



ಗುಲ್ಬರ್ಗಾ ವಿದ್ಯುಚ್ಛಕ್ತಿ ಸರಬರಾಜು ಕಂಪನಿ ನಿಯಮಿತ

(ಕರ್ನಾಟಕ ಸರ್ಕಾರದ ಸಂಪೂರ್ಣ ಸ್ವಾಮ್ಯಕ್ಕೆ ಒಳಪಟ್ಟಿದೆ)

**16ನೇ ವಾರ್ಷಿಕ ವರದಿ
2017-18**



ಗುಲ್ಬರ್ಗಾ ವಿದ್ಯುಚ್ಛಕ್ತಿ ಸರಬರಾಜು ಕಂಪನಿ ನಿಯಮಿತ

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ಸಿಐಎನ್ ಸಂಖ್ಯೆ: ಯು0401ಕೆಎ2002ಎಸ್‌ಜಿಎ030436

ನೋಂದಾಯಿತ ಕಛೇರಿ

ಸ್ಟೇಷನ್ ರಸ್ತೆ, ಗುಲ್ಬರ್ಗಾ-585102

ಇ-ಮೇಲ್ : mdgesco@gmail.com

ವೆಬ್‌ಸೈಟ್: www.gescom.in

Gulbarga Electricity Supply Company Ltd.

(Wholly Owned by Government of Karnataka Undertaking)

(CIN NO. - U04010KA2002SGC030436)

Regd Office : Station Road, Gulbarga – 585102

E-Mail: mdgesco@gmail.com

Website: www.gescom.in

Gulbarga Electricity Supply Company Limited

(Wholly Owned by Government of Karnataka Undertaking)

16th Annual Report 2017-18

16ನೇ ವಾರ್ಷಿಕ ವರದಿ 2017-18

GESCOM



UÄ®UÁð
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¹.L.JËŒ, ASì :
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UÄ®ŒUÁð - 585 102

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Website: www.gescom.in





zÉĀAiÉĒzÉĀ±ÀUĀ¼ĀĀ

vĀEĀB UĀ°ĀPĀjUÉ ,ĀzĀđvĀPĀ zĀgĀZĀ° «±Ā,Ā¢ĀAiĀĀ ¢ĀĀvĀĀ
UĀĀ tªĀĀIzĀ «zĀĀvĭ ,ĀgĀSgĀdĀ ¢ĀĀqĀĀĀĀzĀEĀĀB RavĀ¥Ār ,ĀĀĀĀzÉĀ
PĀA¥Ā¢AiĀĀ zÉĀAiÉĒzÉĀ±À.

eÉ,ĀĀ, F zÉĀAiÉĒzÉĀ±ÀĀEĀĀB F PÉ¼ĀVĒĀĀUĀ¼Ā
ªĀĀĒ®PĀ PÉĒPÉĒ¼Ā®Ā ¥ĀtvÉĒzÉ.

- * «vĀgĀuĀ ¢ĀĀªĀ,ÉAiĀĀ° CvĀĀĀvĀªĀ
¥ĀZĀWUĀ¼ĀEĀĀB ¥ÉĒvĀĀ»,ĀĀªĀZĀĀ.
- * «vĀgĀuĀ ¢ĀĀªĀ,ÉAiĀĀ° GvĀªĀ PĀAiĀĀđZĀgĀuÉUĀV
vĀEĒĀĀ vĀAwPĀ ,Ē®ĀĀUĀ¼Ā GĒĀvĀ ¢ĀĀIzĀ°
PĀĀĀgĀĀ,ĀĀ«PÉ.
- * UĀ°ĀPĀgĀ ,ÉĀªĒAiĀĀ° GvĀªĀ UĀĀ tªĀĀI PÉ DzĀĀvÉ.
- * eÉ,ĀĀ vĀEĒĀĀ UĀ°ĀPĀgĀ »vĀPĀV zÉĀ±ĀZĀĀĒ
CvĀĀĀvĀªĀ «zĀĀvĭ ,ĀgĀSgĀdĀ PĀA¥Ā¢AiĀĀUĀ®Ā,
vĀEĀB vĀAwPĀ °ĀUĀĒ ¢ĀĀĒĀĀ ,ĀA¥ĀĒĒ®UĀ¼ĀEĀĀB
GĒĀWpĀj ,Ā®Ā PĀĀPĀ t SĀªĀVzÉ.





¤ZðÄ±P ¢ÄAq½:

²Ä qÁ J, i. , @PÄ ¢iÁgi ¨ Á.D. , Ä.	CziPgÄ
qÁ Dgi. gÁU! AiiÁ, ¨ Á.D. , Ä.	ª ª , Á¥P ¢ZðÄ±PgÄ
²Ä C¤ ¨ PÄ ¢iÁgi J, i. SS ¨ Ä±gi	¤ZðÄ±PgÄ vÁAwP
²Ä qÁ gÁeÁ !, , ¨ Á.D. , Ä.	¤ZðÄ±PgÄ
²Ä ° Zi. J£i. UÆÄ¥Á@P:µ ¨ Á.D. , Ä.	¤ZðÄ±PgÄ
²Ä gÁdPÄ ¢iÁgi J, i. ©gÁzÁgi	¤ZðÄ±PgÄ
²Ä ¥ÄgÄµÆÄv ¢Ä ¹AUi ©. ° Zi.	¤ZðÄ±PgÄ
²Ä J. J£i. dAiÁgÁeï	¤ZðÄ±PgÄ
²Ä n. Dgi. gÁ ¢ÄP:µAiÄi	¤ZðÄ±PgÄ

* Statutory Auditors : M/s. GRC & Associates, Chartered Accountant, Chennai-600 033
* Cost Auditors : M/s Rao, Murthy & Associated, Cost Accountant, Bengaluru
* Secretarial Auditors : S. Vishwanath & Associates, Company Secretary, Bengaluru



¥j«r

P. A	« ^a g	¥ĀI ,ASĪ
1	āzĀđ±Pg ^a g¢	7-25
2	āzĀđ±Pg ^a g¢AiĀ CĒĀSAz-1 (JA. f.n.-9)	26-34
3	āzĀđ±Pg ^a g¢AiĀ CĒĀSAz-2	35-47
4	,vAv ṽP¥j±ĒĀzĒĀ ^a g¢	48-70
5	^a Z ṽP¥j±ĒĀzĒĀ ^a g¢	71-73
6	PĀ ^a ĀĀI D¥Ī PA¥ĒĒ@g ^a ĀvĀ Drmĭ dĒgṽ D¥ EArAiiĀ	74-75
7	PĀAiĀđz ² đAiĀ ṽP¥j±ĒĀzĒĀ ^a g¢	76-80
8	,AvĀ@Ē ¥n	81-82
9	ṽĀ ^{..} ^a ĀvĀ £μz v:S	83-84
10	£UzĀ ¥ ^a °£ ¥n	85-86
11	n¥tU¼Ā (1 jAz 50 g ^a gU) (Notes From 1 to 50)	87-126



ĀZĀđ±Pg āgĉ

ĀZĀđ±P āĀAq ½AiĀĀ ĀāĀi PAŕĀAiĀ
PĀAiĀđZguU½Ā āĀVĀ 2017-18ĒĀ ,Ā°Ē ,ĀZĒU½Ā
āĀĀ°Ē 16ĒAiĀ āĀĀđP āgĉAiĀĒĀ ĀāĀi
āĀĀĉqĀ°Ā °Āđ,ĀVz.

PAŕĀAiĀĒĀ PAŕĀ PĀAiĀĀ, 1956 g Cr
ĀUāĒĒUĒ½, ĀĀĀVĀ āĀVĀ 01.06.2002 gĀZĀ
PAŕĀ vĒĀ āĀĀĀg ZĀĀnPU½ĒĀ ŖĀgAĉ°vĀ.

vĒĀ °ĉĒĒĒAiĀ āμđZ PĀAiĀđZguAiĀ°,
««Z āĀAiĀU½Ā Ē PAŕĀAiĀ ,ĀZĒAiĀ
gĒĖgĀSU½ĒĀ āĀĀĉĒ PĀrPU½° ĀĀĀĀVz.

DyđP ,ĀZĒ

PĀŖĒđgĀmĀ , āĀĀAiĀZ (JA¹J) Cĉ,ĒZĒAiĀ
ŖĀg ĀĖwĀAiĀ ĀĀĀ ŖĀĀĀtU½ C½ĀrPAiĀ
PqĀAiĀZ CUVĀv, PAŕĀAiĀĀ 31 āĀĀZĀđ 2018P
PĒĒUĒAq āμđZ °tPĀ,Ā vĒSU½ĒĀ PAŕĀU½
(ĀĖwĀAiĀ ĀĀĀ ŖĀĀĀtU½Ā) ĀAiĀāU½Ā 2015g
Cr Cĉ,ĒĒ,ĀZĀv āĀVĀ PĀĉĀZ PĀĉP
ŖĀĀĀ,ĀZĀv ĒAqĀ JJ,Ā -101 ĀĖwĀAiĀ
ĀĀĀ ŖĀĀĀtU½ āĒZĀ ĀĀAiĀ C½ĀrP –
Ēzg CĒĀ,Āg ½ZĒr,ĀVz. ĒAqĀ JJ,Ā
PqĀAiĀUĒ½,ĀĀv, P½Z JgqĀ āμđU½ °tPĀ,Ā
vĒSU½U ,ĀĀĉ½Z vĀĀĒĀvP CAQCA±U½ĒĀ
āĀV MzV,ĀVz.

i. ĀĀ āĀVĀ Ēμ :

«āgU½Ā	31.03.2018P PĒĒUĒAq āμđPĀV	31.03.2017P PĒĒUĒAq āμđPĀV
«ZĀVĀ āĀĀĀĀĀZ DzĀAiĀ	4291.75	3774.32
Evg DzĀAiĀ	74.43	95.27
MIĀ DzĀAiĀ	4366.19	3869.59
«ZĀVĀ RĀĀĉ	3577.15	3479.98
½Āĉ PĀĀt RZĀđU½Ā	444.71	335.29
°tPĀ,Ā PĒr,ĀĀP āZ	351.68	347.37
,āP½	141.30	122.41
Evg RZĀđU½Ā	202.92	205.34
MIĀ āZ	4717.77	4490.41
PĀAiĀđZguAiĀĀP DzĀAiĀ	(351.58)	(620.82)
ĀĀZĒĀ āĀĀZĒrP DzĀAiĀ	(121.05)	353.76
vJU āĀĒĀ ĀĀ	(472.63)	(267.05)
ZĀ° vJU °ĀtP	0	0.002
vJUĀiĀ ĒAvgz ĀĀ	(472.63)	(267.05)

ii. «ZĀVĀ RĀĀĉ:

10-06-2005P āĀĒ PĀĀĀĀĀĀĀ ««Z GvĀZP
PAŕĀU½ĀZ «ZĀVĀ CĒĀ ŖqZĀ J,ĀAU½U
ŖĒĒĒ,ĀwvĀ.Dzg LE PĀAiĀĀ, 2003g
ĒĀJUĒ½,ĀĀPAiĀ ĒAvg 10.06.2005 ĀZ
CĒAiĀāUāĀv gĀdĀ Ŗ,g t WIPU½Ā «ZĀVĀ
āĀĀĀg ZĀĀnPU½° ŖĀĒĒĒĒĒĒĒ āĀĀĀ
ĀĀĀZ °ĀgĀĀVĀ. °ĀĀ PAŕĀU½



(J, ĀĀU¼Ā) ẏg^aĀV «zĀivī RjĀĈAiĀ
PĀAiĀĎ^aĒĀ, ĀU^aĀUĒ½, ©Ā PĒĀĎIP, PĀĎg^aĀ
ẏ^agī PAẏā Dẏī PĒĀĎIP °Āmqī (F^aĀĒĒ
EzĒĒ gĀdī «zĀivī, AU^ouĀ, ĀAiĒĀdĒĀ
PĀAz JAZĀ PgAiĀĀUĀwvĀ) ĈĒĒ ga¹vĀ. C®z
gĀdī, PĀĎg^aĀ «zĀivī GvĀzĒĀ PAẏāU¼Az
ĒĀg^aĀV «zĀivī RjĀĈ, ©Ā CUvī aĀa, U¼ĒĒ
aĀiĀrPĒ¼Ā^aAv J, ĀĀU¼U aĀiĀUĎ, ĒaU¼ĒĒ
°Ēgr¹vĀ aĀvĀ PĀn¹JĀī FUĀUĀ
aĀiĀrPĒArgĀ^a «zĀivī RjĀĈ MẏAzU¼ĒĒ
10.06.2005 jAz eĀjU SgĀ^aAv J, ĀĀU¼U
a», ĀVz. «zĀivī GvĀzĒĀ PAẏāU¼U, PĀ°P
, AzĀAiĀU¼ĒĒ aĀa, UĒ½, ©Ā PĒĀĎIP, PĀĎg^aĀ
°tPĀ, Ā aĀĎ 2017-18g, Ā°U āzĀĎĒU¼ĒĒ
°Ēgr¹e, ĀĒ MIĀ «zĀivī RjĀĈAiĀ°¹fJ, ī
UAzĀ 13.508%, PĀn¹JĀī xĀĎĒīUAzĀ 5.243%
zgZ°, 13.508%, PĀ¹JĀī d®«zĀivī UAzĀ
39.343% zgZ° 13.508 °ĀUĒ aĀzĀā aĀvĀ
ĈĀ^aĈ aĀĒ®PĀ 13.683% e, ĀĒ ẏĀ®Ā JAZĀ
, Ēa¹vĀ. F °ĀaPAiĀĀ (°tPĀ, Ā aĀĎz
PĒĒAiĀ °ĒwU) ẏw J, ĀĒ ĒĒd «zĀivī
RjĀĈAiĒĀĈVĒ °ĒAzĀtPU SziĀVz.

