for Purchase of Power M/s. Madhura C.	41.264	-	-
9-1-119	Sundry Creditors for Purchase of Power M/s. Shri. Krishna Minirals.	41.265	5,107	-
9-1-120	Sundry Creditors for Purchase of Power M/s. Ercon Composites.	41.266	5,158	-
9-1-121	Sundry Creditors for Purchase of Power M/s.ESMO Industries	41.267	93,030	17,918
9-1-122	Sundry Creditors for Purchase of Power M/s.AMA Traders	41.268	1,26,757	21,210
9-1-123	Sundry Creditors for Purchase of Power M/s.K.E. Kantesh	41.269	1,11,044	14,411
9-1-124	Sundry Creditors for Purchase of Power M/s.G.S.Gayathri	41.270	1,12,855	11,918
9-1-125	Sundry Creditors for Purchase of Power M/s.G.M. Prasanna Kumar	41.271	1,14,661	20,362
9-1-126	Sundry Creditors for Purchase of Power M/s.G.M.Lingaraju	41.272	1,07,178	16,096
9-1-127	Sundry Creditors for Purchase of Power M/s.AAA & Sons Enterprises Pvt.Ltd.	41.273	4,27,034	54,242
9-1-128	Sundry Creditors for Purchase of Power M/s. Mac Charls India Ltd.	41.274	12,07,948	9,99,541
9-1-129	Sundry Creditors for Purchase of Power M/s. Lanco Electric Utility Ltd.	41.275	6,80,35,542	6,80,35,542
9-1-130	Sundry Creditors for Purchase of Power M/s.Super wind projects	41.277	54,36,678	45,34,844
9-1-131	Purchase of power from M/s. Sepco Industries Pvt. Ltd.	41.278	16,08,182	-
9-1-132	Sundry Creditors for Purchase of Power M/s Swamy Samarth Engineers	41.279	66,167	16,854

Note 9 Trade payables

SI No	Particulars	A/C Code	As at 30 Sept, 2014	As at 31 March, 2014
			Rs	Rs
9-1-133	Sundry Creditors for Purchase of Power M/s NTPC Vidyut vyapar Nigam Ltd.	41.281	9,06,23,577	9,06,23,577
9-1-134	Sundry Creditors for Purchase of Power M/s Indian Energy Exchange	41.282	65,650	65,650
9-1-135	Sundry Creditors for Purchase of Power M/s Vijayanagar Sugars Pvt. Ltd.	41.283	-	2,10,07,603
9-1-136	Sundry Creditors for Purchase of Power M/s J.K. Cement Works	41.285	-	-
9-1-137	Sundry Credirs for purchase of powerM/s Davanagere Sugars Ltd.	41.286	-	-
9-1-138	Sundry Creditors for Purchase of Power M/s Chandama Farms & Horticulture Research Centre Pvt.Ltd.	41.287	2,214	-
9-1-139	Sundry Creditors for Purchase of Power M/s V.V.Subbareddy	41.288	2,396	-
9-1-140	Sundry Creditors for Purchase of Power M/s Ravi Nursing Home	41.289	2,128	-
9-1-141	Sundry Creditors for Purchase of Power M/s Orient Steel & Industries Ltd.	41.290	2,49,701	4,78,455
9-1-142	Sundry Creditors for Purchase of Power M/s Orient Abrasives Ltd.	41.291	4,47,418	5,59,942
9-1-143	Sundry Creditors for Purchase of Power M/s V.Doddappa	41.292	2,97,775	4,75,413
9-1-144	Sundry Creditors for Purchase of Power M/s Three M.Paper Mfg. Co.Pvt.Ltd.	41.293	4,16,878	4,11,309
9-1-145	Sundry Creditors for Purchase of Power M/s Visha Vinayak Minerals	41.294	4,24,552	4,83,201
9-1-146	Sundry Creditors for Purchase of Power M/s RRG Energy Ltd.	41.295	-	-
9-1-147	Sundry Creditors for Purchase of Power M/s Sri. Kedarnath Sugars	41.296	-	-
9-1-148	Sundry Creditors for Purchase of Power M/s Harekrishna Sugars	41.297	(73,095)	91,61,294
9-1-149	Sundry Creditors for Purchase of Power M/s Falcon Tyres Ltd.	41.298	-	-
9-1-150	Sundry Credirs for purchase of powerM/s.Sathvahan Ispat Limited.	41.299	-	-
9-1-151	Sundry Creditors for Purchase of Power M/s.Energy Development Co Limited.	41.301	23,856	23,856
9-1-152	Sundry Creditors for Purchase of Power M/s.U P C L	41.302	1,34,98,94,391	1,23,29,92,584
9-1-153	Sundry Credirs for purchase of powerM/s.Jaspar Energy Pvt Ltd.	41.303	2,04,561	2,04,561
9-1-154	Sundry Credirs for purchase of powerM/s.Gokak Sugars Ltd.	41.304	-	4,32,85,361
9-1-155	S/Cr for Purchase of Power M/s. Swasthik Constructions Services	41.306	8,67,649	-
9-1-156	S/Cr for Purchase of Power M/s. MBM Engineering Infotech Ltd	41.307	16,91,783	-
9-1-157	Sundry Creditors for Purchase of Power M/s Bannari Amman Sugars.	41.309	-	9,73,038
9-1-158	Sundry Creditors for Purchase of Power M/s. BMM Ispat Ltd.,	41.310	-	12,60,09,005
9-1-159	Sundry Creditors for Purchase of Power M/s Core Green Sugars Ltd.,	41.311	-	1,68,256
9-1-160	Sundry Creditors for Purchase of Power M/s Dhruvdesht Metasteel Ltd.,	41.312	1	1,21,11,773
9-1-161	Sundry Creditors for Purchase of Power M/s Sunvik Steels Pvt Ltd.,	41.313	-	-
9-1-162	Sundry Creditors for Purchase of Power M/s Star Metalics Private Ltd.,	41.314	-	-
9-1-163	Sundry Creditors for Purchase of Power M/s Surana Industries Ltd.,	41.315	-	-
9-1-164	Sundry Creditors for Purchase of Power M/s NSL Sugars.	41.316	-	6,52,02,638
9-1-165	Sundry Creditors for Purchase of Power M/s Jaykaycem Ltd., Muddapur.	41.317	-	45,854
9-1-166	Sundry Creditors for Purchase of Power M/s Oswal wollen mills Ltd	41.319	(72)	-
9-1-167	Sundry Creditors for Purchase of Power - M/s Tadas Wind Energy Ltd.,	41.323	4,97,77,646	9,66,53,510
9-1-168	Sundry Creditors for Purchase of Power - M/s. Vish Wind Infrastructure LLP.	41.324	-	9,75,813
9-1-169	Sundry Creditors for Purchase of Power - M/s Gail (India) Ltd.,	41.325	1,08,10,555	1,10,51,597
9-1-170	Sundry Creditors for Purchase of Power - M/s. Rajasthan Gum Pvt. Ltd.,	41.326	33,63,449	33,54,299
9-1-171	Sundry Creditors for Purchase of Power – M/s. Gujarat Urja Vikas Nigam Ltd.,	41.329	-	-
9-1-172	Sundry Creditors for Purchase of Power – Parys Sugars Ltd., (RMD)	41.330	22,970	4,17,80,356

