



NHDC LIMITED

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

BALANCE SHEET AS AT 31ST MARCH, 2017

(Amount in ₹)

PARTICULARS	Note No.	As at 31st March, 2017	As at 31st March, 2016	As at 01st April, 2015
ASSETS				
(1) NON-CURRENT ASSETS				
a) Property Plant & Equipment	2.1	1,987,505,422	2,167,266,727	2,342,864,392
b) Capital Work In Progress	2.2	1,253,447,542	643,782,412	52,473,391
c) Investment Property	2.3	-	-	-
d) Other Intangible Assets	2.4	10,500,493,588	10,923,748,773	11,324,072,817
e) Financial Assets				
i) Investments	3.1	-	-	-
ii) Trade Receivables	3.2	2,758,159,993	645,592,593	3,359,336,477
iii) Loans	3.3	209,016,384	202,219,417	196,387,530
iv) Others	3.4	43,227,998,294	42,388,595,494	45,596,472,096
f) Non Current Tax Assets (Net)	12	416,132,016	141,173,818	141,171,554
g) Other Non Current Assets	4	178,439,217	231,915,272	235,419,329
(2) CURRENT ASSETS				
a) Inventories	5	91,669,152	88,074,540	77,491,901
b) Financial Assets				
i) Investments	6	-	-	-
ii) Trade Receivables	7	3,634,480,071	3,510,227,467	4,087,235,347
iii) Cash & Cash Equivalents	8	23,176,818	2,147,941,539	96,509,618
iv) Bank Balances other than Cash & Cash Equivalents	9	19,018,294,541	11,502,872,025	11,441,157,863
v) Loans	10	44,014,841	41,324,985	40,764,137
vi) Others	11	3,853,038,397	7,821,561,276	7,920,894,011
c) Current Tax Assets (Net)	12	223,632,586	280,444,637	-
d) Other Current Assets	13	605,417,134	738,179,525	613,304,101
TOTAL ASSETS		88,024,915,996	83,474,920,500	87,525,554,564
(3) Regulatory Deferral Account Debit Balances				
	14	61,048,619	-	-
TOTAL ASSETS AND REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES		88,085,964,615	83,474,920,500	87,525,554,564
EQUITY AND LIABILITIES				
(1) EQUITY				
(a) Equity Share Capital	15.1	19,625,800,000	19,625,800,000	19,625,800,000
(b) Other Equity	15.2	49,195,396,801	44,722,171,421	41,122,271,184
(2) LIABILITIES				
NON-CURRENT LIABILITIES				
a) Financial Liabilities				
i) Borrowings	16.1	-	-	5,276,312,286
ii) Other financial liabilities	16.2	2,041,172	25,107,255	16,138,120
b) Provisions	17	186,441,244	163,466,199	129,586,884
c) Deferred Tax Liabilities (Net)	18	2,473,378,563	2,176,820,767	1,781,836,414
d) Other non-current Liabilities	19	12,954,927,695	13,562,412,144	14,138,701,589
(3) CURRENT LIABILITIES				
a) Financial Liabilities				
i) Trade Payables	20.1			
Total outstanding dues of micro enterprises and small enterprises		20,413,249	6,691,324	3,605,031
Total outstanding dues of Creditors other than micro enterprises and small enterprises		79,547,173	75,314,502	106,005,343
ii) Other Financial Liabilities	20.2	238,656,977	266,614,343	2,192,908,708
b) Other Current Liabilities	21	896,774,100	871,289,169	894,263,074
c) Provisions	22	2,412,587,641	1,979,233,376	2,219,187,180
d) Current Tax Liabilities (Net)	23	-	-	18,938,751
TOTAL EQUITY & LIABILITIES		88,085,964,615	83,474,920,500	87,525,554,564

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
Disclosure on First time adoption of IND AS	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. 002386C)