2017-18 g aĀĎz° PAẏāAiĀĀ PĀ¹JĀī,
JĒīnĀ¹, JĒīJĀī¹, JĒī¹LJĀī-JĀiĀJĀ, ī
& PĒUĀ& PPJĒīĀ, r«¹, t LĀĀU¼Ā aĀvĀ
ẏzĒĒ LĀĀU¼Ā aĀĀAvĀz ««z «zĀivī
GvĀzPjAz P¼U «g^aĀV ārgĀ^aAv 8117.44
«Ā°AiĒĒī AiĒĒmīU¼ĒĒ («zĀivī 2®Ā
AiĒĒmīU¼ĒĒ °Ēgvaẏr¹) ẏqzĀPĒArz:

« ^a gU¼Ā	«zĀivī- «Ā°AiĒĒī AiĒĒmīU¼Ā	^a Ēv (PĒĀn.gĒ)
PĒĀĎIP ẏ ^a gī PĀẏāĎgĀμĒī °, (PĀ ¹ JĀī)	2932.47	775.58
ĒĀμĒī xĀĎĒī ẏ ^a gī PĀẏāĎgĀμĒī °, (JĒīnĀ ¹)	1546.81	562.72
ĒĒā° °UĒmī PĀẏāĎgĀμĒī °, (JĒīJĀī ¹)	669.78	274.99
JĒī ¹ LJĀī (JĀiĀJĀ, ī, PĒUĀ & PĀqAPĀ®ĀiĀ)	569.84	217.82
JĒī ¹ E U¼Ā (Cw , t - LĀĀ U¼Ā)	951.96	437.74
zĀāĒzgi Pt ^a AiĒĒĒ (r« ¹)	382.81	141.79
ẏzĒĒ LĀĀ U¼Ā (AiĒĒ ¹ JĀī)	524.48	262.20
Evg «zĀivī RjĀĈ ^a z (AiĒĒL, ĈĀ ^a Ĉ, «zĀivī 2®Ā, °atPU¼Ā aĀĀAvĀz aĀ)	505.62	232.20
ĀĀPĀī «zĀivī/C ¹ g «zĀivī/J, īDgiĀn«	18.87	4.11
dĀgĀ® d®«zĀivī / n®JZiĒ	14.80	9.02
°atPU¼Ā	-	48.26
ẏ, gt ^a zU¼Ā- (PĀn ¹ JĀī & Āf ¹ LJĀī)	-	610.62
MIĀ	8117.44	3577.15



iii. «ZĀVĪ āĪĠĀI:

āĪĲP-ŠZ āĀVĀ āĪĲP-ŠZ ā@Z āUđU¼
CrAiĀ°£ MIĀ āĪĠĀIU¼Ā P¼VEAwā:

	2017-18	2016-17
āĪĲP-ŠZ āUđZ āĪĠĀIU¼Ā («Ā°AiĀEī AiĀÆāmiU¼Ā)	3297.50	3127.49
āĪĲP-ŠZ ā@Z āUđZ āĪĠĀIU¼Ā («Ā°AiĀEī AiĀÆāmiU¼Ā)	3213.39	3230.86
MIĀ āĪĠĀIU¼Ā («Ā°AiĀEī AiĀÆāmiU¼Ā)	6510.89	6358.35

iv. «ZĀVĪ āĪĠĀIĲAz DzĀAiĀ :

«ZĀVĪ āĪĠĀI z Ā@U F CāĲAiĀ° Ej, ĀZ
ĀrP gÆ. 4291.76 PÆĀn DVvĀ. Ej, ĀZ
ĀrP āĀVĀ CāU¼U ŲwAiĀV āĪĲĀZ ,AU°z
āUđāĠĀ «āgU¼Ā P¼VEAwā:

UĀ°P āUđ	Ej, ĀZ ĀrP	āĪĲĀZ £UzĀ ,AU° (°ÆAzĀtP Āj)	AU° ,Āāxiđ (Ųw±v)	
	(PÆĀn gÆ.U¼°)		2017 - 2018	2016 - 2017
JĪn āUđ	3144.97	3551.54	112.93%	96.67%
JZĪn āUđ	1010.53	1001.20	99.08%	99.16%
«¼AŠz ,AzĀAiĀz āĀ°£ Šr & Evg	136.26	276.71	203.08%	100.00%
Mn (JĪn JZĪn)	4291.76	4829.45	112.53%	97.36%

v. °ĀAiĀz£U¼Az DzĀAiĀ:

F āμđz° °tPĀ,Ā āμđ 2018PĀzĀ PÆĀđIP
,PĀđg ©qĀUqUÆ½¹z ±Ā@ ,°ĀAiĀz £
gÆ.1739.83 PÆĀn DVzĀ Ezg° PÆĀđIP ,PĀđg
CAVĀPj¹z gÆ.148.34 PÆĀn āÆvz wŲQĀAiĀ
MŲAzU¼£Ā 31.3.2018PĀ PÆEUÆAq °tPĀ,Ā
āμđz ±Ā@ ,°ĀAiĀz£āAzĀ ŲjUt, ĀVz.

vi. ŠAqā¼ āZ:

PAŲāAiĀ »AĲ£ āμđz gÆ. 403.47 PÆĀn
āÆvPĀ ŲwAiĀV ««z ŠAqā¼ PĀāUĀjU¼
āĀĀ 2016-17g āμđz° gÆ. 352.01PÆĀn
āZā£Ā C£ĀĀ «¹zĀĀ «āgU¼Ā P¼VEAwā:



(PÆĀn gÆ.U¼¼Ā)

P. A	«agU¼Ā	aiĀ, Āz aZ		μgÁ
		2017-18	2016-17	
1	« ,gu aĀVĀ ,ĀzÁgu PÁAiĀðU¼Ā & J!Dgĭr !	109.58	166.45	
2	zÆĀμAiĀP °AaP mÁEĭ¥Á aĀðgiU¼ §z °P	63.82	54.9	
3	UAUÁ PĀĭt PÁaĀUÁj – e ,ĀA	53.76	-	aĀgĀ«Aur , ĀVz
4	UÁ°P PÆqĀU/oāa t PÆqĀU PÁaĀUÁj	51.75	-	aĀgĀ«Aur , ĀVz
5	agAvg eÆĀw PÁaĀUÁj U¼Ā	15.01	122.8	
6	1«Āĭ EAf¤AiĀjAUĭ PÁaĀUÁj U¼Ā	13.48	13.2	
7	UÁ«ĀĀt «zĀĀPg t /rn¹U¼ «ĀĀ l jAUĭ, CÆĀμÁEU¼Ā	13.2	0.85	
8	°ZĀa j rn¹U¼/Ā/ rn¹U¼ ,ĀaĀxið aĀĀ	12.45	-	aĀgĀ«Aur , ĀVz
9	,ĀĀ eÆĀqu aĀVĀ «ĀĀ l gĭ C¼a r ,Ā«P	4.74	4.71	
10	¤ĀgĀ ,gSgÁdĀ PÁaĀUÁj AiĀ «zĀĀPg t	3.91	-	aĀgĀ«Aur , ĀVz
11	ĀĀEĭ zAiĀ¼ĭ G¥ĀzÁAiĀ UÁaĀ eÆĀw AiÆĀdE	3.78	-	°Æ, PÁaĀUÁj
12	Evg aZ/°a tPU¼Ā	3.64	24.71	
13	CÆĀPĭv L ! ,mĭU¼ ,PaĀUÆ½ ,Ā«P	2.37	14.62	
14	L ! ,mĭ «zĀĀPg t	0.52	1.23	
	MIĀ	352.01	403.47	

vii. ¥ÆgĭP zg, ,gÁ, j ĀrP aĀVĀ ¥w
AiĀÆmiU a ,ÆĀUĀ a aĭE@:

1. ¥w AiĀÆmiE ,gÁ, j ¥ÆgĭP zg °tPĀ,Ā
aμð 16-17g° gÆ. 6.69 DVzĀ EzP
¥wAiĀV °tPĀ,Ā aμð 17-18g° EzĀ
gÆ.7.25 DVvĀ.

2. EzP ¥wAiĀV, ««z UÁ°P aUðU¼U
 ,AŠAĀ¹zAv Ej ,Āz ,gÁ, j ĀrP
aĀVĀ £UzĀ ,ĀPÁvÁg aĭE@iz «agU¼Ā
P¼VÆAw a:

UÁ°P aUð	¥w AiĀÆmi «zĀvĭU ,gÁ, j ĀrP (gÆ)	¥w AiĀÆmi «zĀvĭU ,gÁ, j ,ĀPÁvÁg (gÆ)
Uĕ° Š¼P(JĀĭn)	5.64	5.51
aĀt dĭ(JĀĭn)	8.87	8.92
PĕUĀjP(JĀĭn)	7.25	7.19
Evg(JĀĭn)	5.71	6.93
PĕUĀjP(JZĭn)	8.94	8.93
aĀt dĭ(JZĭn)	9.41	9.41
Evg(JZĭn)	5.63	5.22
aĀ¥PŠzĭ(JĀĭn & JZĭn)	7.09	8.36
aĀ¥PŠzĭa@zĀĭ (JĀĭn)(±Ā@) ,°ĀAiĀz£«(®z)	5.65	5.59
MIĀ- aĀ¥PŠzĭ & aĀ¥P Šzĭa@zĀĭ (JĀĭn & JZĭn)	6.38	6.99

viii. ,Ā@U¼Ā:

°tPĀ,Ā aμð 18g° PA¥¤¤¤AiĀĀ ¹rPĀmĭ
ĀĀPIĭ, ,Æ¥gĭ aĀPðmĭ ±ĀS, P®ŠĀVð –
E°Az gÆ. 75.00 PÆĀn aĀzĭaĀaĀ
,Ā®aĀĀ ¥qzĀPÆArz. C®z, F aμðz°
PA¥¤¤¤AiĀĀ aĀ. J¥ĭ¹ °«Āmqĭ & aĀ.DgĭE¹
°«Āmqĭ U¼U C aĀ ,Ā@U¼Ā Ā@U gÆ.



87.16 PÆĀn ¢ÄvÄ ¢Ä. DgĒE¹ ¢«ÄmqĒ ¢ÄvÄ
¹ArPÄmĒ ¢ÄiAQU ¢ÄziAiÄ¢ ,Á@z ¢Ä@U
gÆ. 126.43 PÆĀn ¢ÄvÄ e,ÄÄ ¥gªÁV
PĒn¹JĒĒ PÆÁðIP ,PÁðg¢Az ¥qzÄPÆAq
,Ä@U½U ¥wAiÄV gÆ. 1.26 PÆn ¢ÄvªÆÄ
ªÄgÄ¥ªªw¹z.

II. PÄAiÄðZgu ,ÄzÆ

i. UÁ°P £Ē:

ªμðz ¥ÁgAĒ z° PA¥¤AiÄÄ 28.42
®P UÁ°PgÆÄ ¢EA¢vÄ. ¢μðz° 1.03
®P ¢Æ, UÁ°Pg ,Ä¥ðq AiÄÄ-ÄvÄ.
ªμðz PÆÄAiÄ ¢ÆwU UÁ°Pg ,ASĒ
29.45 ®P DVvÄ. ««z ¢UðU¼ UÁ°P
,ASĒAiÄ ¢ªgU¼Ä P¼VÆAwª:

±Ä@Ē ¢Uð	31.03.2017 gAzÄ EzAv UÁ°P ,ASĒ	2017-18g° ,Ä¥ðqAiÄz UÁ°Pg ,ASĒ	31.03.2018gAzÄ EzAv UÁ°P ,ASĒ
¢ÄUĒ eÆÄw/PÄnÄg eÆÄw	597,195	480	597,675
¢ÄgÄªj ¥A¥Ē, miU¼Ä	341,967	12,118	354,085
¢ÄgÄ ¥ÆgĒP ¢ÄvÄ ¢Ä¢ ¢Ä¥	29,805	2,278	32,083
UĒ°S¼P ¢Ä¥ & JEJZĒ	1,548,116	66,598	1,614,714
ªÄt dĒ ¢Ä¥	242,791	12,418	255,209
PĒUÄjP(JĒĒn)	59,578	2,267	61,845
vÄvÄ°P ¥ÆgĒP	20,637	6,876	27,513
¢ÄgÄ ¥ÆgĒP(JZĒn)	131	5	136
Kv ¢ÄgÄªj AiÆÄd£U¼Ä (JZĒn)	307	58	365
PĒUÄjP(JZĒn)	1,397	77	1,474
ªÄt dĒ(JZĒn)	345	14	359
D, vU¼Ä, ²Pt (JZĒn)	129	33	162
ª, w PÄĒÆªU¼Ä & vÄvÄ°P ¥ÆgĒP(JZĒn)	56	6	62
MIÄ	2,842,454	103,228	2,945,682



ii. °AaP(vÄAwP aÄvÄ °AaP) £µU¼Ä:

2017-18g °µðz° PA¥¤AiÄÄ P!n¹J¬i/
e,ÁA EAlgĩ¥Ä,ï ©AzÄ«£° 7787.36
«Ä°AiÄ£i AiÄ£omüU¼Ä£Ä ¥qzÄPÆArz.
EAlgĩ¥Ä,ï ©AzÄ«£°gU ¥,gt aÄvÄ
°AaP £µU¼Ä 1276.48 «Ä°AiÄ£i
AiÄ£omüU¼ÄvÄ (°tPÄ,Ä °µð 2016-17g°
1332.70 «Ä°AiÄ£i AiÄ£omüU¼Ä). °µðz°
RjÄ¢,¬Äz «zÄvüE ¥w±vªÄV EAlgĩ¥Ä,ï
©AzÄ«£°gU °AaP £µ 2017-18P 16.39%
(2016-17g° 17.33%) DVvÄ.

iii. MIÄ vÄAwP aÄvÄ ¢Ätdi £µU¼Ä (Jn&¹
£µU¼Ä)

2017-18g °µðP MIÄ vÄAwP aÄvÄ ¢ÄtdiP
£µU¼Ä »A¢£ °µðz 19.51% U ¥wAiÄV
5.92% DVvÄ. ,AU°t ,ÄªÄxüð£ÄÄ
,ÄzÄj,Äª aÄvÄ a!a,ï £µU¼Ä£ÄÄ
PrªÄU£½,Äª aÄ£®P ««Z vÄAwP aÄvÄ
vÄAwPª®z PªÄU¼Ä£ÄÄ P£U£AqÄ Jn&¹
£µU¼Ä£ÄÄ E½,Äª ¥AiÄvüU¼Ä ,Ävª. Jn&¹
£µU¼Ä «ªgU¼Ä P¼V£Awª:

«ªgU¼Ä	2017-18 (%)	2016-17 (%)
©°AUi ,ÄªÄxüð (©¬i ¢iÄrz AiÄ£omüU¼Ä/ H rP)	83.61	82.67
,AU°t ,ÄªÄxüð (,AU°t/Ej,¬Äz DzÄAiÄ¬ÄrP)	112.53	97.36
ªÄ¥Äg ,ÄªÄxüð (©°AUi ,ÄªÄxüð / ,AU°t ,ÄªÄxüð)	94.08	80.49
MIÄ vÄAwP aÄvÄ ªÄtdiP £µU¼Ä (100-ªÄ¥Äg ,ÄªÄxüð)	5.92	19.51

iv. JZin/J¬in ¬£ÄU¼Ä:

F °µð 3343.33 Q«ÄÄ U¼µÄ JZin
¬£ÄU¼Ä£ÄÄ ¢ÄvÄ 1556.47 Q«ÄÄU¼µÄ J¬in
¬£ÄU¼Ä£ÄÄ ,Äj,¬Ä¬Ävª ¢ÄvÄ EzjAz °AaP
eÄ®z° PA¥¤AiÄ JZin & J¬in ¬£ÄU¼Ä
MIÄ Gzi PªªªÄV 58444.90 Q.«ÄÄ ¢ÄvÄ
86472.22 Q«ÄÄ DVz. 31.03.18 gAzÄ EzÄv
J¬in/JZin C£Ä¥Ävª £ÄÄ 1:480P
E½,¬Ä¬Ävª (31.03.17 gAzÄ 1:582).

v. 33/11 P« G¥PÄAzU¼ ,Ä¥£:

- 2017-18g° DgÄ(6) °£, 33P«
G¥PÄAzU¼£ÄÄC£ÄªÄU£½,¬Ä¬Ävª
ªÄvª g££UÄn/PªÄgZÄqÄ G¥PÄAz
PªªÄUÄj ¥£tðU£ArzÄ Pg£gÄ-
ª£ÄI ,ÄU£gÄ G¥PÄAz PªªÄUÄj
¥UwAiÄ°z (95% PªªÄUÄj
¥£tðU£Arz)
- LzÄ(5) fLJ,ï G¥-PªAzU¼
PªªÄUÄjU¼ ¥UwAiÄ°ª, 1) ,ÄªPªAz
44 2) PJZi© Pª¥Pï 3) ±ÄAw£Ug 4)
P¹n UÄmi & 5) ,PÄdj ,ÄªðdªP D,v

vi. «ÄÄlgĩ C¼ª rP ¥QÄiÄ

- 2017-18g° jÄrAUi zÄR°,z 19084
«ÄÄlgĩU¼£ÄÄ Sz°,¬Ä¬Ävª ¢ÄvÄ 757
«ÄÄlgĩU¼£ÄÄ r¹ C£ÄªÄ£U½U
MzV,¬Ä¬Ävª.
- PA¥¤AiÄ ¢ÄI,ÄiÄ° MIÄ 11779 ©Ä¢
¢Ä¥ ,P£iðmiU¼Ä C¹vz°ª ¢Ävª F
¥£Q 10389 ©Ä¢ ¢Ä¥U½U «ÄÄlgĩU¼£ÄÄ
C¼ªr,¬Ävz.
- e,ÄAE° °µðz ¥ÄgÄ¬z °£wU 597675
©e/Pe C£ÄªÄ£U¼Ä C¹vz°zªª ¢Ävª
2017-18g° F ¥£Q 1282 C£ÄªÄ£U½U
«ÄÄlgĩ C¼ªr,¬Ä¬Ävª. «ÄÄlgĩ
C¼ªr,¬Äz ,AZ¬Äv ©e/Pe
C£ÄªÄ£U¼Ä ,ASi 428357 DVz ¢Ävª
«ÄÄlgĩ C¼ªr,¬ÄPÄz G½P C£ÄªÄ£U¼Ä
,ASi 169318 DVz. EªU½U «ÄÄlgĩ
C¼ªr,®Ä PªÄU¼Ä eÄjAiÄ°ª.