Note 9 Trade payables

SI No	Particulars	A/C Code	As at 30 Sept, 2014	As at 31 March, 2014
			Rs	Rs
9-1-173	Sundry Creditors for Purchase of Power – Swastick Construction Services (ENERCON)	41.331	33,435	41,49,532
9-1-174	Sundry Creditors for Purchase of Power – M/s. Canara P.C.C. Poles.	41.332	1,23,500	-
9-1-175	Sundry Creditors for Purchase of Power – M/s. NTPC Tamilnadu energy Company Ltd.,	41.334	6,17,38,123	12,15,20,291
9-1-176	Sundry Creditors for Purchase of Power – M/s. NSB infrastructure Pvt Ltd.,	41.335	-	-
9-1-177	Sundry Creditors for Purchase of Power – M/s. Hiten Fasteners Private Limited,.	41.336	3,72,605	3,81,159
9-1-178	Sundry Creditors for Purchase of Power – The Krishna Sahakari Sakkare karkhane niyमित	41.337	-	3,38,75,324
9-1-179	Sundry Creditors for Purchase of Power – Mrs. Nikhath Noor	41.338	11,30,119	12,06,987
9-1-180	Sundry Creditors for Purchase of Power – M/s. Greenergy Wind Corporation Pvt Ltd., Bangalore	41.339	5,78,302	-
9-1-181	Sundry Creditors for Purchase of Power – M/s. Essar Power M.P., Limited, Mumbai	41.341	44,74,884	52,801
9-1-182	Sundry Creditors for Purchase of Power – M/s. IEPL Ideal Energy Projects Ltd., Nagpur	41.342	5,88,454	-
9-1-183	Sundry Creditors for Purchase of Power – M/s. Reliance Energy Trading Limited, New Delhi	41.343	1	9,18,75,600
9-1-184	Sundry Creditors for Purchase of Power –M/s. Balaji Molasses & Sugars Pvt Ltd.,	41.344	-	30,63,077
9-1-185	Sundry Creditors for Purchase of Power –M/s. Renew wind Energy (AP)	41.345	-	-
9-1-186	Sundry Creditors for Purchase of Power –M/s. Power Exchange (I E X)	41.346	-	-
9-1-187	Sundry Creditors for Purchase of Power –M/s. Koganti power Ltd	41.347	-	3,60,756
9-1-188	Sundry Creditors for Purchase of Power –M/s. Shiraguppi sugar works Ltd	41.348	-	6,57,377
9-1-189	Sundry Creditors for Purchase of Power –M/s. D S S S S Ltd	41.349	-	3,41,044
9-1-190		0 41.350	-	3,18,355
9-1-191		0 41.351	8,80,754	-
9-1-192		0 41.352	-	-
9-1-193		0 41.353	-	-
9-1-194		0 41.354	25,272	-
9-1-195		0 41.355	-	-
9-1-196		0 41.356	(8,80,754)	-
9-1-197		0 41.357	78,70,619	-
9-1-198		0 41.358	(41,53,944)	-
9-1-199		0 41.359	20,11,204	-
9-1-200		0 41.360	24,17,624	-
9-1-201		41.361	-	-
9-1-202		41.362	-	-
9-1-203		41.363	-	-
9-1-204		41.364	-	-
9-1-205		41.365	-	-
9-1-206		41.366	-	-
9-1-207		41.367	-	-
9-1-208		41.368	-	-
9-1-209		41.369	-	-
9-1-210		41.370	-	-
9-1-211		41.371	-	-
9-1-212		41.372	-	-
9-1-213		41.373	-	-
9-1-214		41.374	-	-
9-1-215	Other than Acceptances			-
	Total		19,68,34,90,408	21,83,62,79,987



M/s. HUBLI ELECTRICITY SUPPLY COMPANY LIMITED
PB ROAD, NAVANAGAR, HUBLI - 580 025.

Note 10 Other current liabilities

SI No	Particulars	A/C Code	As at 30 Sept, 2014	As at 31 March, 2014
			Rs	Rs
10 -1	Current maturities of long-term debt (Refer Note (ii) below)		3,90,51,43,432	3,90,51,43,432
10 -2	Current maturities of finance lease obligations (Refer Note 30.8.c)			
10 -3	Interest accrued but not due on borrowings	46.710 , 46.720 , 46.730	-	3,61,57,006
10 -4	Interest accrued but not due on Consumers on Security Deposits	48.340,,48.350	53,71,04,601	46,06,78,440
10 -5	Other payables			
10 -5-1	Liability for Supplies/Works	42.101,42.201, 42.301,42.401, 42.501 & 42.701	1,66,42,40,895	1,13,98,05,904
10 -5-2	Security Deposit from Suppliers/contractors	46.101,46.102,46.104, 46.107,46.108,46.109	1,33,90,98,965	90,58,49,956
10 -5-3	Liability for Inter Company Transactions	42.214 to 42.282	13,74,25,52,268	13,11,98,14,738
10 -6	Staff Related Liabilities and Provisions			
10 -6-1	Pension provision in respect of employees existing as on 31/03/2000	44.120	-	-
10 -6-2	Provision for payment to Pension trust	44.122	87,22,15,701	87,22,61,248
10 -6-3	Unpaid Salaries	44.210	4,88,091	4,92,283
10 -6-4	Unpaid Bonus	44.220	79,150	70,111
10 -6-5	Salary payable	44.310	10,80,262	26,83,497
10 -6-6	Salary payable to contract Revenue Asst. (Physically Challenged Candidates)	44.312	1,50,643	(6,640)
10 -6-7	Bonus payable	44.320	-5,97,347	26,32,866
10 -6-8	Ex-gratia payable	44.330	32,28,017	2,53,26,860
10 -7	Statutory remittances:			
10 -7	Electricity tax and other levies payable to Government.	46.300	57,36,61,784	4,71,88,845
10 -7-8	Compounding Fee payable to Govt.	46.301	1,47,00,062	1,69,41,236
10 -7-9	Taxes such as Sales Tax, Income Tax etc., deducted at source and payable to Government.	46.923+46.924+46.925 +46.926+46.927+46.928 +46.951	4,60,40,081	4,66,92,522
10 -7-10	Pension Contribution recovered from employees	46.952	61,08,647	60,78,501
10 -7-11	Amount recovered from Employees & payable to Employees welfare Trust towards Employees contribution	46.956	89,69,045	94,84,552
10 -7-12	Employees PF and Departmental share of PF payable account	46.957,46.958	1,30,859	(5,85,517)
10 -7-13	CM draught Relief Fund	46.978	2,480	0
10 -7-14	Others			
10 -7-15	- Expenses Payable	46.41 To 46.47	17,51,46,901	64,97,79,342
10 -7-16	- Excess credit afforded by Bank Pending reconciliation	46.971,46.972,46.974, 46.975	1,07,88,447	1,37,70,173
10 -7-17	- Miscellaneous Deposits	46.966	59,94,287	58,98,110
10 -7-18	- Advance received for sale of stores scrap etc.,	46.922	1,50,72,605	40,82,389
10 -7-19	- Un-issued Cheques & Cheques in Transit	46.910,46.911	29,15,948	26,38,755
21 -4-4	Amounts Receivable from GOI through RECL & LEC/Taluk Board towards KJ Works	28.941, 28.942	(7,21,500)	(7,21,500)
	(iii) Provision for other employee benefits	44.140, 44.141, 44.142, 44.143	8,04,77,830	7,78,79,072
	Total		23,00,40,72,155	21,35,00,36,181

(ii) Current maturities of long-term debt (Refer Notes (i) and (ii) in Note 5 - Long-term borrowings for details of security and guarantee):

SI No	Particulars	A/C Code	As at 30 Sept, 2014	As at 31 March, 2014
			Rs	Rs
10 -8	Term loans From banks Secured			
10 -8-1	Loan from Syndicate Bank	53.977	-	-
10 -8-2	Loan drawn from State Bank of India Hubli by HESCOM	53.978	15,88,94,595	15,88,94,595
10 -8-3	Loan from Canara Bank, Hubli by HESCOM	53.981	20,84,00,000	20,84,00,000
10 -8-4	Loan from Corporation Bank	53.982	7,45,66,000	7,45,66,000
10 -8-5	Unsecured		-	-
			44,18,60,595	44,18,60,595
10 -9	From other parties Secured			
10 -9-2	Loan from Power Finance Corporation LTD - R-APDRP Scheme.	53.961	48,95,56,500	48,95,56,500
10 -9-3	Loans drawn from REC in respect of ongoing SPA Scheme works by KPTCL for HESCOM.	53.314	2,65,81,65,737	2,65,81,65,737
10 -9-4	Unsecured			
10 -9-5	Loans Released from GoK through KPTCL towards PMGY works	53.307	36,81,000	36,81,000
10 -9-6	APDRP - GOK Loan Payable to KPTCL	53.350	5,43,90,000	5,43,90,000
10 -9-7	APDRP - REC Loan Payable to KPTCL	53.351	25,09,34,600	25,09,34,600
10 -9-8	Loan from Power Finance Corporation Ltd., - KPTCL	53.960	-	-
10 -9-9	Loan from GOK towards Energisation of IP sets under Ganga Kalyana Scheme.	53.980	52,50,000	52,50,000
10 -9-10	Loan from GOK towards Central Additional Assistance to Power Sector Automation	53.983	13,05,000	13,05,000
			3,46,32,82,837	3,46,32,82,837
	Total		3,90,51,43,432	3,90,51,43,432



