

HARYANA POWER GENERATION CORPORATION LIMITED
REGD. OFFICE: URJA BHAWAN, SECTOR-6, PANCHKULA, HARYANA - 134109
CIN: U45207HR1997SGC033517
STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st MARCH 2023

(Rs. in crores)

	Particulars	Note No.	For the year ended 31 March 2023	For the year ended 31 March 2022
Income				
	Revenue from operations	30	8,566.50	3,969.26
	Other income	31	59.92	16.78
	Total income		8,626.42	3,986.03
Expenses				
	Cost of materials consumed	32	6,927.91	2,883.48
	Employee benefits expense	33	404.20	288.24
	Finance costs	34	171.10	142.85
	Depreciation and amortisation expense	35	337.43	336.75
	Other expenses	36	335.54	258.63
	Total expenses		8,176.17	3,909.96
	Profit/(Loss) before net movement in regulatory deferral account balance and tax		450.24	76.07
	Net movement in regulatory deferral account balance. Expense/(Income)	18	(91.21)	-69.08
	Profit / (Loss) before tax		541.45	6.99
	Tax expense:			
	(a) Current tax		-	-
	(b) Deferred tax Assets (Liability)	9	-	-
	(a+b)		-	-
	Profit / (Loss) after tax		541.45	6.99
	Profit / (Loss) from discontinued operations	37	(1.25)	-
	Tax expense of discontinued operations		-	-
	Profit / (Loss) from discontinued operations after tax		(1.25)	-
	Profit / (Loss) after tax		540.20	6.99
	Other Comprehensive Income /(Expense) Items that will not be reclassified to profit or loss	38	(443.59)	(402.07)
	Total		(443.59)	(402.07)
	Total Comprehensive Income for the year		96.61	(395.08)
	Earnings per equity share (before net movement in regulatory deferral account balance) from continuing operations			
	(a) Basic	39	2.09	(102.29)
	(b) Diluted	39	2.08	(102.29)
	Earnings per equity share (after net movement in regulatory deferral account balance) from continuing operations			
	(a) Basic	39	30.69	(123.96)
	(b) Diluted	39	30.67	(123.96)
	Earnings per equity share for total operations (continuing + discontinuing operations)			
	(a) Basic	39	30.30	(123.96)
	(b) Diluted	39	30.28	(123.96)

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

Bahadur Singh Gosain
Chief Accounts Officer

Rajesh Goyal
Chief Financial Officer

Amit Dewan
Director Finance

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

Harish K. Gulati
Company Secretary

M. Shayin, IAS
Managing Director

CA. Kapil Dev
(Partner)
Membership No. 093023
Place: Chandigarh
Dated: 05/07/2023



UDIN: 23093023 861X4V11430