(®P qÆU^{1/4}Ä)

- | « a gU¼Ä | 17-18g°
¥Uw | 16-17g°
¥Uw |
|----------------------------------|----------------|----------------|
| v¥Á¹¹z C£ÄµÁ£U¼
ASİ | 42197 | 47512 |
| ŞÄPİ aİÁr z ¥Pg t U¼
ASİ | 7049 | 6210 |
| ¨ÄPİ ©°AUİ aÆv
AU» , ¯Äz ¨ÄPİ | 1424.50 | 1154.64 |
| ©°AUİ ±Ä®
gÁf PŞÆ° ±Ä® | 659.79 | 619.02 |
| i. ¢zÁðg t aÄz zÄİ | 163.65 | 122.28 |
| ii. AU» , ¯Äz zÄİ | 178.25 | 156.69 |

1. 2017-18 g° 928 ñġġ ÆġġP
AiÆġd£U¼Æ PAñAiÄ £Ug aÄvÄ
UÁ«ÄÄ t ÆzÄ±U¼° ÆzÁ£ Dz¼vAiÄ
aÄÄ P£ÄđIP ,PÁđg z ««z
AiÆġd£U¼ Cr «zÄġPj ,Ä¬ÄvÄ.

2. 31-03-2018 gAzÄ Ez¼Av PÄrAiÄÄ a
ñġj£ ÆġġP AiÆġd£U¼
«zÄġPg tPÄV 522CfđU¼(UÁ«ÄÄ t
ÆzÄ±U¼°) ÄQ G½ġz¼a. F ÆġQ
83 ÆPg tU¼Ä e,ÄÄ£° ÄQ G½ġz¼a.
439 ÆPg tU¼Ä PAñAiÄ ««z
OÆZÄjPvU¼Ä Æ£ tđÄUz PÄg t
,¼ÄÄAiÄ ,Ä,U¼° ÄQ G½ġz¼a.
G½P PÄÄÄUÄjU¼Ä ÆUwAiÄ° a.

16£Ã ªÁŦðª ªg¢



UĀ«ĀĀt āā, UĀ «zĀĀPgt.

UĀ@UĀđ fĀUĀV 12ĒĀ AiĒĀdĒAiĀ Cr
gĒ.12.21 PĒĀn MĀ āĒvz Dgĭff«āĒ
AiĒĀdĒAiĒĒ āĀAdĒgĀ āiĀqĀĀĀvĀ.
PĀāĀUĀjAiĒĒ āĀ. 2Ā F±gĭ JĀQPĀĀ,
zĀgāĀq – EājU gĒ. 14.03 PĒĀn āĒvP
āiĀZĭđ 2015g° ā», ĀĀĀvĀ āĀvĀ
r q SĒĀJ CĒĀ, ųA Sgĭ 2015g°
āĀqĀĀĀvĀ. 5360 ©Ā JĀ āĒEUĀ PĀāĀUĀj
ųĒtđUĒArzĀĀ, AĀAiĀ PĀāĀUĀjAiĒĒ
ā°1z. °ĀUĀV PĀāĀUĀjAiĒĒ ĀĒĀP
05.09.2017gAzĀ EzĀv ±Āmĭđ°, ĩ
āiĀqĀĀvz.

iii. āĀgĀā j ųAųĭ, mĭUĀ «zĀĀPgt:

2017-18g āμđz°, ĀāiĀĒ āUđ, J, ĩ1 ĩ,
UĀUĀ PĀĀt AiĒĀdĒ, »AzĀz, āĀzĀAiĀ
āĀvĀ CĀ, ASĀvgĀ āĀĀvĀz AiĒĀdĒUĀ
Cr 6498 āĀgĀā j ųAųĭ, mĭUĀĒĀ
«zĀĀPj, ĀĀĀvĀ.

iv. PĀnĀg eĒĀw AiĒĀdĒAiĀ Cr āĒEUĀ «zĀĀPgt:

2017-18 g āμđz° PĀnĀg eĒĀw
AiĒĀdĒAiĀ CrAiĀ° AiiāāzĀ UĀjUĀĒĀ
Ej1PĒĀĀVg°Ā.

II. °Ē, GųPāĀUĀ

i. 31.03.2018 gAzĀ EzĀv e, ĀĀ Ē°, ĀĀqĀ ųUw

gĒ. 15.09 PĒĀn āĒvz, ĀĀqĀ AiĒĀdĒAiĀr
e, ĀĀ āĀĀAiĀ° āv -1 g° 86, ASĀAiĀ
33/11 PĀ GųPĀAzUĀĒ PĒUwPĒĀĀVz.

82 GųPĀAz UĀ° CĒĀμā t āĒĀ
ųĒtđUĒĀ, ĀVz. F ųĒQ 9 GųPĀAzUĀĒ
110 PĀ GųPĀAzUĀĀV āĀĀeđU
Kj, ĀVz. ų, āv, °āv 1 g°, PĀā° 73
GųPĀAzUĀ PĀāĀUĀj ĀĀ EzĀĀ F ųĒQ
AiiāāzĀ GųPĀAz āĀ r11 AiĀ° DĒĀĒĒ
DVgĀāĀĀ. PĀųĒgĀmĭ PbĀj DāgtUĀ°
ĀĀĀ, ĀVgĀā r11 UĀĀ 04.10.2010jAz
PĀAiĀđgĀā āiĀr ā. gĒ. 2.09 PĒĀn āĒvz
ĀĀqĀ AiĒĀdĒAiĀ āv – 2 g° 21, ASĀAiĀ
33/11 PĀ GųPĀAzUĀĒ GzĀ2, ĀVzĀ
PĀāĀUĀjAiĒĒ āĀ. JĀĀ° «Āmqĭ, ĀUĀĒgĀ
EājU 08.02.2013gAzĀ ā», ĀVz.

°āv – 2 g ųUw PĀVĒAwz:

PĀāĀ 33/11 PĀ GųPĀAzUĀ° DgĭnAiĀĀ
UĀĀ āĀvĀ EAĀgĭųĀ, ĩ ųĀĒĒĀUĀĒĀ
ĀĀĀ, ĀVzĀĀ āĀ. JĀĀ° «Āmqĭ, ĀĀqĀ U
ĀSAĀ1zAv «-, Āmĭ, AiĀĀĀĀĀ, ĀĀĒ
PĀAiĀđ āĀvĀ CyđĀUĀ PĀAiĀđ, ųjĀP āĀvĀ
PĀāμāUĀ PĀAiĀđUĀĒ ųĒgĒ, ĀQz. PĀāĀ
GųPgĀUĀĒ EĒĒ, gSgĀdĀ āiĀrgĀāĀĀ.

2) 24X.7 UĀ°P, Āā PĀAz:

➤ ųĒĀ, ĩ °ĀĀUĀāāzĀ, ©°ĀUĀ,
mĀĒĀĀāĀđgĭ āĒĀĀ āĀvĀ «zĀĀvĀ
gSgĀdĀ āĒĀ āĀĀvĀz «μĀiĀUĀU
ĀSAĀ1zAv UĀ°PgĀ zĒgĀUĀĒĀ
ĒĒĀzĀĀ, ĀĀ, ĀzĀāUĀāAv
PĀųĒgĀmĭ PbĀjAiĀ° MAzĀ 24 x
7 UĀ°P, Āā PĀAz āĒĀ
180042558585 mĒĀĀĀĀĀ
ĀSĀAiĒĒĀU JĀ āĒĒĀ
ĒPAiĀđUĀĒĀ 18.01.2012 gAzĀ



- ,Á! , -ÄVz.
- 01.09.2016 jAz 180042558585 mÄÄ -i
!Ä , ASiÄiÄ QgÄ , APÄv '1912'
a iÄ! AUï CÄÄÄ AiÄ±¹ Ai iÄV
CÄÄµÄEUÄ½, -ÄVz.
 - UÁ ° P jAz z Äg ÄU¼ ÄÄ
¹ÄPj , ÄwzÄvAiÄÄ CªjU MAZÄ zÄgÄ
, ASiÄiÄÄÄ ¢Äq -ÄUÄaÄzÄ aÄvÄ
, ÄzÄaÄzµÄ vjvªÄV D SUI
UªÄÄ°j, ®Ä , ÄzÄaÄUÄªAv zÄjÄ
ªiÄ»wAiÄÄÄ , ASÄz¥I G¥PÄAz
, ÄªÄ PÄAzP w½, -ÄUÄaÄzÄ. , ÄªÄ
PÄAzª Ai iÄªª z Äg ÄU¼U
, ASÄª¹zAv , Aª, ÄªzÄÄ D SUI
UÁ ° P jU z Ägªª tª ÄÄÄ®P
w½, -ÄUÄaÄzÄ.
 - ¹¹¹ AiÄ° 15 q, ïmª¥ï U½U
CªPÄ±«z. F ¥iQ 12ªPið , Ä±Äi
U¼ÄÄ (q, ïmª¥ï) UÁ °Pg zÄgÄU¼ÄÄ
¹ÄPj , ®Ä 03.08.2017 jAz
S¼, -ÄUÄwz.
 - ¹¹¹ AiÄ° ! fDgïJ, ïª , AiÄÄÄ
13.10.2017 jAz eÄjUÄ½, -ÄVz.
 - 13.10.2017Pª ÄÄÄÄ ¹¹¹ AiÄ°
PÄAiÄðªª» , ÄwzÄ D¥gÄI giU¼ , ASi
12 DVvÄ.
 - 13.10.2017 jAz ¹¹¹ U °Zªªj 30
D¥gÄI giU¼ÄÄ MzV, -ÄVz. ¥, Äv
PÄAiÄðªª» , ÄwgÄª D¥gÄI giU¼
, ASi 42 DVz.
 - ¥, Äv Nªð JE(«ZÄZiQ), ÄÄÄgÄ

eEE U¼ÄªÄvÄ 42 D¥gÄI giU¼
UÁ ° P , ÄªÄ PÄAz z °
PÄAiÄðªª» , ÄwzÄg.

- ¥w ¥Ä½AiÄ° Nªð eEEªÄvÄ 11
D¥gÄI giU¼Ä UÁ °Pg PgU¼ÄÄ
¹ÄPj , ®Ä ¹¹¹ AiÄ°
PÄAiÄðªª» , ÄwzÄg.

ii. e, ÄÄÄ° ¢gAvg eÄÄw AiÄÄÄÄÄÄ CÄÄµÄÄ.

e, ÄÄÄ° ¢gAvg eÄÄw AiÄÄÄÄÄÄÄÄ
vÄ®ÄPÄªªgÄ Ä -AiÄ° °Av 1 & 2 g°
PÄUwPÄ¼®Ä ¥, Ä! , -ÄVvÄ. °Av-1 g Cr
20 vÄ®ÄPÄU¼ÄªÄªÄ °Av-2g Cr 10
vÄ®ÄPÄU¼Ä SgÄvª.

, vAv 11P« ! ÄqgiU¼ÄÄ ¢«Äð, ÄªÄÄ®P
UÄ«ÄÄ t ¥zÄ±U¼° PÄÄAiÄÄvg °ÄgU¼U
24 UAmU¼ «ZÄvi , gSgÁdÄªiÄq®Ä F
AiÄÄÄÄÄÄ GzÄ², -Ä -ÄvÄ.

