CHATURVEDI & CO.

Chartered Accountants, 2nd Floor, Park Centre, 24, Park Street, Kolkata- 700 016

P C BINDAL & CO.

Chartered Accountants Krishen Niwas, House No.153 Raibagh, Srinagar-190001

S. N. DHAWAN & CO LLP

Chartered Accountants Plot No. 51-52, II Floor, Udyog Vihar Phase IV, Gurugram, Haryana 122016

Independent Auditors' Review Report on Standalone Unaudited Financial Results for the Quarter and Year to date 30 September 2023 of NHPC Limited pursuant to Regulations 33 & 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors,
NHPC Limited,
NHPC Office Complex,
Sector-33, Faridabad- 121003.

- 1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of NHPC Limited (the "Company") for the quarter ended 30 September 2023 and for the period from 01 April 2023 to 30 September 2023 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulations 33 and 52 of the Securities and Exchange Board of India ('the SEBI'') (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
- 2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under section 133 of the Companies Act, 2013 ("the Act"), as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
- 4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Ind AS and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed on that it contains any material misstatement.

5. The comparative financial results of the Company for the corresponding quarter 30 September 2022, the corresponding year to date results for the period 01 April 2022 to 30 September 2022 and preceding quarter 30 June 2023 were reviewed by the then Joint Statutory Auditors of the Company, one of them was the predecessor auditor and the financial statements of the Company for the year ended 31 March 2023 were audited by the then Joint Statutory Auditors of the Company, one of them was the predecessor auditor who expressed an unmodified opinion on those financial results and financial statements on 10 November 2022, 11 August 2023 and 29 May 2023. Our conclusion/opinion is not modified in respect of this matter.

For Chaturvedi & Co
Chartered Accountants
FRN:302137E

PARK SIREET

KOLKATA
TOO016

(S.C. Chaturvedi)

Partner

M.No. 012705

UDIN: 23012705 BGW MAB 5314

For P C Bindal & Co.

Chartered Accountants

FRN:003824N

(Manushree Bindal)

Partner

M.No. 517316

UDIN: 23517316 B6492 2394

For S. N. Dhawan & Co LLP

Chartered Accountants

FRN: 000050N/N50004

(Mukesh Bansal

Partner

M.No.505269

UDIN: 23505269 BGX4NJ 7252

Place: New Delhi

Date: 06 November 2023



NHPC LIMITED

(A Government of India Enterprise) CIN: L40101HR1975GO1032564

CIN: L40101HR1975GOI032564 SECTOR-33, FARIDABAD, HARYANA - 121 003

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2023

(Rs. in crore)

| | | Quarter Ended | | | Half Yea | Year Ended | |
|---------|--|--|------------------|--------------------|------------------|------------------|------------------|
| : N. | PARTICULARS | 30.09.2023 | 30.06,2023 | 30.09.2022 | 30.09.2023 | 30.09.2022 | 31.3.2023 |
| .No | PARTICULARS | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| 1 | Income | Chaudica | Chabaned | Cinaddica | Cimaunea | - Vilauuiii G | |
| 1 | (a) Revenue from Operations * | 2,485.39 | 2,570.96 | 2,836,21 | 5,056.35 | 5,326.71 | 9,316.34 |
| | (b) Other Income | 129.12 | 278.99 | 115,26 | 408,11 | 331,71 | 834.56 |
| | Total Income (a+b) | 2,614.51 | 2,849.95 | 2,951.47 | 5,464.46 | 5,658.42 | 10,150.9 |
| 2 | Expenses | 207.00 | 517.61 | 266.00 | 011.60 | (27.00 | 026.4 |
| | (a) Generation Expenses (b) Employee Benefits Expense | 397.08 321.23 | 517.61 297,36 | 366.98 291.17 | 914.69 618.59 | 637.08 597.74 | 936.4 1,301.3 |
| | (c) Finance Costs | 114.81 | 114,51 | 107,06 | 229,32 | 243,72 | 476.1 |
| | (d) Depreciation and Amortization Expense | 276.88 | 275.73 | 283.80 | 552.61 | 571,15 | 1,145.4 |
| | (e) Other Expenses | 354.54 | 370.20 | 351.51 | 724.74 | 858.43 | 1,707.8 |
| | Total Expenses (a+b+c+d+e) | 1,464.54 | 1,575.41 | 1,400,52 | 3,039,95 | 2,908.12 | 5,567.3 |
| 3 | Profit before Exceptional items, Movements in Regulatory Deferral Account Balances and Tax (1-2) | 1,149.97 | 1,274.54 | 1,550.95 | 2,424.51 | 2,750.30 | 4,583.6 |
| 1 | Exceptional items | - | - | - | - | - | - |
| 5 | Profit before tax and Movements in Regulatory Deferral Account Balances (3-4) | 1,149.97 | 1,274.54 | 1,550.95 | 2,424.51 | 2,750.30 | 4,583.0 |
| 6 | Tax Expenses (Refer Note 7) | III III III III III III III III III II | | | | | |
| | a) Current Tax | 210.37 | 225.40 | 278.37 | 435.77 | 513.99 | 760.7 |
| | b) Deferred Tax | (483.47) | 18.10 | (0.43) | (465.37) | (58.42) | (155.) |
| _ | Total Tax Expense (a+b) | (273,10) | 243.50 | 277.94 | (29.60) | 455.57 | 605 |
| | Profit for the period before movements in Regulatory Deferral Account Balances (5-6) | 1,423.07 | 1,031.04 | 1,273.01 | 2,454.11 | 2,294.73 | 3,978.2 |
| 8 | Movement in Regulatory Deferral Account Balances (Net of Tax) | 24.04 | 21.90 | 160,07 | 45.94 | 187.93 | (144,4 |
| 9 10 | Profit for the period (7+8) Other Comprehensive Income | 1,447.11 | 1,052.94 | 1,433.08 | 2,500.05 | 2,482.66 | 3,833. |
| | (i) Items that will not be reclassified to profit or loss (Net of Tax) | | | | | | |
| | (a) Remeasurement of post employment defined benefit obligations | (2.87) | (10.98) | 6.54 | (13.85) | 11,97 | (3.1 |
| | Less:- Movement in Regulatory Deferral Account Balances in respect of tax on defined benefit obligations | (1.28) | (0.02) | (6.40) | (1.30) | (8.74) | (2. |
| | Add:-Movement in Regulatory Deferral Account Balances-Remeasurement of post employment defined benefit obligations | • | - | - | - | - | 6 |
| | Sub total (a) | (1.59) | (10.96) | 12.94 | (12.55) | 20.71 | 5. |
| | (b) Investment in Equity Instruments | 12.83 | 35.87 | 0.96 | 48.70 | (6.60) | 3.: |
| | Sub total (b) | 12.83 | 35.87 | 0.96 | 48.70 | (6.60) | 3.3 |
| | Total (i)=(a)+(b) | 11.24 | 24.91 | 13.90 | 36.15 | 14.11 | . 8.: |
| | (ii) Items that will be reclassified to profit or loss (Net of Tax) - Investment in Debt Instruments | (1.41) | (0.50) | 0.46 | (1.91) | (10.52) | (11.3 |
| | | (1.41) | | į | | | • |
| | Total (ii) | (1.41) | (0.50) | 0.46 | (1.91) | (10.52) | (11.8 |
| | Other Comprehensive Income (i+ii) | 9.83 | 24.41 | 14.36 | 34.24 | 3.59 | (3.3 |
| 11 | Total Comprehensive Income for the period (9+10) | 1,456.94 | 1,077.35 | 1,447.44 | 2,534.29 | 2,486.25 | 3,830. |
| 12 | Paid-up equity share capital (of Face Value ₹ 10/- per share) | 10,045.03 | 10,045.03 | 10,045.03 | 10,045.03 | 10,045.03 | 10,045.0 |
| 13 | Reserves excluding Revaluation Reserves | 27,445.19 | 26,440.28 | 25,425.07 | 27,445.19 | 25,425.07 | 25,362.9 |
| | Net worth | 37,490.22 | 36,485.31 | 35,470.10 | 37,490.22 | 35,470.10 | 35,407.9 |
| 15 | Paid-up debt capital (Comprises Long term debts and Lease Liabilities including current maturities thereof, Short term Borrowings and Payable towards Bonds fully serviced by Government of India.) | 30,095.44 | 30,222.79 | 27,651.73 | 30,095.44 | 27,651.73 | 30,171.6 |
| 16 | Capital redemption reserve | 2,255.71 | 2,255.71 | 2,255.71 | 2,255.71 | 2,255.71 | 2,255.3 |
| | Debenture (Bond) redemption reserve | 1,129.30 | 1,129.30 | 1,366,25 | 1,129,30 | 1,366.25 | 1,129.3 |
| | Earning per share (Basic and Diluted) | • | • | , | | - | • |
| | (Equity shares, face value of ₹ 10/- each) | | | | | | |
| | - Before movements in Regulatory Deferral Account Balances (in ₹) - (not annualised) | 1,42 | 1.03 | 1.27 | 2,44 | 2.28 | 3.9 |
| | - After movements in Regulatory Deferral Account Balances (in ₹) - (not annualised) | 1.44 | 1.05 | 1.43 | 2.49 | 2.47 | 3, |
| 9 | Debt equity ratio (Paid-up debt capital / Shareholder's Equity) | 0.80 | 0.83 | 0.78 | 0.80 | 0.78 | 0. |
| 0 | Debt service coverage ratio (DSCR) [Profit after tax but before Interest and Depreciation]/[Principal repayment, excluding payment under put | 5.98 | 2.92 | 6.53 | 4.10 | 5.91 | 4,0 |
| 1 | option+Interest] # Interest service coverage ratio (ISCR) [Profit after tax but before Interest and Department of Interest # | 11.49 | 8.97 | 11.96 | 10.23 | 9.82 | 8. |
| _ | and Depreciation]/ Interest. # | | | | | | |
| | Current Ratio (Current Assets / Current liabilities) | 1.00 | 1.09 | 1,13 | 1,00 | 1.13 | 1. |
| | Long Term Debt to working Capital ratio (Long term borrowings including current maturity of long term borrowings (working capital excluding current maturities of long term borrowings) | 10.73 | 10.68 | 10.56 | 10.73 | 10.56 | 11. |
| !4 | Bad Debts to Account Receivable Ratio NEED debts Average Trade receivables) PARK STREET KOLKATA- | 0.005 | 0.005 | 0.006 | 0.005 | OHANAN & CO | 0.00 |

| 25 | Current Liability Ratio (Current liabilities / Total liabilities) | 0.21 | 0.20 | 0.18 | 0.21 | 0.18 | 0.18 |
|----|---|-------|-------|-------|-------|-------|-------|
| 26 | Total Debts to Total Assets (Paid up debt capital / Total assets) | 0.39 | 0.39 | 0.38 | 0.39 | 0.38 | 0.40 |
| 27 | Debtors Turnover (Revenue from operations / Average trade receivables) - Annualised | 1.56 | 1.62 | 1.99 | 1.70 | 2.02 | 1.76 |
| 28 | Inventory Turnover ratio (Revenue from operations / Average inventory) - Annualised | 66.51 | 67.90 | 78.92 | 66.68 | 75,43 | 64.78 |
| 29 | Operating Margin (%) (Operating profit / Revenue from operations) | 47.68 | 45.09 | 56,13 | 46.36 | 51.82 | 42,52 |
| 30 | Net Profit Margin (%) (Profit for the period / Revenue from operations) | 58.22 | 40.96 | 50,53 | 49.44 | 46.61 | 41.15 |

Includes Margin from Trading of Power

For the calculation of ISCR and DSCR, amount of interest and Principal repayments against the borrowings of the operational projects have been considered.











STATEMENT OF STANDALONE ASSETS AND LIABILITIES

(Rs. in crore)

