



**NHDC LIMITED**  
(A Joint Venture of NHPC Ltd. and Govt. of M.P.)

**BALANCE SHEET AS AT 31ST MARCH, 2019**

(Amount in ₹ Lacs)

PARTICULARS	Note No.	As at 31st March, 2019	As at 31st March, 2018	As at 1st April, 2017
<b>ASSETS</b>				
(1) <b>NON-CURRENT ASSETS</b>				
a) Property, Plant and Equipment	2.1	16,878	18,076	19,875
b) Capital Work In Progress	2.2	148	14,389	12,534
c) Investment Property	2.3	-	-	-
d) Intangible Assets	2.4	94,924	99,530	1,05,005
e) <b>Financial Assets</b>				
i) Investments	3.1	-	-	-
ii) Trade Receivables	3.2	-	12,212	27,582
iii) Loans	3.3	2,367	2,257	2,294
iv) Others	3.4	3,98,639	3,92,973	4,32,280
f) Non Current Tax Assets (Net)	4	1,367	5,062	4,161
g) Other Non Current Assets	5	1,276	1,831	1,581
<b>TOTAL NON CURRENT ASSETS</b>		<b>5,15,599</b>	<b>5,46,330</b>	<b>6,05,312</b>
(2) <b>CURRENT ASSETS</b>				
a) Inventories	6	805	891	917
b) <b>Financial Assets</b>				
i) Trade Receivables	7	21,651	25,089	36,345
ii) Cash & Cash Equivalents	8	103	206	232
iii) Bank balances other than Cash & Cash Equivalents	9	1,83,817	1,82,063	1,90,183
iv) Loans	10	357	454	440
v) Others	11	26,217	25,547	38,531
c) Current Tax Assets (Net)	12	5,062	-	2,236
d) Other Current Assets	13	1,748	1,728	6,057
<b>TOTAL CURRENT ASSETS</b>		<b>2,39,760</b>	<b>2,35,978</b>	<b>2,74,941</b>
(3) Regulatory Deferral Account Debit Balances	14.1	48,653	46,650	40,046
<b>TOTAL ASSETS AND REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES</b>		<b>8,04,012</b>	<b>8,28,958</b>	<b>9,20,299</b>
<b>EQUITY AND LIABILITIES</b>				
(1) <b>EQUITY</b>				
(a) Equity Share Capital	15.1	1,96,258	1,96,258	1,96,258
(b) Other Equity	15.2	3,82,726	3,99,217	4,91,953
<b>TOTAL EQUITY</b>		<b>5,78,984</b>	<b>5,95,475</b>	<b>6,88,211</b>
(2) <b>LIABILITIES</b>				
<b>NON-CURRENT LIABILITIES</b>				
a) <b>Financial Liabilities</b>				
i) Borrowings	16.1	-	-	-
ii) Other financial liabilities	16.2	80	140	20
b) Provisions	17	2,012	1,519	1,855
c) Deferred Tax Liabilities (Net)	18	70,942	69,139	64,170
d) Other non-current Liabilities	19	1,16,108	1,21,838	1,29,549
<b>TOTAL NON CURRENT LIABILITIES</b>		<b>1,89,142</b>	<b>1,92,636</b>	<b>1,95,604</b>
(3) <b>CURRENT LIABILITIES</b>				
a) <b>Financial Liabilities</b>				
i) Borrowings	20.1	1,000	-	-
ii) Trade Payables	20.2			
Total outstanding dues of micro enterprises and small enterprises		362	268	204
Total outstanding dues of Creditors other than micro enterprises and small enterprises		1,026	1,187	1,001
iii) Other financial liabilities	20.3	5,084	5,420	2,704
b) Other Current Liabilities	21	8,127	8,455	8,446
c) Provisions	22	20,287	24,806	24,129
d) Current Tax Liabilities (Net)	23	-	711	-
(4) Regulatory Deferral Credit Balances	14.2	-	-	-
<b>TOTAL CURRENT LIABILITIES</b>		<b>35,886</b>	<b>40,847</b>	<b>36,484</b>
<b>TOTAL EQUITY &amp; LIABILITIES</b>		<b>8,04,012</b>	<b>8,28,958</b>	<b>9,20,299</b>

Significant Accounting Policies 1  
Expenditure attributable to construction (EAC) during the year forming part of capital work in progress 32  
Disclosure on Financial Instruments and Risk Management 33  
Other Explanatory Notes to Accounts 34  
Restated Financial Statements for the year ended 31st March, 2018 and as at 1st April, 2017 35

Note 1 to 35 form integral part of the Accounts

As per our report of even date attached

For S K LULLA & CO.  
Chartered Accountants  
(Firm Regn. No. 002636 G)

(CA. Shiv Kumar Sharma)  
Partner  
M.No. 421955

For and on behalf of Board of Directors

A.G. ANSARI  
Managing Director  
DIN: 07884841

BAL RAJ JOSHI  
Chairman  
DIN: 07449990

V. K. TRIPATHI  
Co. Secretary

B. L. SABOO  
Chief General Manager (Fin) &  
Chief Financial Officer

Place:  
Date: 16/05/2019





# NHDC LIMITED

(A Joint Venture of NHPC Ltd. and Govt. of M.P.)

## STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2019

(Amount in ₹ Lacs)

	Note No.	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
<b>INCOME</b>			
i) Revenue from Continuing Operations	24.1	80,454	78,491
ii) Other Income	24.2	23,276	27,109
<b>TOTAL INCOME</b>		<b>1,03,730</b>	<b>1,05,600</b>
<b>EXPENSES</b>			
i) Generation Expenses	25	389	479
ii) Employee Benefits Expense	26	14,528	12,205
iii) Finance Cost	27	26	32
iv) Depreciation & Amortization Expense	28	6,797	7,321
v) Other Expenses	29	15,388	13,088
<b>TOTAL EXPENSES</b>		<b>37,128</b>	<b>33,125</b>
Profit before Exceptional items, Rate Regulated Activities and Tax		66,602	72,475
Exceptional items		-	-
<b>PROFIT BEFORE TAX</b>		<b>66,602</b>	<b>72,475</b>
Tax Expenses	30		
i) Current Tax		17,730	18,792
ii) Deferred Tax		1,802	4,953
<b>Total Tax Expenses</b>		<b>19,532</b>	<b>23,745</b>
<b>PROFIT FOR THE YEAR BEFORE NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES</b>		<b>47,070</b>	<b>48,730</b>
Movement in Regulatory Deferral Account Balances (Net of Tax)	31	2,002	6,588
<b>PROFIT FOR THE YEAR AFTER NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES</b>		<b>49,072</b>	<b>55,318</b>
Profit for the year from continuing operations (A)		<b>49,072</b>	<b>55,318</b>
Profit from discontinued operations		-	-
Tax expense of discontinued operations		-	-
Profit from discontinuing operations after tax		-	-
<b>OTHER COMPREHENSIVE INCOME (B)</b>			
(i) Items that will not be reclassified to profit or loss			
(a) Remeasurement of the defined benefit plans		(25)	48
Less: Income Tax on remeasurement of the defined benefit plans		(9)	17
Less: Deferred Tax Adjustment Against Deferred Tax Liabilities on Remeasurement of defined benefit plans		9	(17)
-Movement in Regulatory Deferral Account Balances-Remeasurement of defined benefit plans		-	-
Less: Impact of Tax on Regulatory Deferral Accounts		-	-
<b>Sub total (a)</b>		<b>(25)</b>	<b>48</b>
(b) Investment in Equity Instruments		-	-
Less: Income Tax on Equity Instruments		-	-
<b>Sub total (b)</b>		<b>-</b>	<b>-</b>
<b>Total (i)=(a)+(b)</b>		<b>(25)</b>	<b>48</b>
(ii) Items that will be reclassified to profit or loss			
- Investment in Debt Instruments		-	-
Less: Income Tax on investment in Debt Instruments		-	-
<b>Total (ii)</b>		<b>-</b>	<b>-</b>
<b>Other Comprehensive Income (B)=(i+ii)</b>		<b>(25)</b>	<b>48</b>
<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR (A+B)</b>		<b>49,047</b>	<b>55,366</b>
<b>Earning per share before movements in Regulatory Deferral Account Balances (Equity shares, face value of ₹ 1000/- each)</b>			
Basic & Diluted (Amount in ₹)		<b>239.83</b>	<b>248.30</b>
<b>Earning per share after movements in Regulatory Deferral Account Balances (Equity shares, face value of ₹ 1000/- each)</b>			
Basic & Diluted (Amount in ₹)		<b>250.04</b>	<b>281.87</b>
Significant Accounting Policies	1		
Expenditure attributable to construction (EAC) during the year forming part of capital work in progress	32		
Disclosure on Financial Instruments and Risk Management	33		
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Note 1 to 35 form integral part of the Accounts			
As per our report of even date attached			
For S K LULLA & CO. Chartered Accountants (Firm Regn. No. 002335)			
(CA. Shiv Kumar Sharma) Partner M.No. 421455			
For and on behalf of Board of Directors			
A.G. ANSARI Managing Director DIN: 07884841		BALRAJ JOSHI Chairman DIN: 07449990	
V. K. TRIRATHI Co. Secretary		B. L. SABOO Chief General Manager (Fin) & Chief Financial Officer	

Place: 16/05/2019