

**HARYANA POWER GENERATION CORPORATION LIMITED**  
**REGD. OFFICE: URJA BHAWAN, SECTOR-6, PANCHKULA, HARYANA - 134109**  
**CIN: U45207HR1997SGC033517**  
**STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 31 MARCH 2025**

(Rs. in crores)

	Particulars	Note No.	For the year ended 31 March 2025	For the year ended 31 March 2024
	<b>Income:-</b>			
	Revenue from operations	30	7,097.17	6,334.00
	Other income	31	69.63	58.87
	<b>Total income</b>		<b>7,166.80</b>	<b>6,392.87</b>
	<b>Expenses:-</b>			
	Cost of materials consumed (fuel)	32	5,604.30	4,899.85
	Employee benefits expenses:			
	Salaries and allowances	33	368.22	341.20
	Cost of terminal benefits as per actuarial valuation	33	123.66	33.37
	Finance costs	34	194.41	162.84
	Depreciation and amortisation expense	35	233.45	223.27
	Other expenses	36	361.42	452.33
	<b>Total expenses</b>		<b>6,885.47</b>	<b>6,112.88</b>
	Profit/(Loss) before net movement in regulatory deferral account balance and tax		281.33	280.00
	Net movement in regulatory deferral account balance	18	(64.26)	(128.48)
	<b>Profit / (Loss) before tax</b>		<b>345.59</b>	<b>408.48</b>
	Net expenditure on discontinued operations	37	0.96	1.39
	Tax expense of discontinued operations		-	-
	Loss from discontinued operations after tax		0.96	1.39
	<b>Profit / (Loss) after tax</b>		<b>344.63</b>	<b>407.09</b>
	Other Comprehensive Income	38		
	Items that will not be reclassified to profit or loss			
	- Net actuarial losses on defined benefit plans as per actuarial valuation		334.71	386.88
	- Others		-	-
	<b>Total</b>		<b>334.71</b>	<b>386.88</b>
	<b>Total Comprehensive Income for the period</b>		<b>9.93</b>	<b>20.21</b>
	Earnings per equity share (before net movement in regulatory deferral account balance) from continuing operations			
	(a) Basic	39	(15.42)	(32.63)
	(b) Diluted	39	(15.42)	(31.83)
	Earnings per equity share (after net movement in regulatory deferral account balance) from continuing operations			
	(a) Basic	39	3.14	6.59
	(b) Diluted	39	3.14	6.43
	Earnings per equity share for total operations (continuing + discontinuing operations)			
	(a) Basic	39	3.42	6.17
	(b) Diluted	39	3.42	6.02

Significant Accounting Policies

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The accompanying notes form an integral part of financial statements

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For and on behalf of the Board of Directors

As per our report of even date attached  
For Prem Garg & Associates  
Chartered Accountants  
Firm Regd. No. 014440N

  
**Amit Dewan**  
Director, Finance  
DIN: 08754467

  
**Dr. Saket Kumar, IAS**  
Managing Director  
DIN: 07973118

CA Jamboo Kumar

Membership No. 070598

Place: Chandigarh

Dated: 18/7/2025

  
**Rajesh Goyal**  
Chief Financial Officer

  
**Harish K. Gulati**  
Company Secretary

UDIN: 25070598 BMNQ WK 1679