| ASSETS Communication Ass at 30th Sep. As at 30th Sep. AssETS | | , | (Rs. in crore) |
|--|---|---|--|
| PARTICULARS | | As at 30th Sep. | As at 31st |
| ASSETS | PARTICULARS | | March, 2023 |
| ASSETS | | (Unaudited) | |
| 1 NON-CURRENT ASSETS 16,921.56 17,435.01 10,591.75 17,435.01 10,591.75 17,435.01 10,591.75 17,435.01 10,591.75 17,435.01 10,591.75 17,435.01 10,591.75 17,435.01 10,591.75 17,435.01 10,591.75 17,435.01 10,591.75 17,435.01 10,591.75 17,435.01 10,591.75 10, | - COLUMN | | |
| | ASSETS | | |
| Displate Work in Progress 27,992.39 25,315.01 Right Of Use Assets 2,624.41 2,625.70 Right Of Use Assets 2,623 3,08 Intangible Assets 2,23 3,08 Intangible Assets 180.00 - Financial Assets with development 180.00 - Financial Assets 180.00 - Financial Assets 1,137.64 1,089.80 I) Intangible Assets 1,204.29 4,547.09 Non Current Assets (Net) 2,208 3,02.77 Dither Non Current Assets 3,232.31 3,602.77 Other Non Current Assets 3,232.31 3,602.77 Other Non Current Assets 3,232.31 3,602.77 Other Non Current Assets 163.24 151.35 Intentionies 146.58 150.48 Financial Assets 1,100.48 1,100.48 Financial Assets 1,100.48 1,100.48 1,100.48 1,100.48 Financial Liabilities 1,100.48 1,100.48 1,100.48 1,100.48 Financial Liabilities 1,100.48 | (1) NON-CURRENT ASSETS | | |
| Displate Work in Progress 27,992.39 25,315.01 Right Of Use Assets 2,624.41 2,625.70 Right Of Use Assets 2,623 3,08 Intangible Assets 2,23 3,08 Intangible Assets 180.00 - Financial Assets with development 180.00 - Financial Assets 180.00 - Financial Assets 1,137.64 1,089.80 I) Intangible Assets 1,204.29 4,547.09 Non Current Assets (Net) 2,208 3,02.77 Dither Non Current Assets 3,232.31 3,602.77 Other Non Current Assets 3,232.31 3,602.77 Other Non Current Assets 3,232.31 3,602.77 Other Non Current Assets 163.24 151.35 Intentionies 146.58 150.48 Financial Assets 1,100.48 1,100.48 Financial Assets 1,100.48 1,100.48 1,100.48 1,100.48 Financial Liabilities 1,100.48 1,100.48 1,100.48 1,100.48 Financial Liabilities 1,100.48 | a) Property Plant and Foundment | 16 921 56 | 17 435 03 |
| Column | | 1 ' 1 | |
| a) Invarighbe Assets 4.49 4.49 4.49 1.00 | , , , , | 1 ' | |
| | c) Right Of Use Assets | 2,624.41 | 2,625.70 |
| 1 | d) Investment Property | 4,49 | 4,49 |
| 1) Intangible Assets under development 180.00 7.9 2) Financial Assets 1, Investments 3, 32, 32, 30, 20, 77 1) Other Non Current Assets (Net) 22, 20, 8 | e) Intangible Assets | 2.23 | 3.08 |
| g) Financial Assets i) Investments i) Irrade Receivables ii) Irade Receivables iii) Others iv) Others iv) Others iv) Others iv) Others iv) Other Non Current Tax Assets (Net) 22.08 30.27 3.02.7 3.02.7 TOTAL NON CURRENT ASSETS 62,165.28 60,599.65 (2) CURRENT ASSETS a) Investments i) Investments i) Irade Receivables ii) Irade Receivables iii) Cash and Cash Equivalents iv) Bank balances other than Cash and Cash Equivalents iv) Bank balances other than Cash and Cash Equivalents iv) Bank balances other than Cash and Cash Equivalents iv) Bank balances other than Cash and Cash Equivalents iv) Bank balances other than Cash and Cash Equivalents iv) Bank balances other than Cash and Cash Equivalents iv) Bank balances other than Cash and Cash Equivalents iv) Bank balances other than Cash and Cash Equivalents iv) Bank balances other than Cash and Cash Equivalents iv) Bank balances other than Cash and Cash Equivalents iv) Bank balances other than Cash and Cash Equivalents iv) Bank balances other than Cash and Cash Equivalents iv) Bank balances other than Cash and Cash Equivalents iv) Bank balances other than Cash and Cash Equivalents iv) Bank balances other than Cash and Cash Equivalents iv) Bank balances other than Cash and Cash Equivalents iv) Bank balances other than Cash and Cash Equivalents ii) Current Assets PARTICULARS PARTICULARS PARTICULARS PARTICULARS PARTICULARS PARTICULARS PARTICULARS PARTICULARS PARTICULARS As at 39th Septimal in 10,045.03 | | 180.00 | _ |
| i) Investments | | 100.00 | |
| 10 Trade Receivables 1,137,64 1,089,80 1,137,64 1,089,80 1,137,64 1,089,80 1,137,64 1,089,80 1,137,64 1,089,80 1,000 | 6 , | | |
| | i) Investments | 5,864.45 | , |
| iv) Others | ii) Trade Receivables | 88.51 | 399.45 |
| b) Non Current Tax Assets (Net) 22.08 30.27 3.002.77 3.002.77 3.002.77 3.502.73 3.502.73 3.502.77 3.502.77 3.502.75 3.5 | iii) Loans | 1,137,64 | 1,089.80 |
| b) Non Current Tax Assets (Net) 22.08 30.27 3.002.77 3.002.77 3.002.77 3.502.73 3.502.73 3.502.77 3.502.77 3.502.75 3.5 | iv) Others | 4 204 29 | 4 547 09 |
| Other Non Current Assets | · · · · · · · · · · · · · · · · · · · | 1 | - |
| TOTAL NON CURRENT ASSETS 60,165.28 60,599.65 | l ' | 1 | |
| CURRENT ASSETS 1 146.58 150.48 | · · | | |
| a) Inventories 146.58 150.48 b) Financial Assets i) Investments i 163.24 151.35 ii) Trade Receivables 5,881.70 5,487.79 iii) Cash and Cash Equivalents 396.08 397.05 iv) Bank balances other than Cash and Cash Equivalents 616.79 241.17 v) Loans 210.40 114.59 210.40 114.59 210.40 210 | TOTAL NON CURRENT ASSETS | 62,165,28 | 60,599.65 |
| a) Inventories 146.58 150.48 b) Financial Assets i) Investments i 163.24 151.35 ii) Trade Receivables 5,881.70 5,487.79 iii) Cash and Cash Equivalents 396.08 397.05 iv) Bank balances other than Cash and Cash Equivalents 616.79 241.17 v) Loans 210.40 114.59 210.40 114.59 210.40 210 | (2) CURRENT ASSETS | | |
| Display | | 146.58 | 150.48 |
| 1) Investments | -, | , , , , , , | |
| ii) Trade Receivables 5,881.70 5,487.59 iii) Cash and Cash Equivalents 396.08 397.05 iv) Bank balances other than Cash and Cash Equivalents 616.79 241.17 v) Loans 210.40 114.59 vi) Others 663.09 614.32 d) Other Current Assetts 228.96 403.97 TOTAL CURRENT ASSETS 8,501.09 7,695.35 d) Regulatory Deferral Account Debit Balances 6,466.06 6,420.12 TOTAL ASSETS 77,132.43 74,715.12 PARTICULARS 4s at 30th Sep. 2023 (Unaudited) EQUITY AND LIABILITIES 2023 (Unaudited) EQUITY AND LIABILITIES 10,045.03 10,045.03 b) Other Equity 27,445.19 25,362.93 TOTAL EQUITY 37,490.22 35,407.96 LIABILITIES 30,000.CURRENT LIABILITIES i) Borrowings 24,409.71 25,254.69 ii) Coher financial liabilities 19.51 11.70 ii) Other Inancial liabilities 19.51 11.70 ii) Other non-current Liabilities 14,70.94 19.973.44 d) Other one-current Liabilities 2,164.52 19.44.56 TOTAL NON CURRENT LIABILITIES 30,247.51 31,342.28 Total outstanding dues of Creditors other than micro enterprises and small enterprises 1,551.23 1,541.05 b) Other Current Liabilities 1,551.23 1,541.05 c) Provisions 1,842.13 1,662.23 d) Current Tax Liabilities (Net) 1,107.09 734.91 c) Provisions 1,842.13 1,662.23 d) Current Tax Liabilities (Net) 1,107.09 734.91 e) Provisions 1,842.13 1,662.23 d) Current Tax Liabilities (Net) 1,107.09 734.91 e) Provisions 3,444.94 3,445.80 e) Provisions 3,444.94 3,445.80 e) Provisions 3,444.94 3,445.80 | , | 163.34 | 121.02 |
| iii) Cash and Cash Equivalents 396.08 397.05 iv) Bank balances other than Cash and Cash Equivalents 210.40 114.59 vi) Others 210.40 114.59 vi) Others 663.09 614.32 c) Current Tax Assets (Net) 164.25 132.83 d) Other Current Assets 258.96 405.97 TOTAL CURRENT ASSETS 3,501.09 7,695.35 (3) Regulatory Deferral Account Debit Balances 6,466.06 6,420.12 TOTAL ASSETS 77,132.43 74,715.12 PARTICULARS As at 30th Sep. 2023 (Unaudited) March, 2023 (Audited) EQUITY AND LIABILITIES 2023 (Unaudited) March, 2023 (Audited) EQUITY AND LIABILITIES 27,445.19 25,362.93 10) Other Equity 27,445.19 25,362.93 10) Other Equity 37,490.22 35,407.96 21) LIABILITIES 30 Financial Liabilities 19.51 11.70 ii) Other financial liabilities 19.51 11.70 ii) Other financial liabilities 1,470.94 1,937.34 d) Other non-current Liabilities 2,164.52 1,944.56 TOTAL NON CURRENT LIABILITIES 30,247.51 31,342.28 OURRENT LIABILITIES 31,541.05 OURRENT LIABILITIES 31,541.0 | , ' | 1 | |
| iv) Bank balances other than Cash and Cash Equivalents v) Loans vi) Others (563.09 114.59 vi) Others (563.09 164.25 132.83 d) Other Current Assets TOTAL CURRENT LIABILITIES (1) EQUITY a) Equivo Share Capital b) Borrowings i) Borrowings i) Deferred Tax Liabilities (1) Current Liabilities (2) Liabilities (3) Financial Liabilities (4) Other non-current Liabilities (5) Current Tax Liabilities (6) Other non-current Liabilities (7) Current Tax Defends of micro enterprises and small enterprises and small enterprises and small enterprises (1) Current Liabilities (3) Current Tax Liabilities (4) Regulatory Deferral Account Credit Balances (6) Current Tax Liabilities (7) Current Tax Liabilities (8) Current Tax Liabilities (9) Current Tax Liabilities (1) | ii) Trade Receivables | 5,881.70 | 5,487.59 |
| iv) Bank balances other than Cash and Cash Equivalents 210.40 114.57 110.40 114.59 120.40 114.59 120.40 114.59 120.40 114.59 120.40 114.59 120.40 114.59 120.28 166.29 122.83 164.25 132.83 160.40 164.25 132.83 160.40 164.25 132.83 160.40 164.25 132.83 160.40 164.25 132.83 160.40 164.25 132.83 160.40 164.25 132.83 160.40 164.25 132.83 160.40 164.25 132.83 160.40 164.25 132.83 160.40 164.25 132.83 160.40 164.25 132.83 160.40 164.25 132.83 164.60 164.20 174.715.12 174.7 | iii) Cash and Cash Equivalents | 396.08 | 397.05 |
| V) Loans 210.40 114.59 vi) Others 663.09 614.32 663.09 614.32 663.09 614.32 663.09 614.32 663.09 614.32 663.09 614.32 663.09 614.32 663.09 614.32 663.09 614.32 663.09 614.32 663.09 614.32 663.09 614.32 663.09 7.695.35 70TAL CURRENT ASSETS 8,501.09 7.695.35 6,466.06 6.420.12 77,132.43 74,715.12 74,715. | · · | 1 | |
| vi) Others 663.09 614.32 c) Current Tax Assets (Net) 164.25 132.83 d) Other Current Assets 228.96 405.97 TOTAL CURRENT ASSETS 8,501.09 7,695.35 d) Regulatory Deferral Account Debit Balances 6,466.06 6,420.12 TOTAL ASSETS 77,132.43 74,715.12 PARTICULARS As at 30th Sep. 2023 (Unaudited) (Naudited) | · · | 1 | |
| c) Current Tax Assets (Net) 164.25 132.83 d) Other Current Assets 258.96 405.97 TOTAL CURRENT ASSETS 3,501.09 7,695.35 6,466.06 6,420.12 TOTAL ASSETS 77,132.43 74,715.12 | , | 1 | |
| d) Other Current Assets | ł · · | | |
| TOTAL CURRENT ASSETS | c) Current Tax Assets (Net) | 164.25 | 132.83 |
| Company Comp | d) Other Current Assets | 258.96 | 405.97 |
| Company Comp | TOTAL CURRENT ASSETS | 8,501.09 | 7,695.35 |
| TOTAL ASSETS 77,132,43 74,715,12 | | | · |
| PARTICULARS As at 30th Sep. 2023 (Audited) March, 2023 (Audited) | (5) Regulatory Deterral recognit Dealth Con | 0,700.00 | 0,120.12 |
| PARTICULARS As at 30th Sep. 2023 (Audited) March, 2023 (Audited) | TOTAL ASSETS | 77,132,43 | 74,715,12 |
| PARTICULARS 2023 (Unaudited) March, 2023 (Audited) | 101111111111111111111111111111111111111 | | |
| PARTICULARS 2023 (Unaudited) March, 2023 (Audited) | | · | - |
| Courty And Liabilities Courty Court Co | | As at 30th Sen. | As at 31st |
| EQUITY AND LIABILITIES | PARTICHIARS | | |
| (1) EQUITY a) Equity Share Capital b) Other Equity TOTAL EQUITY (2) LIABILITIES NON-CURRENT LIABILITIES i) Borrowings c) 19,51 c) 11,70 c) Deferred Tax Liabilities c) Deferred Tax Liabilities d) Other non-current Liabilities TOTAL NON CURRENT LIABILITIES a) Financial Liabilities c) Deferred Tax Liabilities c) Provisions c) Provisions c) Provisions c) Deferred Tax Liabilities c) Provisions c) Provisions c) Provisions c) Provisions c) Deferred Tax Liabilities c) Deferred Tax Liabilities c) Deferred Tax Liabilities c) Provisions c) Provisions c) Provisions c) Deferred Tax Liabilities c) Deferred Tax Liabilities c) Provisions c) Deferred Tax | PARTICULARS | 2023 | March, 2023 |
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| TOTAL EQUITY 37,490.22 35,407.96 | EQUITY AND LIABILITIES (I) EQUITY | 2023 (Unaudited) | March, 2023 (Audited) |
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| Column | EQUITY AND LIABILITIES (I) EQUITY a) Equity Share Capital b) Other Equity TOTAL EQUITY (2) LIABILITIES NON-CURRENT LIABILITIES a) Financial Liabilities i) Borrowings ia) Lease Liabilities | 2023 (Unaudited) 10,045.03 27,445.19 37,490.22 24,409.71 19.51 | March, 2023 (Audited) 10,045.03 25,362.93 35,407.96 25,254.69 11.70 |
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| d) Current Tax Liabilities (Net) 119.23 - | EQUITY AND LIABILITIES (1) EQUITY a) Equity Share Capital b) Other Equity TOTAL EQUITY (2) LIABILITIES NON-CURRENT LIABILITIES a) Financial Liabilities i) Borrowings ia) Lease Liabilities ii) Other financial liabilities ii) Other financial liabilities ii) Other financial liabilities of Deferred Tax Liabilities (Net) d) Other non-current Liabilities TOTAL NON CURRENT LIABILITIES (3) CURRENT LIABILITIES a) Financial Liabilities i) Borrowings ia) Lease Liabilities ii) Trade Payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of Creditors other than micro enterprises and small enterprises iii) Other financial liabilities | 2023 (Unaudited) 10,045.03 27,445.19 37,490.22 24,409.71 19.51 2,128.06 54.77 1,470.94 2,164.52 30,247.51 3,644.49 4.53 31.78 171.02 1,551.23 | March, 2023 (Audited) 10,045.03 25,362.93 35,407.96 25,254.69 11.70 2,143.07 50.92 1,937.34 1,944.56 31,342.28 2,885.65 2.39 37.12 178.33 1,541.05 |
| TOTAL CURRENT LIABILITIES 8,471.50 7,041.68 (4) Regulatory Deferral Account Credit Balances 923.20 923.20 | EQUITY AND LIABILITIES (1) EQUITY a) Equity Share Capital b) Other Equity TOTAL EQUITY (2) LIABILITIES NON-CURRENT LIABILITIES a) Financial Liabilities i) Borrowings ia) Lease Liabilities ii) Other financial liabilities ii) Other financial liabilities b) Provisions c) Deferred Tax Liabilities (Net) d) Other non-current Liabilities TOTAL NON CURRENT LIABILITIES (3) CURRENT LIABILITIES a) Financial Liabilities i) Borrowings ia) Lease Liabilities ii) Trade Payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of Creditors other than micro enterprises and small enterprises iii) Other financial liabilities b) Other Current Liabilities | 2023 (Unaudited) 10,045.03 27,445.19 37,490.22 24,409.71 19.51 2,128.06 54.77 1,470.94 2,164.52 30,247.51 3,644.49 4.53 31.78 171.02 1,551.23 1,107.09 | March, 2023 (Audited) 10,045.03 25,362.93 35,407.96 25,254.69 11.70 2,143.07 50.92 1,937.34 1,944.56 31,342.28 2,885.65 2.39 37.12 178.33 1,541.05 734.91 |
| (4) Regulatory Deferral Account Credit Balances 923.20 923.20 | EQUITY AND LIABILITIES (1) EQUITY a) Equity Share Capital b) Other Equity TOTAL EQUITY (2) LIABILITIES NON-CURRENT LIABILITIES a) Financial Liabilities i) Borrowings ia) Lease Liabilities ii) Other financial liabilities ii) Other financial liabilities b) Provisions c) Deferred Tax Liabilities (Net) d) Other non-current Liabilities TOTAL NON CURRENT LIABILITIES (3) CURRENT LIABILITIES a) Financial Liabilities i) Borrowings ia) Lease Liabilities ii) Trade Payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of Creditors other than micro enterprises and small enterprises iii) Other financial liabilities b) Other Current Liabilities c) Provisions | 2023 (Unaudited) 10,045.03 27,445.19 37,490.22 24,409.71 19.51 2,128.06 54.77 1,470.94 2,164.52 30,247.51 3,644.49 4.53 31.78 171.02 1,551.23 1,107.09 1,842.13 | March, 2023 (Audited) 10,045.03 25,362.93 35,407.96 25,254.69 11.70 2,143.07 50.92 1,937.34 1,944.56 31,342.28 2,885.65 2.39 37.12 178.33 1,541.05 734.91 |
| | EQUITY AND LIABILITIES (1) EQUITY a) Equity Share Capital b) Other Equity TOTAL EQUITY (2) LIABILITIES NON-CURRENT LIABILITIES a) Financial Liabilities i) Borrowings ia) Lease Liabilities ii) Other financial liabilities b) Provisions c) Deferred Tax Liabilities (Net) d) Other non-current Liabilities TOTAL NON CURRENT LIABILITIES (3) CURRENT LIABILITIES a) Financial Liabilities i) Borrowings ia) Lease Liabilities ii) Trade Payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of Creditors other than micro enterprises and small enterprises iii) Other financial liabilities b) Other Current Liabilities c) Provisions d) Current Tax Liabilities (Net) | 2023 (Unaudited) 10,045.03 27,445.19 37,490.22 24,409.71 19.51 2,128.06 54.77 1,470.94 2,164.52 30,247.51 3,644.49 4.53 31.78 171.02 1,551.23 1,107.09 1,842.13 119.23 | March, 2023 (Audited) 10,045.03 25,362.93 35,407.96 25,254.69 11.70 2,143.07 50.92 1,937.34 1,944.56 31,342.28 2,885.65 2.39 37.12 178.33 1,541.05 734.91 1,662.23 |
| TOTAL EQUITY AND LIABILITIES 77,132.43 74,715.12 | EQUITY AND LIABILITIES (I) EQUITY a) Equity Share Capital b) Other Equity TOTAL EQUITY (2) LIABILITES NON-CURRENT LIABILITIES a) Financial Liabilities i) Borrowings ia) Lease Liabilities ii) Other financial liabilities ii) Other financial liabilities of Deferred Tax Liabilities (Net) d) Other non-current Liabilities TOTAL NON CURRENT LIABILITIES a) Financial Liabilities i) Borrowings ia) Lease Liabilities ii) Borrowings ia) Lease Liabilities iii) Trade Payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of Creditors other than micro enterprises and small enterprises iii) Other financial liabilities b) Other Current Liabilities c) Provisions d) Current Tax Liabilities (Net) TOTAL CURRENT LIABILITIES | 2023 (Unaudited) 10,045.03 27,445.19 37,490.22 24,409.71 19.51 2,128.06 54.77 1,470.94 2,164.52 30,247.51 3,644.49 4.53 31.78 171.02 1,551.23 1,107.09 1,842.13 119.23 8,471.50 | March, 2023 (Audited) 10,045.03 25,362.93 35,407.96 25,254.69 11.70 2,143.07 50.92 1,937.34 1,944.56 31,342.28 2,885.65 2.39 37.12 178.33 1,541.05 734.91 1,662.23 7,041.68 |
| NOVE . | EQUITY AND LIABILITIES (I) EQUITY a) Equity Share Capital b) Other Equity TOTAL EQUITY (2) LIABILITES NON-CURRENT LIABILITIES a) Financial Liabilities i) Borrowings ia) Lease Liabilities ii) Other financial liabilities ii) Other financial liabilities of Deferred Tax Liabilities (Net) d) Other non-current Liabilities TOTAL NON CURRENT LIABILITIES a) Financial Liabilities i) Borrowings ia) Lease Liabilities ii) Borrowings ia) Lease Liabilities iii) Trade Payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of Creditors other than micro enterprises and small enterprises iii) Other financial liabilities b) Other Current Liabilities c) Provisions d) Current Tax Liabilities (Net) TOTAL CURRENT LIABILITIES | 2023 (Unaudited) 10,045.03 27,445.19 37,490.22 24,409.71 19.51 2,128.06 54.77 1,470.94 2,164.52 30,247.51 3,644.49 4.53 31.78 171.02 1,551.23 1,107.09 1,842.13 119.23 8,471.50 | March, 2023 (Audited) 10,045.03 25,362.93 35,407.96 25,254.69 11.70 2,143.07 50.92 1,937.34 1,944.56 31,342.28 2,885.65 2.39 37.12 178.33 1,541.05 734.91 1,662.23 7,041.68 |
| | EQUITY AND LIABILITIES (I) EQUITY a) Equity Share Capital b) Other Equity TOTAL EQUITY (2) LIABILITIES NON-CURRENT LIABILITIES a) Financial Liabilities ii) Borrowings ia) Lease Liabilities iii) Other financial liabilities ii) Other financial liabilities of Deferred Tax Liabilities (Net) d) Other non-current Liabilities TOTAL NON CURRENT LIABILITIES a) Financial Liabilities i) Borrowings ia) Lease Liabilities ii) Trade Payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of Creditors other than micro enterprises and small enterprises iii) Other financial liabilities b) Other Current Liabilities c) Provisions d) Current Tax Liabilities (Net) TOTAL CURRENT LIABILITIES (4) Regulatory Deferral Account Credit Balances | 2023 (Unaudited) 10,045.03 27,445.19 37,490.22 24,409.71 19.51 2,128.06 54.77 1,470.94 2,164.52 30,247.51 3,644.49 4.53 31.78 171.02 1,551.23 1,107.09 1,842.13 119.23 8,471.50 923.20 | March, 2023 (Audited) 10,045.03 25,362.93 35,407.96 25,254.69 11.70 2,143.07 50.92 1,937.34 1,944.56 31,342.28 2,885.65 2.39 37.12 178.33 1,541.05 734.91 1,662.23 - 7,041.68 923.20 |