M/s. HUBLI ELECTRICITY SUPPLY COMPANY LIMITED
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Note 11 Short-term provisions

SI No	Particulars	A/C Code	As at 30 Sept, 2014	As at 31 March, 2014
			Rs	Rs
11 -1	Provision for employee benefits			-
11 -2	Provision - Others:			
11 -2-1	Provision for tax			
11 -2-2	Provision for loss on written off of cash found short	46.965	-7,36,105	67,463
11 -2-3	Provision for proposed equity dividend			
11 -2-4	Provision for tax on proposed dividends			
11 -2-5	Provision - Investments			
11 -2-6	Provision for other employee benefits	44.142	68,37,857	65,12,245
	Total		61,01,752	65,79,708



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Notes forming part of the financial statements

Statement Showing Depreciation as per the CERC and CERC Tariff Regulation 2009, Annex-III

Note 12 Fixed assets

A.		Gross block							Accumulated depreciation and impairment									Net block		
SI No	Tangible assets	A/C Code	Balance as at 1 April, 2014	Additions	Disposals	Borrowing cost capitalised	Other adjustments	Balance as at 30 Sept, 2014	A/C Code	Rate	Balance as at 1 April, 2014	Depreciation / amortisation expense for the year	Eliminated on disposal of assets	Eliminated on reclassification as held for sale	Impairment losses recognised in statement of profit and loss	Reversal of impairment losses recognised in Statement of Profit and Loss	Other adjustments	Balance as at 30 Sept, 2014	Balance as at 30 Sept, 2014	Balance as at 31 March, 2014
			Rs	Rs	Rs	Rs	Rs	Rs		%	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
12-1	Land																			
	Freehold	#	10,27,27,316	57,265	-			10,27,84,581	12.1	-	-	-	-					-	10,27,84,581	10,27,27,316
12-2	Buildings																			
	Own use	#	69,76,02,931	2,78,26,900	2,47,93,584			70,06,36,247	12.2	3.34	17,23,16,532	3,18,07,497	68,79,442					19,72,44,587	50,33,91,660	52,52,86,399
	Grant							-										-	-	-
12-3	Hydraulic Works																			
	Owned	#	2,70,15,859	9,71,096	6,77,341			2,73,09,614	12.3	5.28	88,99,048	16,71,588	-					1,05,70,636	1,67,38,978	1,81,16,811
12-4	Other Civil Works																			
	Owned	#	2,29,40,775	3,42,863	97,018			2,31,86,620	12.4	3.34	55,29,023	7,94,364	22,314					63,01,073	1,68,85,547	1,74,11,752
12-3	Plant and Equipment																			
	Owned	#	6,36,84,01,088	1,09,82,72,697	1,30,39,26,432			6,16,27,47,353	12.5	5.28	1,88,17,14,618	51,77,67,829	22,24,29,029					2,17,70,53,418	3,98,56,93,935	4,48,66,86,470
12-3	Line Cable Networks																			
	Owned	#	24,40,95,41,573	1,06,79,17,491	94,28,16,016			24,53,46,43,048	12.6	5.28	7,40,54,11,716	82,01,34,624	44,63,65,466					7,77,91,80,874	16,75,54,62,174	17,00,41,29,857
12-5	Vehicles																			
	Owned	#	5,66,08,277	30,23,030	27,80,227			5,68,51,080	12.7	9.50	4,51,70,328	78,08,775	24,90,617					5,04,88,486	63,62,594	1,14,37,949
12-4	Furniture and Fixtures																			
	Owned	#	3,45,29,205	23,09,172	11,89,661			3,56,48,716	12.8	6.33	2,14,08,105	30,33,552	10,14,629					2,34,27,028	1,22,21,688	1,31,21,100
12-6	Office equipment																			
	Owned	#	2,93,01,109	50,35,518	45,11,974			2,98,24,653	12.9	6.33	67,15,160	22,34,988	3,16,183					86,33,965	2,11,90,688	2,25,85,949
	Total		31748668133	2205756032	2280792253	0	0	31673631912			9547164530	1385253216	679517679.4	0	0	0	0	1025290067	21420731845	22201503603
	Less: Contributions, grants and subsidies towards cost of Capital assets		(9,07,22,79,879)					(9,36,62,58,446)												
	Previous year		28593529722	2333614308	1436417112	0	0	29490726918			8394768928	936433181	394795198	0	0	0	0	8936406912	20554320007	20198760794

B. Depreciation and amortisation relating to continuing operations:

SI No	Particulars	For the Half yearly ended 30 Sept, 2014	For the year ended 31 March, 2014
	Depreciation and amortisation for the year on tangible assets as per Note 12 A	1,38,52,53,216	93,64,33,181
	Less: Utilised from revaluation reserve	-	-
	Depreciation and amortisation relating to continuing operations	1385253216	93,64,33,181

12 C. CAPITAL WORKS IN PROGRESS

SI No	Particulars	A/C Code	For the Half yearly ended 30-Sep-14	For the year ended 31-Mar-14
1	Capital Work in Progress		Rs	Rs
		14.110 To 14.150	26,28,33,499	4,03,82,811
		14.151 To 14.401	2,72,16,23,386	1,20,17,02,165
		14.450 to 14.810	-13,95,64,628	-8,14,80,649
		14.900 to 14.925		
	CWIP Categorised			
	Sub Total		2,84,48,92,257	1,16,06,04,327
2	Completed works (to be categorised).	15.5	#REF!	7,28,52,712
			#REF!	1,23,34,57,039



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Notes forming part of the financial statements

Note 13 Non-current investments

SI No	Particulars	As at 30 Sept, 2014			As at 31 March, 2014		
		Quoted #	Unquoted #	Total	Quoted	Unquoted	Total
13 -1	Investments (At cost):						
	Other investments						
13 -1-1	Investment in equity instruments (give details separately for fully / partly paid up instruments)						
13 -1-2	(i) of controlled special purpose entities - M/s. Power Company of Karnataka Ltd (PCKL) & M/s. Priyadarshini Jurala Hydro Electric Project	-	16,51,00,000	16,51,00,000	-	16,51,00,000	16,51,00,000
	Total - Other investments (B)	-	16,51,00,000	16,51,00,000	-	16,51,00,000	16,51,00,000
13 -2	Less: Provision for diminution in value of investments			-			-
	Total			16,51,00,000			16,51,00,000
13 -2-1	Aggregate amount of quoted investments			-			-
13 -2-2	Aggregate market value of listed and quoted investments			-			-
13 -2-3	Aggregate value of listed but not quoted investments			-			-
	Aggregate amount of unquoted investments			16,51,00,000			16,51,00,000



M/s. HUBLI ELECTRICITY SUPPLY COMPANY LIMITED
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Note 14 Long-term loans and advances

SI No	Particulars	A/C Code	As at 30 Sept, 2014	As at 31 March, 2014
			Rs	Rs
14 -1	Capital advances			
14 -1-1	Secured, considered good		-	-
14 -1-2	Unsecured, considered good	25.1 to 25.5,26.6	2,60,79,07,222	2,14,32,47,770
14 -1-3	Doubtful		-	-
	Total		2,60,79,07,222	2,14,32,47,770
14 -1-4	Less: Provision for doubtful advances		-	-
			2,60,79,07,222	2,14,32,47,770
14 -2	Loans and advances to employees			
14 -2-1	Secured, considered good		-	-
14 -2-2	Unsecured, considered good		-	-
14 -2-3	Doubtful		-	-
14 -2-4	Less: Provision for doubtful loans and advances		-	-
14 -3	TDS - Unsecured, considered good		-	-
14 -4	FBT Refund Receivable - Unsecured, considered good		-	-
14 -5	MAT credit entitlement # - Unsecured, considered good		-	-
14 -6	Deposit with government authorities			
14 -6-1	-Secured, considered good			
14 -6-2	- Unsecured, considered good	28.935,28.930	(30,30,85,692)	7,52,07,831
14 -7	Balances with government authorities			
	Unsecured, considered good			
14 -8	Other loans and advances - Working Capital to PCKL			
14 -8-1	Secured, considered good		-	-
14 -8-2	Unsecured, considered good	27.8	2,50,15,616	1,99,12,108
14 -8-3	Doubtful		-	-
			2,50,15,616	1,99,12,108
14 -9	Less: Provision for other doubtful loans and advances		-	-
			2,50,15,616	1,99,12,108
	Total		2,32,98,37,146	2,23,83,67,709

