

## STATEMENT OF PROFIT AND LOSS

₹ Crore

Particulars	Note No.	For the year ended 31.03.2017	For the year ended 31.03.2016
<b>Revenue</b>			
Revenue from operations	37	78,273.44	70,843.81
Other income	38	1,068.86	1,165.35
<b>Total revenue</b>		<b>79,342.30</b>	<b>72,009.16</b>
<b>Expenses</b>			
Fuel		47,572.19	43,798.59
Employee benefits expense	39	4,324.60	3,581.65
Finance costs	40	3,597.20	3,296.41
Depreciation, amortization and impairment expense	41	5,920.82	5,172.34
Other expenses	42	5,092.38	5,576.49
<b>Total expenses</b>		<b>66,507.19</b>	<b>61,425.48</b>
<b>Profit before exceptional items, tax and Rate Regulated Activities (RRA)</b>		<b>12,835.11</b>	<b>10,583.68</b>
<b>Add: Movements in Regulatory deferral account balances</b>	68	<b>335.74</b>	<b>12.09</b>
<b>Profit before exceptional items and tax</b>		<b>13,170.85</b>	<b>10,595.77</b>
<b>Exceptional items - impairment loss on investment</b>	60	<b>782.95</b>	<b>-</b>
<b>Profit before tax</b>		<b>12,387.90</b>	<b>10,595.77</b>
<b>Tax expense</b>	54		
Current tax			
Current year		2,705.75	2,103.92
Earlier years		(107.56)	(2,453.48)
Tax expense/(saving) pertaining to RRA		71.82	2.58
Deferred tax		1,287.31	226.88
Less: Deferred asset for deferred tax liability		954.68	53.73
<b>Total tax expense</b>		<b>3,002.64</b>	<b>(173.83)</b>
<b>Profit for the year</b>		<b>9,385.26</b>	<b>10,769.60</b>
<b>Other comprehensive income</b>			
Items that will not be reclassified to profit or loss (net of tax)			
- Net actuarial gains/(losses) on defined benefit plans		(238.66)	(38.35)
- Net gains/(losses) on fair value of equity instruments		35.28	(20.28)
<b>Other comprehensive income for the year, net of income tax</b>		<b>(203.38)</b>	<b>(58.63)</b>
<b>Total comprehensive income for the year</b>		<b>9,181.88</b>	<b>10,710.97</b>

## 41<sup>st</sup> Annual Report 2016-17

Standalone Financial Statements



## STATEMENT OF PROFIT AND LOSS

₹ Crore

Particulars	Note No.	For the year ended 31.03.2017	For the year ended 31.03.2016
Significant accounting policies	1		
Expenditure during construction period (net)	43		
<b>Earnings per equity share (Par value ₹ 10/- each)</b>	<b>59</b>		
Basic & Diluted (₹) (from operations including regulatory deferral account balances)		<b>11.38</b>	13.06
Basic & Diluted (₹) (from operations excluding regulatory deferral account balances)		<b>11.06</b>	13.05

The accompanying notes 1 to 74 form an integral part of these financial statements.

For and on behalf of the Board of Directors

(K.P. Gupta)  
Company Secretary

(K.Biswal)  
Director (Finance)

(Gurdeep Singh)  
Chairman & Managing Director

This is the Statement of Profit and Loss referred to in our report of even date

For T.R. Chadha & Co LLP  
Chartered Accountants  
Firm Reg. No. 006711N/N500028

For PSD & Associates  
Chartered Accountants  
Firm Reg. No. 004501C

For Sagar & Associates  
Chartered Accountants  
Firm Reg. No. 003510S

(Neena Goel)  
Partner  
M. No. 057986

(Thalendra Sharma)  
Partner  
M. No. 079236

(D. Manohar)  
Partner  
M. No.029644

For Kalani & Co.  
Chartered Accountants  
Firm Reg. No. 000722C

For P. A. & Associates  
Chartered Accountants  
Firm Reg. No. 313085E

For S. K. Kapoor & Co.  
Chartered Accountants  
Firm Reg. No. 000745C

For B M Chatrath & Co. LLP  
Chartered Accountants  
Firm Reg. No. 301011E/E300025

(Vikas Gupta)  
Partner  
M. No. 077076

(S. S. Poddar)  
Partner  
M. No. 051113

(V. B. Singh)  
Partner  
M. No. 073124

(P. R. Paul)  
Partner  
M. No. 051675

Place: New Delhi  
Date: 29 May 2017