NHPC LIMITED

(A Government of India Enterprise) CIN: 1.40101HR1975GO1032564

STATEMENT OF STANDALONE CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2023

| | (? Incr | | | | | | | |
|-----|--|---------|---------------|------------------|--------------|--|--|--|
| 1 | Particulars | | f Year ended | | f Year ended | | | |
| ⊢ | | | mber, 2023 | | mber, 2022 | | | |
| ١. | Cook Flow From Oronation Activities | Una | udited | Unai | udîted | | | |
| ١٨. | Cash Flow From Operating Activities Profit before tax for the year including movements in | | | | | | | |
| 1 | Regulatory Deferral Account Balance | | 2470.45 | | 2938.23 | | | |
| 1 | Less: Movement in Regulatory Deferral Account Balances | | 45.94 | | 187.93 | | | |
| 1 | Profit before Tax | | 2424.51 | | 2750.30 | | | |
| 1 | ADD: | | 2424.51 | | 2750.50 | | | |
| | Depreciation and Amortization | 552.61 | | 871 18 | | | | |
| | Finance Cost (Net of EAC) | 229.32 | | 571.15 243.72 | | | | |
| 1 | Provision for Diminution in value of investment | 227,32 | | 106.58 | | | | |
| 1 | Provisions Others (Net of EAC) | 2.34 | | 1,72 | | | | |
| 1 | Sales adjustment on account of Exchange Rate Variation | 14.97 | | 14.59 | | | | |
| 1 | Loss/(Profit) on sale of assets/Claims written off | 5.24 | | (4.28) | | | | |
| 1 | • • | | 804,48 | (1.257 | 933.48 | | | |
| | | | 3228.99 | | 3683.78 | | | |
| 1 | LESS: | | 0 | | 0.002170 | | | |
| ı | Advance against Depreciation written back | 25.21 | | 25.21 | | | | |
| ı | Provisions (Net gain) | 13.05 | | 8.67 | | | | |
| | Dividend Income | 94.57 | | 57.14 | | | | |
| 1 | Interest Income & Guarantee Fees | 108,11 | | 143.19 | | | | |
| 1 | Exchange rate variation (Gain) | 68.08 | | 63.24 | | | | |
| 1 | Fair value Audjustments | 3.61 | | (0.78) | | | | |
| ı | Amortisation of Government Grants | 16.58 | | 16.64 | | | | |
| 1 | Anna di Grandia Grand | 10.50 | 329.21 | 10.04 | 313.31 | | | |
| 1 | Cash flow from Operating Activities before Operating | | 327.21 | | 010.01 | | | |
| | Assets and Liabilities adjustments and Taxes | | 2899.78 | | 3370.47 | | | |
| | · | | | | | | | |
| 1 | Changes in Operating Assets and Liabilities: | | | | | | | |
| 1 | Inventories | 3.90 | | (14.67) | | | | |
| 1 | Trade Receivables | (52.86) | | (1232.80) | | | | |
| | Other Financial Assets, Loans and Advances | 365.08 | | 420.08 | | | | |
| | Other Financial Liabilities and Provisions | 399.06 | | 218.27 | | | | |
| | Regulatory Deferral Account Balances | 0.26 | | 1.24 | | | | |
| | | | <u>715.44</u> | | (607.88) | | | |
| | Cash flow from operating activities before taxes | | 3615.22 | | 2762.59 | | | |
| | Less : Taxes Paid | | 339.77 | | 305.49 | | | |
| | Net Cash Flow From Operating Activities (A) | | 3275.45 | | 2457.10 | | | |
| B. | Cash Flow From Investing Activities | | | | | | | |
| "' | Purchase of Property, Plant and Equipment, Investment | | | | | | | |
| | Property, Other Intangible Assets, CWIP and Movement in | | | | | | | |
| | Regulatory Deferral Account Balances forming part of | | (1506.05) | | (991.31) | | | |
| | Project Cost-Net of Grant | | | | | | | |
| | Sale of Property, Plant and Equipment | | 1.18 | | - | | | |
| | Investment in Subsidiaries & Joint Venture (including Share | | (53.00) | | (411.95) | | | |
| | Application Money pending allotment) | | | | (411.85) | | | |
| | Loan to Subsidiaries (Net) | | (95.00) | | - | | | |
| 1 | Interest on Loan to Subsidiaries/Joint Ventures (Net) | | 9.11 | | - | | | |
| 1 | Investment in Term Deposits | | (482.09) | | (396.19) | | | |
| | Dividend Income | | 94.57 | | 57.14 | | | |
| 1 | Interest Income & Guarantee Fees | | 59.90 | | 103.61 | | | |
| 1 | N. A. 1 | | (40= | ٠ . | 44.53.5.5.5 | | | |
| 1 | Net Cash Flow From/Used In Investing Activities (B) | | (1971.38) | | (1638.60) | | | |
| C. | Cash Flow From Financing Activities | | | | | | | |
| 1 | Dividend Paid | | (452.03) | | (502.25) | | | |
| 1 | Proceeds from Long Term Borrowings | | 800.00 | | 500.00 | | | |
| | Proceeds from Short Term Borrowings | | 16.59 | | = | | | |
| 1 | Repayment of Borrowings | | (799.13) | | (791.20) | | | |
| 1 | Interest & Finance Charges | | (867.63) | | (723.48) | | | |
| 1 | Principal Repayment of Lease Liability | | (2.05) | | (1.06) | | | |
| 1 | Interest paid on Lease Liability | | (0.79) | | (0.51) | | | |
| 1 | Net Cash Flow From/Used In Financing Activities (C) | | (1305.04) | | (1518.50) | | | |
| 1 | Net Increase/(Decrease) In Cash And Cash Equivalents | | | , | | | | |
| D, | (A+B+C) | | (0.97) | | (700.00) | | | |
| 1 | · · | | 207.05 | | 039.77 | | | |
| 1 | Cash and Cash Equivalents at the beginning of the year | | 397.05 | | 938.66 | | | |
| 1 | Cash and Cash Equivalents at the end of the period # | | 396.08 | | 238.66 | | | |

Cash and Cash Equivalents at the end of the period includes ₹ 14.16 crores (corresponding half year ₹ 12.80 crores) held in earmarked current accounts which are not available for use by the Company.

-The above Statement of Cash Flows is prepared in accordance with the "Indirect Method" prescribed in Ind AS 7 - Statement



KOLKATA 700016 **Binda**/







Notes to Unaudited Standalone Financial Results:

- The above standalone financial results including statement of standalone assets and liabilities and statement of standalone cash flows have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on November 06, 2023. The same have been reviewed by the Joint Statutory Auditors of the Company as required under Regulation 33 and 52 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 2 In view of the seasonal nature of business, the standalone financial results of the Company vary from quarter to quarter.
- 3 Electricity generation is the principal business activity of the Company. Other operations viz., Power Trading, Contracts, Project Management and Consultancy works do not form a reportable segment as per Ind AS 108 'Operating Segments'. The Company has a single geographical segment as all its power stations are located within the country.
- The Board of Directors of the Company in its meeting held on December 7, 2021 had approved the merger/amalgamation of Lanco Teesta Hydro Power Limited(LTHPL) (a wholly owned subsidiary of NHPC Limited) with NHPC Limited under Section 230-232 of the Companies Act, 2013 and other statutory provisions as per the terms and conditions mentioned in the Scheme of Amalgamation (Scheme). Approval of the Ministry of Power had been received on May 20, 2022. Application for approval of the Scheme has been filed before the Ministry of Corporate Affairs (MCA) on August 10, 2022. As per directions of MCA, meeting of the Equity Shareholders, Secured Creditors & Un-Secured Creditors of the Transferee Company (NHPC Limited) was held on September 29, 2023 and approved in their respective meetings. NHPC and LTHPL have filed 2nd motion application with Ministry of Corporate Affairs (MCA) on October 06, 2023 in this respect.
- The Board of Directors of the Company in its meeting held on September 24, 2021 had approved the proposal to initiate the process of merger of Jalpower Corporation Limited (a wholly owned subsidiary of NHPC Limited) with NHPC Limited as per applicable provisions of the Companies Act, 2013. Approval of the Ministry of Power, Government of India has been conveyed on April 26, 2023. Application for approval of the Scheme of Amalgamation/ Merger shall be filed before the Ministry of Corporate Affairs (MCA) in due course.
- Due to flash flood in river Teesta on October 04, 2023, there were certain losses by way of material damage and consequential business interruption in Teesta-V, Teesta Low Dam III & Teesta Low Dam IV Power Stations. These losses are covered under Mega Insurance Policy and no material impact is envisaged on the financial performance of the Company.
- The Company has recognised MAT Credit of Rs. 518.73 crore and Rs. 528.56 crore during the quarter and half year ended September 30, 2023 respectively (corresponding previous quarter Rs. 139.04 crore and half year Rs. 264.63 crore) on the basis of certainty of availability of future taxable profit. MAT Credit of Rs. 76.62 crore and Rs. 174.82 crore has been utilised during the quarter and half year ended September 30, 2023 respectively (corresponding previous quarter Rs. 153.08 crore and half year Rs. 264.63 crore).
- The Company has maintained security cover of 100% or higher as per the terms of Offer Document/ Information Memorandum and/ or Debenture Trust Deed, sufficient to discharge the principal amount and the interest thereon, in respect of its secured listed non-convertible debt securities. Further, security has been created on specified assets of the Company through English/ Equitable mortgage as per the terms of respective Debenture Trust Deeds for all secured non-convertible debt securities issued by the Company. The Company is also in compliance with all the covenants, in respect of all listed non-convertible debt securities issued by the Company.
- The shareholders of the Company had approved final dividend of Rs. 0.45 per share (Face value of Rs. 10/- each) for the Financial Year 2022-23 in the Annual General Meeting held on August 31, 2023, which has been paid in September, 2023.
- 10 Figures for the previous periods have been re-grouped/re-arranged/re-classified/re-stated wherever necessary.

For and on behalf of the Board of Directors of NHPC Ltd.

(RAJENDRA PRASAD GOYAL)

RAJENDRA PRASAD GOYAL) DIRECTOR (FINANCE) & CFO

DIN - 08645380

Place: New Delhi Date: 06.11.2023







CHATURVEDI & CO.

Chartered Accountants, 2nd Floor, Park Centre, 24, Park Street, Kolkata- 700 016

P C BINDAL & CO.

Chartered Accountants Krishen Niwas, House No.153 Rajbagh, Srinagar-190001

S. N. DHAWAN & CO LLP

Chartered Accountants
Plot No. 51-52, II Floor,
Udyog Vihar Phase IV, Gurugram,
Haryana 122016

Independent Auditors' Review Report on Consolidated Unaudited Financial Results for the Quarter and Year to date 30 September 2023 of NHPC Limited pursuant to Regulations 33 & 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors,
NHPC Limited,
NHPC Office Complex,
Sector-33, Faridabad- 121003.

- 1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of NHPC Limited (the "Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as the "Group"), and its share of the net profit after tax and total comprehensive income of its joint ventures for the quarter ended 30 September 2023 and for the period from 01 April 2023 to 30 September 2023 (the "Statement"), being submitted by the Parent pursuant to the requirement of Regulations 33 and 52 of the Securities and Exchange Board of India ("the SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
- 2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express our conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.







4. The Statement includes the results of the following entities:

| Paren | t |
|--------|--|
| 1. | NHPC Limited |
| | |
| Subsid | liaries |
| 1. | NHDC Limited |
| 2. | Loktak Downstream Hydroelectric Corporation Limited |
| 3. | Bundelkhand Saur Urja Limited |
| 4. | Lanco Teesta Hydro Power Limited |
| 5. | Jalpower Corporation Limited |
| 6. | Ratle Hydroelectric Power Corporation Limited |
| 7. | NHPC Renewable Energy Limited |
| 8. | Chenab Valley Power Projects Private Limited (w.e.f. 21-11-2022) |
| | |
| Joint | Ventures |
| 1. | National High Power Test Laboratory Private Limited |
| 2. | Chenab Valley Power Projects Private Limited (upto 20-11-2022) |

- 5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of the other auditor referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement read with paragraph 7 below, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Ind AS and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 6. We did not review the interim financial results of one subsidiary included in the Statement, whose interim financial results reflect total assets of Rs. 8035.53 crore as at 30 September 2023, total revenues of Rs. 508.81 crore and Rs.760.58 crore, total net profit after tax of Rs. 297.74 crore and Rs. 410.49 crore and total comprehensive income of Rs. 297.33 crore and Rs. 409.67 crore for the quarter ended 30 September 2023 and for the period from 01 April 2023 to 30 September 2023, respectively, and cash flows (net) of Rs. (15.79) crore for the period from 01 April 2023 to 30 September 2023, as considered in the Statement. These financial results have been reviewed by the other auditor whose report has been furnished to us by the Parent's Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the subsidiary, is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matter.

7. The Statement includes the interim financial results of seven subsidiaries which have not been reviewed by their auditors, whose interim financial results reflect total assets of Rs. 10315.56 crore as at 30 September 2023 and total revenues of Rs. 12.86 crore and Rs.30.63 crore, total net profit after tax of Rs. 3.18 crore and Rs. 9.81 crore and total comprehensive income of Rs. 3.18 crore and Rs. 9.81 crore for the quarter ended 30 September 2023 and for the period from 01 April 2023 to 30 September 2023, respectively, and the cash flows (net) of Rs. (242.60) crore for the period from 01 April 2023 to 30 September 2023 as considered in the Statement. The Statement also includes the Group's share of net loss after tax of Rs. Nil and Rs. Nil and total comprehensive income of Rs. Nil and Rs. Nil for the quarter ended 30 September 2023 and for the period from 01 April 2023 to 30 September 2023, respectively as considered in the Statement, in respect of one joint venture, based on its interim financial results which have not PARK STREET

Page 2 of 3

been reviewed by its auditor. According to the information and explanations given to us by the Parent's Management, these interim financial results are not material to the Group.

Our conclusion on the Statement is not modified in respect of the above matter.

8. The comparative financial results of the Group for the corresponding quarter 30 September 2022, the corresponding year to date results for the period 01 April 2022 to 30 September 2022 and the preceding quarter 30 June 2023 were reviewed by the then Joint Statutory Auditors of the Parent Company, one of them was the predecessor auditor and the consolidated financial statements of the Company for the year ended 31 March 2023 were audited by the then Joint Statutory Auditors of the Parent Company, one of them was the predecessor auditor who expressed an unmodified opinion on those consolidated financial results and consolidated financial statements on 10 November 2022, 11 August 2023 and 29 May 2023. Our conclusion/opinion is not modified in respect of this matter.

For Chaturvedi & Co
Chartered Accountants
FRN:302137E

(S.C. Chaturvedi)

Partner

M. No. 012705

UDIN:2301270586NMAC8942

For P C Bindal & Co.
Chartered Accountants
FRN:003824N

(Manushree Bindal)

Partner

Partner M. No. 517316

UDIN: 23517316BGYPHA4909

For S. N. Dhawan & Co LLP Chartered Accountants FRN: 000050N/N5000

(Mukesh Bansal)

Partner M. No. 505269

UDIN-23505269BGXYNK7435

Place: New Delhi

Date: 06 November 2023



NHPC LIMITED

(A Government of India Enterprise)

CIN: L40101HR1975GOI032564

SECTOR-33, FARIDABAD, HARYANA - 121 003

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2023

(Rs. in crore)

| | | | Quarter Ended | | Half Yea | r Ended | Year Ended |
|----------|--|---------------------------------------|------------------------|--------------------|--------------------|--------------------------|----------------------|
| S.No | PARTICULARS | 30.09,2023 | 30.06.2023 | 30.09.2022 | 30.09.2023 | 30.09.2022 | 31,3.2023 |
| J 10 | , introduction | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| 1 | Income | 2.021.26 | 2 757 26 | 3,314.59 | 5,688.52 | 5,995.87 | 10,607.40 |
| | (a) Revenue from Operations * (b) Other Income | 2,931.26 182,56 | 2,757.26 252.96 | 163.34 | 435.52 | 369.01 | 677.50 |
| | Total Income (a+b) | 3,113.82 | 3,010.22 | 3,477.93 | 6,124,04 | 6,364.88 | 11,284.90 |
| 2 | Expenses | | | | | · | |
| - | (a) Generation Expenses | 397.57 | 518.08 | 367.74 | 915.65 | 638.82 | 939,56 |
| | (b) Employee Benefits Expense | 353.90 | 322.47 | 325.27 | 676.37 | 664.48 | 1,435.28 |
| | (c) Finance Costs | 104.82 | 109.04 | 106,83 | 213.86 | 243.51 | 474.26 |
| | (d) Depreciation and Amortization Expense | 294.86 | 293.55 | 301.30 | 588.41 | 604.73 | 1,214.67 |
| | (e) Other Expenses | 422.39 | 412.19 1,655.33 | 433.98 | 834,58 3,228.87 | 1,028.14 3,179.68 | 1,964.45 6,028.22 |
| | Total Expenses (a+b+c+d+e) | 1,573.54 | 1,055,33 | 1,535,12 | 3,220.07 | 3,179.00 | . 0,020,22 |
| 3 | Profit before Exceptional Items, Regulatory Deferral Account Balances, Tax and Share of profit of Joint Ventures accounted for using the Equity Method (1-2) | 1,540.28 | 1,354.89 | 1,942.81 | 2,895.17 | 3,185.20 | 5,256.68 |
| 4 | Share of net profit from joint ventures accounted for using equity method | - | - | 1.87 | - | 2.77 | (5.09) |
| 5 | Profit before Exceptional items, Regulatory Deferral Account Balances and Tax (3+4) | 1,540.28 | 1,354.89 | 1,944.68 | 2,895.17 | 3,187.97 | 5,251.59 |
| 6 | Exceptional items | _ | _ | - | | _ | _ |
| 7 | Profit before Tax and Regulatory Deferral Account Balances (5-6) | 1,540.28 | 1,354.89 | 1,944.68 | 2,895.17 | 3,187.97 | 5,251.59 |
| , | | 1,540.20 | 4,007,007 | 1,244,00 | 2,070,17 | 0,101.71 | 0,20,007 |
| 8 | Tax Expenses (Refer Note 8) a) Current Tax | 280,29 | 256.40 | 424.34 | 536.69 | 708,76 | 947.00 |
| | b) Deferred Tax | (355.24) | 42.41 | 52,27 | (312.83) | 5.40 | 29.24 |
| | Total Tax Expense (a+b) | (74,95) | 298.81 | 476.61 | 223.86 | 714.16 | 976.24 |
| 9 | Profit for the period before movement in Regulatory Deferral Account Balances (7-8) | 1,615.23 | 1,056.08 | 1,468.07 | 2,671.31 | 2,473.81 | 4,275.35 |
| 10 | Movement in Regulatory Deferral Account Balances (Net of Tax) | 78.03 | 39.30 | 217.74 | 117,33 | 265.76 | (40.61) |
| 11 | Profit for the period (9+10) | 1,693,26 | 1,095.38 | 1,685.81 | 2,788.64 | 2,739.57 | 4,234.74 |
| 12 | Other Comprehensive Income | | | | | | |
| | (i) Items that will not be reclassified to profit or loss (Net of Tax) (a) Remeasurement of the post employment defined benefit obligations | (3.15) | (11.24) | 6.24 | (14.39) | 11.36 | (4.87) |
| | Less:- Movement in Regulatory Deferral Account Balances in respect of tax on defined benefit obligations | (1.14) | 0.12 | (6.23) | (1.02) | (8.41) | (1,87) |
| | Add:-Movement in Regulatory Deferral Account Balances- Remeasurement of post employment defined benefit obligations | - | - | _ | - | - | 6.49 |
| | Sub total (a) | (2.01) | (11.36) | 12.47 | (13.37) | 19.77 | 3,49 |
| | (b) Investment in Equity Instruments | 12.83 | 35.87 | 0,96 | 48.70 | (6.60) | 3.36 |
| | Sub total (b) | 12.83 | 35.87 | 0.96 | 48.70 | (6.60) | 3.36 |
| | Total (i)=(a)+(b) | 10.82 | 24.51 | 13.43 | 35.33 | 13.17 | 6.85 |
| | (ii) Items that will be reclassified to profit or loss (Net of Tax) | | (0.70) | 0.45 | | (10.70) | (11.00) |
| | - Investment in Debt Instruments | (1.41) | (0.50) | 0.47 0.47 | (1.91) | (10.52) | (11.86) (11.86) |
| | Total (ii) Other Comprehensive Income (i+ii) | (1.41) 9.41 | (0,50) 24,01 | 13,90 | (1.91) 33.42 | (1 0.52) 2.65 | (5.01) |
| 13 | Total Comprehensive Income for the period (11+12) | 1,702.67 | 1,119.39 | 1,699.71 | 2,822,06 | 2,742.22 | 4,229.73 |
| 14 | Net Profit attributable to | 1,702.07 | 1,117.07 | 1,022.71 | 2,022,00 | 2, | ,,==,,,, |
| 14 | a) Owners of the Parent company | 1,545.85 | 1,036.86 | 1,535.60 | 2,582.71 | 2,574,91 | 3,889.98 |
| | b) Non-controlling interest | 147.41 | 58,52 | 150,21 | 205.93 | 164.66 | 344,76 |
| 15 | Other comprehensive income attributable to | | | | | | |
| | a) Owners of the Parent company | 9.61 | 24.21 | 14.13 | 33.82 | 3,11 | (4.20) |
| | b) Non-controlling interest | (0.20) | (0.20) | (0.23) | (0.40) | (0.46) | (0.81) |
| 16 | l ' | , | 10410 | 1 2 10 50 | 2 (1 (52 | 2 550 00 | 2 005 50 |
| | a) Owners of the Parent company b) Non-controlling interest | 1,555,46 147.21 | 1,061.07 58.32 | 1,549.73 149.98 | 2,616.53 205.53 | 2,578,02 164.20 | 3,885.78 343.95 |
| 17 | 1 - 1 | | | 10,045.03 | 10,045.03 | 10,045.03 | 10,045.03 |
| 17 18 | Paid-up equity share capital (of Face Value ₹ 10/- per share) Reserves excluding Revaluation Reserves | 10,045.03 29,020.11 | 10,045.03 27,916.71 | 26,951.81 | 29,020.11 | 26,951.81 | 26,854.31 |
| 19 | Net worth attributable to owners of the Company | 39,065.14 | 37,961.74 | 36,996.84 | 39,065,14 | 36,996.84 | 36,899.34 |
| 20 | Paid-up debt capital (Comprises Long term debts and Lease Liabilities | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | | | | |
| | including current maturities thereof, Short term Borrowings and Payable towards Bonds fully serviced by Government of India.) | 32,127.02 | 31,625.33 | 27,971.88 | 32,127.02 | 27,971.88 | 31,557.04 |
| 21 | Capital redemption reserve | 2,255.71 | 2,255.71 | 2,255.71 | 2,255.71 | 2,255.71 | 2,255.71 |
| 22 | Debenture (Bond) redemption reserve | 1,129.30 | 1,129,30 | 1,366.25 | 1,129.30 | 1,366.25 | 1,129,30 |
| 23 | Earning per share (Basic and Diluted) (Equity shares, face value of ₹ 10/- each) | | | | | | |
| | - Before movements in Regulatory Deferral Account Balances (in ₹) - | | | | | | |
| | (not annualised) | 1.46 | 0.99 | 1.31 | 2.45 | 2.30 | 3.91 |
| | - After movements in Regulatory Deferral Account Balances (in ₹) - (not annualised KVEI) | 1.54 | 1.03 | 1.53 | 2.57 | 2,56 | 3.87 |
| 24 | Debt equity ratio | 0.82 | 0.83 | 0,76 | 0.82 | NAN & 76 | 0.86 |
| | PARK STREET (S) | | | | //6 | HAWAN & CO | 0 11 |