Note: Long-term loans and advances include amounts due from:

SI No	Particulars	A/C Code	As at 30 Sept, 2014	As at 31 March, 2014
			Rs	Rs
14 -10	Directors		-	-
14 -11	Other officers of the Company		-	-
14 -12	Firms in which any director is a partner		-	-
14 -13	Private companies in which any director is a director or member		-	-
			-	-



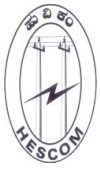
M/s. HUBLI ELECTRICITY SUPPLY COMPANY LIMITED
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Note 15 Other non-current assets

SI No	Particulars	A/C Code	As at 30 Sept, 2014	As at 31 March, 2014
			Rs	Rs
15 -1	Long-term trade receivables (Refer Note below)			
15 -1-1	Secured, considered good		-	-
15 -1-2	Unsecured, considered good			
15 -1-3	Subsidy receivable from GOK	28.614, 615, 617, 618, 621, 620	4,82,29,11,502	4,90,97,86,840
15 -1-4	Doubtful		-	-
15 -1-5	Less: Provision for doubtful trade receivables		-	-
15 -2	Term Deposit secured against Borrowings		-	-
15 -3	Inter Company Transactions	28.8	11,79,05,073	4,37,79,657
	Total		4,94,08,16,575	4,95,35,66,497

Note: Long-term trade receivables include debts due from:

SI No	Particulars	A/C Code	As at 30 Sept, 2014	As at 31 March, 2014
			Rs	Rs
15 -4	Directors		-	-
15 -5	Other officers of the Company		-	-
15 -6	Firms in which any director is a partner		-	-
15 -7	Private companies in which any director is a director or member		-	-
			-	-



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Note 17 Inventories
(At Standard Rate)

SI No	Particulars	A/C Code	As at 30 Sept, 2014	As at 31 March, 2014
			Rs	Rs
17 -1	Stores and spares	22.610, 641, 660, 700, 810, 820, 16.1, 16.2	1,03,10,50,859	97,40,83,395
17 -2	Goods-in-transit	22.450	41,20,613	41,20,613
	Total		1,03,51,71,472	97,82,04,008

Details of Inventories are as below

SI No	Particulars	A/C Code	As at 30 Sept, 2014	As at 31 March, 2014
			Rs	Rs
17 -2-1	Materials Transferred within the Division	22.45	41,20,613	41,20,613
17 -1-1	Materials Stock Account	22.61	78,19,90,052	82,80,01,491
17 -1-2	Materials at Site Account (MASA)	22.64	-	-
17 -1-3	Material imprest Account	22.64	4,91,247	4,91,247
17 -1-4	Materials pending Inspection	22.66	-	68,73,099
17 -1-5	Other Materials Account	22.70	(1,93,69,977)	(7,40,87,377)
	Materials stock Excess / Shortage Pending Investigation.			
17 -1-6	Stock Excess pending Investigation.	22.81	(57,17,077)	(54,30,734)
17 -1-7	Stock Shortage pending investigation.	22.82	1,72,56,777	95,21,117
			77,87,71,635	76,94,89,456
	Assets not in use			
17 -1-8	Written down value (WDV) of obsolete / scrapped assets.	16.10	10,62,84,851	8,84,05,986
17 -1-9	Written down value (WDV) of Faulty / Dismantled Assets.	16.20	15,01,14,986	12,03,08,566
			25,63,99,837	20,87,14,552
	TOTAL		1,03,51,71,472	97,82,04,008



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Note 18 Trade receivables Against Supply of Power

SI No	Particulars	A/C Code	As at 30 Sept, 2014	As at 31 March, 2014
			Rs	Rs
18 -1	Outstanding for a period less than six months from the date they were due for payment			
18 -1-1	Secured, considered good	23.1, 23.2, 23.7	18,31,23,20,913	17,33,90,59,177
18 -1-2	Unsecured, considered good		-	-
18 -1-3	Doubtful		-	-
			18,31,23,20,913	17,33,90,59,177
18 -1-4	Less: Provision for doubtful trade receivables		-	-
			18,31,23,20,913	17,33,90,59,177
18 -2	Outstanding for a period exceeding six months from the date they were due for payment			
18 -2-1	Secured, considered good	23.5	25,63,29,412	25,63,29,412
18 -2-2	Unsecured, considered good			
18 -2-3	Doubtful		-	-
			25,63,29,412	25,63,29,412
18 -2-4	Less: Provision for withdrawal of Revenue demand	23.8	(4,01,64,610)	(3,20,21,218)
18 -2-5	Less: Provision for doubtful trade receivables	23.9	(96,55,21,090)	(94,60,95,283)
			(74,93,56,288)	(72,17,87,089)
	Total		17,56,29,64,625	16,61,72,72,088

Details of Sundry Debtors are as below

SI No	Particulars	A/C Code	As at 30 Sept, 2014	As at 31 March, 2014
			Rs	Rs
	RECEIVABLES AGAINST SUPPLY OF POWER.			
	Secured Considered Good			
18 -1-1-1	Sundry Debtors for sale of Power – LT	23.1	10,17,60,68,211	9,81,88,48,320
18 -1-1-2	Sundry Debtors for sale of Power - HT	23.2	1,20,39,37,072	1,18,12,38,143
18 -1-1-3	Sundry Debtors for Electricity Tax	23.3	31,58,61,517	29,24,12,286
18 -1-1-4	Provision for Unbilled Revenue	23.4	1,29,87,67,742	1,69,28,51,182
18 -1-1-5	Provision for Unbilled Revenue	23.4	70,63,60,079	69,32,44,160
	Total UBR	23.4	2,00,51,27,821	2,38,60,95,342
18 -1-1-6	Dues from Permanently disconnected consumers	23.5	25,63,29,412	25,63,29,412
		23.5		
18 -1-1-6	Dues from Permanently disconnected consumers	23.5	25,63,29,412	25,63,29,412
18 -1-1-7	Sundry Debtors for Inter- State sale of power	23.6	-	-
18 -1-1-8	Sundry debtors - miscellaneous dues from consumers (Interest on Revenue Arrears)	23.7	6,61,64,54,113	6,04,65,60,428
	Sub Total		20,57,37,78,146	19,98,14,83,931
			-	-
18 -1-1-9	Provision for withdrawal of Revenue demand	23.8	(4,01,64,610)	(3,20,21,218)
18 -1-1-10	Provision for Doubtful Dues from consumers (Credit Account)	23.9	(96,55,21,090)	(94,60,95,283)
		23.9		
18 -1-1-11	Provision for Doubtful Dues from consumers (Credit Account)	23.9		
			(1,00,56,85,700)	(97,81,16,501)
	Total (Net Receivables against Supply of Power)		19,56,80,92,446	19,00,33,67,430

Note : The details of Unbilled Revenue Provision amounting to Rs. 238,60,95,342 /-shown under Sundry debtors is exhibited under Note 21 - Other Current Asstes.

Note: Trade receivables include debts due from:

SI No	Particulars	A/C Code	As at 30 Sept, 2014	As at 31 March, 2014
			Rs	Rs
18-3	Directors		-	-
18-4	Other officers of the Company		-	-
18-5	Firms in which any director is a partner		-	-
18-6	Private companies in which any director is a director or member		-	-
			-	-
SI No	Name of Appellate Authority		Number of Cases	Amount (in lakhs)
1	Corporate Office, GESCOM.		4	34.45
2	Chief Engineer (Ele), GESCOM.		5	10.4
3	Superintending Engineer (Ele), O&M Circles, GESCOM.		163	80.79
4	Corporate Office, HESCOM.			
5	Courts		35	720.2
6	Chief Electrical Inspectorate, B'lore.			
7	Karnataka Electricity Regulatory Commission.			
	Total		207	845.84



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Note 19 Cash and cash equivalents

