

**CHHATTISGARH STATE POWER DISTRIBUTION COMPANY LIMITED**  
**BALANCE SHEET AS AT 31st MARCH, 2009**

Particulars	Sch. No.	31 March 2009 in Rs.	31 March 2008 in Rs.
<b>I. Sources of Funds</b>			
(1) Shareholders funds:			
(a) Share Capital	1	500,000	500,000
(b) Share Capital Pending Allotment		19,132,625,000	-
(2) Reserve & Surplus	2	558,366,157	9,014
(3) Deferred Capital Contribution	3	740,443,857	
(4) Loan Funds:			
(a) Secured Loans	4	698,371,295	-
(b) Unsecured Loans	5	2,660,789,051	-
(5) Deferred Tax Liabilities (net)		192,002,645	-
<b>Total</b>		<u>23,983,098,004</u>	<u>509,014</u>
<b>II. Application of Funds</b>			
(1) Fixed Assets:			
(a) Gross Block	6	18,123,113,379	-
(b) Less: Depreciation		6,677,643,168	-
(c) Net Block		11,445,470,211	-
(d) Capital work-in-progress		7,166,536,542	-
(3) Intercompany Adjustment Account (CSPHCL)		1,043,740,518	-
(2) Current Assets, Loans and Advances	7		
(a) Inventories		1,584,433,245	-
(b) Sundry Debtors		11,582,878,325	-
(c) Cash & Bank Balances		1,085,859,316	511,096
(d) Loans and Advances		6,707,294,503	-
	(A)	<u>20,960,465,389</u>	<u>511,096</u>
Less : Current Liabilities and Provisions			
(a) Current Liabilities	8	15,020,643,093	-
(b) Provisions	9	1,612,471,562	4,032
	(B)	<u>16,633,114,655</u>	<u>4,032</u>
Net Current Assets (A) - (B)		4,327,350,734	507,064
(3) Miscellaneous Expenditure	10	-	1,950
<b>Total</b>		<u>23,983,098,004</u>	<u>509,014</u>
Significant Accounting Policies and Notes to Accounts	18		

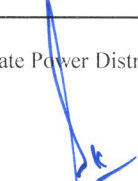
As per our report attached  
For Anand Beriwal & Company



Anand Beriwal  
Proprietor  
Membership No. 071813

Place: Raipur [C.G.]  
Dated: 28th June'2011

For, Chhattisgarh State Power Distribution Company Limited



Managing Director



Director

**CHHATTISGARH STATE POWER DISTRIBUTION COMPANY LIMITED**  
**PROFIT AND LOSS ACCOUNT FOR THE PERIOD ENDED ON 31st MARCH, 2009**

Particulars	Sch. No.	31 March 2009 in Rs.	31 March 2008 in Rs.
<b>INCOME:</b>			
Revenue from sale of power	11	11,230,122,091	-
Other Income	12	264,276,643	13,046
		<u>11,494,398,734</u>	<u>13,046</u>
<b>EXPENDITURE:</b>			
Purchase of Power	13	7,928,866,981	-
Repairs, Administration and Other expenses	14	342,081,943	-
Employee Costs	15	2,117,440,810	-
Depreciation/ Amortisation	6	235,880,894	-
Interest and finance charges	16	124,402,731	-
		<u>10,748,673,358</u>	<u>-</u>
<b>Net Profit/(Loss) Before Tax</b>		<u>745,725,376</u>	<u>13,046</u>
<i>Less: Provision for Taxation</i>			
For Current Tax	84,447,666		4,032
For Deferred Tax	192,002,645		-
For Fringe Benefit Tax	1,591,011	278,041,322	4,032
		<u>467,684,054</u>	<u>9,014</u>
<b>Net Profit/(Loss) After Tax</b>		<u>467,684,054</u>	<u>9,014</u>
Prior period credits/charges (net)	17	(90,673,089)	-
<b>Balance carried to Balance sheet</b>		<u>558,357,143</u>	<u>9,014</u>
<b>Earnings Per Share (in in Rs.)</b>			
Basic & Diluted Earnings Per Share		11,167.14	0.18

Significant Accounting Policies and Notes to Accounts

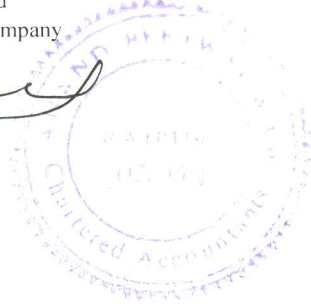
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As per our report attached

For Anand Beriwal & Company

For, Chhattisgarh State Power Distribution Company Limited

Anand Beriwal  
Proprietor  
Membership No. 071813



Managing Director

Director

Place: Raipur [C.G.]  
Dated: 28th June'2011