| | Debt service coverage ratio (DSCR) [Profit after tax but before Interest and Depreciation]/[Principal repayment, excluding payment under put option+Interest] # | 6.79 | 3.00 | 7.52 | 4.45 | 6.44 | 4.26 |
|----|---|---------------|-------|-------|-------|-------|-------|
| | Interest service coverage ratio (ISCR) [Profit after tax but before Interest and Depreciation]/ Interest. # | 14.02 | 9.67 | 13.81 | 18.11 | 10.72 | 8.97 |
| 27 | Current Ratio (Current Assets / Current liabilities) | 1.24 | 1.32 | 1.34 | 1.24 | 1.34 | 1.36 |
| | Long Term Debt to working Capital ratio (Long term borrowings including current maturity of long term borrowing / {working capital excluding current maturities of long term borrowings}) | 6.29 | 6.21 | 6.52 | 6.29 | 6.52 | 6.42 |
| | Bad Debts to Account Receivable Ratio (Bad debts / Average Trade receivables) | 0.004 | 0.004 | 0.005 | 0.005 | 0.010 | 0.010 |
| 30 | Current Liability Ratio (Current liabilities / Total liabilities) | 0.19 | 0.18 | 0.17 | 0.19 | 0.17 | 0.16 |
| 31 | Total Debts to Total Assets (Paid up debt capital / Total assets) | 0.36 | 0.36 | 0.35 | 0,36 | 0.35 | 0.37 |
| 32 | Debtors Turnover (Revenue from operations / Average trade receivables) Annualised | 1.66 | 1.57 | 2.05 | 1.69 | 2.00 | 1.79 |
| 33 | Inventory Turnover ratio (Revenue from operations / Average inventory) Annualised | 73.24 | 67.97 | 86,22 | 70.11 | 79.16 | 68.71 |
| 34 | Operating Margin (%) (Operating profit / Revenue from operations) | 51.58 | 45.70 | 58.39 | 48,73 | 52.67 | 45.16 |
| 35 | Net Profit Margin (%) (Profit for the period / Revenue from operations) | 57. 77 | 39.73 | 50.86 | 49.02 | 45.69 | 39.92 |

Includes Margin from Trading of Power
For the calculation of ISCR and DSCR, amount of interest and Principal repayments against the borrowings of the operational projects have been considered.











STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES

(Rs. in crore)