JgqÄ °AvU¼° AiÄÄÄÄÄÄÄÄÄÄÄÄ SgÄª
vÄ®ÄPÄU¼Ä, UÄªU¼ , ASi, ¢«Äð, ÄQgÄª
! ÄqgiU¼ , ASiªÄvÄ 1J, iDgï 2009g
¥PÄg r ! DgïªZ - EªU¼ «ªgªÄ P¼U
ªÄq -ÄVz:



P. A	°Av-1 vÄ@ÆPÄU½Ä				°Av-2 vÄ@ÆPÄU½Ä			
	vÄ@ÆPÄ °,gÄ	r Dgĩ ºZ (@Pi g/Æ)	ªÄi ÄiÄº SgÄª º½U½Ä	ºÆ, JÆie ÄqgiU¼ ,ASi	vÄ@ÆPÄ °,gÄ	r Dgĩ ºZ (@Pi g/Æ)	ªÄi ÄiÄº SgÄª º½U½Ä	ºÆ, JÆie ÄqgiU¼ ,ASi
1	OgÄZi	934.6	131	6	ºÄªiÄiÄZi	717.65	109	12
2	Äº	1095.0	109	8	S, ºPÄt	1371.74	85	11
3	D¼Az	1850.0	122	13	,ÄqA	1848.39	128	13
4	D¥@¥Äg	1466.0	102	12	±ÆÄgÄ¥Äg	1409.2	131	9
5	UÄ@UÄð	1376.5	104	11	ºqUº	1764.6	116	13
6	avÄ¥Äg	968.0	83	8	eÄªVð	1143.5	113	7
7	AiiÄziVgi	1433.5	113	8	aAZÆÄ½	1088.97	139	8
8	,ÄqÆgÄ	1246.6	110	8	±Äº¥Äg	874.86	101	7
9	PÆq@V	2204.6	220	17	©Äzgĩ	2908	95	20
10	S¼Äj	1678.2	100	18	ºÆ, ¥Äm	2153.28	70	9
11	JZi© º½	815.9	107	11				
12	²gUÄ¥	1054.4	84	9				
13	PÆ¥¼	1601.3	153	13				
14	UAUÄªw	1341.9	196	12				
15	AiÄ@SÄUÄð	1590.8	140	13				
16	gÄAiÄZÆgÄ	1460.5	156	13				
17	zÄªzÄUð	1200.0	190	10				
18	ªiÄª	1846.5	154	14				
19	¹AzÆÆgÄ	1723.3	198	15				
20	ºAU, UÆgÄ	1802.4	193	16				
MIÄ		28689.6	2765	235		15280.28	1087	109

ªÄªºÆ, ÄªÄVU½UÄVÆ ªivªÄgÄ CUVªÄÆÄ P¼U MzV, ÄVz:

°Av - I

P. A.	ªiv	PAŠU½Ä			45PJÆi (,ASi)	11P« Æi EÆi (,ASi)	ªÄºPU½Ä (Q«ÄÄ)	mÄÆi¥ÄªÄðgiU½Ä	
		J, i¹ (,ASi)	Dgi¹¹ (DAiiv) (,ASi)	Dgi¹¹ (ZEP) (,ASi)				25 P«J	63 P«J
1	UÄ@UÄð	0	403	0	2806	24099	2106.824	170	214
2	©Äzgĩ	0	0	0	0	0	0	0	0
3	gÄAiÄZÆgÄ	2791	34	101	10964	34644	2164.276	80	541
4	S¼Äj	0	0	100	2000	6131	410.874	25	154
	MIÄ	2791	437	201	15770	64874	4681.974	275	909

°Av - II

P. A.	a _i v	PAŠU¼Ä			45PJĖi (, ASi)	11P« ĬĖi EĖi (, ASi)	a Á °PU¼Ä (Q«ÄÄ)	mÁĖiŸÁ a ÄögŸU¼Ä	
		ĬJ, Ĩi (, ASi)	Dgĭ ^{1 1} (DAiÄv) (, ASi)	Dgĭ ^{1 1} (ZĖP) (, ASi)				25 P«J	63 P«J
1	UÄ®UÁð	3610	0	0	7268	64043	3276.31	209	292
2	©Äzgĭ	1441	0	0	1484	22105	1523.435	66	270
3	Š¼Äj	877	486	0	1318	6970	569.21	2	5
	MI Ä	5928	486	0	10070	93118	5368.955	277	567

⌘⌘U^{1/4} PÆr . Ä«P:

J) J£iē aĖ °Av-1g eÁj UÆ¼, Ä«PUÁV
P£ÁĎ IP, PÁĎg aĭ Ai£ÄĎ£AiÄ aZz
40% a£Ä FQnAiiÁV aÄAd£gÄ
a iÁr zÄĭ G½P 60% a£Ä DAiiÄ
J, ÁAU¼ DAVjP, A¥££®U½Az
°£A¢¹PÆ¼··ÄPAZÄ °Ä½z. EzP£Ä
UÄt aÁV ¢£ÁAP 01.09.2009 (30
P£Än), 22.12.2010 (25 P£Än),
30.03.2011 (35.49 P£Än), 2011-12g
aµĎPĭ 54.00 P£Än, 16.07.2012 (60
P£Än), 06.09.2013 (g£ 10.00 P£Än)
-MĭÄ g£. 214.49 P£Än - ¥vU¼
C£AiÄ P£ÁĎ IP, PÁĎg aĭ e, ÁAU
aµĎ aÁgÄ FQnAiÄ£Ä ©qÄUq a iÁr z
(MĭÄ 214.49 P£Än).

©) $e_{\text{Dg}} E^1 \approx \frac{1}{4} E_{\text{g}} - E^{\circ} \text{Az}$
 $g_{\text{E}}. 164.31 \text{ P} \approx \text{A}^{\circ} \text{E} \text{J} \text{E}^{\circ} \text{av-1}$
 $\text{P} \approx \text{A}^{\circ} \text{E} 138.42 \text{ P} \approx \text{A}^{\circ} \text{E}$
 $\text{J} \text{E}^{\circ} \text{av-2}$
 $\text{P} \approx \text{A}^{\circ} \text{E} \text{J} \text{E}^{\circ} \text{av-2}$

¥€®mĩ AīÆÃd£:

PÆ¥¼z PÄµV vÁ®ÆQE° ¥ì®mï
AiÆÄdEAIÆÄ PÜÆ¼-Ä-ÄvÄ. 13 JËie !ÄqgiU¼
¥, Äª£-ÄZÄ F ¥EQ 12 !ÄqgiU¼£Ä

CĖµÁ£U£½, -Á¬ÄvÄ ªÄvÄ ¨ÁQ MAzÄ !ÄqgiU
 ,A\$A¢¹zAv £Á!iíÁ®AiÄz ° ¥Pg t £qAiÄÄwz.

°Av-I g Cr ¥Uw:

°Av-1g Cr 20 vÁ@ÆPÄU¼ ¥ïQ 11
 vÁ@ÆPÄU¼° !nP DzÁgz aÄÄ PÁaÄUÁjU¼Ä
 ¥UwAiÄ° zÄ 9 vÁ@ÆPÄU¼° nnP DzÁgz aÄÄ PÁaÄUÁjU¼Ä
 ¥UwAiÄ° a. 235 JËie aï !ÄqgüU¼
 ¥ïQ 235 !ÄqgüU¼ P«ÄµaUü aÄÄ¢z.

°Av-IIg Cr ¥Uw:

°Av-2g CrAiÄ° 10 vÁ@ÆPÄU¼ ¥ÊQ 5
vÁ@ÆPÄU¼° ¦nP DzÁgz aÄÄ¯ PÁªÄUÁjU¼Ä
¥UwAiÄ°zÄ¦ 5 vÁ@ÆPÄU¼° nnP DzÁgz aÄÄ¯
PÁªÄUÁjU¼Ä ¥UwAiÄ°a. 109 J£ieaÊ ¦ÄqgüU¼
¥ÊQ 91 ¦ÄqgüU¼ P«ÄµaUï DVzÄ¦ 1 ¦Äqgü
PÁªÄUÁj ¥£tðUÆArzÄ¦ 17 ¦ÄqgüU¼£Äß
±ÁmïðPÆÄ,ï aíaq¯ÁVz (2 ¦ÄqgüU¼Ä
rrAiÄÄfe aÄ¦¦U SgÄvª aÄvÄ 15 ¦ÄqgüU¼
PÁªÄUÁjAiÄ£Äß jmAqgüªíaq¯ÁVz).

°Æ, AiÆÃd£U¼Ä :

«ZÄivî , a^aÁ®AiÄ/..Ágv , PÁðg JgqÄ °Æ,
Ai/Äd£U¼/£Ä a^aÄd/£gä^aiÁrz:

1) $\Phi \in L^1(\mathbb{R}^n)$ $G \in L^1(\mathbb{R}^n)$ $U \in L^1(\mathbb{R}^n)$ $e \in L^1(\mathbb{R}^n)$
 $A \in L^1(\mathbb{R}^n)$ (r r A f e a):



“Ágv ,PÁðgª zÄ±z UÁ«ÄÄ t “ÁU¼°
°AaP ¢ÄÆ®,ËPAiÄðª£Ä S®¥r,®Ä ¢ÄVÄ
eÆÄr,®Ä r,ÁAU¼/«zÄVi E-ÁSU¼ ¥AiÄV¼U
¥ÆgPªÁVg®Ä SAgªÁ¼ ¢ZP ¥wAiÄV °tPÁ,Ä
“AS®ª£Ä «,j,Äª GzÄ±¢Az ¢ÄÆi zAiÄV¼i
G¥ÁzÄAiÄ UÁª eÆiÄw AiÆÄd£AiÄ£Ä
(rriÄÄfeª) ¥ÁgA©¹z.

PªªUÁjAiÄ ¢Äi :

AiÆÄd£AiÄ CrAiÄ°£ Pªª UÁ«ÄÄ t
¥zÄ±U¼£Ä ¢iÄV ,Äj, -ÁVzÄ PªªUÁjAiÄ

ªÄiAiÄ° iÄqgi “Ä¥ðr,Ä«P, ¢ª,ÄiÄ
S®¥r,Ä«P ¢ÄVÄ °AaP mÄÆi¥ªªÄðgi/iÄqgi/
UÁ°PjU ¥Æg, -ÁUªª «zÄwU «ÄÄlg i C¼ªr,Äª
¥QAiÄ ¢ÄVÄ UÁ«ÄÄ t «zÄ¢ÄPg t ¢Ç M¼UÆAqAv
,A,zi Dz±ð UÁª AiÆÄd£ (J,iJfª) U¼U
,ASAg¹z PªªUÁjU¼Ä ,ÄgAvª. ¢iÄ£ °Zªj
ªÄRi PÁAiÄðz²ðU¼Ä, «zÄVi E-ÁS, “AU¼ÆgÄ
Eªg ¥v ,ASi EJÆi 11 «J,i¹ 2015/i¹ ¢.
29.01.2016 C£AiÄ e,ÁÄ£° 6 f-ÁªÁgÄ
¥,ÁªU¼£Ä ¢ÄAdÆgÄ ¢iÄq-ÁVzÄ ¢ÄAdÆgÄz
f-ÁªÁgÄ r iDgi ¢Ævª£Ä P¼U ¢Äq-ÁVz:

e,ÁÄ£° ¢ÄÆi zAiÄ¼i G¥ÁzÄAiÄ UÁª eÆiÄw AiÆÄd£ (rriÄÄfeª) CrAiÄ° ¢ÄAdÆgÄz f-ÁªÁgÄ/CAUªÁgª ¢Ævz «ªg											
ªÆv (PÆÄn gÆ. U¼Ä)											
P. A	f-ÁiÄ °,gÄ	«ÄÄ i jAU i	J,iJfª		DgiJZi U¼U ®ªÄ ªPª±	ªª, S® ¥r,Ä«P	iÄqgi ¥vÄQ,Ä«P	MiÄ ªZ	iJAJ ±Ä®U¼Ä	iJAJ ±Ä®U¼Ä ªj MiÄªZ	PÁªAUÁjAiÄ ¹wUw
			ªA	ªZ							
1	S¼Äj	27.94	1	0.07	1.47	14.13	35.98	79.59	0.40	79.99	«ÄÄ i jAU i CAUª£Ä °Ægvªr¹ 15.7.17 gAzÄ J-iNL °Ægr, -ÁVz. UÁ°P «ÄÄ i jAU iUÁV gÆ. 70.00 PÆÄn ¢ÆvP mÄqgi D°Äª, -ÁVz ªÄVÄ 24.11.18 gAzÄ Ez iAv vÁAwP - ªÁt diP ¢iÄ®i ªiÄ¥£ ¥UwAiÄ°z.
2	©Äzg i	14.13	1	0.11	0.65	13.44	54.82	83.15	0.42	83.57	
3	UÁ®UÁð	30.77	1	0.28	0	15.84	86.06	132.95	0.66	133.61	
4	PÆ¥¼	15.46	0	0	0.65	8.42	26.17	50.70	0.25	50.95	
5	gÁAiÄZÆgÄ	22.23	2	0.67	2.45	7.36	30.48	63.19	0.32	63.51	
6	AiiÄzVj	10.28	1	0.21	2.03	7.72	67.00	87.24	0.44	87.68	
e,ÁÄ MiÄ		120.81	6.00	1.34	7.25	66.91	300.51	496.82	2.48	499.31	



AiĒĀdĒU ° tPĀ, Ā "AS@ P¼VĒAwgĀvz :			
C@Pg t	"AS@z ,gẏ	"AS@z ẏjĀiĀ t (AiĒĀdĒĀ °Zz ẏw±v)	
		«±Āμ °Uđz gĀdiU¼ĒĀIĀ G½z aĭ	«±Āμ °Uđz gĀdiU¼Ā
"Āgv ,PĀđg	CEĀZĀĒ	60	85
GẏAiĀPv/gĀdiz PĒqĀU	,Av □ϕ	10	5
,Ā® (° tPĀ, Ā ,A, U¼Ā/ "ĀiĀPĀU¼Ā)	,Ā®	30	10
□Uϕv UĀjU¼ ,ĀZEĀiĀ °ĀĀ	CEĀZĀĒ	MIĀ ,Ā® CAUz (30%)	MIĀ ,Ā® CAUz (10%) 50%,
"Āgv ,PĀđgϕAz °ZĀaj	CEĀZĀĒ	50%, CxĀđvī 15%	CxĀđvī 5%
CEĀZĀĒ			
"Āgv ,PĀđgϕAz Ujμ CEĀZĀĒ	CEĀZĀĒ	75%	90%
(□Uϕv UĀjU¼ ,ĀZEĀiĀ °ĀĀ			
°ZĀaj CEĀZĀĒaϕ ,Āj)			

rrAiĀĀfeĀi "ĒwP ẏUw (ĀiĀZiđ 18g °gu)

P., A	°Ā°U°£ UĀgĀvĀ	WIP	e, ĀĀ	
			UĀj	,Āz£
1	°Ē, zĀZ 11 P« ĒĒi °ĀPĀ«P	Q«ĀĀ	6039.78	190.25
2	11 P« ĒĒi °ĀgĀ°Ā°PUĒ½, Ā«P	Q«ĀĀ	2164.04	294.79
3	°Ē, zĀZ JZin ĒĒi °ĀPĀ«P	Q«ĀĀ	194.84	0
4	J Ēin ĒĒi °ĀgĀ°Ā°PUĒ½, Ā«P	Q«ĀĀ	2453.5	21.05
5	°Ē, zĀZ rn¹ MzV, Ā«P	,ASi	3552	3
6	rn¹ eĒĒr, Ā«P	,ASi	0	0
7	©Ā J Ēi °ĀĒU¼U ,ĀĀeĒĒqu MzV, Ā«P	,ASi	4942	0
8	JZin J© PĀS Ēi	Q«ĀĀ	0	0
9	J Ēin J© PĀS Ēi	Q«ĀĀ	810.07	3.23
10	C¹vz °Ē rn¹ (Dgi & JA) U¼U CyđAUi	,ASi	0	0
	MzV, Ā«P			

3) LĀ rJ, i (EAmUĀmqi ẏagi q°@ẏiĀĀAmi 1Āa ii): āĀAdĒgĀZ āĒv - gĒ. 183.41 PĒĀn, āĀiĀiĀ°£ ẏĀi tU¼Ā - 42

PĀAiĀđz āĀi:

Nagi°qi āĀv J© PĀS ĒiU¼Ē ,ĀjzAv āĀv JZin & J Ēin ĒĒĀU¼ j -PAqPjAUi, °Ē, JZin & J Ēin ĒĒĀU¼, °ZĀaj rnU¼Ā, rn U¼ zĀg¹ & □āđ°u PĀĀĀUĀjU¼ aĒϕ - EĀiU¼Ē M¼UĒ¼Ā āAv āĀa ,ĀiĀ S@ẏr, Ā«P āĀĀAvĀz āĀ.

iii. UĀĀ «ZĀvī ẏwϕ AiĒĀdĒ:

,ziP e, ĀĀĒ° 999 āĒPĒĒ Āqgi ẏĀAZĒ¹ĀU¼Ā C¹vz °zĀ F ẏĒQ 897 āĒPĒĒ Āqgi ẏĀAZĒ¹ĀU¼Ā PĀAiĀđ□āđ», Āwā.