SI No	Particulars	A/C Code	As at 30 Sept, 2014	As at 31 March, 2014
			Rs	Rs
19 -1	Cash on hand	24.11,24.12	9,52,37,319	13,54,53,692
19 -2	Cheques, drafts on hand		-	-
19 -3	Balances with banks			
19 -3-1	In current accounts	24.3,24.401,402,403,404,405,409,423,424,426	27,86,31,046	7,74,36,742
19 -3-2	In EEFC accounts			
19 -3-3	In deposit accounts (Refer Note (i) below)			
19 -3-3-1	- Less than 3 Months	28.935	50,43,75,410	50,43,75,410
19 -3-3-2	- Other Balances		-	-
19 -3-4	In earmarked accounts			
19 -3-4-1	- Unpaid dividend accounts			
19 -3-4-2	- Unpaid matured deposits			
19 -3-4-3	- Unpaid matured debentures			
19 -3-4-4	- Balances held as margin money or security against borrowings, guarantees and other			
19 -3-4-5	- Other earmarked accounts (specify) (Refer Note (ii) below)			
19 -4	Others: Transit Accounts	24.5,24.6	1,98,76,304	1,98,78,001
	Total		89,81,20,079	73,71,43,845
	Cash and cash equivalents as per AS 3 <i>Cash Flow Statements</i> is		89,81,20,079	73,71,43,845



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Note 20 Short-term loans and advances

SI No	Particulars	A/C Code	As at 30 Sept, 2014	As at 31 March, 2014
			Rs	Rs
20 -1	Loans and advances to employees			
20 -1-1	Secured, considered good		-	-
20 -1-2	Unsecured, considered good	27.2	3,40,25,692	2,54,49,623
20 -1-3	Doubtful		-	-
			3,40,25,692	2,54,49,623
20 -1-4	Less: Provision for doubtful loans and advances		-	-
			3,40,25,692	2,54,49,623
20 -2	Prepaid expenses - Unsecured, considered good (For e.g. Insurance premium, Annual maintenance contracts, etc.)			
20 -3	Advance Tax Paid	27.4	2,47,00,824	13,53,25,804
20 -4	Balances with government authorities			
20 -4-1	Unsecured, considered good			
20 -4-1-1	Subsidy receivable from GOK	28.625, 626,627	11,43,41,29,809	7,45,04,39,043
20 -4-1-2	VAT credit receivable			
20 -4-1-3	Service Tax credit receivable			
	Total		11,49,28,56,325	7,61,12,14,470

Note: Short-term loans and advances include amounts due from:

SI No	Particulars	A/C Code	As at 30 Sept, 2014	As at 31 March, 2014
			Rs	Rs
1	Directors *			
2	Other officers of the Company *			
3	Firms in which any director is a partner (give details per firm)			
4	Private companies in which any director is a director or member (give details per company)			

? *Or any of them either severally or jointly with any other person to be stated separately.



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Note 21 Other current assets

SI No	Particulars	A/C Code	As at 30 Sept, 2014	As at 31 March, 2014
			Rs	Rs
21 -1	Unbilled revenue	23.4	2,00,51,27,821	2,38,60,95,342
21 -2	Unamortised expenses			
21 -2-1	Ancillary borrowing costs		-	-
21 -2-2	Preliminary expenses on survey/feasibility studies of project not yet sanctioned	17.301	22,11,696	22,11,696
21 -2-3	Share issue expenses			
21 -2-4	Discount on shares (where applicable)			
21 -3	Accruals		-	-
21 -3-1	Interest accrued on deposits	28.2	57,28,969	57,28,969
21 -3-2	Interest accrued on investments		-	-
21 -3-3	Interest accrued on Trade receivables under Financing Activities			
21 -4	Others			
21 -4-1	Amount Recoverable from Employees & others	28.1, 28.4	4,20,68,972	4,59,23,147
21 -4-2	Claims for Loss/Damage to Assets/Material	28.72, 28.74	1,19,15,625	89,72,789
21 -4-3	Other Receivable	28.8	4,69,57,89,322	4,46,15,68,051
21 -4-4	Amounts Receivable from GOI through RECL & LEC/Taluk Board towards KJ Works	28.941, 28.942		
21 -4-5	Advance paid to SPPCC towards UI Charges/Administrative charges	28.945, 28.946	(26,69,36,129)	(26,69,36,129)
21 -4-6	Inter Unit Accounts	31, 32, 33, 34, 35, 36, 37	21,86,84,785	24,62,89,431
	Total		6,71,45,91,061	6,88,98,53,296



Note 22 Revenue from operations

SI No	Particulars	A/C Code	For the Half year ended	For the year ended
			30 Sept, 2014	31 March, 2014
			Rs	Rs
22 -1	Sale of products comprises @:			
22 -1-1	Revenue from Sale of Power - LT	61.1 & 61.3	17,30,43,32,381	35,36,41,34,210
22 -1-2	Revenue from Sale of Power - HT	61.2	4,17,99,70,450	7,92,71,03,041
			21,48,43,02,831	43,29,12,37,251
22 -2	Other Operating Revenue	61.9	82,15,59,175	84,68,69,263
	Less:		22,30,58,62,006	44,13,81,06,514
22 -3	Rebates and Incentives	78.822, 78.823, 78.826	(1,10,32,676)	(2,07,93,712)
22 -4	Provision for withdrawal of Revenue Demand	83.830, 83.831, 83.834	(37,97,959)	(1,10,39,648)
	Total		22,29,10,31,371	44,10,62,73,154

SI No	Particulars	A/C Code	For the year ended	For the year ended
			30 Sept, 2014	31 March, 2014
			Rs	Rs
	Sale of products comprises @:			
	Revenue from Sale of Power - LT			
22 -1-1-1	Bhagya jyothi Scheme.	61.101	11,72,15,700	21,94,94,389
22 -1-1-2	Lighting, Combined Lighting, Heating & Motive Power - HDMC.	61.102	1,90,09,85,416	3,37,38,80,880
22 -1-1-3	Areas under Urban Local Bodies other than those under LT 2aii category.	61.103	-	-
22 -1-1-4	Lighting, Combined Lighting, Heating & Motive Power - Areas under Village Panchayats.	61.104	70,74,71,124	1,25,35,68,449
22 -1-1-5	Non-Commercial Lights and Fans Non-Domestic and Non-commercial lighting installations.	61.105		
22 -1-1-6	Domestic combined lighting, heating and motive power Private, Professional and unaided educational institutions.	61.110 + 61.111		
22 -1-1-7	Private Professional & other Educational Institutions - Areas under U L B's including City Corporations	61.113	3,41,99,000	6,05,37,050
22 -1-1-8	Areas under Village Panchayats.	61.114	80,90,611	2,00,40,546
22 -1-1-9	Commercial Lighting, Heating & MP. Areas under U L B's including City Corporations.	61.116	1,08,38,89,768	1,97,63,23,762
22 -1-1-10	Areas under Village Panchayats.	61.117	36,80,99,348	68,68,95,520
22 -1-1-11	Commercial and Non-Industrial Lights and Fans.	61.115		
22 -1-1-12	Irrigation Pump Sets (10 HP & below)/ Water Lifting.	61.119 + 61.120		
22 -1-1-13	Irrigation Pump sets (above 10 HP)/Water Lifting.	61.121	39,57,56,717	3,96,59,144
22 -1-1-14	IP Sets upto & inclusive of 10 HP - General - Till such time meters are fixed.	61.122	10,84,59,92,286	22,12,56,57,701
22 -1-1-15	IP Sets upto & inclusive of 10 HP - General - Where meters are fixed.	61.123	-	-