| 10 Capital Work in Progress 35,329.38 31,305.05 20 Right Of Use Assets 4,277.98 4,287.92 21 August of Use Assets 4,278.92 22 August of Use Assets 186.91 6,24 34 34 34 34 34 35 36 36 34 36 18 39 34 72 37 38 31,305.05 38 4,287.92 34 34 39 34 32 31 30 34 32 31 30 34 32 32 31 30 34 35 37 38 34 36 37 38 38 37 37 38 38 37 38 38 37 39 38 37 39 39 30 34 32 39 30 34 32 39 30 34 32 39 30 34 32 31 30 34 32 31 30 34 32 31 30 30 34 32 35 31 30 30 35 32 33 31 30 30 34 22 35 34 34 35 30 30 34 22 37 30 30 37 32 38 31 30 30 34 32 35 32 38 31 30 30 34 22 34 34 35 30 34 22 35 30 30 34 22 35 30 30 34 22 35 30 30 34 22 35 30 30 34 22 35 30 30 34 22 35 30 30 34 22 35 30 30 34 22 35 30 34 35 32 36 34 37 30 37 32 38 31 30 47 50 48 50 48 50 50 50 50 50 50 50 | (Rs. in crore) | | | | | | |
|--|--|--|---|--|--|--|--|
| ASSETS (I) NON-CURRENT ASSETS a) Property, Plant and Equipment b) Capital Work in Progress c) Right Of Use Assets c) Pittor Office Assets d) Investment Property d) Investment Property d) Integlible Assets d) Integration Assets d) Other Ron Current Assets d) Integration Assets d) Integr | | | | | | | |
| ASSETS (I) NON-CURRENT ASSETS a) Property, Plant and Equipment b) Capital Work in Progress c) Right Of Use Assets d) Investment Property 4.49 4.49 4.49 4.49 4.49 4.49 4.49 4.4 | PARTICULARS | | | | | | |
| (i) NON-CURRENT ASSETS a) Property, Plant and Equipment b) Capital work in Progress c) Right Of Use Assets c) Right Of Use Assets d) Investment Property d) Intangible Assets outer development e) Financial Assets j) Investments j) Other Nor Current Assets (Net) j) Other Nor Current Assets j) Investments j) Investm | | (Unaudited) | (Audited) | | | | |
| a) Property, Plant and Equipment b) Capital Work in Progress C) Right O'Dk Assets 4,271,98 4,287,98 d) Investment Property 4,49 4,49 4,49 4,49 4,49 4,49 4,49 4,4 | ASSETS | | | | | | |
| 10 Capital Work in Progress 35,329.38 31,305.05 20 Right Of Use Assets 4,277.98 4,287.92 21 August of Use Assets 4,278.92 22 August of Use Assets 186.91 6,24 34 34 34 34 34 35 36 36 34 36 18 39 34 72 37 38 31,305.05 38 4,287.92 34 34 39 34 32 31 30 34 32 31 30 34 32 32 31 30 34 35 37 38 34 36 37 38 38 37 37 38 38 37 38 38 37 39 38 37 39 39 30 34 32 39 30 34 32 39 30 34 32 39 30 34 32 31 30 34 32 31 30 34 32 31 30 30 34 32 35 31 30 30 35 32 33 31 30 30 34 22 35 34 34 35 30 30 34 22 37 30 30 37 32 38 31 30 30 34 32 35 32 38 31 30 30 34 22 34 34 35 30 34 22 35 30 30 34 22 35 30 30 34 22 35 30 30 34 22 35 30 30 34 22 35 30 30 34 22 35 30 30 34 22 35 30 30 34 22 35 30 34 35 32 36 34 37 30 37 32 38 31 30 47 50 48 50 48 50 50 50 50 50 50 50 | (1) NON-CURRENT ASSETS | | | | | | |
| Right Of Use Assets 4,271,98 4,287,92 Intangible Assets 2,266 3.4 Pinancial Assets 2,266 3.4 Pinancial Assets 39,002 347,22 Pinancial Assets 141,04 473,51 Polymer Tax Assets (Net) 141,04 473,51 Polymer Tax Assets (Net) 142,01 42,25 Polymer Tax Assets (Net) 142,01 42,25 Polymer Tax Assets (Net) 142,01 42,25 Polymer Tax Assets 2,23 2,31 Polymer Tax Assets 2,25,19 4,548,61 Polymer Tax Assets 156,87 161,18 Pinancial Assets 156,87 161,18 Pinancial Assets 156,87 161,18 Pinancial Assets 163,24 151,33 Pinancial Assets 163,24 151,33 Polymer Tax Assets (Net) 163,24 151,33 Polymer Tax Assets (Net) 163,24 151,33 Polymer Tax Assets (Net) 164,50 133,00 Polymer Tax Assets (Net) 164,50 133,00 164,50 Polymer Tax Assets (Net) 164,50 134,50 Polymer Tax Assets (Net) 164,50 134,50 Polymer Tax Assets (Net) 164,50 134, | a) Property, Plant and Equipment | 17,349.53 | 17,841.57 | | | | |
| 1 1 1 2 2 3 4 4 4 4 4 5 5 6 5 3 4 6 5 5 6 5 6 5 6 5 6 5 6 5 6 6 | b) Capital Work In Progress | 35,329.38 | 31,350.50 | | | | |
| | c) Right Of Use Assets | 4,271.98 | 4,287.92 | | | | |
| Distangible Assets under development 186.91 6.24 Simancial Assets 390.02 347.22 Di Interments 390.02 347.22 Di Trade Receivables 141.04 473.51 Di Trade Receivables 1,166.67 1,118.20 Di Olhers 8,124.90 8,614.16 Di Non Current Tax Assets (Net) 42.01 44.26 Deferred Tax Assets 2.23 2.31 Dother Non Current Assets 4,255.19 4,548.61 TOTAL NON CURRENT ASSETS 71,267.01 68,642.34 OLTRENT ASSETS 166.87 161.18 Di Inventories 156.87 161.18 Di Inventories 163.24 151.33 Di Inventories 163.24 163.24 | d) Investment Property | 4.49 | 4.49 | | | | |
| Distribution 186.91 6.24 Simancial Assets 390.02 347.22 Distribution 42.01 44.26 Distribution 42.01 44.078.20 Distribution | e) Intangible Assets | 2.66 | 3.41 | | | | |
| g) Financial Assets () Investments () Investments (ii) Trade Receivables (iii) Loans (iv) Others (iv) Other Non Current Assets (2.23 2.31 2.31 2.32 2.31 2.31 2.32 2.31 2.31 | - | 186.91 | 6.24 | | | | |
| i) Investments ii) Irade Receivables iii) Loans ii) Others iii) Loans ii) Others iii) Loans ii) Others iii) Loans ii) Others iii) Deferred Tax Assets (Net) iii) Deferred Tax Assets iii) Carrent Assets iii) Other Non Current Assets iii) Carrent Assets iii) Carrent Assets iii) Carrent Assets iii) Carrent Assets iii) Tade Receivables iii) Carrent Assets iii) Tade Receivables iii) Carrent Assets iii) Tade Receivables iii) Carrent Assets iii) Carrent Carr | , , | | | | | | |
| ii) Trade Receivables | | 390.02 | 347.22 | | | | |
| | -, | | 473 51 | | | | |
| iv) Others b) Non Current Tax Assets (Net) i) Deferred Tax Assets i) Deferred Tax Assets i) Deferred Tax Assets i) Deferred Tax Assets i) Other Non Current Assets 71,267,01 68,642,34 (20 CURENT ASSETS inventories i) Inventories i | · · | | | | | | |
| Display Company Comp | · · · · · · · · · · · · · · · · · · · | | | | | | |
| 1) Deferred Tax Assets | | - | | | | | |
| JOther Non Current Assets | | | | | | | |
| TOTAL NON CURRENT ASSETS (2) CURRENT ASSETS (3) Investments (1) Investments (2) Investments (3) Investments (4) Other Security (4) Other Security (5) Investments (6) Investm | · | | | | | | |
| CURRENT ASSETS 156.87 161.18 | l = ' | | | | | | |
| 156.87 161.18 | i i | /1,26/.01 | 68,642,34 | | | | |
| b) Financial Assets i) Investments ii) Trade Receivables iii) Cash and Cash Equivalents iii) Cash and Cash Equivalents iv) Bank balances other than Cash and Cash Equivalents v) Others v) Coans vi) Others c) Current Tax Assets (Net) d) Other Current Assets TOTAL CURRENT ASSETS TOTAL ASSETS PARTICULARS PARTICULARS PARTICULARS EQUITY AND LIABILITIES i) Equity Share Capital b) Other Equity Total Equity attributable to owners of the Company c) Non-controlling interests Total Equity TOTAL EQUITY 2) LIABILITIES ii) Other financial liabilities i) Borrowings iii) Cher of mon-current Liabilities i) Borrowings iii) Cher non-current Liabilities i) Drovisions TOTAL LIABILITIES iii) Other non-current Liabilities i) Borrowings TOTAL EQUITY (C) Deferred Tax Liabilities ii) Total Equity TOTAL Equity TOTAL COURRENT LIABILITIES iii) Other Innancial liabilities iii) Cher non-current Liabilities iii) Cher non-current Liabilities iii) Cher non-current Liabilities iii) Cher non-current Liabilities iii) Total Equity TOTAL COURRENT LIABILITIES iii) Other Innancial liabilities iii) Total Equity TOTAL COURRENT LIABILITIES iii) Other Innancial liabilities iii) Total Equity TOTAL COURRENT LIABILITIES iii) Other Innancial liabilities iii) Total Equity TOTAL COURRENT LIABILITIES iii) Other Innancial liabilities iii) Total Equity TOTAL COURRENT LIABILITIES iii) Other Innancial liabilities iii) Total Equity TOTAL COURRENT LIABILITIES iii) Other Innancial liabilities iii) Total Equity Total Innancial Liabilities iii) Total Equity T | | | | | | | |
| 1) Investments | <u> </u> | 156,87 | 161.18 | | | | |
| ii) Trade Receivables iii) Cash and Cash Equivalents iv) Bank balances other than Cash and Cash Equivalents v) Loans vi) Others c) Current Tax Assets (Net) d) Other Current Assets TOTAL CURRENT ASSETS PARTICULARS EQUITY a) Equity Share Capital b) Other Equity a) Equity Share Capital b) Other Equity TOTAL Equity attributable to owners of the Company (c) Non-controlling interests Total Equity TOTAL EQUITY (2) LIABILITIES non-current Liabilities i) Borrowings ia) Lease Liabilities ii) Other financial Liabilities ii) Other non-current Liabilities ii) Corrent Tax Liabilities iii) Corrent Tax Assets Total Current Assets 5,603,243 3,875,39 3,875,39 3,875,39 3,875,318 3,662,28 3,875,318 3,662,28 3,875,32 3,662,28 3,875,32 3,662,28 3,875,32 3,662,28 3,875,32 3,652,28 3,875,32 3,652,28 3,875,32 3,652,28 3,875,32 3,652,28 3,875,32 3,652,28 3,875,32 3,652,28 3,875,32 3,652,28 3,875,32 3,652,28 3,875,33 3,652,28 3,875,33 3,652,28 3,875,33 3,652,28 3,875,33 3,652,28 3,875,33 3,652,28 3,875,33 3,652,28 3,875,33 3,652,28 3,875,33 3,652,28 3,875,33 3,652,28 3,875,33 3,652,28 3,875,33 3,875, | 1 · | | . | | | | |
| iii) Cash and Cash Equivalents iv) Bank balances other than Cash and Cash Equivalents v) Loans v) Loans S9.44 1,697.47 1,699.48 v) Loans S9.44 60.77 c) Current Tax Assets (Net) d) Other Current Assets TOTAL CURRENT ASSETS 11,807.29 10,765.14 30,809.37 11,807.29 10,765.14 30,809.37 11,807.29 10,765.14 30,809.37 11,807.29 10,765.14 30,809.37 11,807.29 10,765.14 30,809.37 45,809.37 45,809.37 45,809.37 45,809.37 45,809.37 45,809.37 45,809.37 46,809.37 46,809.37 46,809.37 46,809.37 46,809.37 46,809.37 46,809.37 46,809.37 46,809.37 46,809.37 46,809.37 46,809.37 46,809.37 46,909.38 46,602.24 46,078.20 41,714.47 41,7 | i ' | | 151.35 | | | | |
| iv) Bank balances other than Cash and Cash Equivalents v) Loans vi) Others vi) Others vi) Others c) Current Tax Assets (Net) d) Other Current Assets TOTAL CURRENT ASSETS (3) Regulatory Deferral Account Debit Balances TOTAL ASSETS PARTICULARS PARTICULARS PARTICULARS EQUITY AND LIABILITIES (1) EQUITY a) Equity Share Capital b) Other Equity Total Equity attributable to owners of the Company (c) Non-controlling interests TOTAL EQUITY (2) LIABILITIES a) Financial Liabilities ii) Other financial liabilities b) Provisions C) Deferred Tax Liabilities (Net) d) Other non-current Liabilities TOTAL NON CURRENT LIABILITIES (3) CURRENT LIABILITIES (4) Other non-current Liabilities TOTAL NON CURRENT LIABILITIES (5) Deferred Tax Liabilities TOTAL NON CURRENT LIABILITIES (6) Current Liabilities TOTAL NON CURRENT LIABILITIES (7) Deferred Tax Liabilities TOTAL NON CURRENT LIABILITIES (8) Current Liabilities TOTAL NON CURRENT LIABILITIES (9) Current Liabilities TOTAL NON CURRENT LIABILITIES (1) Current Liabilities TOTAL NON CURRENT LIABILITIES (1) Deferred Tax Liabilities Total outstanding dues of micro enterprises and small enterprises and small enterprises iii) Other financial liabilities Total outstanding dues of Creditors other than micro enterprises and small enterprises iii) Other financial liabilities (1) Provisions Total Outstanding dues of Creditors other than micro enterprises and small enterprises iii) Other financial Liabilities (1) Provisions (2) Liabilities (3) Liabilities (4) Liabilities (5) Provisions (6) Current Tax Liabilities (7) Provisions (8) Liabilities (8) Liabilities (9) Current Liabilities (1) Provisions (1) Liabilities (1) Provisions (2) Liabilities (1) Provisions (2) Liabilities (2) Provisions (3) Current Liabilities (4) Current Liabilities (5) Provisions (6) Current Tax Liabilities (7) Provisions (8) Privatory (8) Privator | · | · | 6,160.59 | | | | |
| v) Loans 59.44 60.77 vi) Others 1,021.45 942.07 c) Current Tax Assets (Net) 1,021.45 942.07 d) Other Current Assets 292.65 462.42 TOTAL CURRENT ASSETS 11,807.29 10,765.14 (3) Regulatory Deferral Account Debit Balances 6,728.17 6,682.25 TOTAL ASSETS 89,802.47 86,089.77 PARTICULARS 2023 (Unaudited) EQUITY AND LIABILITIES EQUITY AND LIABILITIES 10,045.03 10,045.03 Di Other Equity 29,020.11 26,834.31 Total Equity attributable to owners of the Company 39,065.14 36,899.37 C) Non-controlling interests 5,013.06 4,815.13 Total Equity 44,078.20 41,714.47 TOTAL EQUITY (2) LIABILITIES 3 Financial Liabilities 57.75 47.18 ii) Other financial liabilities 2,212.61 2,198.78 b) Provisions 74.58 69.66 C) Deferred Tax Liabilities (Net) 34,764.74 34,949.05 d) Other non-current Liabilities 3,873.39 3,565.25 TOTAL NON CURRENT LIABILITIES 34,764.74 34,949.05 ii) Other financial dinetroprises 1,920.12 1,897.91 iii) Dirade Payables 7 total outstanding dues of micro enterprises and small enterprises and small enterprises and small enterprises 1,952.12 1,897.91 b) Other Current Liabilities (Net) 1,952.12 1,897.91 b) Other Current Liabilities (Net) 1,952.12 1,897.91 c) Provisions 2,337.82 2,068.74 c) Provisions 2,337.82 2,068.74 D) Other Current Liabilities (Net) 1,952.12 1,897.91 D) O | iii) Cash and Cash Equivalents | | 1,034.19 | | | | |
| vi) Others c) Current Tax Assets (Net) d) Other Current Assets TOTAL CURRENT ASSETS 11,807.29 10,765.14 30, Regulatory Deferral Account Debit Balances FOTAL CURRENT ASSETS 11,807.29 10,765.14 6,682.25 89,802.47 86,089.77 As at 30th Sep. 2023 (Cnaudited) EQUITY AND LIABILITIES EQUITY a) Equity Share Capital b) Other Equity Total Equity attributable to owners of the Company (c) Non-controlling interests Total Equity TOTAL EQUITY (2) LIABILITIES NON-CURRENT LIABILITIES i) Borrowings ia) Lease Liabilities i) Other financial liabilities b) Provisions C) Deferred Tax Liabilities i) Borrowings ia) Lease Liabilities ii) Other financial Liabilities ii) Borrowings ia) Lease Liabilities ii) Borrowings iii) Other financial Liabilities iii) Other mancial Liabilities ii) Borrowings iii) Other financial Liabilities iii) Other financial Liabilitie | iv) Bank balances other than Cash and Cash Equivalents | · | 1,659.49 | | | | |
| c) Current Tax Assets (Net) d) Other Current Assets TOTAL CURRENT ASSETS (3) Regulatory Deferral Account Debit Balances TOTAL ASSETS PARTICULARS PARTICULARS EQUITY AND LIABILITIES (1) EQUITY a) Equity Share Capital b) Other Equity Total Equity attributable to owners of the Company (c) Non-controlling interests Total Equity TOTAL EQUITY (2) LIABILITIES (3) Financial Liabilities i) Borrowings ia) Lease Liabilities (3) Financial Liabilities b) Provisions C) Deferred Tax Liabilities (Net) d) Other non-current Liabilities TOTAL NON CURRENT LIABILITIES (3) CURRENT LIABILITIES (4) Current Liabilities (5) Deferred Tax Liabilities (6) Current Liabilities (7) Deferred Tax Liabilities (8) From Concurrent Liabilities (9) Borrowings (10) Current Liabilities (11) Borrowings (12) Lease Liabilities (13) CURRENT LIABILITIES (14) Current Liabilities (15) Borrowings (16) Current Liabilities (17) Current Liabilities (18) From Current Liabilities (19) Borrowings (10) Current Liabilities (11) Borrowings (12) Current Liabilities (13) Current Liabilities (14) Current Liabilities (15) Borrowings (16) Current Liabilities (17) Current Liabilities (18) Current Liabilities (19) Borrowings (10) Current Liabilities (11) Current Liabilities (12) Current Liabilities (13) Current Liabilities (14) Current Liabilities (15) Current Liabilities (16) Current Liabilities (17) Current Liabilities (18) Current Liabilities (19) Current Current Liabilities (19) C | v) Loans | 59.44 | 60.77 | | | | |
| d) Other Current Assets TOTAL CURRENT ASSETS (3) Regulatory Deferral Account Debit Balances TOTAL ASSETS PARTICULARS | vi) Others | 1,021.45 | 942.07 | | | | |
| TOTAL CURRENT ASSETS | c) Current Tax Assets (Net) | 164.50 | 133.07 | | | | |
| Column C | d) Other Current Assets | 292.65 | 462.43 | | | | |
| PARTICULARS As at 30th Sep. 2023 (Unaudited) As at 30th Sep. 2023 (Unaudited) | TOTAL CURRENT ASSETS | 11,807.29 | 10,765.14 | | | | |
| As at 30th Sep. 2023 (Unaudited) As at 30th Sep. 2023 (Unaudited) | (3) Regulatory Deferral Account Debit Balances | 6,728.17 | 6,682.29 | | | | |
| As at 30th Sep. 2023 (Unaudited) As at 31st March, 2023 (Audited) | | | | | | | |
| EQUITY AND LIABILITIES | TOTAL ASSETS | 89,802,47 | 86,089.77 | | | | |
| Cuaudited Cuaudited Cuaudited | TOTAL ASSETS | | | | | | |
| (1) EQUITY a) Equity Share Capital b) Other Equity Total Equity attributable to owners of the Company (c) Non-controlling interests Total Equity TOTAL EQUITY (2) LIABILITIES NON-CURRENT LIABILITIES a) Financial Liabilities (i) Other non-current Liabilities (i) Other non-current Liabilities (i) Borrowings (3,875.39 3,875.39 3,652.26 (3) CURRENT LIABILITIES a) Financial Liabilities (ii) Other non-current Liabilities (iii) Current Tax Liabilities (iv) Borrowings (3) CURRENT LIABILITIES (3) Financial Liabilities (3) CURRENT LIABILITIES (4) Contact Liabilities (3) CURRENT LIABILITIES (4) Contact Liabilities (5) Borrowings (6) Current Tax Liabilities (6) Current Tax Liabilities (7) Fordings (8) Current Tax Liabilities (9) Current Tax Liabilities (10) Borrowings (11) Current Tax Liabilities (12) Borrowings (13) Current Tax Liabilities (14) Borrowings (15) Current Tax Liabilities (16) Current Tax Liabilities (17) Current Tax Liabilities (18) Current Tax Liabilities (19) Current Tax Liabilities (| | As at 30th Sep, | As at 31st | | | | |
| a) Equity Share Capital b) Other Equity 29,020.11 26,854.31 Total Equity attributable to owners of the Company (c) Non-controlling interests 5,013.06 4,815.12 Total Equity TOTAL EQUITY (2) LIABILITIES NON-CURRENT LIABILITIES a) Financial Liabilities (c) Deferred Tax Liabilities (d) Other non-current Liabilities (d) Other non-current Liabilities (e) Deferred Tax Liabilities (f) Borrowings (g) CURRENT LIABILITIES (h) Provisions (h) Current Tax Liabilities (h) Borrowings (h) Current Tax Liabilities (h) Borrowings (h) Current Liabilities (h) Current Liabilities (h) Other Current Liabilities (h) | | As at 30th Sep, 2023 | As at 31st March, 2023 | | | | |
| b) Other Equity Total Equity attributable to owners of the Company (c) Non-controlling interests Total Equity Total Equity TOTAL EQUITY (2) LIABILITIES NON-CURRENT LIABILITIES a) Financial Liabilities i) Borrowings ia) Lease Liabilities b) Provisions C) Deferred Tax Liabilities (Net) d) Other non-current Liabilities a) Financial Liabilities i) Borrowings 74.58 69.66 c) Deferred Tax Liabilities TOTAL NON CURRENT LIABILITIES a) Financial Liabilities i) Borrowings a) Enable Liabilities i) Borrowings a) Enable Liabilities i) Borrowings a) Enable Liabilities i) Borrowings ii) Current Liabilities Total outstanding dues of micro enterprises and small enterprises and small enterprises iii) Other financial liabilities i) Other financial liabilities (a) Current Liabilities Total outstanding dues of micro enterprises and small enterprises and small enterprises iii) Other financial liabilities (b) Other Current Liabilities (c) Provisions d) Current Tax Liabilities (Net) TOTAL CURRENT LIABILITIES 29,547,03 7,942.32 | PARTICULARS | As at 30th Sep, 2023 | As at 31st March, 2023 | | | | |
| Total Equity attributable to owners of the Company | PARTICULARS EQUITY AND LIABILITIES | As at 30th Sep, 2023 | As at 31st March, 2023 | | | | |
| (c) Non-controlling interests Total Equity TOTAL EQUITY (2) LIABILITIES NON-CURRENT LIABILITIES a) Financial Liabilities i) Borrowings ia) Lease Liabilities b) Provisions C) Deferred Tax Liabilities C) Deferred Tax Liabilities TOTAL NON CURRENT LIABILITIES a) Financial Liabilities c) 3,875,39 c) Deferred Tax Liabilities c) 34,764.74 c) CURRENT LIABILITIES d) Financial Liabilities c) 3,875,39 c) Deferred Tax Liabilities c) 3,875,39 c) CURRENT LIABILITIES d) Financial Liabilities c) Borrowings c) Deferred Tax Liabilities c) Borrowings c) Deferred Tax Liabilities c) Borrowings c) CURRENT LIABILITIES d) Financial Liabilities c) Borrowings c) Lease Liabilities c) Borrowings c) Lease Liabilities c) Hotal outstanding dues of micro enterprises and small enterprises and small enterprises c) Provisions d) Current Tax Liabilities c) Provisions d) Current Tax Liabilities d) Liabilities c) Provisions d) Current Tax Liabilities d) Lia | PARTICULARS EQUITY AND LIABILITIES (1) EQUITY | As at 30th Sep, 2023 (Unaudited) | As at 31st March, 2023 | | | | |
| Total Equity TOTAL EQUITY (2) LIABILITIES NON-CURRENT LIABILITIES a) Financial Liabilities i) Borrowings ia) Lease Liabilities ii) Other financial liabilities b) Provisions C) Deferred Tax Liabilities (Net) d) Other non-current Liabilities TOTAL NON CURRENT LIABILITIES a) Financial Liabilities i) Borrowings ia) Lease Liabilities i) Borrowings ia) Lease Liabilities i) Borrowings ia) Lease Liabilities ii) Trade Payables Total outstanding dues of micro enterprises and small enterprises and small enterprises iii) Other financial liabilities i) Dother Current Liabilities i) Other Current Liabilities c) Provisions d) Current Tax Liabilities (Net) TOTAL Current LIABILITIES (Net) 44,078.20 41,714.47 44,078.20 41,714.47 44,078.20 41,714.47 44,078.20 41,714.47 44,078.20 41,714.47 44,078.20 41,714.47 44,078.20 41,714.47 44,078.20 41,714.47 44,078.20 41,714.47 44,078.20 41,714.47 44,078.20 41,714.47 44,078.20 46,602.24 2,39.74 3,875.39 3,875. | PARTICULARS EQUITY AND LIABILITIES (1) EQUITY a) Equity Share Capital | As at 30th Sep, 2023 (Unaudited) | As at 31st March, 2023 (Audited) | | | | |
| Total Equity TOTAL EQUITY (2) LIABILITIES NON-CURRENT LIABILITIES a) Financial Liabilities i) Borrowings ia) Lease Liabilities b) Provisions C) Deferred Tax Liabilities (Net) d) Other non-current Liabilities TOTAL NON CURRENT LIABILITIES a) Financial Liabilities C) Deferred Tax Liabilities TOTAL NON CURRENT LIABILITIES a) Financial Liabilities i) Borrowings ia) Lease Liabilities i) Borrowings ia) Lease Liabilities ii) Trade Payables Total outstanding dues of micro enterprises and small enterprises and small enterprises iii) Other financial liabilities i) Dother Current Liabilities i) Other Current Liabilities ii) Other Current Liabilities ii) Other Current Liabilities iii) Other financial liabilities iii) Other Current Liabilities iii) Other Current Liabilities iii) Other Current Liabilities iii) Other Tax Liabilities iii) Other Current Liabilities iii) Other Tax Liabilities iii) Other Current Liabilities iii) Other Other Current Liabilities iii) Other Other Current Liabilities iii) Other Other Current Liabilities iiii) Other Other Current Liabilities iiii Other Other Current Liabilities iiiii Other O | PARTICULARS EQUITY AND LIABILITIES (I) EQUITY a) Equity Share Capital b) Other Equity | As at 30th Sep, 2023 (Unaudited) 10,045.03 29,020.11 | As at 31st March, 2023 (Audited) | | | | |
| TOTAL EQUITY | PARTICULARS EQUITY AND LIABILITIES (1) EQUITY a) Equity Share Capital b) Other Equity Total Equity attributable to owners of the Company | As at 30th Sep, 2023 (Unaudited) 10,045.03 29,020.11 39,065.14 | As at 31st March, 2023 (Audited) 10,045.03 26,854.31 | | | | |
| (2) LIABILITIES NON-CURRENT LIABILITIES a) Financial Liabilities i) Borrowings ia) Lease Liabilities ii) Other financial liabilities b) Provisions c) Deferred Tax Liabilities (Nct) d) Other non-current Liabilities a) Financial Liabilities i) Borrowings a) Financial Liabilities i) Borrowings ii) CURRENT LIABILITIES a) Financial Liabilities i) Borrowings Total outstanding dues of micro enterprises and small enterprises and small enterprises iii) Other financial liabilities b) Other Current Liabilities ii) Other Current Liabilities iii) Other financial liabilities iii) Other financial liabilities iii) Other Current Current Liabilities iii) Other Current Cur | PARTICULARS EQUITY AND LIABILITIES (1) EQUITY a) Equity Share Capital b) Other Equity Total Equity attributable to owners of the Company (c) Non-controlling interests | As at 30th Sep, 2023 (Unaudited) 10,045.03 29,020.11 39,065.14 5,013.06 | As at 31st March, 2023 (Audited) 10,045.03 26,854.31 36,899.34 4,815.13 | | | | |
| NON-CURRENT LIABILITIES a) Financial Liabilities i) Borrowings 26,392.43 26,602.24 ia) Lease Liabilities 57.75 47.18 ii) Other financial liabilities 2,212.61 2,198.78 69.66 c) Deferred Tax Liabilities (Nct) 2,151.98 2,465.92 c) Other non-current Liabilities 3,875.39 3,565.25 TOTAL NON CURRENT LIABILITIES 34,764.74 34,949.03 c) CURRENT LIABILITIES 3,652.68 2,885.65 ia) Lease Liabilities i) Borrowings 3,652.68 2,885.65 ia) Lease Liabilities ii) Trade Payables Total outstanding dues of micro enterprises and small enterprises 42.85 46.67 182.77 183.15 iii) Other financial liabilities 1,952.12 1,897.91 iii) Other Current Liabilities 1,212.21 850.43 c) Provisions 2,337.82 2,068.74 159.62 - TOTAL CURRENT LIABILITIES 9,547.03 7,942.32 1,942.32 1,942.33 1 | PARTICULARS EQUITY AND LIABILITIES (1) EQUITY a) Equity Share Capital b) Other Equity Total Equity attributable to owners of the Company (c) Non-controlling interests Total Equity | As at 30th Sep, 2023 (Unaudited) 10,045.03 29,020.11 39,065.14 5,013.06 | As at 31st March, 2023 (Audited) 10,045.03 26,854.31 36,899.34 | | | | |