2016-17g ¢µðz° J ¢iij¥iJ¥i U¼Ä ,Á¢¹z ¥Uw »ÄVz:

2017-18g° ¢ÄPÄÄ !Äqgi ¥AAZÉ¹ÄU¼Ä vÄÄjz ¥Uw P¼VÄAwz:

®P gÄ.U¼Ä

P. A.	«ÄUz °,gÄ	¥ÄgA ¢¹z ²®Ä	UÄj		,ÄzÉ		¢ÄPÄÄZ ²®Ä	UÄjAiÄ ¢Ä°É ¥w±v ,ÄzÉ	
			ÄRP	,AU°t	ÄRP	,AU°t		ÄRP	,AU°t
1	UÄ@UÄð-1	772.31	2597.18	3081.21	3804.40	3811.00	765.70	146.48	123.69
2	UÄ@UÄð-2	923.67	2627.69	2375.37	2810.16	2217.77	975.72	106.94	93.37
3	AiiÄzVj	1444.28	2299.95	2309.85	2422.05	2216.40	1681.56	105.31	95.95
4	,ÄqA	576.84	1776.90	1657.02	1963.44	1884.13	632.00	110.50	113.71
5	©Äzgi	1520.22	2326.86	2567.13	2765.15	2689.83	1446.35	118.84	104.78
6	°Ä ¢iÄ ¢Äzi	791.37	3915.54	3832.28	2220.61	2241.65	357.11	56.71	58.49
7	gÄAiÄZÆgÄ	1221.38	2446.75	2178.16	2756.92	2675.10	1081.09	112.68	122.81
8	PÆ¥¼	199.63	1220.59	1223.00	1650.65	1648.29	614.55	135.23	134.77
9	¹AzÉÆgÄ	200.76	568.87	714.01	2574.49	1256.36	487.31	452.56	175.96
10	UAUÄ ¢w	1804.49	2459.35	2180.22	2886.02	2710.35	819.91	117.35	124.32
11	S¼Äj	1418.36	2995.41	3116.58	3309.27	3331.28	1396.89	110.48	106.89
12	°Æ, ¥Äm	461.94	2723.4	2484.68	2645.50	2642.16	482.57	97.14	106.34
	e, ÄA	11335.25	27958.49	27719.51	31808.66	29324.32	10740.76	113.77	105.79

iv. mAqjAUi ¢i ¢:

««z PÄ ¢ÄUÄjU¼UÄV mAqgiU¼ÉÄ
¥qzÄPÄ¼ ¢QÄiÄiÄ°É ¥Ägz±ðPvAiÄÉÄ ¢¢; Ä ¢
,®Ä ¢Äv PA¥¤ ¢AiÄ «zÄÉÄ mAqjAUi ¢i ¢,AiÄÉÄ
- CxÄðvi PÉÄðIP ,PÄðgz «zÄÉÄ Dq¼v
EÄSAiÄ E- ¥ÆPÄgi ¢ÄAmi ¥ÆÄlð
www.karnataka.gov.in ¥jZÄ, ÄVz.F ¢nÉ°
PgAiÄÄz mAqgiU¼Ä ¥ÆÄv ¢zÄAiÄP ¢ÄVz.

v. e, ÄA £° Dgi-J!rDgi! PÄAiðP ¢Äz eÄjUÆ¼,Ä¢P:

Dgi-J!rDgi! 21 ¥l tU¼U ¢ÄU-J ¢ÄvÄ
¢ÄU-© CÉÄ M¼UÆ¼Ävz. D ¥l tU¼Ä »Äv ¢:

UÄ@UÄð, C@Az, ±Ä° ¢Äzi, ¢Är, ,Äq ¢ii,
AiiÄziVgi, ±ÆÄgÄ¥Äg, ±Ä° ¥Äg, °Ä ¢iÄ ¢Äzi,
S, ¢PÄt, ©Äzgi, ¢Ä°, gÄAiÄZÆgÄ, ¢iÄ¢,
¹AzÉÆgÄ, PÆ¥¼, UAUÄ ¢w, S¼Äj, ²gUÄ¥,
°Æ, ¥Äm & PA!.

¢ÄU-J: PÄ ¢ÄUÄjAiÄ ¢Ä!AiÄ° Ln G¥P ¢ÄU¼Ä
,ÄgÄv ¢

¢ÄU-© PÄ ¢ÄUÄjAiÄ ¢Ä!AiÄ° P¼VÄ ¢, ÄgÄv ¢:

J) °Æ, 11 P« °APi ÄÉÄU¼Ä, JP¥, i! ÄqgiU¼Ä
 ¢ÄÄvÄz ¢, AiÄÄf ¢ÄvÄ J© PÄSÄ, Äj

©) 11 P« jÄPAqPjAUi

¹) °ZÄ ¢j rn¹ U¼Ä

r) JÄin jÄPAqPjAUi ¢ÄvÄ J© PÄSÄ S¼P

E) UÄ°P «ÄÄ jAUi

¢ÄU-J C ¢AiÄ Dgi-J!rDgi!
AiÄÄdÉU¼ÉÄ !J¥i¹ AiÄ gÆ. 30.32 PÄÄn
,Ä®, °ÄAiÄzÆÄ¢U 15 ¥l tU¼U ¢ÉÄAP
27-02-2009g CÉÄiÄ ¢ÄAdÆgÄ ¢iÄqÄÄvÄ. 6
¥l tU¼U 7.05 PÄÄn ¢ÄAdÆgÄwAiÄ SÜ! J¥i¹
¢.11-09-09gAzÄ w¼¹vÄ. ¢ÄÉÉi¥ÆÄ¹, i mPÄ®fÄ, i,
 ¢ÄU¼ÆgÄ - E ¢gÉÄ LnLJ DV gÆ.3511.00 ®P



aÆvzÆAÇU £Ä«Ä, -ÁVz. ¥§ªj 2011g°
UÁ@UÁðz° UÁ°P PÁ¼f PÄAzª£Ä, Á!, -Ä-ÄvÄ.
J@ 21 ¥l tU¼Æ F ¢n£° ¥Ætð¥ªiÄtz°
ªÄÄZªªgzªJ@ J, ÄA U¼U -ÄU-J CrAiÄ Dgï-
J|rDgï! AiÆÄdEU¼ £ÆÄq-i PÄAz -, ÄA DVz.
ªiÄZið 2018g PÆEÄiÄ °ÆwU -Pi ¥Ä, P
vÆÄj, ÄwgªªªZ gÆ. 25.51 PÆÄn DVz.

-ÄU-© CrAiÄ Dgï-J|rDgï!
AiÆÄdEU¼£Ä! J¥i¹, £ªz° °AiÄª gÆ. 200.79
PÆÄnªZz° 21 ¥l tU¼UªªÄdÆgªªiÄrvÄ.
ªÄÄdÆgªªªÆvz 25% PÆÄðIP, PÄðgz, Ä@
, °ÄAiÄªÄvzªÄvÄ 15% DgïE¹ -ÄÄZ MzUªª
¤ÇAiÄvz. J@ 21 ¥l tU¼° PªªÄUÄj
¥ÆtðUÆArzÄ, -ÄU JªÄvÄ -ÄU ©
¥ÆtðUÆ¼ªªªªgÇAiÄ£Ä, °,-ÄVz.

vi. ©°AUï ¥QÄiÄiÄ U tQÄPg t:

PA¥¤AiÄªÄ! AiÄª£ J@ G¥-«-ÄU¼
©°AUï ¥QÄiÄiÄ£Ä U tQÄPg tUÆ¼, -ÄVz. ,¼z-Ä
©-iU¼£Ä ¢Äq@Ä, ÄziªÄUªªAv «ÄÄlgï jÄqgi
ªÄvÄªÄPÆÄ! Äqgi ¥ÄAZÉ¹ÄU¼U, Ämi ©°AUï
AiÄAvU¼£Ä MzV, -ÄVz. £UzÄ, AU°tªÄvÄ
-qgi SÄvU¼ªªð°uAiÄÆ U tQÄPvªÄvzÄ
PÆSg°z -qgiU¼£Ä PÆÇq-ÄVz.

vii. Ln G¥PªÄU¼Ä:

PA¥¤, ÄqÄ, nDgïJA, «rAiÆÄ PÆgEï
ªÄÄAvÄz ÇEÄP Ln G¥PªÄU¼£Ä PÆUWPÆArz.
UÄ«ÄÄt ¥zÄ±z UÄ°Pg ÇEÄPÆ@PÄV DÆi-£Ei,
ªÆ-£-i D¥iªÄÄAvÄz, £@-iU¼£Ä UÄ«ÄÄt
¥zÄ±U¼UÆ «, j, -ÄVz.

viii. ,Aª°£ PÄAiÄðvAvU¼Ä:

1. PA¥¤AiÄª ¥j uÄªÄPÄjAiÄz DAvjPªÄvÄ
-Ä°! ,Aª°£z° £AÇP-Äj¹z. PA¥¤AiÄ
SUiªÄvÄ PA¥¤AiÄª°£ EwÄa£ C@ªÇ;
ZiÄªnP¼ SUiªiÄªw MzV, ÄªªiÄ¹P
, ÄÇ¥v e, ÄA £Æi, i(EAVµiªÄvÄ PÆq)
ÇEÄ PA¥¤ª°ÆvgÄwz.
2. UÄ°Pg PÄAZÄPÆgvU¼£Ä ¢ªÄj, Äª, ®ªªÄV
PA¥¤AiÄªÄ! AiÄª£ £UgªÄvÄ UÄ«ÄÄt

¥zÄ±U¼° d£¥w¤ÇU¼Ä, PA¥¤AiÄ, ¼ÄÄiÄ
¹SÄÇªÄvÄ »jAiÄ ÇÇPÄjU¼£Ä
M¼UÆ¼ÄªAv d£, A¥Pð, -U¼£Ä
£q, -ÄUÄwz.

ix. rn¹ «ÄÄljAUï:

e, ÄA CrAiÄ £Ug ¥zÄ±ªÄvÄ UÄ«ÄÄt
¥zÄ±zU¼ggg@Æ, 31-03-2018 gAZÄ EzÄv rn¹
«ÄÄljAUï¹wUw P¼VÆAwª:

P. ,A.	«ªgU¼Ä	ªiÄ¥P SzuÆ¼, -Äz MIÄ rn¹, ASi	ªiÄ¥P SzuÆ¼, -ÄPÄz G¼P
1	£Ug ¥zÄ±	9336	2727
2	UÄ«ÄÄt ¥zÄ±	62052	18607

x. ¹SÄÇ vgªÄw:

ªiÄ£ª, A¥£Æ@U¼£Ä UjµªÄiz°
¥ÆÄ¶, Äª GziÄ±ÇAz PA¥¤¹SÄÇ vgªÄwU
Cwªa£ ¥ªªÄÄRi ¢Ärz.ªÄi¥Äg UÄjU¼£Ä
, ÄÇ, Äª° EzÄªª°vg ¥Ävª£Ä
ªª, °z.¥j²Ä®EÄiÄª°£ªµðz° PA¥¤AiÄªªAaP
ªÄi¥Ägz DyðPªªð°u, °AaP £µvVi, Äª°
CvÄvªÄ DZguU¼Ä, «zÄziQ, £ÄjP-¥v°ZÄ«P
ªÄvÄvqUiÄ«P, «zÄviªÄi¥Äg, gÄEÄAvg JÇn
ªÄvÄªAaP PA¥¤U¼U JÇn PÄAiÄðvAvªÄÄAvÄz
«µAiÄU¼ªÄÄ-2709 ÇÇPÄjU¼U vgªÄw
MzV¹vÄvgªÄwAiÄ£Ä DgïE¹, jJ¥i¹, J£in¹,
EÄf¤AiÄjAUï, Ä¥i PÄ-Äeï D¥i EÄrAiÄ, ¥ªgi
j, Zið & qªª¥iªÄÄmi PÆi, -imÄ±£i ¥£°°,
¹jDgïL, L¹qSÆ@JLªÄÄAvÄz ¥w¶v, A, U¼
ªÄw¥ggÄ ¢ÄrzgÄ.

III. µUªÄ£ Dq¼v

e, ÄA v£ PÄAiÄðZguAiÄ J@ CA±U¼@Æ
¥Ägz±ðPvªÄvÄ SziU¼° £ASP Ej¹z. e, ÄA

aÄw Evg ,AŠAčv n¥tU%4EÄB □zÄδ±PjU ,¨U
 ¥Æª ºδz °AiÄÄ ,ÁPμÄ ªÄÄAavªÁVAiÄÄ
 MzV, ¯ÁUÄwvÄ.

31 aⁱÁZið 2018gAzÄ EzÁv PA¥aAiÄ
 azÄð±P aÄAq½ 20 , z, igEÄ òEA¢vÄ.J®
 azÄð±PgÆ aÄAq½AiÄ aÄvÄ G¥-, «ÄwAiÄ
 , ¨ÁP-Á¥U¼° , QAiÄaÁV ¨ÁUa»¹zgÄ aÄvÄ
 wÄaⁱÁð£U¼EÄ vUzÄPÆ¼Äa ¥QAiÄAiÄEÄ
 aⁱ£®AiÄv aÁV¹zgÄ.

P. A.	„AiÄ AS	„ £qz £ÄAP
1	65 ^{EÄ} „	29.06.2017
2	66 ^{EÄ} „	28.09.2017
3	67 ^{EÄ} „	09.11.2017
4	68 ^{EÄ} „	15.12.2017
5	69 ^{EÄ} „	23.12.2017
6	70 ^{EÄ} „	05.03.2018

- $$i \quad a \Delta q^{1/2} G \neq \ll \Delta W^{1/4} \Delta:$$

¥ZÁ£ªÁZ «µAiÄU¼ªÄÄ¯°ZÄUªÄ£ª¼¼
 £ÆÄ|ª£ÄÄ°j,ªªGzÄ±£AzªiÁvª®ZÄEav°
 «µAiÄU¼ªÄÄ°£ªzÁðgU¼£ÄÄDzµÄvjvªÁV
 vUZÄPÆ¼Äªzª¶-ªÄAzªÄq½AiÄG¥-,«ÄwU¼£ÄÄ
 ga,ª-ªÄvÄ.vjvªÁVªzÁðgU¼£ÄÄvUZÄPÆ¼ªª
 ¶n£°ªÄÄq½AiÄP®ª|ª£ðµ|C£PÁgU¼£ÄÄ
 G¥-,«ÄwU½UªMzV¹gÄvz.

1. RjÃ¢ , «ÄW:

PAŕœU gÆ. 3.00 PÆĀnUÆ aĀĀ® IĀ
gÆ. 10.00 PÆĀn M¼VÆ DyðP ŸjuāāāÆĀ
GA Iāāiāqā a PAŕœU ,AŠAĈ¹z RjĀĈU¼Ā aĀvĀ
PĀAz PāāĀUājU¼Ā Ēi PāāāUājU¼Ā Cxāā Evg
AiiāāĀzĀ PāāāUājU¼Ā J® ŸPg tU¼Ā aĀvĀ PAŕœU
,AŠAĈ¹z F ŠUAiā J® «µiāU¼ĀĀ Ÿjut ,®
RjĀĈ ,«ĀvAiāĀĀ qa ,ĀĀĀvĀ.