SI No	Particulars	A/C Code	For the Half year ended	For the year ended
			30 Sept, 2014	31 March, 2014
22 -1-1-16	IP Sets upto & inclusive of 10 HP - Urban Feeders..	61.124	-	-
22 -1-1-17	Water supply-Village Panchayats and Town Panchayats.	61.125	-	-
22 -1-1-18	Water supply - Others.	61.127	-	-
22 -1-1-19	Private Horticultural Nurseries, Coffee, Tea, Coconut and Areca nut Plantations.	61.127 + 61.128	39,60,907	20,95,724
22 -1-1-20	Industrial, Non-Industrial, Heating and Motive Power including Lighting	61.129 To 61.133	90,02,79,324	1,72,02,23,639
22 -1-1-21	Public Lighting/ Village and Town Panchayats	61.140	-	-
22 -1-1-22	Public Lighting - Others.	61.141	-	-
22 -1-1-23	Public Lighting - Unmetered	61.143	-	-
22 -1-1-24	Street light/ public lighting installations	61.143	39,61,74,716	80,48,98,248
22 -1-1-25	Water Supply and Sewerage pumping installations,	61.144	31,80,60,854	62,02,34,824
22 -1-1-26	Temporary Power Supply - Non-commercial lights and fans and other small appliances.	61.145	17,17,62,119	33,59,42,288
22 -1-1-27	Revenue from sale of power- BRP-II -Arrears recovered from BJ/KJ	61.151	-	-
22 -1-1-28	Revenue from sale of power- BRP-II -Arrears recovered from Permanently Disc. Instns.	61.152	5,23,94,491	-
22 -1-1-29	Revenue from sale of power accounted through BJ/KJ Subsidy (up to 18 units).	61.300	-	52,11,82,046
22 -1-1-30	Revenue from sale of power accounted through IP Sets Tarif Subsidy.	61.301	-	1,60,35,00,000
	Revenue from Sale of power - LT		17,30,43,32,381	35,36,41,34,210
	Revenue from Sale of Power – HT		-	-
22 -1-2-1	Public Water Supply & Sewerage Pumping	61.250	38,08,14,288	81,32,06,716
22 -1-2-2	Industrial, Non-industrial and Commercial purposes & Railway Traction	61.255 & 61.275	2,96,24,74,642	5,47,11,14,994
22 -1-2-3	Commercial.	61.256	43,01,56,207	83,04,18,669
22 -1-2-4	Irrigation and Agricultural Farms. Lift Irrigation Societies, Lift Irrigation Schemes and Govt., Horticultural Farms	61.260	-	-
22 -1-2-5	Private Horticultural Nurseries, Coffee and Tea Plantations	61.261	-	-
22 -1-2-6	Lift Irrigation Scheme under Govt Departments / Govt. owned Corporations.	61.262	10,33,78,578	28,80,37,652
22 -1-2-7	Revenue from sale of power - LIS schemes and LI societies.	61.263	1,03,31,567	1,01,20,433
22 -1-2-8	Irrigation & Agricultural Farms, Govt & Horticultural Farms, Coffee, Tea & Coconut Plantations.	61.264	1,90,812	-
22 -1-2-9	LI Schemes and Lift Irrigation Societies other than those covered under HT2(a)(ii).	61.265	29,99,082	2,83,87,680
22 -1-2-10	Residential apartments and colonies availing power supply independently.	61.271	-	-
22 -1-2-11	Residential Apartments and Colonies - HDMC.	61.272	4,67,51,459	9,15,39,269
22 -1-2-12	Residential Apartments and Colonies -Areas under U L B's other than those under HT-4a Category.	61.273	4,49,744	-

Note 22 Revenue from operations

SI No	Particulars	A/C Code	For the Half year ended	For the year ended
			30 Sept, 2014	31 March, 2014
22 -1-2-13	Residential Apartments and Colonies - Areas under Village Panchayats.	61.274	11,35,35,239	16,75,10,306
22 -1-2-14	KPC installations	61.285	-	-
22 -1-2-15		61.257	6,18,96,220	10,48,02,417
22 -1-2-16		61.258	6,69,92,612	12,19,64,905
	Revenue from Sale of Power – HT		4,17,99,70,450	7,92,71,03,041
	Other operating revenues comprise:			
22 -2-1	Reconnection Fee (D & R)	61.902	2,16,01,928	4,62,49,905
22 -2-2	Service Connection (Supervision charges)	61.904	6,67,18,434	18,21,26,104
22 -2-3	Delayed payment charges from consumers.	61.905	71,60,61,611	59,07,65,101
22 -2-4	Other Receipts from consumers	61.906	1,71,77,202	2,77,28,153
			82,15,59,175	84,68,69,263
	Rebates and Incentives:			
22 -3-1	Solar Rebate allowed to consumers	78.822	(95,08,488)	(1,74,76,135)
22 -3-2	Incentives for prompt payment	78.823	(4,60,566)	(5,70,561)
22 -3-3	Time of day (TOD) Tariff Incentive	78.826	(10,63,622)	(27,47,016)
			(1,10,32,676)	(2,07,93,712)



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Note 23 Other income

SI No	Particulars	A/C Code	For the Half year ended	For the year ended
			30 Sept, 2014	31 March, 2014
			Rs	Rs
23 -1	Interest on Bank Fixed Deposits	62.222	61,40,707	3,43,26,009
23 -2	Profit on sale of stores	62.330	13,466	1,87,702
23 -3	Sale of scrap	62.340	57,266	69,37,749
23 -4	Other Miscellaneous receipts from Trading	62.360	51,362	1,35,762
23 -5	Reactive energy charges demanded on IPPs	62.361	-	30,63,600
23 -6	Meter Readings and Calibration of meter - charges of Wind Mill Project.	62.363	21,73,147	42,79,611
23 -7	Processing Fees	62.625	11,96,000	-
23 -8	Rental from Staff Quarters	62.901	47,59,349	1,15,93,314
23 -9	Rental from others	62.902	37,843	63,863
23 -10	Excess found on physical verification of Materials Stock.	62.905	2,734	2,536
23 -11	Excess found on physical verification of Fixed Assets.	62.906	-	-
23 -12	Rebate for collection of Electricity Duty.	62.916	25,31,751	-
23 -13	Other Recoveries	62.917	15,42,47,731	24,24,19,601
23 -14	Prior period items (net) (Refer Note (iii) below)	Note-23(11)	1,38,13,152	(2,35,09,349)
	Total		18,50,24,508	27,95,00,398

(ii) Details of Prior period items (net)

SI No	Particulars	A/C Code	For the year ended	For the year ended
			30 Sept, 2014	31 March, 2014
			Rs	Rs
23 -15	Prior period income:			
23 -15-1	Receipts from Consumers Relating to prior periods	65.200	-	-
23 -15-2	Excess provision for Depreciation in prior periods	65.600	2,60,79,193	4,90,40,972
23 -15-3	Excess provision for Interest and Finance Charges in prior periods	65.700	-	59,01,067
23 -15-4	Other Excess provision in prior periods	65.800	7,36,925	11,38,21,003
23 -15-5	Other Income relating to prior periods	65.900	1,35,762	2,01,033
23 -15-6	Prior Period Tariff/RE Subsidy	65.910	-	-
			2,69,51,880	16,89,64,075
23 -16	Prior period expenses:			
23 -16-1	Short provision for power purchased in previous years	83.100	-	-
23 -16-2	Operating Expenses of previous years.	83.300	-	(28,24,803)
23 -16-3	Employee costs relating to previous years	83.500	-	(3,66,623)
23 -16-4	Depreciation under provided in previous years.	83.600	(1,30,33,029)	(13,30,041)
23 -16-5	Interest and other Finance charges relating to previous years	83.700	-	(1,29,252)
23 -16-6	Short Provision for Income tax - previous years	83.810	-	-
23 -16-7	Administrative Expenses - previous years.	83.820	(25,063)	(7,19,512)
23 -16-8	Materials related expenses - previous years.	83.840	-	-
23 -16-9	Other Expenses relating to prior periods	83.850	(80,636)	(18,71,03,193)
			(1,31,38,728)	(19,24,73,424)
	Net Prior Period Income		1,38,13,152	-2,35,09,349



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Note 24 Purchase of Power:

SI No	Particulars	A/C Code	For the Half year ended	For the year ended
			30 Sept, 2014	31 March, 2014
			Rs	Rs
24 -1	Purchase of Power from Generators	70.000	14,81,49,37,547	34,06,20,27,158
24 -2	SPPCC Administrative Expenses.	70.162	-	-
24 -3	U I Charges to SPPCC.	70.163	-	-
24 -4	O & M Expenses to SLDC.	70.165	1,70,76,473	2,75,26,361
24 -5	Power purchased cost in respect of Inter ESCOM Energy exchange	70.801	-	2,05,77,29,131
			14,83,20,14,020	36,14,72,82,650
24 -6	Cost of Power Purchase of Hukkeri Rural Electricity Co-operative Societies.	70.800	30,97,07,811	(81,78,68,499)
24 -7	Rebate from Power Generators.	62.919	(8,65,14,360)	(3,44,80,668)
			15,05,52,07,471	35,29,49,33,483
24 -8	Power Transmission Charges	70.113,70.161	2,28,87,29,573	4,99,28,49,824
	Total		17,34,39,37,044	40,28,77,83,307

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

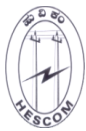
Sl.No.	Particulars	Energy in M.U	
		2013-14	2013-14
	Energy Sales:		
a	Total energy available for sale	10571.82	10571.82
b	Total metered sales	3817.71	3817.71
c	Total un-metered sales	4846.33	4846.33
d	Total sales	8664.04	8664.04
e	Distribution losses	1907.78	1907.78
f	Percentage of Distribution losses	18.05	18.05