| a) Financial Liabilities i) Borrowings ia) Lease Liabilities ii) Other financial liabilities b) Provisions c) Deferred Tax Liabilities (Nct) d) Other non-current Liabilities a) Financial Liabilities i) Borrowings ii) Lease Liabilities ii) Borrowings Total outstanding dues of micro enterprises and small enterprises and small enterprises iii) Other financial liabilities b) Other Current Liabilities i) Other Current Liabilities ii) Other Current Liabilities iii) Other Current Liabilities iii) Other Current Liabilities b) Other Current Liabilities c) Provisions d) Current Tax Liabilities c) Provisions d) Current Tax Liabilities (Net) TOTAL CURRENT LIABILITIES 26,392.43 26,602.24 2,111.8 2,121.98 2,465.93 3,875.39 3,565.25 34,764.74 34,949.03 34,764.74 34,949.03 34,764.74 34,949.03 34,764.74 34,949.03 34,764.74 34,949.03 3,652.68 4.77 3,652.68 4.85 46.67 4.85 4.85 4.667 4.85 4.85 4.85 4.867 4.87 4.88 4.85 4.867 4.87 4.88 4.85 4.867 4.87 4.88 4.85 4.867 4.87 4.88 4.89 4.89 4.80 4.81 4.82 4.85 4.867 4.87 4.88 4.89 4.89 4.89 4.89 4.89 4.89 4.89 | PARTICULARS EQUITY AND LIABILITIES (1) EQUITY a) Equity Share Capital b) Other Equity Total Equity attributable to owners of the Company (c) Non-controlling interests Total Equity TOTAL EQUITY | As at 30th Sep, 2023 (Unaudited) 10,045.03 29,020.11 39,065.14 5,013.06 | As at 31st March, 2023 (Audited) 10,045.03 26,854.31 36,899.34 4,815.13 | | | | |
| i) Borrowings ia) Lease Liabilities ii) Other financial liabilities b) Provisions c) Deferred Tax Liabilities (Nct) d) Other non-current Liabilities a) Financial Liabilities i) Borrowings ii) CURRENT LIABILITIES a) Financial Liabilities ii) Trade Payables Total outstanding dues of micro enterprises and small enterprises and small enterprises iii) Other financial liabilities b) Other Current Liabilities c) Provisions d) Current Tax Liabilities iii) Other financial liabilities iii) Other financial liabilities iii) Other financial liabilities b) Other Current Liabilities c) Provisions d) Current Tax Liabilities c) Provisions d) Current Tax Liabilities c) Provisions d) Current Tax Liabilities (Net) TOTAL CURRENT LIABILITIES 2,6,602.24 5,74.18 5,75.75 5,77.5 47.18 5,9,666 6,966 6 | PARTICULARS EQUITY AND LIABILITIES (1) EQUITY a) Equity Share Capital b) Other Equity Total Equity attributable to owners of the Company (c) Non-controlling interests Total Equity TOTAL EQUITY (2) LIABILITIES | As at 30th Sep, 2023 (Unaudited) 10,045.03 29,020.11 39,065.14 5,013.06 | As at 31st March, 2023 (Audited) 10,045.03 26,854.31 36,899.34 4,815.13 | | | | |
| ia) Lease Liabilities ii) Other financial liabilities b) Provisions c) Deferred Tax Liabilities (Nct) d) Other non-current Liabilities a) Einancial Liabilities a) Financial Liabilities i) Borrowings ii) Current Liabilities iii) Trade Payables Total outstanding dues of micro enterprises and small enterprises and small enterprises iii) Other financial liabilities b) Other Current Liabilities c) Other Current Liabilities ii) Other Current Liabilities iii) Other Current Liabilities c) Provisions d) Current Tax Liabilities (Net) TOTAL CURRENT LIABILITIES 7.74 18.15 2.212 1.897.91 2.850.43 2.337.82 2.068.74 2.9547.03 2.9547.03 2.9547.03 2.9547.03 2.9547.03 2.9547.03 2.9547.03 2.9547.03 | PARTICULARS EQUITY AND LIABILITIES (1) EQUITY a) Equity Share Capital b) Other Equity Total Equity attributable to owners of the Company (c) Non-controlling interests Total Equity TOTAL EQUITY (2) LIABILITIES NON-CURRENT LIABILITIES | As at 30th Sep, 2023 (Unaudited) 10,045.03 29,020.11 39,065.14 5,013.06 | As at 31st March, 2023 (Audited) 10,045.03 26,854.31 36,899.34 4,815.13 | | | | |
| ii) Other financial liabilities b) Provisions c) Deferred Tax Liabilities (Net) d) Other non-current Liabilities TOTAL NON CURRENT LIABILITIES a) Financial Liabilities i) Borrowings ii) Case Liabilities ii) Borrowings Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of Creditors other than micro enterprises iii) Other financial liabilities ii) Other financial liabilities iii) Other furrent Liabilities iii) Other Current Liabilities c) Provisions d) Current Tax Liabilities (Net) TOTAL CURRENT LIABILITIES 2,121.61 2,198.78 2,465.92 3,875.39 3,565.26 34,764.74 34,949.03 34,764.74 34,949.03 34,764.74 34,949.03 34,764.74 34,949.03 3,652.68 2,885.65 6,96 4.77 188.15 182.77 188.15 1,212.21 850.47 2,337.82 2.068.74 159.62 | PARTICULARS EQUITY AND LIABILITIES (1) EQUITY a) Equity Share Capital b) Other Equity Total Equity attributable to owners of the Company (c) Non-controlling interests Total Equity TOTAL EQUITY (2) LIABILITIES NON-CURRENT LIABILITIES a) Financial Liabilities | As at 30th Sep, 2023 (Unaudited) 10,045.03 29,020.11 39,065.14 5,013.06 44,078.20 | As at 31st March, 2023 (Audited) 10,045.03 26,854.31 36,899.34 4,815.13 41,714.47 | | | | |
| b) Provisions | PARTICULARS EQUITY AND LIABILITIES (1) EQUITY a) Equity Share Capital b) Other Equity Total Equity attributable to owners of the Company (c) Non-controlling interests Total Equity TOTAL EQUITY (2) LIABILITIES NON-CURRENT LIABILITIES a) Financial Liabilities i) Borrowings | 10,045.03 29,020.11 39,065.14 5,013.06 44,078.20 | As at 31st March, 2023 (Audited) 10,045.03 26,854.31 36,899.34 4,815.13 41,714.47 | | | | |
| C) Deferred Tax Liabilities (Net) 2,151.98 2,465.92 3,875.39 3,565.25 3,875.39 3,565.25 34,764.74 34,949.03 34,764.74 34,949.03 34,764.74 34,949.03 34,764.74 34,949.03 36,52.68 2,885.65 36,96 4.77 36,96 4.77 36,96 36,96 4.77 36,96 36, | PARTICULARS EQUITY AND LIABILITIES (1) EQUITY a) Equity Share Capital b) Other Equity Total Equity attributable to owners of the Company (c) Non-controlling interests Total Equity TOTAL EQUITY (2) LIABILITIES NON-CURRENT LIABILITIES a) Financial Liabilities i) Borrowings ia) Lease Liabilities | 10,045.03 29,020.11 39,065.14 5,013.06 44,078.20 26,392.43 57.75 | As at 31st March, 2023 (Audited) 10,045.03 26,854.31 36,899.34 4,815.13 41,714.47 26,602.24 47.18 | | | | |
| d) Other non-current Liabilities 3,875.39 3,565.25 TOTAL NON CURRENT LIABILITIES 34,764.74 34,949.03 (3) CURRENT LIABILITIES 34,764.74 34,949.03 (3) Financial Liabilities 3,652.68 2,885.65 (a) Lease Liabilities 6,96 4.77 (ii) Trade Payables 70tal outstanding dues of micro enterprises and small enterprises 42.85 46.65 Total outstanding dues of Creditors other than micro enterprises 182.77 188.15 (a) Total outstanding dues of Creditors other than micro enterprises 1,952.12 1,897.91 (b) Other Current Liabilities 1,212.21 850.45 (c) Provisions 2,337.82 2,068.74 (d) Current Tax Liabilities (Net) 159.62 -1 TOTAL CURRENT LIABILITIES 9,547.03 7,942.35 (e) TOTAL CURRENT LIABILITIES 9,547.03 7,942.35 (f) Current Tax Liabilities (Net) 159.62 -1 TOTAL CURRENT LIABILITIES 9,547.03 7,942.35 (f) Current Tax Liabilities (Net) 159.62 -1 TOTAL CURRENT LIABILITIES 9,547.03 7,942.35 (f) Current Tax Liabilities (Net) 159.62 -1 (f) Current Liabilities (Net) 159.62 -1 (f) Current Tax Liabilities (Net) 159.62 -1 (f) Current Liabilities (Net) 159.62 -1 (f) Current Tax Liabilities (Net) 159.62 -1 (f) Current Liabilities (Net) 159.62 -1 (f) Current Liabilities (Net) 159.62 -1 (f) Cu | PARTICULARS EQUITY AND LIABILITIES (1) EQUITY a) Equity Share Capital b) Other Equity Total Equity attributable to owners of the Company (c) Non-controlling interests Total Equity TOTAL EQUITY (2) LIABILITIES NON-CURRENT LIABILITIES a) Financial Liabilities i) Borrowings ia) Lease Liabilities ii) Other financial liabilities | As at 30th Sep, 2023 (Unaudited) 10,045.03 29,020.11 39,065.14 5,013.06 44,078.20 26,392.43 57.75 2,212.61 | As at 31st March, 2023 (Audited) 10,045.03 26,854.31 36,899.34 4,815.13 41,714.47 26,602.24 47.18 2,198.78 | | | | |
| TOTAL NON CURRENT LIABILITIES 34,764.74 34,949.03 | PARTICULARS EQUITY AND LIABILITIES (I) EQUITY a) Equity Share Capital b) Other Equity Total Equity attributable to owners of the Company (c) Non-controlling interests Total Equity TOTAL EQUITY (2) LIABILITIES NON-CURRENT LIABILITIES a) Financial Liabilities i) Borrowings ia) Lease Liabilities ii) Other financial liabilities b) Provisions | As at 30th Sep, 2023 (Unaudited) 10,045.03 29,020.11 39,065.14 5,013.06 44,078.20 26,392.43 57.75 2,212.61 74.58 | As at 31st March, 2023 (Audited) 10,045.03 26,854.31 36,899.34 4,815.13 41,714.47 26,602.24 47.18 | | | | |
| (3) CURRENT LIABILITIES a) Financial Liabilities i) Borrowings ia) Lease Liabilities ii) Trade Payables Total outstanding dues of micro enterprises and small enterprises and small enterprises iii) Other financial liabilities b) Other Current Liabilities c) Provisions d) Current Tax Liabilities (Net) TOTAL CURRENT LIABILITIES 3,652.68 2,885.65 4.77 4.85 4.66 4.77 188.15 182.77 188.15 1,952.12 1,897.91 1,212.21 850.43 2,337.82 2,068.74 159.62 | PARTICULARS EQUITY AND LIABILITIES (I) EQUITY a) Equity Share Capital b) Other Equity Total Equity attributable to owners of the Company (c) Non-controlling interests Total Equity TOTAL EQUITY (2) LIABILITIES NON-CURRENT LIABILITIES a) Financial Liabilities i) Borrowings ia) Lease Liabilities ii) Other financial liabilities b) Provisions C) Deferred Tax Liabilities (Net) | As at 30th Sep, 2023 (Unaudited) 10,045.03 29,020.11 39,065.14 5,013.06 44,078.20 26,392.43 57.75 2,212.61 74.58 2,151.98 | As at 31st March, 2023 (Audited) 10,045.03 26,854.31 36,899.34 4,815.13 41,714.47 26,602.24 47.18 2,198.78 69.66 | | | | |
| a) Financial Liabilities i) Borrowings 3,652.68 ia) Lease Liabilities ii) Trade Payables Total outstanding dues of micro enterprises and small enterprises and small enterprises iii) Other financial liabilities b) Other Current Liabilities c) Provisions d) Current Tax Liabilities (Net) TOTAL CURRENT LIABILITIES 3,652.68 2,885.65 4.77 188.15 182.77 188.15 1,952.12 1,897.91 1,212.21 850.43 2,337.82 2,068.74 159.62 | PARTICULARS EQUITY AND LIABILITIES (I) EQUITY a) Equity Share Capital b) Other Equity Total Equity attributable to owners of the Company (c) Non-controlling interests Total Equity TOTAL EQUITY (2) LIABILITIES NON-CURRENT LIABILITIES a) Financial Liabilities i) Borrowings ia) Lease Liabilities ii) Other financial liabilities b) Provisions C) Deferred Tax Liabilities (Net) d) Other non-current Liabilities | As at 30th Sep, 2023 (Unaudited) 10,045.03 29,020.11 39,065.14 5,013.06 44,078.20 26,392.43 57.75 2,212.61 74.58 2,151.98 3,875.39 | As at 31st March, 2023 (Audited) 10,045.03 26,854.31 36,899.34 4,815.13 41,714.47 26,602.24 47.18 2,198.78 69.66 2,465.92 | | | | |
| i) Borrowings ii) Lease Liabilities ii) Trade Payables Total outstanding dues of micro enterprises and small enterprises and small enterprises iii) Other financial liabilities iii) Other Current Liabilities c) Provisions d) Current Tax Liabilities (Net) TOTAL CURRENT LIABILITIES 3,652.68 4.77 4.85 4.66 4.77 188.15 42.85 42.85 46.67 182.77 188.15 1,952.12 1,897.91 1,212.21 850.43 2,337.82 2,068.74 159.62 | PARTICULARS EQUITY AND LIABILITIES (I) EQUITY a) Equity Share Capital b) Other Equity Total Equity attributable to owners of the Company (c) Non-controlling interests Total Equity TOTAL EQUITY (2) LIABILITIES NON-CURRENT LIABILITIES a) Financial Liabilities i) Borrowings ia) Lease Liabilities ii) Other financial liabilities b) Provisions C) Deferred Tax Liabilities (Net) d) Other non-current Liabilities TOTAL NON CURRENT LIABILITIES | As at 30th Sep, 2023 (Unaudited) 10,045.03 29,020.11 39,065.14 5,013.06 44,078.20 26,392.43 57.75 2,212.61 74.58 2,151.98 3,875.39 | As at 31st March, 2023 (Audited) 10,045.03 26,854.31 36,899.34 4,815.13 41,714.47 26,602.24 47.18 2,198.78 69.66 2,465.92 3,565.25 | | | | |
| ia) Lease Liabilities ii) Trade Payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of Creditors other than micro enterprises and small enterprises iii) Other financial liabilities iii) Other Current Liabilities iii) Other Current Liabilities 1,212.21 850.43 C) Provisions d) Current Tax Liabilities (Net) TOTAL CURRENT LIABILITIES 9,547.03 7,942.32 | PARTICULARS EQUITY AND LIABILITIES (I) EQUITY a) Equity Share Capital b) Other Equity Total Equity attributable to owners of the Company (c) Non-controlling interests Total Equity TOTAL EQUITY (2) LIABILITIES NON-CURRENT LIABILITIES a) Financial Liabilities i) Borrowings ia) Lease Liabilities ii) Other financial liabilities b) Provisions C) Deferred Tax Liabilities (Net) d) Other non-current Liabilities TOTAL NON CURRENT LIABILITIES (3) CURRENT LIABILITIES | As at 30th Sep, 2023 (Unaudited) 10,045.03 29,020.11 39,065.14 5,013.06 44,078.20 26,392.43 57.75 2,212.61 74.58 2,151.98 3,875.39 | As at 31st March, 2023 (Audited) 10,045.03 26,854.31 36,899.34 4,815.13 41,714.47 26,602.24 47.18 2,198.78 69.66 2,465.92 3,565.25 | | | | |
| ii) Trade Payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of Creditors other than micro enterprises and small enterprises iii) Other financial liabilities b) Other Current Liabilities 1,212.21 850.43 C) Provisions 2,337.82 2,068.74 d) Current Tax Liabilities (Net) TOTAL CURRENT LIABILITIES 2,547.03 7,942.32 | PARTICULARS EQUITY AND LIABILITIES (I) EQUITY a) Equity Share Capital b) Other Equity Total Equity attributable to owners of the Company (c) Non-controlling interests Total Equity TOTAL EQUITY (2) LIABILITIES NON-CURRENT LIABILITIES a) Financial Liabilities i) Borrowings ia) Lease Liabilities ii) Other financial liabilities b) Provisions C) Deferred Tax Liabilities (Net) d) Other non-current Liabilities TOTAL NON CURRENT LIABILITIES (3) CURRENT LIABILITIES a) Financial Liabilities | As at 30th Sep, 2023 (Unaudited) 10,045.03 29,020.11 39,065.14 5,013.06 44,078.20 26,392.43 57.75 2,212.61 74.58 2,151.98 3,875.39 34,764.74 | As at 31st March, 2023 (Audited) 10,045.03 26,854.31 36,899.34 4,815.13 41,714.47 26,602.24 47.18 2,198.78 69.66 2,465.92 3,565.25 | | | | |
| Total outstanding dues of micro enterprises and small enterprises 42.85 46.67 Total outstanding dues of Creditors other than micro enterprises and small enterprises 182.77 188.15 iii) Other financial liabilities 1,952.12 1,897.91 b) Other Current Liabilities 1,212.21 850.43 C) Provisions 2,337.82 2,068.74 d) Current Tax Liabilities (Net) 159.62 - | PARTICULARS EQUITY AND LIABILITIES (1) EQUITY a) Equity Share Capital b) Other Equity Total Equity attributable to owners of the Company (c) Non-controlling interests Total Equity TOTAL EQUITY (2) LIABILITIES NON-CURRENT LIABILITIES a) Financial Liabilities i) Borrowings ia) Lease Liabilities ii) Other financial liabilities b) Provisions c) Deferred Tax Liabilities (Net) d) Other non-current Liabilities TOTAL NON CURRENT LIABILITIES (3) CURRENT LIABILITIES a) Financial Liabilities i) Borrowings | 2023 (Unaudited) 10,045.03 29,020.11 39,065.14 5,013.06 44,078.20 26,392.43 57.75 2,212.61 74.58 2,151.98 3,875.39 34,764.74 | As at 31st March, 2023 (Audited) 10,045.03 26,854.31 36,899.34 4,815.13 41,714.47 26,602.24 47.18 2,198.78 69.66 2,465.92 3,565.25 34,949.03 | | | | |
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| and small enterprises iii) Other financial liabilities 1,952.12 1,897.91 b) Other Current Liabilities 1,212.21 850.43 c) Provisions 2,337.82 2,068.74 d) Current Tax Liabilities (Net) 159.62 | PARTICULARS EQUITY AND LIABILITIES (1) EQUITY a) Equity Share Capital b) Other Equity Total Equity attributable to owners of the Company (c) Non-controlling interests Total Equity TOTAL EQUITY (2) LIABILITIES NON-CURRENT LIABILITIES a) Financial Liabilities i) Borrowings ia) Lease Liabilities ii) Other financial liabilities b) Provisions c) Deferred Tax Liabilities (Net) d) Other non-current Liabilities TOTAL NON CURRENT LIABILITIES a) Financial Liabilities i) Borrowings ia) Lease Liabilities ii) Borrowings ia) Lease Liabilities ii) Borrowings ia) Lease Liabilities ii) Trade Payables | 20,392.43 57.75 2,212.61 74.58 3,875.39 34,764.74 | As at 31st March, 2023 (Audited) 10,045.03 26,854.31 36,899.34 4,815.13 41,714.47 26,602.24 47.18 2,198.78 69.66 2,465.92 3,565.25 34,949.03 | | | | |
| b) Other Current Liabilities 1,212.21 850.43 c) Provisions 2,337.82 2.068.74 d) Current Tax Liabilities (Net) 159.62 - TOTAL CURRENT LIABILITIES 9,547.03 7,942.32 | PARTICULARS EQUITY AND LIABILITIES (1) EQUITY a) Equity Share Capital b) Other Equity Total Equity attributable to owners of the Company (c) Non-controlling interests Total Equity TOTAL EQUITY (2) LIABILITIES NON-CURRENT LIABILITIES a) Financial Liabilities i) Borrowings ia) Lease Liabilities ii) Other financial liabilities b) Provisions C) Deferred Tax Liabilities (Net) d) Other non-current Liabilities TOTAL NON CURRENT LIABILITIES (3) CURRENT LIABILITIES a) Financial Liabilities ii) Borrowings ia) Lease Liabilities ii) Trade Payables Total outstanding dues of micro enterprises and small enterprises | As at 30th Sep, 2023 (Unaudited) 10,045.03 29,020.11 39,065.14 5,013.06 44,078.20 26,392.43 57.75 2,212.61 74.58 2,151.98 3,875.39 34,764.74 3,652.68 6.96 42.85 | As at 31st March, 2023 (Audited) 10,045.03 26,854.31 36,899.34 4,815.13 41,714.47 26,602.24 47.18 2,198.78 69.66 2,465.92 3,565.25 34,949.03 2,885.65 4.77 46.67 | | | | |
| c) Provisions 2,337.82 2.068.74 d) Current Tax Liabilities (Net) 159.62 - TOTAL CURRENT LIABILITIES 9,547.03 7,942.32 | PARTICULARS EQUITY AND LIABILITIES (1) EQUITY a) Equity Share Capital b) Other Equity Total Equity attributable to owners of the Company (c) Non-controlling interests Total Equity TOTAL EQUITY (2) LIABILITIES NON-CURRENT LIABILITIES a) Financial Liabilities i) Borrowings ia) Lease Liabilities ii) Other financial liabilities b) Provisions c) Deferred Tax Liabilities (Net) d) Other non-current Liabilities TOTAL NON CURRENT LIABILITIES a) Financial Liabilities i) Borrowings ia) Lease Liabilities ii) Total Non Current Liabilities TOTAL NON CURRENT LIABILITIES i) Financial Liabilities ii) Borrowings ia) Lease Liabilities ii) Trade Payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of Creditors other than micro enterprises | As at 30th Sep, 2023 (Unaudited) 10,045.03 29,020.11 39,065.14 5,013.06 44,078.20 26,392.43 57.75 2,212.61 74.58 2,151.98 3,875.39 34,764.74 3,652.68 6.96 42.85 | As at 31st March, 2023 (Audited) 10,045.03 26,854.31 36,899.34 4,815.13 41,714.47 26,602.24 47.18 2,198.78 69.66 2,465.92 3,565.25 34,949.03 2,885.65 4.77 | | | | |
| d) Current Tax Liabilities (Net) 159.62 - | PARTICULARS EQUITY AND LIABILITIES (1) EQUITY a) Equity Share Capital b) Other Equity Total Equity attributable to owners of the Company (c) Non-controlling interests Total Equity TOTAL EQUITY (2) LIABILITIES NON-CURRENT LIABILITIES a) Financial Liabilities i) Borrowings ia) Lease Liabilities ii) Other financial liabilities ii) Other financial liabilities b) Provisions c) Deferred Tax Liabilities (Net) d) Other non-current Liabilities TOTAL NON CURRENT LIABILITIES a) Financial Liabilities i) Borrowings ia) Lease Liabilities ii) Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of Creditors other than micro enterprises and small enterprises | As at 30th Sep, 2023 (Unaudited) 10,045.03 29,020.11 39,065.14 5,013.06 44,078.20 26,392.43 57.75 2,212.61 74.58 2,151.98 3,875.39 34,764.74 3,652.68 6.96 42.85 182.77 | As at 31st March, 2023 (Audited) 10,045.03 26,854.31 36,899.34 4,815.13 41,714.47 26,602.24 47.18 2,198.78 69.66 2,465.92 3,565.25 34,949.03 2,885.65 4.77 46.67 | | | | |
| TOTAL CURRENT LIABILITIES 9,547.03 7,942.32 | PARTICULARS EQUITY AND LIABILITIES (1) EQUITY a) Equity Share Capital b) Other Equity Total Equity attributable to owners of the Company (c) Non-controlling interests Total Equity TOTAL EQUITY (2) LIABILITIES NON-CURRENT LIABILITIES a) Financial Liabilities i) Borrowings ia) Lease Liabilities ii) Other financial liabilities b) Provisions c) Deferred Tax Liabilities (Net) d) Other non-current Liabilities TOTAL NON CURRENT LIABILITIES a) Financial Liabilities i) Borrowings ia) Lease Liabilities i) Total NON CURRENT LIABILITIES a) Financial Liabilities ii) Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of Creditors other than micro enterprises and small enterprises iii) Other financial liabilities | As at 30th Sep, 2023 (Unaudited) 10,045.03 29,020.11 39,065.14 5,013.06 44,078.20 26,392.43 57.75 2,212.61 74.58 2,151.98 3,875.39 34,764.74 3,652.68 6.96 42.85 182.77 1,952.12 1,212.21 | As at 31st March, 2023 (Audited) 10,045.03 26,854.31 36,899.34 4,815.13 41,714.47 26,602.24 47.18 2,198.78 69.66 2,465.92 3,565.25 34,949.03 2,885.65 4.77 46.67 188.15 1,897.91 850.43 | | | | |
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| 1 / 0 P 1 / P C 1 / C C P D 1 ZZ . NE V PZZ 3 - N | EQUITY AND LIABILITIES (1) EQUITY a) Equity Share Capital b) Other Equity Total Equity attributable to owners of the Company (c) Non-controlling interests Total Equity TOTAL EQUITY (2) LIABILITIES NON-CURRENT LIABILITIES a) Financial Liabilities i) Borrowings ia) Lease Liabilities ii) Other financial liabilities b) Provisions c) Deferred Tax Liabilities (Net) d) Other non-current Liabilities TOTAL NON CURRENT LIABILITIES a) Financial Liabilities ii) Borrowings ia) Lease Liabilities ii) Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of Creditors other than micro enterprises and small enterprises iii) Other financial liabilities b) Other Current Liabilities c) Provisions d) Current Tax Liabilities (Net) | As at 30th Sep, 2023 (Unaudited) 10,045.03 29,020.11 39,065.14 5,013.06 44,078.20 26,392.43 57.75 2,212.61 74.58 2,151.98 3,875.39 34,764.74 3,652.68 6.96 42.85 182.77 1,952.12 1,212.21 2,337.82 159.62 | As at 31st March, 2023 (Audited) 10,045.03 26,854.31 36,899.34 4,815.13 41,714.47 26,602.24 47.18 2,198.78 69.66 2,465.92 3,565.25 34,949.03 2,885.65 4.77 46.67 188.15 1,897.91 850.43 2,068.74 | | | | |
| | PARTICULARS EQUITY AND LIABILITIES (1) EQUITY a) Equity Share Capital b) Other Equity Total Equity attributable to owners of the Company (c) Non-controlling interests Total Equity TOTAL EQUITY (2) LIABILITIES NON-CURRENT LIABILITIES a) Financial Liabilities i) Borrowings ia) Lease Liabilities ii) Other financial liabilities b) Provisions c) Deferred Tax Liabilities TOTAL NON CURRENT LIABILITIES (3) CURRENT LIABILITIES a) Financial Liabilities ii) Borrowings ia) Lease Liabilities ii) Trade Payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of Creditors other than micro enterprises and small enterprises iii) Other financial liabilities b) Other Current Liabilities c) Provisions d) Current Tax Liabilities (Net) TOTAL CURRENT LIABILITIES | As at 30th Sep, 2023 (Unaudited) 10,045.03 29,020.11 39,065.14 5,013.06 44,078.20 26,392.43 57.75 2,212.61 74.58 2,151.98 3,875.39 34,764.74 3.652.68 6.96 42.85 182.77 1,952.12 1,212.21 2,337.82 159.62 9,547.03 | As at 31st March, 2023 (Audited) 10,045.03 26,854.31 36,899.34 4,815.13 41,714.47 26,602.24 47.18 2,198.78 69.66 2,465.92 3,565.25 34,949.03 2,885.65 4.77 46.67 188.15 1,897.91 850.43 2,068.74 - 7,942.32 | | | | |
| TOTAL EQUITY AND LIABILITIES (89,802.47 86,089.77 | EQUITY AND LIABILITIES (1) EQUITY a) Equity Share Capital b) Other Equity Total Equity attributable to owners of the Company (c) Non-controlling interests Total Equity TOTAL EQUITY (2) LIABILITIES NON-CURRENT LIABILITIES a) Financial Liabilities i) Borrowings ia) Lease Liabilities ii) Other financial liabilities b) Provisions c) Deferred Tax Liabilities (Net) d) Other non-current Liabilities TOTAL NON CURRENT LIABILITIES a) Financial Liabilities ii) Borrowings ia) Lease Liabilities ii) Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of Creditors other than micro enterprises and small enterprises iii) Other financial liabilities b) Other Current Liabilities c) Provisions d) Current Tax Liabilities (Net) | As at 30th Sep, 2023 (Unaudited) 10,045.03 29,020.11 39,065.14 5,013.06 44,078.20 26,392.43 57.75 2,212.61 74.58 2,151.98 3,875.39 34,764.74 3,652.68 6.96 42.85 182.77 1,952.12 1,212.21 2,337.82 159.62 9,547.03 1,412.50 | As at 31st March, 2023 (Audited) 10,045.03 26,854.31 36,899.34 4,815.13 41,714.47 26,602.24 47.18 2,198.78 69.66 2,465.92 3,565.25 34,949.03 2,885.65 4.77 46.67 188.15 1,897.91 850.43 2,068.74 - 7,942.32 1,483.95 | | | | |







