

**HARYANA POWER GENERATION CORPORATION LIMITED**  
**REGD. OFFICE: URJA BHAWAN, SECTOR-6, PANCHKULA, HARYANA - 134109**  
**CIN: U45207HR1997SGC033517**  
**STATEMENT OF PROFIT AND LOSS UPTO PERIOD ENDED March, 2021**

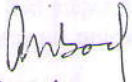
(Rs. in crores)

Particulars	Note No.	For the year ended March 2021	For the year ended March 2020
Income			
Revenue from operations	30	2,992.03	4,206.60
Other income	31	17.90	9.99
<b>Total Income</b>		<b>3,009.93</b>	<b>4,216.59</b>
Expenses			
Cost of materials consumed	32	1,638.39	2,383.67
Employee benefits expense	33	327.84	519.34
Finance costs	34	174.86	183.41
Depreciation and amortisation expense	35	336.58	388.31
Other expenses	36	237.77	268.54
<b>Total expenses</b>		<b>2,715.43</b>	<b>3,743.26</b>
Profit/(Loss) before net movement in regulatory deferral account balance and tax		294.50	473.32
Net movement in regulatory deferral account balance	18	180.30	199.11
<b>Profit / (Loss) before tax</b>		<b>114.20</b>	<b>274.22</b>
Tax expense:			
(a) Current tax			
Current tax expenses		-	87.77
(Less): MAT credit		-	-
Current tax expense relating to prior years		-	87.77
(b) Deferred tax Assets (Liability)	9	-	337.88
(a+b)		-	425.65
<b>Profit / (Loss) after tax</b>		<b>114.20</b>	<b>(151.43)</b>
Profit / (Loss) from discontinued operations	37	28.58	56.80
Less: Provision for future liabilities of discontinued operations		(28.58)	-
Tax expense of discontinued operations		-	-
<b>Profit / (Loss) from discontinued operations after tax</b>		<b>(0.00)</b>	<b>56.80</b>
<b>Profit / (Loss) after tax</b>		<b>114.20</b>	<b>(94.63)</b>
Other Comprehensive Income/(Exp.)	36	(310.02)	131.35
Items that will not be reclassified to profit or loss		-	-
<b>Total</b>		<b>(310.02)</b>	<b>131.35</b>
<b>Total Comprehensive Income for the period</b>		<b>(195.83)</b>	<b>36.73</b>
Earnings per equity share (before net movement in regulatory deferral account balance) from continuing operations			
(a) Basic	39	(4.96)	58.55
(b) Diluted	39	(4.90)	58.13
Earnings per equity share (after net movement in regulatory deferral account balance) from continuing operations			
(a) Basic	39	(62.51)	(6.57)
(b) Diluted	39	(61.83)	(6.52)
Earnings per equity share for total operations (continuing + discontinuing operations)			
(a) Basic	39	(53.39)	12.01
(b) Diluted	39	(52.81)	11.93
Significant Accounting Policies	1		


The accompanying notes form an integral part of financial statements

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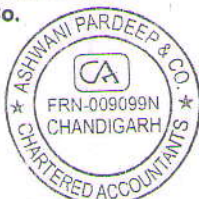
For and on behalf of the Board of Directors


  
**Rohitas Bansal**  
 Chief Accounts Officer  
 Place: Panchkula  
 Dated: 25/08/2021

  
**Ankit Gupta**  
 Director, Finance

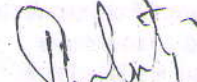
  
**M. Shayin, IAS**  
 Managing Director

As per our report of even date attached  
 For Ashwani Pradeep & Co.  
 Chartered Accountants  
 Firm Regd. No. 009099N



  
**CA. Kapil Dev**  
 (Partner)  
 Membership No. 093023  
 Place: Chandigarh  
 Dated: 25/08/2021

  
**B.B. Gupta**  
 Chief Financial Officer

  
**Harish K. Gulati**  
 Company Secretary

VDIN: 21093023AAAAET1319