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Note 25 Employee benefits expense

SI No	Particulars	A/C Code	For the Half year ended	For the year ended
			30 Sept, 2014	31 March, 2014
			Rs	Rs
25 -1	Salaries	75.1	1,10,65,69,122	2,32,25,73,714
25 -2	Over Time	75.2	23,81,966	4,30,35,676
25 -3	Dearness Allowance	75.3	25,42,29,223	34,42,85,521
25 -4	Other Allowances	75.4	15,21,75,165	29,01,52,912
25 -5	Bonus	75.5	-12,25,050	2,81,12,880
25 -6	Medical Expenses reimbursement	75.611	1,10,21,758	2,71,95,757
25 -7	Leave Travel Assistance	75.612	-	-
25 -8	Earned Leave Encashments - Regular Employees - Employees covered under Contributory Pension Scheme	75.616	2,06,07,982	3,00,89,838
25 -9	Earned leave encashment	75.617	5,71,07,578	11,95,99,939
25 -10	Earned leave encashment - Retired / Deceased Employees	75.618	7,50,68,742	11,75,54,687
25 -11	Payment under workmens compensation Act	75.629	-7,97,600	27,33,848
25 -12	Payment to helpers/employees of Monsoon gang	75.630	11,42,463	31,44,865
25 -13	Staff Welfare expenses	75.7	1,88,12,626	3,47,98,590
25 -14	Terminal Benefits	75.8	33,34,80,737	1,08,20,53,067
	Total		2,03,05,74,712	4,44,53,31,294



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Note 26 Finance costs

SI No	Particulars	A/C Code	For the Half year ended	For the year ended
			30 Sept, 2014	31 March, 2014
			Rs	Rs
26 -1	Intrest on Loan from REC	78.540	44,45,24,762	62,49,34,436
26 -2	Intrest on Loan from Banks	78.542 to 78.549	-	46,64,000
26 -3	Intrest on Loan from Commercial Banks for SPA Scheme	78.560	-	-
26 -4	Payment of Interest on loan drawn by HESCOM from Syndicate Bank, Hubli	78.563	-	8,48,059
26 -5	Payment of Interest on loan drawn by HESCOM from SBI, Hubli	78.564	98,05,790	4,89,74,436
26 -6	Interest on loan from Canara Bank	78.567	18,49,72,418	34,52,08,619
26 -7	Interest on shortterm loan/ Interest on working capital C.C	78.568	9,91,21,078	17,93,36,833
26 -8	Payment of interest on PFC loan drawn by KPTCL on behalf of HESCOM	78.584	9,95,64,674	3,09,94,395
26 -9	Interest on APDRP - GOK Loan	78.591	-	5,88,90,000
26 -10	Interest on APDRP - REC	78.592	2,69,37,658	2,62,88,257
26 -11	Payment of interest on Loan drawn from Govt towards Ganga Kalyan Scheme.	78.594	-	17,33,000
26 -12	Interest on loan from Corporation Bank.	78.595	38,95,758	2,64,42,166
26 -13	Interest on loan from GOK towards Central Additional Assistance to Power Sector	78.596	-	5,87,000
26 -14	Interest on Security Deposits to Consumers	78.6	36,02,22,647	45,31,60,079
26 -15	Other Intrest and Finance Charges	78.820 To 78.886	35,66,947	2,34,43,019
26 -16	Interest on belated paymnets to IPPs	80.108 To 80.215	61,09,13,687	1,48,61,03,176
			1,84,35,25,419	3,31,16,07,475
26 -17	Less : Interest and finance charges capitalised			
26 -18	Capitalisation of interest on funds used during construction	78.900	-	-
	Total		1,84,35,25,419	3,31,16,07,475



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Note 27 (i) Depreciation and amortisation expense

SI No	Particulars	A/C Code	For the Half year ended	For the year ended
			30 Sept, 2014	31 March, 2014
			Rs	Rs
27 i -1	Depreciation on Buildings	77.120	2,46,30,904	2,24,84,043
27 i -2	Depreciation on Hydraulic Works	77.130	16,71,563	13,06,289
27 i -3	Depreciation on Civil Works	77.140	7,72,051	7,64,153
27 i -4	Depreciation on Plant and Machinery	77.150 + 77.151	36,21,96,292	30,96,95,101
27 i-5	Depreciation on lines, cable, network etc.,	77.160 + 77.161	42,74,85,446	58,94,77,315
27 i -6	Depreciation on Vehicles	77.170 + 77.171	53,79,976	9,13,159
27 i -7	Depreciation on furniture, fixtures	77.180	22,04,143	12,41,455
27 i -8	Depreciation on Office equipments	77.190 + 77.191	18,67,192	4,29,364
			82,62,07,567	92,63,10,879
27 i -9	Small & Low value items Written off	77.610	3,96,793	5,53,828
			82,66,04,360	92,68,64,707



Note 27 (ii) Administrative and Other expenses

SI No	Particulars	A/C Code	For the Half year ended	For the year ended
			30 Sept, 2014	31 March, 2014
			Rs	Rs
27 -1	Repairs & Maintenance to:			
27 -1-1	Plant and Machinery	74.1	16,39,68,238	37,50,74,419
27 -1-2	Buildings	74.2	12,64,211	1,24,27,690
27 -1-3	Civil Works	74.3	15,49,438	28,86,317
27 -1-4	Lines, Cable Net Work Etc.	74.5	1,92,23,410	3,46,25,926
27 -1-5	Vehicles	74.6	5,05,363	45,50,241
27 -1-6	Furniture and Fixtures	74.7	-	24,484
27 -1-7	Office Equipments.	74.8	1,01,787	4,38,368
	Total Repairs & Maintenance Exp.		18,66,12,447	43,00,27,445
27 -2	Administrative Expenditures:			
27 -2-1	Rent, Rates & Taxes	76.101 + 76.102	28,54,544	1,34,58,051
27 -2-2	Expenses incurred towards security arrangements	76.103	-	-
27 -2-3	Insurance	76.104 + 76.105 + 76.106	7,752	51,574
27 -2-4	Pagers cellular phones E-mail, Telephone, Trunk call, Telegrams and Telex Charges	76.111 + 76.112	30,43,099	1,31,54,654
27 -2-5	Postage	76.113	7,05,616	16,82,166
27 -2-6	Mobile phone	76.114	52,80,461	99,94,874
27 -2-7	Revenue Receipts Stamps	76.115	-	-
27 -2-8	Legal Charges	76.121	12,42,768	33,10,802
27 -2-9	Payment to Auditors:Audit Fees	76.122	-11,73,884	13,89,599
27 -2-10	Consultancy charges	76.123	4,87,776	20,19,257
27 -2-11	Other Professional Charges	76.125 + 76.126 + 76.127 + 76.128 + 76.129	6,54,40,147	18,26,40,529
27 -2-12	Conveyance & Travel expenses	76.130 To 76.139	5,90,25,882	20,26,65,422
27 -2-13	Remuneration Paid to Contract Agencies engaged in Computerisation activities.	76.14	2,76,41,728	8,01,32,762
27 -2-14	Credit Rating Fee	76.141	-5,61,800	11,23,600
27 -2-15	Fees & Subscriptions	76.151	13,827	45,214
27 -2-16	Books, periodicals and dairies	76.152	60,997	34,709
27 -2-17	Printing & Stationery	76.153	45,59,251	1,40,83,153
27 -2-18	Factory License Fees	76.154	-	-
27 -2-19	Advertisement Expenses	76.155	21,35,721	16,22,014
27 -2-20	Computer stationary and floppies	76.156	3,24,643	11,11,416
27 -2-21	Contributions	76.157	5,95,432	3,10,04,346
27 -2-22	Electricity Charges	76.158	97,59,674	2,15,93,507
27 -2-23	Statutory Payments	76.159	47,756	-
27 -2-24	Water Charges	76.160	-19,43,016	8,01,126
27 -2-25	Entertainment	76.162	28,012	32,838
27 -2-26	Secret Service grant	76.164	-	1,20,000
27 -2-27	Karnataka State Building & Other Constuction Workers Welfare Board CESS	76.166	-	-
27 -2-28	Shared Administrative expenditure of the O/O the IGP(V&E) for KPTCL & ESCOMS	76.172	31,342	-
27 -2-29	Miscellaneous expenses	76.190 + 76.191	41,73,549	54,97,039
27 -2-30	Demand Side Management (DSM) Expenses	76.193	53,28,219	27,22,084
27 -2-31	Freight & other material related expenses	76.201 To+ 76.282	1,11,32,672	3,29,45,207
	Total Administrative Expenses:		20,02,42,168	62,32,35,943