RjÄ¢ «ÄwAiÄ gZ£ P¼V£Awz:

$$^a \text{Ag}^{1/2} \quad \text{U}^{1/4}$$

ɔzÄð±P aÄAq½AiÄ , ``U¼Ä £qAiÄÄ a SUI
 a iÄ»wAiÄ£Ä , ÁPµÄ aÄÄAv aÁVAiÄÄ ɔzðj¹
 w½, ¯ÁUÄvz aÄvÄ ¥w ɔzÄð±PJU£ F , ASAz
 w¼Ä a½PAiÄ£Ä ɔÄq ¯ÁUÄwvÄ. ``AiÄ PÁAiÄð, £a



P. A	, z, ġĀ	ŲzĒĀā
1	āġā, ĀŲP āZĀđ±PgĀ, e, ĀA	CziPgĀ
2	āZĀđ±PgĀ (vĀAwP), e, ĀA	, z, ġĀ
3	zĀ gĀdPĀāġġ.J, ġ ©gĀZġġ	, z, ġĀ
	CĉPġv I ĀdĀPvđgĀ, e, ĀA	, AZĀ®PgĀ

āgĉAiĀ āμđz° RjĀĉ, «ĀwAiĀ P¼VEAv
, Ų¼ĒĀ Ēq¹gĀvz:

P. A	, Ų AiĀ, ASġ	, Ų Ēqz ĉĒĀP
1	72ĒĀ, Ų	09.06.2017
2.	73ĒĀ, Ų	27.11.2017
3.	74ĒĀ, Ų	23.12.2017
4.	75ĒĀ, Ų	26.02.2018
5.	76ĒĀ, Ų	19.03.2018

2. ŲŲj±ĒĀzĒĀ, «Āw:

1. ŲŲj±ĒĀzĒĀ, «ĀwAiĀ gZĒ
P¼VEAwz:

P. A	, z, ġĀ	ŲzĒĀā
1	zĀāĀw °ġġ ġĀt PĒgĀŲw, ŲĀD, Ā	CziPgĀ
2	āZĀđ±PgĀ (vĀAwP), e, ĀA	, z, ġĀ
3	zĀ gĀdPĀāġġ.J, ġ ©gĀZġġ	, z, ġĀ
4	CĉPġv I ĀdĀPvđgĀ, e, ĀA	, AZĀ®PgĀ

UāāP: * e, ĀA āĀAq½AiĀ āZĀđ±PvzĒĀĉU
, «ĀwAiĀ, z, ġv eĒvAiĀV °ĒĀUĀvz.

±Ā, ĒSzi ŲŲj±ĒĀzPgĀ, DAvjP
ŲŲj±ĒĀPgĀ āĀvĀ °tPĀ, Ā «ŲĀUz āĀRġ
°tPĀ, Ā CĉPĀjU¼Ā ŲŲj±ĒĀzĒĀ, «ĀwAiĀ
, Ų¼° °ĀdjzĀġ PĒĀŲ¼° ŲĀUā», ĀvĀg.

āgĉAiĀ āμđz° ŲŲj±ĒĀzĒĀ, «ĀwAiĀ
P¼VEAv, Ų¼ĒĀ Ēq¹gĀvz:

P. A	, Ų AiĀ, ASġ	, Ų Ēqz ĉĒĀP
1	22ĒĀ, Ų	29.06.2017

3. PĀŲĒđgĀmġ, ĀāġfP dĀĀġ (¹J, ġDgġ) , «Āw:

P¼VE, z, ġĀU¼ĒĀ M¼UĒArgā ¹J, ġDgġ
, «ĀwAiĀĒĀ āĀAq½AiĀ ga¹z:

P. A	, z, ġĀ	ŲzĒĀā
1	CziPgĀ, e, ĀA	CziPgĀ
2	āZĀđ±PgĀ (vĀAwP), e, ĀA, z, ġĀ	, z, ġĀ
3	āZĀđ±PgĀ (Dq½v & āġĒā, AŲĒĒ®)	, z, ġĀ

PAŲāAiĀ āgĉAiĀ āμđz »AĉĒ āĒĒgĀ
āμđU¼° AiiāāzĀvjuU āĀĒĒ, ġĀ, j āā¼ ĒĲ
āĒĒ U½¹ġĀāĉ® āĀvĀ °ĀUĀV °tPĀ, Ā āμđ
2017-18g, Ā°U ¹J, ġDgġ āĒvz «āġĒĒUz
ŲĲĲ ĉĒĒĒ, Āāĉ®.

IV. PĀAiĀAiĀ ŲjZĀz 134(3)g GŲŠAzU¼ ĉĒĒ, ġg P¼VE āġĀ»wAiĀĒĀ MzV, ĒĀVz:

(J) āġĲP, °P:

ŲjZĀz 92g GŲŠAzU¼ ĉĒĒ, ġg
āġĲP, °PAiĀ, ġg āĒĒ ĉĒĒŠAz 1
g° F āgĉU ®UvĀV MzV, ĒĀVz
(JAfn 9)

(©) āZĀđ±Pg dĀĀġ vĲS:

PAŲā PĀAiĀ, 2013, ŲjZĀz 134(5)
ĉĒĒ, ġg āZĀđ±PgĀ



i. aÁ¶ðP ¯P¥vU¼ 1zi¥r ,Á«PAiÁ°
CÉ-Á, §°ÁzÁz ¯ÁSÁ ¥aiÁtU¥ÉÁ aÁ, «P
¥xÁAv gU½U , ASAC¹z , EP
«aguAi/EAÇU CÉÁ, j, ¯ÁVz;

ii. ¢z Áð±PgÁ , EP aÁz ¯ÁSÁ
PÁiÁð¢ÁwU¥ÉÁ DAiÁaiÁr CªÉÁ ¢AiÁvÁV
CÉ-Á¹gÁvÁg °ÁUÉ °tPÁ, Á aµðz
PÆEÁiÁ °ÆwU PA¥¤AiÁ 1wUwU¼ SUI
°ÁUÉ CzÁ CªÇUÁV PA¥¤AiÁ ¯Á ¯ÁvÁ
Éµz vBSAiÁ SUI ÉÉdªÁz ¯ÁvÁ
¢µP¥ÁvªÁz avªÉÁ MzV, ÁªAv
wªªiÁðÉU¼ª ¯ÁvÁ CAzÁdÁU¼ÉÁ
aiÁrgÁvÁg;

iii. ¢z Áð±PgÁ PA¥¤AiÁ D¹U¼ÉÁ
PÁ¥ÁrPÆ¼Á°Á °ÁUÉ ¯ÁÉ, ¯Áwv g
CPªÁU¼ÉÁ ¥vªiÁq°Á °ÁUÉ vqUI°Á
PÁiÁiÁiÁ G¥SazU¼ CÉAiÁ ¥AiÁð¥ªÁz
zÁR¯U¼ ¢ªð°uU , EP ¯ÁvÁ
, ¯ÁAd, ¯Áz PaÁU¼ÉÁ vUZÁPÆArgÁvÁg;

iv. ¢z Áð±PgÁ aÁ¶ðP ¯P¥vU¼ÉÁ
aÁÁAzªªgAiÁw gªª , A, i DzÁgz aÁÁ-
1zi¥r , ¯ÁVz; ¯ÁvÁ

v. CÉAiÁªÁUªª J® PÁÉÆÉÁU¼
G¥SazU¼ CÉÁ, guUÁV , EP aªª, iU¼
C¹vz°gªªzÉÁ °ÁUÉ EAvªªª, iU¼
¥AiÁð¥ªÁVzÁ ¥juªªÁPÁjAiÁV
PÁiÁðªªðª, Áwª JÉÁªªzÉÁ ¢ªª
¢z Áð±PgÁ Rav¥r¹PÆArgÁvÁg.

JAzª vªª Cvªªªª eÁÉ ¯ÁvÁ wªªª¹PAiÁ DzÁgz
ªªª wª, SÁiÁ, ÁvÁg.

(¹) (i) ±Á, ÉSzi ¯P¥j±ÆÁzPgÁ vªª agÇAiÁ°
aiÁrgªª ¥w ¥j²Á°É, ¥j«Áw Cxªªª wjP
°Á½P Cxªª °PÁvÆgAiÁª«PAiÁ aÁÁ-
ªªAq½AiÁ MzV, Áª «aguU¼ Cxªª
ªªAr, Áª Cª¥ÁAiÁU¼ª - CÉÁSAz - 2
g° ®UvÁVz;

(r) ¥jZiÁz 186g Cr , Á®U¼ª, SÁvjU¼ª Cxªª
°ÆrPU¼ª «aguU¼ª - AiiÁªzÆ E®.

(E) ¥jZiÁz 188g G¥-¥jZiÁz (1)g°
G¯ÁTvªÁVgªª, ASACv ¥PU¼EAÇVÉ
UÁwU¼ª Cxªª °ÆAzÁtPU¼ª «aguU¼ª;
AiiÁªzÆ E®

(e) ±Q , AgPu, vAveÁÉ «°ÁÉ, «ZÁ²Á «ªªAiÁ
U½P ¯ÁvÁ RZÁð:

PA¥¤AiÁ PÁiÁðZguU¼ª AiiÁªzÁ GvÁzÉÁ
Cxªª , A, guÁ ZIªªnPU¼ÉÁ M¼UÉ¼z
PÁgt ±Q , AgPu ¯ÁvÁ vAveÁÉ «°ÁEP
, ASAC¹zAv PA¥¤U¼ª (¢z Áð±P ¯ªAq½AiÁ
agÇAiÁ° «aguU¼ª ¥PIu) ¢AiÁªÁU¼ª, 1988g
¥PIuU¼ª CÉAiÁªÁUªªªÇ®.
¥j²Á°ÉAiÁ°gªª aµðz° AiiÁªzÁ «ZÁ²Á
«ªªAiÁ U½P ¯ÁvÁ RZÁð EgªªªÇ®.

(P) PA¥¤AiÁ C¥ÁAiÁ ¢ªð°uÁ PÁiÁð¢ÁwAiÁ
CªªÇU , ASAC¹zAv vBS - AiiÁªzÆ
E®

(J-¹) vÉ¹J, iDg¹ G¥PaÁU¼ÉÁ PÁjvAv PA¥¤
CªªÇ¥r¹gªª ¯ÁvÁ eÁjUÉ¹gªª

PÁiÁð¢ÁwAiÁ «aguU¼ª (CÉÁSAz - 3)

P¼z , vv ¯ÁÉgªª aµðU¼ª vjUÁiÁ ÉAv g
ªªª ¯Áªz , gÁ, j ÉµªÁVgªªz jAz
agÇAiÁªªðz° e, Áª PA¥¤ PÁiÁiÁ 2013g
CÉÁ, Áª VII Cr ¥nªiÁq¯ÁVgªª
ZIªªnPU¼UÁV °tPÁ, Áª aµð 2017-18 PÁV
PÁ¥ÆðgÁmí , ÁªiÁfP dªªªjª zªªV
AiiÁªzÁ ¯ÁvªÉÁªª-¹gªªªÇ®.

V. ¯P¥j±ÆÁzPgÁ:

(J) ±Á, ÉSzi ¯P¥j±ÆÁzPgÁ:

ªª.fDg¹¹ & C, Áª¹AiÁªªmí, ÉÇ
¯QUgÁ, ZÉªª - EªgÉÁ 2017-18g
aµðPÁV ±Á, ÉSzi ¯P¥j±ÆÁzPgÁÁV
ªªg v z ¢AiÁªAv PgÁ ¯ÁvÁ
ªªªª¯ÁSÁ¥Á®gªª ÉÁª¹gÁvÁg.



(©.) ¢Z ¯P¥j±ÆÄzPgÄ:

ªÄ.P.¡.Dgĩ & C,ÆÄ¹AiÄÄmĩ, ¢Z
¯P¥j±ÆÄzPgÄ, ¯AU¼ÆgÄ – EªgÄ
2017-18ÆÄ ¢°Æ ¢Z
¯P¥j±ÆÄzPgÄVgÄvÁg.

(¹) PÁAiÄðz²ÄðAiÄ ¯P¥j±ÆÄzPgÄ:

J,ĩ. «±ÆÄÆÄxÆĩ, PA¥¤
PÁAiÄðz²ðU¼Ä – EªgÄÄ 2017-18g
ªμðz PÁAiÄðz²ÄðAiÄ ¯P¥j
±ÆÄzÆAiÄÄÄ PÜÆ¼Ä PÁAiÄðz²ðAiÄ
¯P¥j±ÆÄzPgÄÄVÆÄ«Ä, ¯Ä¬ÄvÄ.

VI. Pëvdu¼Ä:

ªÄAq¼AiÄÄ

- PÆÄðIP ,PÁðg, ¯Ágv ,PÁðgU¼U, ¯Ágvz
¢AiÄAvPgÄ ¢ÄvÄ ¢°Á¬ÄSÁ¥Á®JU °ÁUÆ
PÄAz «ZÄZIQ ¥Á¢PÁg, PÄAz «ZÄZIQ

¢SAzÆÄ DAIÆÄU, PÆÄðIP «ZÄZIQ
¢SAzÆÄ DAIÆÄU, ¢Äwvg C©PgTU¼Ä/
¢SAzÆÄ ,A,¼U¼U CªÄ ¢Ärz, ¢°ÁAiÄ,
ªiÄUðz±ðÆ ¢ÄvÄ ,°PÁgU¼U.