NHPC LIMITED
(A Government of India Enterprise)
CIN: £40101HR1975G01032564

STATEMENT OF CONSOLIDATED CASH FLOWS FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2023

| | | | | (₹ in crore) |
|--|----------------------|----------------------|----------------------|---------------------------------------|
| Particulars | For the Half | | For the Half | |
| | 30th Septem Unaud | | 30th Septen Unaug | |
| A. Cash Flow From Operating Activities | - Childe | iicu - | Onani | |
| Profit before tax for the year including movements in Regulatory | | 3,012.50 | | 3,453.73 |
| Deferral Account Balance | | | | |
| Less: Movement in Regulatory Deferral Account Balances | | 117.33 | | 265.76 |
| Profit before Tax | | 2,895.17 | | 3,187.97 |
| ADD: | | i | | |
| Depreciation and Ammortisation | 588.41 | | 604.73 | 1 |
| Finance Costs (Net of EAC) Provisions Others (Net of EAC) | 213.86 7.84 | | 243.51 166.74 | |
| Exchange rate variation (Loss) | 0.02 | | 100.74 | |
| Tariff Adjustment (loss) | 40.53 | | 38.60 | |
| Sales adjustment of account of Exchange Rate Variation | 14,97 | | 14,59 | |
| Loss (Profit) on sale of assets/Claims written off | 5.39 | P.71.02 | (4.16) | 1.064.01 |
| | | 871.02 | | 1,064.01 |
| ire. | | 3,766.19 | | 4,251.98 |
| LESS: Advance against Depreciation written back | 27,38 | | 27.38 | |
| Provisions (Net gain) | 13.06 | | 8,71 | |
| Dividend Income | 9.36 | | - | 1 |
| Interest Income & Guarantee Fees | 186.63 | | 202,29 | |
| Exchange rate variation (Gain) | 68,07 | | 63.24 | |
| Fair Value Adjustments | 6.33 | l | (12,22) | |
| Amortisation of Government Grants | 48.97 | | 48.80 | l |
| Share of Net Profit /(Loss) of Joint Ventures (accounted for using the | - | | 2.77 | |
| equity method) Others | ŀ | | (0.50) | |
| Outers | _ | 359.80 | (0.30) | 340,47 |
| Cash flow from Operating Activities before Operating Assets and | | | | · · · · · · · · · · · · · · · · · · · |
| Liabilities adjustments | ŀ | 3,406.39 | | 3,911.51 |
| Changes in Operating Assets and Liabilities: | | | | |
| Inventories | 4.31 | | (15,16) | |
| Trade Receivables | (80.71) | | (1,559.93) | |
| Other Financial Assets, Loans and Advances | 487.11 | | 375.08 | į |
| Other Financial Liabilities and Provisions | 338.89 | | 280.53 | |
| Regulatory Deferral Account Balances | 0.32 | | 1.24 | (0.0.5.1) |
| | | 749.92 | | (918.24) |
| Cash flow from operating activities before taxes | | 4,156.31 | | 2,993.27 |
| Less : Taxes Paid | - | 406,27 | _ | 387.82 |
| Net Cash From Operating Activities (A) | _ | 3,750.04 | _ | 2,605.45 |
| B. Cash Flow From Investing Activities | | | | |
| Purchase of Property, Plant and Equipment, Investment Property, Other | 1 | | | |
| Intangible Assets, CWIP and Movement in Regulatory Deferral Account | | (2,934.06) | | (1,582.73) |
| Balances forming part of Project Cost-Net of Grant | | 1.10 | | |
| Sale of Property, Plant and Equipment Investment in Joint Venture & Subsidiaries | | 1,18 | | - |
| (Including Share Application Money Pending) | | - | | (213.50) |
| Investment in Term Deposits | | (646.72) | | (570.47) |
| Dividend Income | | 9,36 | | - 1 |
| Interest Income & Guarantee Fees | | 168.45 | | 149.11 |
| Not Coch Flow From Head In Investigan Activision (D) | Ι. | (3,401.79) | - | (2,217.59) |
| Net Cash Flow From/Used In Investing Activities (B) | . | (3,401.79) | | (4,411,09) |
| C. Cash Flow From Financing Activities | | | | |
| Equity proceeds from Non-Controlling Interest | | 75.31 | | 84.08 |
| Dividend Paid (including Non-Controlling Interests) Proceeds from Long Term Borrowings | | (533.64) 1,551.00 | | (556.98) 748.00 |
| Proceeds from Short Term Borrowings Proceeds from Short Term Borrowings | | 16.59 | | 740.00 |
| Repayment of Borrowings | | (799.13) | | (791.20) |
| Interest and Finance Charges | | (913.18) | | (726,42) |
| Principal Repayment of Lease Liability | | (3.25) | | (1.83) |
| Interest paid on Lease Liability | - | (1.30) | _ | (1.00) |
| Net Cash Flow From/Used In Financing Activities (C) | | (607.60) | | (1,245.35) |
| D. Net Increase/(Decrease) in Cash And Cash Equivalents (A+B+C) | | (259.35) | | (857.49) |
| Cash and Cash Equivalents at the beginning of the year | | 1,034,19 | | 1,315.55 |
| Cash and Cash Equivalents at the end of the period # | | 774.84 | | 458,06 |

Cash and Cash Equivalents at the end of the period includes ₹ 14.16 crores (corresponding half year ₹ 12.80 crores) held in earmarked current accounts which are not available for use by the Company.

The above Statement of Cash Flows is prepared in accordance with the "Indirect Method" prescribed in Ind AS 7 - Statement of Cash Flows.











Notes to Unaudited Consolidated Financial Results:

- The above consolidated financial results including consolidated statement of assets and liabilities and consolidated statement of cash flows have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Parent Company in their respective meetings held on November 06, 2023. The same have been reviewed by the Joint Statutory Auditors of the Parent Company as required under Regulation 33 and 52 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- Subsidiary Companies and Joint Venture Companies considered in the Consolidated Financial Results are as follows:
 - a) Subsidiary Companies: (1) NHDC Limited, (2) Loktak Downstream Hydroelectric Corporation Limited, (3) Bundelkhand Saur Urja Limited, (4) Lanco Teesta Hydro Power Limited, (5) Jalpower Corporation Limited, (6) Ratle Hydroelectric Power Corporation Limited, (7) NHPC Renewable Energy Limited and (8) Chenab Valley Power Projects Private Limited (w.e.f. 21.11.2022).
 - b) Joint Venture Companies: Chenab Valley Power Projects Private Limited (upto 20.11.2022) and National High Power Test Laboratory Private Limited.
- In view of the seasonal nature of business, the financial results of the Group vary from quarter to quarter. 3
- Electricity generation is the principal business activity of the Group. Other operations viz., Power Trading, Contracts, Project Management and Consultancy works do not form a reportable segment as per Ind AS 108 - 'Operating Segments'. The Group has a single geographical segment as all its power stations are located within the country.
- The Board of Directors of the Parent Company in its meeting held on December 7, 2021 had approved the merger/amalgamation of Lanco Teesta Hydro Power Limited(LTHPL) (a wholly owned subsidiary of NHPC Limited) with NHPC Limited under Section 230-232 of the Companies Act, 2013 and other statutory provisions as per the terms and conditions mentioned in the Scheme of Amalgamation (Scheme). Approval of the Ministry of Power had been received on May 20, 2022. Application for approval of the Scheme has been filed before the Ministry of Corporate Affairs (MCA) on August 10, 2022. As per directions of MCA, meeting of the Equity Shareholders, Secured Creditors & Un-Secured Creditors of the Transferee Company (NHPC Limited) was held on September 29, 2023 and approved in their respective meetings. Accordingly, NHPC and LTHPL filed 2nd motion application with Ministry of Corporate Affairs (MCA) on October 06, 2023 in this respect.
- The Board of Directors of the Parent Company in its meeting held on September 24, 2021 had approved the proposal to initiate the process of merger of Jalpower Corporation Limited (a wholly owned subsidiary of NHPC Limited) with NHPC Limited as per applicable provisions of the Companies Act, 2013. Approval of the Ministry of Power, Government of India has been conveyed on April 26, 2023. Application for approval of the Scheme of Amalgamation/ Merger shall be filed before the Ministry of Corporate Affairs (MCA) in due course.
- Due to flash flood in river Teesta on October 04, 2023, there were certain losses by way of material damage and consequential business interruption in Teesta-V, Teesta Low Dam - III & Teesta Low Dam - IV Power Stations. These losses are covered under Mega Insurance Policy and no material impact is envisaged on the financial performance of the Group.
- The Group has recognised MAT Credit of Rs. 518.73 crore and Rs. 528.56 crore during the quarter and half year ended September 30, 2023 respectively (corresponding previous quarter Rs. 139.04 crore and half year Rs. 264.63 crore) on the basis of certainty of availability of future taxable profit. MAT Credit of Rs. 149.18 crore and Rs. 269.24 crore has been utilised during the quarter and half year ended September 30, 2023 respectively (corresponding previous quarter Rs. 230.13 crore and half year Rs. 363.75 crore).
- The shareholders of the Parent Company had approved final dividend of Rs. 0.45 per share (Face value of Rs. 10/- each) for the Financial Year 2022-23 in the Annual General Meeting held on August 31, 2023, which has been paid in September, 2023.
- Figures for the previous periods have been re-grouped/re-arranged/re-classified/re-stated wherever necessary.