SI No	Particulars	A/C Code	For the Half year ended	For the year ended
			30 Sept, 2014	31 March, 2014
27 -3	Other Expenses (Debits)			
27 -3-1	Asset Decommissioning Costs	77.5	(1,61,422)	16,75,682
27 -3-2	Losses relating to Fixed Assets	77.7	1,08,541	2,34,046
27 -3-3	Gain on Sale of Assets	62.400	(1,85,853)	(14,16,173)
27 -3-4	Material Cost Variance	79.110	20,25,82,368	-
27 -3-5	Bad & Doubtful Debts Written off / provided for	79.4	1,59,62,867	8,40,51,418
27 -3-6	Miscellaneous losses and Write offs	79.5	-3,80,99,661	3,89,20,782
	Total of Other Expenses/Debits		18,02,06,840	12,34,65,755
	Grand Total		56,70,61,455	1,17,67,29,143

SI No	Particulars	For the Half year ended	For the year ended
		30 Sept, 2014	31 March, 2013
27 -4	(i) Payments to the auditors comprises (net of service tax input credit, where applicable):		
27 -4-1	Statutory audit	2,35,956	2,35,956
27 -4-2	For taxation matters	1,12,360	1,12,360
27 -4-3	For other services	83,416	83,416
27 -4-4	Reimbursement of expenses	7,92,880	7,92,880
27 -4-5	Audit of Revenue Ledgers	1,64,987	1,64,987
	Total	13,89,599	13,89,599



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Notes forming part of the financial statements
Note 28.a Exceptional items @

SI No	Particulars	For the Half year ended	For the year ended
		30 Sept, 2014	31 March, 2014
		Rs	Rs
28a -1	(Give details)	Nil	Nil
	Total		

@ Exceptional items are items of income and expenses which are of such size, nature or incidence that their disclosure (giving details) is relevant to explain the performance of the Company.

Note 28.b Extraordinary items #

SI No	Particulars	For the Half year ended	For the year ended
		30 Sept, 2014	31 March, 2014
		Rs	Rs
28b -1	(Give details) Government grants that have become refundable	Nil	Nil
	Total		

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.



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Notes forming part of the financial statements

Note 29 Additional information to the financial statements

SI No	Particulars	As at 30 Sept, 2014	As at 31 March, 2014
		Rs. In Crores	Rs. In Crores
29 -1	Contingent liabilities and commitments (to the extent not provided for)		
29 -1-1	Contingent liabilities		
29 -1-1-1	Claims against the Company not acknowledged as debt (give details)		
29 -1-1-1-1	Additional fixed cost paid by the KPTCL for supply of power by Thannir Bhavi Power Corporation Limited (TBPCL)	127.25	127.25
29 -1-1-1-2	The Claim of Interest on belated payments by Independent Private Power Producers (IPPs) which is not yet accepted by the Company as its liability.	41.97	41.97
29 -1-1-1-3	Interest on belated payments pertaining to erstwhile VVNL, as there was no PPA with VVNL.	2.25	2.25
29 -1-1-1-4	KPTCL intimated (July 2009) to HESCOM to raise the loan liability to the extent of Rs.20.45 crore being the HESCOM portion of APDRP-REC loan releases of Rs.39.28 crore. The Company has disputed the same as the periodicity of the liability is not tenable with the G.O.	20.45	20.45
29 -1-1-1-5	Interest on delayed payment of Electricity Tax to Government.	21.00	21.00
29 -1-1-1-7	Being the surcharge claim of M/s NLC Ltd., for the period prior to 2008-09 and thereafter up to 31.03.2013 which is not accepted by the Company for want of confirmation from PCKL.	22.64	22.64
29 -1-1-2	Guarantees @ (give details)		
29 -1-2-3	Other money for which the Company is contingently liable (give details)		

SI No	Particulars	As at 30 Sept, 2014	As at 31 March, 2014
		Rs. In Crores	Rs. In Crores
29 -2	Commitments #		
29 -2-1	Estimated amount of contracts remaining to be executed on capital account and not provided for	76.45	76.45
29 -2-1-1	Tangible assets		
29 -2-1-2	Intangible assets		
29 -2-3	Uncalled liability on shares and other investments partly paid		
29 -2-3	Other commitments (specify nature)		



M/s. HUBLI ELECTRICITY SUPPLY COMPANY LIMITED
PB ROAD, NAVANAGAR, HUBLI - 580 025.

Notes forming part of the financial statements

Note 30 Disclosures under Accounting Standard - 20

SI No	Particulars	For the Half year ended	For the year ended
		30 Sept, 2014	31 March, 2014
		Rs	Rs
	Earnings per share		
	Basic		
30 -1	Continuing operations		
	Net profit / (loss) for the year from continuing operations	(13,56,47,111)	(5,76,25,42,374)
	Less: Preference dividend and tax thereon		
	Net profit / (loss) for the year from continuing operations attributable to the equity shareholders	(13,56,47,111)	(5,76,25,42,374)
	Weighted average number of equity shares	70,75,27,800	70,75,27,800
	Par value per share	10	10
	Earnings per share from continuing operations - Basic	(0)	(8)
	Diluted		
	The diluted earnings per share has been computed by dividing the Net Profit After Tax available for Equity Shareholders by the weighted average number of equity shares, after giving dilutive effect of the outstanding Warrants, Stock Options and Convertible bonds for the respective periods. Since, the effect of the conversion of Preference shares was anti-dilutive, it has been ignored.		
30 -2	Continuing operations		
	Net profit / (loss) for the year from continuing operations	(13,56,47,111)	(5,76,25,42,374)
	Less: Preference dividend and tax thereon	0	0
	Net profit / (loss) for the year attributable to the equity shareholders from continuing operations	(13,56,47,111)	(5,76,25,42,374)
	(net)	0	0
	Profit / (loss) attributable to equity shareholders from continuing operations (on dilution)	(13,56,47,111)	(5,76,25,42,374)
	Weighted average number of equity shares for Basic EPS	70,75,27,800	70,75,27,800
	Add: Effect of warrants, ESOPs and Convertible bonds which are dilutive	0	0
	Weighted average number of equity shares - for diluted EPS	70,75,27,800	70,75,27,800
	Par value per share	10	10
	Earnings per share, from continuing operations - Diluted	(0)	(8)

Note 30.2 Disclosures under Accounting Standard - 18

Managerial remuneration paid during the financial year 2013-14 & 2012-13 to the directors are as follows: -

SI No	Particulars	2014-15	2013-14
		(In Rs)	(In Rs)
30 ii -1	MANAGING DIRECTOR & DIRECTORS: (Whole Time Directors)		
30 ii -1-1	Salary and allowance	20,18,621	20,18,621
30 ii -1-2	Ex-gratia	4,823	4,823
30 ii -1-3	Medical Expenses	20,608	20,608
30 ii -1-4	Traveling Expenses	9,12,882	9,12,882
	OTHER DIRECTORS:		
30 ii -1-5	Sitting fees	12,500	12,500
30 ii -1-6	Traveling Expenses	1,34,590	1,34,590
30 ii -1-7			
30 ii -1-8	Pension Contribution/Leave Salary Contribution	-	-

Note 30.3 Disclosures under Accounting Standards (contd.)

SI No	Particulars	For the Half year ended	For the year ended
		30 Sept, 2014	31 March, 2014
30 iii -1	Details of government grants		
30 iii -1-1	Government grants received by the Company during the year towards - Subsidies (recognised under _____) - Duty drawback (recognised under Other operating revenues) - Other incentives under Tariff Subsidy (recognised under AS-12)	2047.40	1900.79
30 iii -1-2	The Company has received certain equipments and facilities free of cost from _____ towards carrying on research and development. These assets are required to be returned on completion of the specified activity.		

Note 30.4 Disclosures under Accounting Standards (contd.)

SI No	Particulars	For the Half year ended	For the year ended
		30 Sept, 2014	31 March, 2014
30 iv -1	Details of borrowing costs capitalised		
	Borrowing costs capitalised during the year - as fixed assets / intangible assets / capital work-in-progress - as inventory	0	0
		-	-