- UÄ«ÄÄt «ZÄZQÄPgT ¢UªÄ, ¥ªgĩ ¥ÆÄÆĩ
PÁ¥ÆðgÄ±Æĩ ¢ÄvÄ ¢Ätdĩ ¯ÄAPÄU¼Ä
ªÄÄAvÄz °tPÄ,Ä ,A,¼U¼U, CªÄ ¢Ärz
DyðP ¯AS®P
- ¥ZÁg ¢ÄrzP ¢ÄvÄ dÆvAiÄ° eÁUÄwAiÄÄÄ
ªÄÆr¹zP ¢iÄZªiÄU¼U
- ±Ä,ÆSzi ¯P¥j±ÆÄzPgÄ, ¢Z
¯P¥j±ÆÄzPgÄ °ÁUÆ PÁAiÄðz²ðAiÄ
¯P¥j±ÆÄzPjU CªgªiÄUðz±ðÆ ¢ÄvÄ
¯AS®P
- ÆËPgªAiÄÆªAiÄÆiU¼Ä ¢ÄvÄ ,AWU¼Ä ¢Ärz
,°PÁg ¢ÄvÄ ,°AiÆÄUP – Pëvdu¼ÄÄÄ
,°Ävz.

e,ÄA ¥gªÄV

(qÄ. J,ĩ. ,®PªiÄgĩ, ¯ÄD,Ä)
CziPgÄ, e,ÄA



**āzĀđ±P āgĀAiĀ CĒĀSaz -1
£āĀĒ£ ,A. JAfn - 9
āĀġġP ,°PAiĀ Gzlv "ĀU
31 āiĀZiđ, 2018PĀ PĒĒUĒAq āμđzĀ**

[PAẏā PĀAiĀ, 2013g ẏjZĀZ 92(3) āĀvĀ PAẏāU¼ (āāđ°u āĀvĀ Dq¼v) āAiĀāĀU¼Ā,
2014g āAiĀāĀ 12(1)g CĒĀ,Āg]

I. £ĒĀAz t āĀvĀ Evg «āgU¼Ā :

i.	¹LJĒĪ	AiĀĀ31401PJ2002J, Īf ¹030437
ii.	£ĒĀAz t ĀĒĀP	30.04.2002
iii.	PAẏāAiĀ °,gĀ	UĀ@UĀđ «ZĀZiQ ,gSgĀdĀ PAẏā āAiĀ«Āv
iv.	PAẏāAiĀ āUđ/GẏāUđ	,PĀđj PAẏā
v.	£ĒĀAzĀ-Āv PbĀjAiĀ «¼Ā, āĀvĀ ,AẏPđ «āgU¼Ā	PĀẏĒđgĀmĭ PbĀj, ,Ā±Ēĭ g, , P®SĀVđ, PĒĀđIP 585102
vi.	°,qĭ PAẏāAiĀĀ	C®
vii.	£ĒĀAz t CĀPĀj āĀvĀ gāĒ C®Pvđg °,gĀ, «¼Ā, āĀvĀ ,AẏPđ «āgU¼Ā, EzĪ°	CĒAiĀāĀUĀāĀC®

II. PAẏāAiĀ ẏzĀ£ āĀiẏĀg ZĪānPŪ¼Ā

PAẏāAiĀ MmĀg ā»āĀn£° 10% Cxāā °āĒ ẏāiĀt z PĒeqĀU ,°,Āā J® āĀiẏĀg ZĪānPŪ¼ĀĒ
w¼,ĀāzĀ :-

PāĀ ,ASi	ẏzĀ£ GvĒU¼Ā/ ,ĀāU¼ °,gĀ āĀvĀ «āgu	GvĒ/ ,ĀāAiĀ JĒĪL¹ ,APĀv	PAẏāAiĀ MmĀg ā»āĀn£ %
1	«ZĀZiQAiĀ °AaP	35109	100

III. UĀwU, CĀĒ£ āĀvĀ ,°AiĒĀV ,A, U¼ «āgU¼Ā:

PāĀ ,ASi	PAẏāAiĀ °,gĀ āĀvĀ «¼Ā,	¹LJĒĪ/ fJ-ĒĪ	UĀwU/ CĀĒ£ / ,°AiĒĀV	°ĒAĀgĀā μĀgĀU¼, ASi	CĒAiĀāĀUĀā ẏjZĀz
1	CĒAiĀāĀUĀāĀC®	CĒAiĀāĀUĀāĀC®	CĒAiĀāĀUĀāĀC°	CĒAiĀāĀUĀāĀC®	CĒAiĀāĀUĀāĀC®
2					
3					



IV. µÄgÄ »qÄ^{a½} «£Äi,

i. ^aUð^aÄgÄ µÄgÄ »qÄ^{a½}

µÄgÄzÄgg ^a Uð	^a µðz ¥ÄgÄ ^z °ÆwU µÄgÄU¼ ,ASi				^a µðz PÆ£AiÄ °ÆwU µÄgÄU¼ ,ASi				^a µðz °£ §z-Ä- ^a uAiÄ %
	r ^a iÄimï	°ÆwP	MIÄ	MIÄ µÄgÄU¼ %	r ^a iÄimï	°ÆwP	MIÄ	MIÄ µÄgÄU¼ %	
J. ¥ÆÄvÄ °PgÄ									
(1) °ÄgwÄAiÄ									
J) ^a iQ/JZiAiÄJ¥i									
©) PÄAz ,PÄðg									
1) gÄdï ,PÄðg (U¼Ä)	-	776766104	776766104	100%	-	1114956104	1114956104	100%	(+)43.55%
r) PÄ¥ÆðgÄmi PÄAiÄU¼Ä									
E) °ÄiAPÄU¼Ä/ °tPÄ,Ä ,A,U¼Ä									
J¥i) Evg ÄiiÄ ^a Äz									
G¥-^aÆv (J)(1)	-	776766104	776766104	100%	-	1114956104	1114956104	100%	(+)43.55%
(2) «zÄ²Ä									
f) J£iDgiL - ^a iQU¼Ä									
JZi) Evg - ^a iQU¼Ä									
L) PÄ¥ÆðgÄmi PÄAiÄU¼Ä									
e) °ÄiAPÄU¼Ä/ °tPÄ,Ä ,A,U¼Ä									
P) Evg ÄiiÄ ^a Äz									
G¥-^aÆv (J)(2)	-	-	-	-	-	-	-	-	-
©. ,Ä^aðd¤P µÄgÄ »qÄ^{a½}									
1. ,A,U¼Ä									
J) ^a ÄÆiZÄAiÄ ^z ¢U¼Ä									
©) °ÄiAPÄU¼Ä/ °tPÄ,Ä ,A,U¼Ä									
1) PÄAz ,PÄðg									
r) gÄdï ,PÄðg(U¼Ä)									
E) ^a AZgi §Aq ^a Ä¼ ¢U¼Ä									



Jẏĭ) « ^a iĀ PAẏāU ¹ / ₄ Ā									
f) JẏĭLL U ¹ / ₄ Ā									
JZĭ) «ZĀ ² Ā GẏP ^a Ā SAq ^a Ā ¹ / ₄ āĈU ¹ / ₄ Ā									
L) Mvg (āĈđμUĒ ¹ / ₂)									
Gẏ-^aĒv (©)(1)	-	-	-	-	-	-	-	-	-
2. ,A, U¹/₄@Z^aĀ									
J) PĀẏđgĀmĭ PĀAiĀU ¹ / ₄ Ā									
1) ..ĀgwĀAiĀ									
2) «ZĀ ²									
©) ^a iQU ¹ / ₄ Ā									
1) gĒ. 1 @Pz ^a gU ĒĀ ^a Ā ^a iĀv μĀgĀ SAq ^a Ā ¹ / ₄ °ĒAĈgĀ ^a ^a iAiĀQP μĀgĀZĀggĀ									
2) gĒ. 1 @PQAv °āĒ ĒĀ ^a Ā ^a iĀv μĀgĀ SAq ^a Ā ¹ / ₄ °ĒAĈgĀ ^a ^a iAiĀQP μĀgĀZĀggĀ									
1) Evg (āĈđμUĒ ¹ / ₂) Gẏ ^a Ēv (©)(2) MIĀ ,Ā ^a đdāP μĀgĀ »qĀ ^a Ā ¹ / ₂ (©)= (©)(1)+(©)(2)	-	-	-	-	-	-	-	-	-
1. f rDgĭ & J rDgĭ C@gPPgĀ Ej ¹ PĒArgĀ ^a μĀgĀU ¹ / ₄ Ā	-	-	-	-	-	-	-	-	-
MIĀ ^a Ēv (J+©+ ¹)	776766104	776766104	100%	-	1114956104	1114956104	100%	(+)	43.55%



ii. ¥ÆÄVÁ°Pg μÄgÄ »qÄª½

P. A.	μÄgÄzÁgg °, gÄ	ªμðz ¥ÁgA¨z °ÆwU μÄgÄ »qÄª½			ªμðz PÆÆAiÄ °ÆwU μÄgÄ »qÄª½			
		μÄgÄU¼ , ASİ	PA¥¤AiÄ MIÄ μÄgÄU¼ ¥w±v	MIÄ μÄgÄU¼ ¥İQ Cq«j¹z/ IÄt¨Ág Ej¹z μÄgÄ %	μÄgÄU¼ , ASİ	PA¥¤AiÄ MIÄ μÄgÄU¼ ¥w±v	MIÄ μÄgÄU¼ ¥İQ Cq«j¹z/ IÄt¨Ág Ej¹z μÄgÄ %	ªμðz ° μÄgÄ »qÄª½ -AiÄ°Æ ¥w±v S z ¯ªª u
1	gÁdi¥Á®gÄ	776766095	100%		1114956095	+43.54%	-	100%
2	zÄ eÁªÄzİCRgİ	01			01			
3	JAªÄªgÁdÄ	01			00			-100%
4	aPİÆAd¥İ	00			01			+100%
5	Dgİ. dAiÄPªªiÁgİ	01			01			
6	JA. gÁªÄPİ:μİ	01			01			
7	GdİPªªiÁgİWÆÄμİ	01			00			-100%
8	zÄ İ ,Äªİ PªªiÁgİ	00			01			+100%
9	gÁdPªªiÁgİ.J, İ. ©gÁzÁgİ	01			01			+100%
10	J.JÆİ. dAiÄgÁeİ	01			01			
11	JA. £ÁUgÁd	01			00			-100%
12	n. Dgİ.gÁªÄPİ:μAiÄİ	00			01			+100%
13	Jİ.Dgİ. ¢Äİ £ÁAiÄPİ	01			00			-100%
14	¥ª£ÄªiÁgİªÄ®¥w	00			01			+100%
	MIÄ	776766104			1114956104	+43.54%		



iii. ¥ÆÄvÄ°Pg μÄgÄ »qÄ¹²AiÄ°£ Sz⁻Äªu (AiiÄª\zÄ Sz⁻Äªu E@¢zg ,Æa,Äª\zÄ):

P. A.	ªμðz ¥ÄgA⁻z °ÆwU μÄgÄ »qÄ¹²	ªμðz PÆ£AiÄ °ÆwU AZÄv μÄgÄ »qÄ¹²
	μÄgÄU¼ ASi	PA¥¤AiÄ M I Ä μÄgÄU¼ %
	776766104	69.67%
ªμðz ° ¥ÆÄvÄ°Pg μÄgÄ »qÄ¹²AiÄ°£ ¢£ÄAPªÄgÄ KjP/E½P, KjP/E½PU PÄgt U¼£Ä ,Æa,Äª\zÄ (GzÄ: °AaPªUðªu/⁻ÆÄ£, i/ mi FQn ¢ÄÄA.)	338190000 5 ¢iÄZið 2018gAzÄ W£vªvgÄdi ¥Ä@g °, jU °Ægr, ⁻Äz μÄgÄU¼Ä-	69.67%
ªμðz PÆ£AiÄ °ÆwU	1114956104	100%

V. IÄtSzv:

ÄQ EgÄª Sr/¥Ä¥ªÄ Dzg ,AzÄAiÄ ÄQ Egz PA¥¤AiÄ I ÄtU¼Ä -

	ª⁻z ,Ä@U¼Ä	C⁻z ,Ä@U¼Ä	oÄª tU¼Ä	M I Ä I ÄtSzv
° tPÄ,Äªªμðz ¥ÄgA⁻z °ÆwU I ÄtSzv				
i) C, @ªªÆv	10,36,25,31,413	7,88,61,460	4,52,91,76,711	14,97,05,69,584
ii) ÄQ EgÄª Dzg ,AzÄAiÄªÄUz Sr				
iii) ¥Ä¥ªÄz Dzg ÄQ Egz Sr	28,20,71,398			28,20,71,8398
M I Ä (i+ ii+iii)	10,64,46,02,811	7,88,61,460	4,52,91,76,711	15,25,26,40,982
ZÄ° ° tPÄ,Äªªμðz ° I ÄtSzvAiÄ° Sz⁻Äªu				
- ,Ä¥ðq	80,13,80,457		39,64,86,087	1,19,78,66,544
-E½P	2,39,19,97,186	1,25,63,903		2,40,45,61,089
ª¹² Sz⁻Äªu	(1,59,06,16,729)	(1,25,63,903)	39,64,86,087	(1,20,66,94,545)
° tPÄ,Äªªμðz PÆ£AiÄ °ÆwU I ÄtSzv				
i) C, @ªªÆv	8,77,19,14,684	6,62,97,557	4,92,56,62,798	13,76,38,75,039
ii) ÄQ EgÄª Dzg ,AzÄAiÄªÄUz Sr	-	-	31,74,71,775	31,74,71,775
iii) ¥Ä¥ªÄz Dzg ÄQ Egz Sr	23,39,74,088	-	-	23,39,74,088
M I Ä (i+ ii+iii)	9,00,58,88,772	6,62,97,557	5,24,31,34,573	14,31,53,20,902



VI. □ZĀđ±PgĀ āĀvĀ ẏZĀĒ āĀa ,ĀẏĒĀ 1SĀΦAiĀ ,AĀāĒ

J. āĀa ,ĀẏP □ZĀđ±PgĀ, ẏEuĀđāΦ □ZĀđ±PgĀ āĀvĀ /CxāĀ ẏSAzPg ,AĀāĒ:

P. , A	, AĀāĒAiĀ «āgU¼Ā	āĀa ,ĀẏP □ZĀđ±PgĀ, ẏEuĀđāΦ □ZĀđ±PgĀ, ẏSAzPg °, gĀ	MIĀ ā/Ēv
1	1. MIĀ āĀvĒ g/Ē. 6,29,729 J. DzĀAiĀ vjU PĀAiĀ, 1961 ẏj ZiĀz 17(1)g GẏSAzU¼ ẏPĀg āĀvĒ ©. DzĀAiĀ vjU PĀAiĀ, 1961 ẏj ZiĀz 17(2)g GẏSAzU¼ ẏPĀg «±Āμ , ā@vĀ 1. DzĀAiĀ vjU PĀAiĀ, 1961 ẏj ZiĀz 17(3)g GẏSAzU¼ ẏPĀg āĀvĒz ,ĀĒz ° ĀĀU¼Ā	2Ā JA. āĀāgĀdĀ āĀa ,ĀẏP □ZĀđ±PgĀ JA. āĀāgĀdĀ āĀa ,ĀẏP □ZĀđ±PgĀ	6,31,750.00 2,82,186.00
2	1. MIĀ āĀvĒ J. DzĀAiĀ vjU PĀAiĀ, 1961 ẏj ZiĀz 17(1)g GẏSAzU¼ ẏPĀg āĀvĒ ©. DzĀAiĀ vjU PĀAiĀ, 1961 ẏj ZiĀz 17(2)g GẏSAzU¼ ẏPĀg «±Āμ , ā@vĀ 1. DzĀAiĀ vjU PĀAiĀ, 1961 ẏj ZiĀz 17(3)g GẏSAzU¼ ẏPĀg āĀvĒz ,ĀĒz ° ĀĀU¼Ā	qĀ. Dgĭ. gĀU ĀAiĀ (ĀĀD, Ā) āĀa ,ĀẏP □ZĀđ±PgĀ	4,13,545.00 44,543.00
3	1. MIĀ āĀvĒ J. DzĀAiĀ vjU PĀAiĀ, 1961 ẏj ZiĀz 17(1)g GẏSAzU¼ ẏPĀg āĀvĒ ©. DzĀAiĀ vjU PĀAiĀ, 1961 ẏj ZiĀz 17(2)g GẏSAzU¼ ẏPĀg «±Āμ , ā@vĀ 1. DzĀAiĀ vjU PĀAiĀ, 1961 ẏj ZiĀz 17(3)g GẏSAzU¼ ẏPĀg āĀvĒz ,ĀĒz ° ĀĀU¼Ā	2Ā aPĒAdẏ □ZĀđ±PgĀ	2,27,430.00 33,322.00