(CA Atul K. Lulla)
Partner
M.No. 097890



Place: New Delhi
Date: 17/05/2017

For and on behalf of Board of Directors

Parija
DHIMAN PARIJA
Managing Director
DIN: 07348161

hipathi
V. K. TRIPATHI
Co. Secretary

KMS
K. M. SINGH
Chairman
DIN: 02223301

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



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

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2017

(Amount in ₹)

PARTICULARS	Note No.	For the Year ended 31st March, 2017	For the Year ended 31st March, 2016
INCOME			
i) Revenue from Operations	24	13,069,243,994	9,508,965,377
ii) Other Income	25	2,927,115,487	2,658,624,784
TOTAL INCOME		15,996,359,481	12,167,590,161
EXPENSES			
i) Generation and Other Expenses	26	1,685,787,388	1,641,221,615
ii) Employee Benefit Expenses	27	1,032,341,830	837,744,016
iii) Finance Cost	28	2,241,354	461,086,110
iv) Depreciation & Amortization Expenses	29	733,485,315	728,721,709
TOTAL EXPENSES		3,453,855,887	3,668,773,450
Profit before Exceptional items, Rate Regulated Activities and Tax		12,542,503,594	8,498,816,711
Exceptional items		-	-
PROFIT BEFORE TAX		12,542,503,594	8,498,816,711
Tax Expenses	30		
i) Current Tax		2,980,257,379	1,708,150,343
ii) Adjustments for Income Tax		878,214	6,952,534
iii) Deferred Tax		296,557,796	394,984,353
Total Tax Expenses		3,277,693,389	2,110,087,230
PROFIT FOR THE YEAR BEFORE NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES		9,264,810,205	6,388,729,481
Movement in Regulatory Deferral Account Balances	31	61,048,619	-
Impact of Tax on Regulatory Deferral Accounts		13,028,752	-
Movement in Regulatory Deferral Account Balances (Net of Tax)		48,019,867	-
PROFIT FOR THE YEAR AFTER NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES		9,312,830,072	6,388,729,481
Profit for the year from continuing operations (A)		9,312,830,072	6,388,729,481
Profit from discontinued operations		-	-
Tax expense of discontinued operations		-	-
Profit from discontinuing operations after tax		-	-
OTHER COMPREHENSIVE INCOME			
(i) Items that will not be reclassified to profit or loss			
- Remeasurements of the defined benefit plans		(20,937,310)	(1,533,414)
Less: Income Tax on remeasurements of the defined benefit plans		(7,245,985)	(530,683)
Less: Deferred Tax Adjustment Against Deferred tax Liabilities		7,245,985	530,683
- Movement in Regulatory Deferral Account Balances-Remeasurement of defined benefit plans		-	-
Less: Impact of Tax on Regulatory Deferral Accounts		-	-
- Equity Investment		-	-
Less: Income Tax on Equity Investment		-	-
(ii) Items that will be reclassified to profit or loss			
- Investment in Debt Instruments		-	-
Less: Income Tax on investment in Debt Instruments		-	-
Other Comprehensive Income (B)=(i+ii)		(20,937,310)	(1,533,414)
TOTAL COMPREHENSIVE INCOME FOR THE YEAR (A+B)		9,291,892,762	6,387,196,067

Earning per share before movements in Regulatory Deferral Account Balances (Equity shares, face value of ₹ 1000/- each)

Basic & Diluted (Amount in ₹) 472.07 325.53

Earning per share after movements in Regulatory Deferral Account Balances (Equity shares, face value of ₹ 1000/- each)

Basic & Diluted (Amount in ₹) 474.52 325.53

- 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
 Disclosure on First time adoption of IND AS 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 002306C)

(CA Atul Jain)
Partner
M.No. 097390



Place: New Delhi
Date: 17/05/2017

For and on behalf of Board of Directors

Days
DHIMAN PARIJA
Managing Director
DIN:07348161

Chans
K. M. SINGH
Chairman
DIN: 02223301

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V. K. TRIBATHI
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General Manager (Finance)
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