For and on behalf of the Board of Directors of NHPC Ltd.

(RAJENDRA PRASAD GOYAL) DIRECTOR (FINANCE) & CFO

DIN - 08645380

Place: New Delhi Date: 06.11.2023











वित्त विभाग Finance Division Domestic finance Section एनएचपीसी ऑफिस कॉम्प्लेक्स, सैक्टर-33, फ़रीदाबाद (हरियाणा) - 121003 NHPC Office Complex, Sector-33, Faridabad (Haryana)-121003 ईमेल/Email: nhpcbondsection@nhpc.nic.in वैबसाइट/Website: www.nhpcindia.com

Date: 06

बबुवेब कुटुम्बकम् ONE EARTH + ONE FAMILY + ONE FUTURE

NH/CO/FIN/DFS/2023

Listing Department, National Stock Exchange of India Ltd., Exchange Plaza, C-1, Block G, Bandra Kurla, Complex, Bandra(E) Mumbai-400 051.

Corporate Relationship Department, BSE Limited, Rotunda Building, P J Towers, Dalal Street, Fort, Mumbai-400 001.

Sub: Compliance under 52(7) & 52(7A) of the SEBI (LODR) Regaulations, 2015

Pursuant to Regulation 52(7) & 52(7A) of the Securities and Exchange Board of India (Listing and Disclosure Requirements) Regulations, 2015, statement on utilization of proceeds of Debentures and statement of Deviation/variation (Nil Report) for the Quarter ended Sep 30,2023 is detailed below:

A. Statement of utilization of issue proceeds:

| Name of the Issuer | ISIN . | Mode of Fund Raising (Public Issues/ Private Placement) | Type of Instrument | Listed | Date of raising funds | Amount Raised (Rs. in Crore) | Funds Utilised (Rs. in Crore) | Any deviation (Yes/No) | If 9 is yes,, then specify the purpose of which the funds were utilized | Rem arks, if any |
|--------------------------|--------|---|--------------------|--------|-----------------------|---------------------------------------|--|------------------------------|---|------------------------|
| 1 1 1 | 2 | 3 | 4 | 5 | 6 | / | 8 | 9 | 10 | 11 |

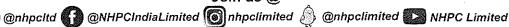
Funds raised during Qtr Jul 23 to Sep 23: Nil

B. Statement of deviation/variation in use of issue proceeds:

| Particulars | Remarks |
|--|--|
| Name of the listed entity | NHPC Limited |
| ISIN | |
| Mode of fund Raising | |
| Type of Instrument | |
| Date of raising funds | |
| Amount Raised | |
| Report filed for the quarter ended | m and the state of the field on the Company NO |
| Is there a deviation/variation in use of funds raised? | Funds raised during Qtr. Jul 23 to Sep 23: Nil |
| Whether any approval is required to vary the objects | |
| of the issue stated in the prospectus/offer | |
| document? | |
| If yes, details of the approval so required? | |
| Date of approval | |
| Explanation of deviation/variation | |
| Comments of the audit committee after review | |
| Comments of the auditor, if any | |

स्वहित एवं राष्ट्रहित में ऊर्जा बचाएं / Save Energy for Benefit of Self and Nation बिजली से संबंधित शिकायतों के लिए 1912 डायल करें / Dial 1912 for Complaints on Electricity CIN: L40101HR1975GOI032564





















वित्त विभाग Finance Division Domestic finance Section एनएचपीसी ऑफिस कॉम्प्लेक्स, सैक्टर-33, फ़रीदाबाद (हरियाणा) - 121003 NHPC Office Complex, Sector-33, Faridabad (Haryana)-121003 ईमेल/Email: nhpcbondsection@nhpc.nic.in वैबसाइट/Website: www.nhpcindia.com

वसुरेव कुटुम्बक्स ONE EARTH + ONE FAMILY - ONE FUTUR

Objects for which funds have been raised and where there has been a deviation/variation, in the following table:

| ISIN | Original object | Modified object, if any | Original Allocation | Modified allocation, if any | Funds · utilized | Amount of deviation/variation (in Rs. Crore and in %) | Remarks, if any |
|------|--------------------|-------------------------------|------------------------|-----------------------------------|---------------------|---|--------------------|
| | | | N | /A | | | |

Deviation could mean:

- a. Deviation in the objects or purposes for which the funds have been raised.
- b. Deviation in the amount of funds actually utilized as against what was originally disclosed.

Kindly take the same on your records.

Yours faithfully,

Executive Director (Finance)

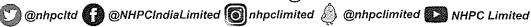
अनुज कपूर **ANUJ KAPOOR**

कार्यपातक निरोक्त (चित)
EXECUTIVE DIRECTOR (FINANCE)
एनएचपासी निर्मिटेड NHPC Limited
(भारत सरकार का उद्यम)

Copy to:

ITSL Trusteeship Company Limited, Ground Floor, Universal Insurance Building, Sir Phirozshah Mehta Rd, Fort, Mumbai, Maharashtra 400001.

SBICAP Trustee Company Ltd., Apeejay House, 6th floor, West Wing, 3, Dinshaw Wachha Road, Churchgate, Mumbai, Maharashtra-400020.







CHATURVEDI & CO.

Chartered Accountants

Address: -24, Park Street, 2nd Floor, Park Centre, Kolkata-700016 E mail: -chaturvedikol@hotmail.com

Independent Statutory Auditor's Certificate for asset cover in respect listed debt securities of NHPC Limited

We understand that NHPC Limited ("the Company") having its registered office at NHPC Office Complex, Sector-33, Faridabad, Haryana-121003, India is required to obtain a certificate with respect to book values of the assets provided as security in respect listed debt securities of NHPC Limited as on 30th September 2023 and compliance with respect to covenants of the listed debt securities for quarter ending 30th September 2023 in terms of Requirement of Regulation 54 read with regulation 56(1)(d) of SEBI (LODR) Regulations,2015 as amended ("LODR Regulations") and SEBI (Debenture Trustees) Regulations,1993 as amended ("DT Regulations").

Management's Responsibility

2) The Company's Management is responsible for ensuring that the Company complies with the LODR Regulations and DT Regulations. Further, the Company is also responsible to comply with the requirements of Bond Trust Deed executed with respective Bond trustee.

Auditor's Responsibility

- 3) Our responsibility is to certify the book values of the assets provided as security in respect of listed debt securities of the Company as on 30th September 2023 based on the financial statements and compliance with respect to covenants of the listed debt securities for the quarter ending 30th September 2023 as specified in SEBI Circular No. SEBI/HO/DDHS/P/CIR/2023/50 Dated 31st March 2023.
- 4) We conducted our examination in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.
- 5) We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC), Quality controls for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Service Engagements.

Opinion

- 6) Based on examination of books of accounts and other relevant records/documents as provided to us by the Company's management for the purpose of issuing this Certificate, we hereby certify that:
 - a) Book values of the assets provided as security in respect of listed debt securities of the Company as on 30th September 2023 is as under:

(Rs. in Crore)

| Particulars of Assets provided as Security | Total Book Value (Property Plant & Equipment and Capital Work-in-Progress)(PPE+CWIP) |
|--|--|
| Chamera-II Power Station | 826.98 |
| Chamera-III Power Station | 902.44 |
| Parbati-II HE Project | 10615.35 |
| Parbati-III Power Station | 1407.09 |
| Dhauliganga Power Station | 458.21 |
| Teesta Low Dam Power Station-III | 919.75 |
| Teesta-V Power Station | 1050.29 |
| Uri-I Power Station | 1261.22 |
| Dulhasti Power Station (Movable) | 892.83 |
| Kishanganga Power Station (Movable) | 907.72 |
| Subansiri Lower HE Project(Movable) | 2839.18 |
| Total Book Value | 22081.06 |



b) Compliance of covenants of the listed debt securities

We have examined the compliances made by the NHPC Limited in respect of covenants of the listed debt securities (NCD's) and certify that all such covenants/terms of the issue have been complied by the NHPC Limited for the quarter ending 30th September 2023.

The above certificate has been given on the basis of information provided by the management and the records produced before us for verification

Restriction on Use

This certificate has been issued to the management of NHPC Limited to comply with requirements of LODR Regulations. Our certificate should not be used for any other purpose or by any person other than the Company. Accordingly, we do not accept or assume any liability or duty of care to any other person to whom this certificate is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

For Chaturvedi & Co.

Chartered Accountants
Firm Registration No.-302137E

GASC Chaturvedi

Partner

Membership No.012705

UDIN:- 23012705BGWMAA5533

JRVED.

PARK STREET KOLKATA-

700016

Place: Faridabad Dated: 04/11/2023

To, IDBI Trusteeship Company Limited Piease find below Security Cover Certiticate as on 30th September 2023 as per format specified videSEBI Circular No. SEBUHO/DDHS/P/CIR/2023/50, Dated 31st March 2023

| Column A | Column B | Column C | Column D | Column E | Column F | Column G | COMMUNIC | Column | Column 3 | Column & Column | 1 | Column M | Column N | |
|--|--|--|--------------------------|--|---|--|--------------------------------------|--|-------------------|--|--|---|--|---------------------------|
| Particulars | Description of asset for which this certificate relate | Exclusive | Exclusive | Pari-Passu Charge | Parl-Passu Charge | Parl-Passu Charge | Assets not offered as Security | Elimination (amount in negative) | (Total C to H) | | Related to only | / / those Items cov | Related to only those Items covered by this certificate | |
| | | Debt for which this certificate being Issued | Other Secured Debt | Debt for which this certificate being issued | Assets shared by pari passu debt holder fincludes debt for which this certificate is issued & other debt with partpassu charge! | Other assets on which there is part-Passu charge (excluding items covered in column F) | | debt amount considered more than once (due to exclusive plus pari plus pari charce | | Market for averaged as considered as conside | Carrying /book value for seasons where market value is not asserts where market value is not ascertaliable or ascertaliable for Eg. Bank Balance, DSRA market value is not amolitechiel | Market Value for Pari passu charge Assets | Carrying value/book value for pari passu charge assets where market value is not ascertainable or applicable for Eg. Bank Balance, DSRA market value is not applicable) | Total Value (=K+L+M+N) |
| | | Book Value | Book Value | Yest | Book Value | Book Value | | | | | | Rela | Retaing to Column F | |
| ASSETS | | | | | | | | | | | | | | |
| Property, Plant and Equipment | | | | | 8840.05 | 9946.29 | 0.00 | | 18786.34 | | | | 8840.05 | 8840.05 |
| Capital Work-in-Progress Right of Use Assets | | | | | 10401.84 | | 262 | | 2624.41 | | | | 10401.84 | |
| Goodwill | 4 | | | | | | 00'0 | | 0.00 | | | | | |
| Intangible Assets | | *************************************** | | | | | 2,23 | | 2.23 | | | | | |
| Development | | | | | | | 180.00 | | 180.00 | | | | | |
| Investments | | | | | | | 4167.39 | | 4167.39 | | | | | |
| Loans Inventories | PPE and CWIP of | | | | | | 1348.04 | | 1348.04 | | | | | |
| Trade Receivables | = | | | | | | 5970.21 | | 6970.21 | | | | | |
| Cash and Cash Equivalents | | | | | | | 396.08 | | 396.08 | | | | | |
| Bank Balances other than Cash and Cash Equivalents | | | | | | | 616.79 | | 616.79 | | | | | |
| hers | Station, Parbati-II | | | | | | 15301.96 | | 15301.96 | | | | | |
| Total | Project, Dhualigang | | | | 19241.89 | 27136.85 | 30753,69 | | 77132,43 | | | | 19241.89 | 19241.89 |
| VBILITIES | a Power | | | | | | | | | | | | | |
| Debt securities to which this certificate pertains | Power Station Dulbasti | | | | 10956.08 | | | | 10956.08 | | | | 10956.08 | 10956.08 |
| Other debt sharing parimassi | Power Station, Parbati-III Power | | | | | | | | | | | | | |
| charge with above debt | Station and Kishanganga | | | | 2572.91 | 6701.98 | | | 9274.89 | | | | 2572,91 | 2572.91 |
| Other Debt | Power Station | | | | | | 4045.29 | | 4045.29 | | | | | |
| Borrowings | , | | | | | | | | 0.00 | | | | | |
| Bank | | | | | | | | | 00.0 | | | | | |
| Debt Securities | | | | | | | | | 0.00 | | | | | |
| rde payables | | | | | | | 202.8 | | 202.80 | | | | | |
| Lease Liabilities | | | | | | | 24.04 | | 24.04 | | | | | |
| Provisions | | | | | | | 1896.9 | | 1895,90 | | | | | |
| Olners | | | | | 42528 00 | 8704 98 | 19414 24 | | 3464.27 | | | | 13528 99 | 13528 99 |
| Cover on Book Value(I) | | | | | 1,42 | | | | | | | | 1.42 | |
| YEL OII MAINEL VAINE | | Exclusive | | | | | | | | | THE RESERVE AND THE PROPERTY OF THE PROPERTY O | | | |
| | | Security Cover Ratio | | Security Cover Ratio | | | | | | | | (0) | STIMIT. | |
| | | | | | | | | | | _ | | | | |

Rajeev Digitally signed by Rajeev Saxena Date: 2023.11.03

(Rajeev Saxena) Manager(F)-DFS

Uma Digitally signed (Uma Kant Rail) by Uma Kant Rail SM(F)-DFS Kant Rail 13:38:13 +053:0



To, SBICAP Trustee Company Limiled Please find below Security Cover Certificate as on 30th September 2023 as per format specified videSEBI Circular No. SEBI/HO/DDHS/P/CIR/2023/50, Dated 31st March 2023

| | | | | | | | | | | : | | : | | (Rs. in Cr.) |
|---|--|--|--------------------------|---|---|---|--------------------------------------|---|---------------------|---|---|--|---|---------------------------|
| Column A | Column B | Column C | Column D | Column E | Cotumn F | Column G | Сомти Н | Cokumi | Column J | Column K Column | imh L | Column M | Colema N | Column O |
| Particulars | Description of asset for which this certificate relate | Exclusive Charge | Exclusive Charge | Pari-Passu Charge | Pari-Passu Charge | Pari-Passu Charge | Assets not offered as Security | Elimination (amount in negative) | (Total C to H) | | Related to only | those items cov | Related to only those items covered by this certificate | |
| | | Debt for which this certificate being issued | Other Secured Debt | Debt for which this certificate being issued | Assets shared by pari passu debt holder (includes dett for which this certificate is issued & other debt with paripassu charge) | Other assets on which there is parl-Passu charge (excluding lems covered in column F) | | debt amount considered more than once (due to plus pari passu charge) | | Market can harket changed changed as charged as on ap on ap can ap can ap can ap can ap ap can ap | Carrying /book value for exclusive charge assets where market ascertainable or applicable (For Eg, Bank Balance, DSRA market value is not applicable) | Market Value for Pari passu charge Assets | value/book pari passu ssets where alue is not linable or le (For Eg. ance, DSRA | Total Value (=K+L+M+N) |
| | | Book | Book | Yes/ | Book | Book | | | | | |) Elas | Relating to Column F | |
| ASSETS | | | | | | | | | | | | | | |
| Property, Plant and Equipment | | | | | 2915.95 | 15870.39 | | | 18786.34 | | | | 2915.96 | 2915.95 |
| Capital Work-in-Progress | | | | | 13206.89 | 14385.51 | | | 27592.40 | | | | 13206.89 | 13206.89 |
| Right of Use Assets | | | | | | | 2624,47 | + | 2624.41 | | | | | |
| Intangible Assets | | | | | | | 2,23 | | 2.23 | | | | | |
| Intangible Assets under | T | | | | | | 00 007 | | 7000 | | | | | |
| Investments | | | | | | | 4167.39 | | 4167.39 | | | | | |
| Loans | | | | | | | 1348,04 | | 1348,04 | | AMERICAN PROPERTY OF THE PROPERTY AND PARTY. | | 7-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1 | |
| Inventories | I I | | | | | | 146,58 | | 146.58 | | | | | |
| Trade Receivables | | | | | | | 5970.21 | | 5970.21 | | | | | |
| Cash and Cash Equivalents | | | | | | | 396.08 | | 396.08 | | | | | |
| Cash and Cash Equivalents | PPE and CWIP of | | | | , | | 616,79 | | 616.79 | | | | | |
| Others | Uri-I Power Station, | | | | | | 15301.96 | | 15301,96 | | | | | |
| Total | Parbati-II HE Project, Parbati-III | | | | 16122,84 | 30255,90 | 30753,69 | | 77132.43 | | | | 16122.84 | 16122.84 |
| 0 1111 1111 | Power Station and | | | | | | | | | | | | | |
| Debt securities to which this | Subansiri Lower HE Project | | | | | | | | 1000 | | | | | |
| certificate pertains | · | | | | 18.0887 | | | | 16,0882 | | | | A'CSEY | 18.0687 |
| Other debt sharing pari-passu | | | | | 0633 68 | 7703 48 | | | 17227 06 | | | | 9673 58 | 0611 58 |
| Other Debt | | | | | | 2 | 4045.29 | | 4045.29 | | | | | |
| Subordinated debt | | | | | | | 3777.94 | | 3777.94 | | | | | |
| Borrowings | | | | | | | 0.00 | | 00'0 | | | | | |
| Bank | | | | | | | | | 00'0 | | | | | |
| Debt Securities | | | | | | | | | 0.00 | | | | | |
| Trade payables | - | | | | | | 202.8 | | 202.80 | | | | | |
| Lease Liabilities | r | | | | | | 24.04 | | 24.04 | | | | | |
| Provisions | | | | | | | 1896.9 | | 1896.90 | | | | | |
| Others | | | | | | | 3464.2/ | | 3404.27 | | | | | |
| Total | | | | | 12527.49 | 7703,48 | 19411.24 | | 39642.21 | | | | 12527.49 | 12527.49 |
| Cover on Book Value (i) | | | | | 1.29 | | | | | | | | 1,29 | 1.29 |
| COVEL OIL BIGINGS VALUE | | Exclusive Security | | Pari-Passu Security | | | | | | | | 1 | KIMITU | |
| | | Cover | | Cover Ratio | | | | | | | | | \\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\ | |
| Scover on book value is calculated based on outstanding value of correspending debts while Security cover ratio is calculated based on outstanding debts pius interest accrued but not due on the same. | based on outstanding va | lue of correst | pending debts | while Security co. | ver ratio is calculate | d based on outsta | nding value of co. | rrespending debi | ts plus interest at | crued but not | due on the same. | 1 | | |

(Rajeev Saxena) Manager(F)-DFS Rajeev Digitally signed by Rajeev Saxena Date: 2023.11.03

Uma Digitally signed by Uma Kant Rai Bate: 2023.11.03 Kant Rai 13:39:19 +05'30'

(Uma Kant Rai) SM(F)-DFS