	„AĀĀĀAiĀ «ĀgUĀĀ	āĀā „ĀẏP āzĀđ±PgĀ, ẏĒuĀđĀāā āzĀđ±PgĀ, ẏSĀzPg °, gĀ	MIĀ ā/Ēv
4	1. MIĀ āĀvĒ J. DzĀAiĀ vjU PĀAiĀĀ, 1961 ẏjZiĀz 17(1)g GẏSĀzU¼ ẏPĀg āĀvĒ ©. DzĀAiĀ vjU PĀAiĀĀ, 1961 ẏjZiĀz 17(2)g GẏSĀzU¼ ẏPĀg «±Āμ , ā@vĀ 1. DzĀAiĀ vjU PĀAiĀĀ, 1961 ẏjZiĀz 17(3)g GẏSĀzU¼ ẏPĀg āĀvĒz „ĀĒz ° ĀĀU¼Ā	2Ā JĀĀ.DgĀ.āĀĀĀAiĀPĀ āzĀđ±PgĀ (vĀAwP)	6,00,184.00 1,17,953.00
5	1. MIĀ āĀvĒ J. DzĀAiĀ vjU PĀAiĀĀ, 1961 ẏjZiĀz 17(1)g GẏSĀzU¼ ẏPĀg āĀvĒ ©. DzĀAiĀ vjU PĀAiĀĀ, 1961 ẏjZiĀz 17(2)g GẏSĀzU¼ ẏPĀg «±Āμ , ā@vĀ 1. DzĀAiĀ vjU PĀAiĀĀ, 1961 ẏjZiĀz 17(3)g GẏSĀzU¼ ẏPĀg āĀvĒz „ĀĒz ° ĀĀU¼Ā	2Ā DgĀ. dAiĀPĀāiĀgĀ āzĀđ±PgĀ (vĀAwP)	12,46,301.00 2,74,206.00
6	„ĀPĀDAiĀĀ	-	-
7	„mĀFQn	-	-
8	zĀĀ° ĀĀz ẏw±vāĀV Ēvg, āāđμUĒ½¹...	-	-
9	Ēvg, āāđμUĒ½¹...		
10	MIĀ (J)		38,71,419.00
	PĀAiĀĀAiĀ ẏPĀg āĀĀ°w		

©. Evg $\pi z \tilde{A} \delta \pm P j U$ $\cdot A^{\cdot \cdot} \acute{A}^a \pounds$:

P. A	A ^{..} Á ^a £AiÄ « ^a gU¼Ä	a _i a _j Á¥P ¢ZÄð±PgÄ, ¥£uÁð ^a ¢ ¢ZÄð±PgÄ, ¥\$AzPg °, gÄ			MIÄ ^a £v (g£)
1	,vAv ¢ZÄð±PgÄ- aÄAq½ / , «Äw , ¨U¼°£ °ÁdgÁwU ±Ä®)- z ⁻ Á° - Evg, ¢¢ðµU£½¹		, ¨Á ¨v _i	nJ&rJ	
		²Ä eÁ ^a Äzi CRgi, ¨AD, Ä	3000/-		16,000.00
		²Ä JA. gÁ ^a ÄP:µ	3000/-		
		²Ä Dgi. dAiÄPÄ ^a iÄgi	500/-		
		²Ä J. J£i. dAiÄgÁei	2000/-		
		²Ä n. Dgi. gÁ ^a ÄP:µAiÄi	2500/-		
		²Ä ¥ÄgÄµ/£Äv ^a i ⁱ ¹AU ⁱ ©. JZi	1000/-		
		²Ä gÄdPÄ ^a iÄgi J, i. ©gÄzÄgi	4000/-		
		MIÄ	16000/-		
2	EvgPÄAiÄðPÄjAiÄ®z ¢ZÄð±PgÄ- aÄAq½ / , «Äw , ¨U¼°£ °ÁdgÁwU ±Ä®)- ·z ⁻ Á° - Evg, ¢¢ðµU£½¹				
		C£¢P£v ¢ZÄð±PgÄ	, ¨Á ¨v _i	nJ&rJ	MIÄ
		²Ä J, i.©. aÄAdÄ£Äxi	18000	78618	96618
		²Ä ±gtgr	12000	157095	169095
		²Ä C¥Ä ¨¨iC° aÄzi¥ÄmÄ ¨i	12000	59665	71665
		²Ä gr. ²Ä¢ ^a Ä, i	18000	-	18000
		²Ä aÄÄSÄgiC° aÄzi¥ÄmÄ ¨i	9000	-	9000
		²Ä aÄw G ^a iÄ ¥ÄnÄ ¨i	15000	106060	121060
		²Ä © °£Ä ^a Äv¥	12000	109840	121840
		²Ä «Ägt © PgSj	3000	-	3000
		²Ä ¥££igÁei	3000	-	3000
		²Ä U£Ä! P:µ UÄqÄ£ ^a gi	15000	68946	83946
		MIÄ	117000	580224	697224
	MIÄ (©)=(1+2)	713224.00			
	MIÄ a _i a _j Á¥£Ä , A ^{..} Á ^a £ (J+©)	45,84,643.00			
	PÄAiÄAiÄ ¥PÄgMmÄg ^a ÄÄ°w				

1. $a|a \cdot \dot{A} \neq P \quad \alpha z \ddot{A} \dot{\alpha} \pm P g \ddot{A}, \quad \neq \dot{E} u \dot{A} \dot{\alpha}^a \dot{\alpha} \quad \alpha z \ddot{A} \dot{\alpha} \pm P g \ddot{A}, \neq \dot{S} A z P g \quad \circ \dot{E} g v \dot{A} \dot{V} E v g \quad \neq z \dot{A} \dot{E} \quad a|a \cdot \dot{A} \neq \dot{E} \dot{A} \quad \dot{S} A \dot{\alpha} A i \ddot{A} \quad A \ddot{A}^a \dot{E}:$

P. A	A ^{..} Á ^a EÄiÄ « ^a gU¼Ä	¹ J¥IN	MIA ^a Ev
1	MIA^av£ J. DzÁAiävjUPÁAiÄ, 1961 ¥jZiÄz 17(1)g G¥SAzU¼ ¥PÁg^av£©. DzÁAiävjUPÁAiÄ, 1961 ¥jZiÄz 17(2)g G¥SAzU¼ ¥PÁg «±Äµ ,^a@vÄrJ/ JZiDgiJ^{..}ÄQ, EJ⁻IJ,ⁱ¹. DzÁAiävjUPÁAiÄ, 1961 ¥jZiÄz 17(3)g G¥SAzU¼ ¥PÁg^av£z ,Ä£z° -Ä^{..}U¼Ä	²Ä ,ÄgÄ±i Dgi. vÄgzÁ¼äi ¹J¥IN	g£. 17,65,896.00 g£. 4,234.00 --
2	MIA^av£ J. DzÁAiävjUPÁAiÄ, 1961 ¥jZiÄz 17(1)g G¥SAzU¼ ¥PÁg^av£ ©. DzÁAiävjUPÁAiÄ, 1961 ¥jZiÄz 17(2)g G¥SAzU¼ ¥PÁg «±Äµ ,^a@vÄ¹. DzÁAiävjUPÁAiÄ, 1961 ¥jZiÄz 17(3)g G¥SAzU¼ ¥PÁg^av£z ,Ä£z° -Ä^{..}U¼Ä	²Ä ©. C\$Ä⁻i^afzi ¹J¥IN	g£. 1,62,998.00 -- --
3	,ÄPiDAiÄ		
4	,miFQn		
5	z ⁻ Ä°- -Ä ^{..} z ¥w±v ^a ÄV- Evg, æøðµUE½¹...		
6	Evg, æøðµUE½¹		
	MIA		g£. 19,28,894.00

vi. $C\mathbb{Y}g\acute{A}zU^{1/2}U \quad A\mathbb{S}A\mathbb{C}^1zAv \quad zAqU^{1/4}\ddot{A}/^2P/g\acute{A}fP\mathbb{S}\mathbb{E}^\circ:$

«Z	PA¥¤ PÁAiÄAiÄ ¥jZÄz	,AQ:¥ « ^a gu	«¢, ¯ÁzzAqU¼Ä/ ²P:/gÁfP\$Æ°AiÄ « ^a gU¼Ä	¥Á¢PÁg [Dgír/ J£ÿ¹J¯ÿn/ £ÁiAiîÁ@AiÄ]	ªAA®£«, AiiÁª zÁzgÆEz ¥Piz° (« ^a gU¼Ä MzV¹)
J. PA¥¤					
zAq				±££	
²p					
gÁfP\$Æ°					
©. ¤zÄð±PgÄ				±££	
zAq					
²p					
gÁfP\$Æ°					
¹. v¥ÄªiÄrgÄªEvg C¢PÁjU¼Ä				±££	
zAq					
²p					
gÁfP\$Æ°					



«ZĀđ±P a gĀAiĀ CĒŠAz -2
° tPĀ, Ā a μđ 2018g «ZĀđ±Pg a gĀU eĀĒrP

P., A.	¬Pŋj±ĒĀzPg ŋj²Ā®Ē	Dq½v aĀAq½AiĀ Gvg
1	zĀ, ĀĒĀU¼ a iĒ®i a iĀŋĒ	
J	««z Ē¬U¼° Ej, ¬ĀVgĀa PAŋ□AiĀ zĀ, ĀĒĀU¼Ā Š¼P v! zĀ CĀĒĀ, ĀPμĀ ĀĀWđ CĀĀU Š¼PU vĒqV¹gĀaĀĀ®. EĀĀU¼ GŋAiĀĀPv aĀvĀ, ĀĀAiĀĀPv Dq½v aĀAq½AiĀ ŋj²Ā®Ē, UĀgĀW, Ā«P aĀvĀ vŋĀ, uU Šz: aĀVĀ. Dq½v aĀAq½AiĀ ŋj²Ā®Ē, UĀgĀW, Ā«P aĀvĀ vŋĀ, u °ĀUĒ vzĒAv g ¬PĀ, PU¼° Ē °ĒAzĀtP ĒaĒĒĀU¼ gĀĒĒ ĀQ Ej¹ a μđz Ēμz aĀĀ Ēzg ŋjuĀaĀaĒĀ w½AiĀ®Ā, Āzi aĀV®.	PAŋ□AiĀ ŋw, ĒĀjĒ° zĀ, Ā®Ē aĀĀĀP Jt, Ā«PAiĀĒĀ dĒaĀAiĀ° PĒUĒ¼¬ĀUĀvz aĀvĀ F, Az Āđz°, zj ĀĒĀPzAzĀ zĀ, Ā®Ē° Ej, ¬Āz ŋwAiĀĒĀ, ĀĀvAiĀĒĀ, ASĀĀ ¬qgi aĀvĀ aĀ, «P zĀ, ĀĒĀŋAiĀ°, ĒĒ, ¬ĀVgĀa ŋj a iĀtPĀ, ASĀĀ¹zAv ĒĒwP aĀV ŋj²Ā°, ¬ĀUĀaĀzĀ. zĀ, Ā®Ē° gĀa AiiĀaĀzĀzgĒ, ĀĀĀV Š¼PU vĒqV, ®Ā/ zĀg¹ a iĀq®Ā, Āzi«®ĀAzĀ ŋjUtvĀz° CĀv°, ĀĀvU¼ĒĀ, ĒPaĀz PaĀU¼ĒĀ CĒĀ, j¹ vĒqzĀ°ĀP®Ā, PaĀ ŋĀĀPĀgP²ŋg, Āa iĀq¬ĀUĀvz. ŋĀ, PU¼ ŋPĀgz a iĒ®i °ĀUĒ, ĀPĀgUĒĒq aĒvz ĒqĀ«Ē aĀĀ, z aĒvĀĒĀ UĀgĀW¹ CzĒĀ CzĀ ° tPĀ, Ā a μđz° ¬ĀĀ aĀvĀ Ēμz vBS AiĀ ĀĀUĀV, ¬ĀUĀaĀzĀ.
©	zĀ, ĀĒĀU¼Ā, GUĀt aĀvĀ ©r ĀĀU¼° vĒqzĀ°ĀP¬Āz D¹U¼Ā aĀvĀ zĒĀμŋĒjv °ĀUĒ aĀgĀŠ¼PU P¼Z¬Āz D¹U¼ a iĒ®i aĀ, ĀjzĀ GUĀt zĀR¬U¼° EĀĒĀ ŠgAiĀ¬Āz a iĒ®i z° G½¹PĒ¼¬ĀVz.	aĀ, «P. EzĀ PAŋ□AiĀ aĀ°vz ¬ĀSĀ PĀAiĀđ□ĀWU CĒĀUĀt aĀV Ez.
1	zĀ, Ā®Ē ĀĀUĀV vĒĀj, ¬ĀVgĀa aĀvĀ ĒĒPgĀĒĀU EgĀa gĒ. 180.11 ®P (»ĀĀĒ a μđ gĒ. 73.05®P) aĒvz, ĀĀvU¼°, (ĀĀĀV PĒ° t SĀv), PaĀUĒ¼¬ĀQgĀa °¼AiĀ a, ĀU¼Ā, Āj a.	PĀv CĀPĀjU¼Ā ŋqzĀPĒĒrgĀa, ĀĀvU¼Ā ZĀ° ĒqAiĀĀwgĀa vĀvĀđ PĀAiĀđU½UĀV («zĀĀvi, ĀPđz ŋĒĒgi, ĀŋĒUĀV) aĀvĀ F, ASĀz z¹ŠĀĀĀgĀ zĀR¬U¼Ā ¬P WIPU¼° Gŋ®Š«a. □AiĀvĀz PĀĀUĀj DzĀ±U¼ eĒvU EĀĒĀ, PaĀUĒ¼, ¬ĀUĀaĀzĀ aĀvĀ ŋĒtđUĒ¼, Ā«P a gĀU¼ĒĀĀU zĀR°, ¬ĀUĀaĀzĀ.



P., A.	¬Pẏj±ĒĀzPg ẏj ²Ā@Ē	Dq½v āĀq½AiĀ Gvg
2.	ĒUzĀ āĀvĀ ĒUzĀ , āiĀĒU½Ā:	
J	PĒ° t, UĀ°PjAz ĒUzĀ oĀ°tU¼ĒĀ °ĒgvĀẏr¹ PAẏāAiĀ ¬PẏĀ, PU¼° °Ā¼¬ĀvgĀ° ĒUzĀ ²°Ē° , AU°āZ ZPĀU¼Ā/ r rU¼Ā, ĒUzĀ Cā²v – P¼z °@āĀgĀ āμđU½Az ¹SĀĈU āĀq¬Āz Dz g , PāĀUĒ½, z āĀĀUq/āĀvĒ āĀvĀ Evg ²vU¼Ā °ĀUĒ «ZĀgu ²ĀQ Ej, ¬Āz āĒĀ, z āĒvU¼Ā , Āj zĀĀ EzĀ EAqĭ JJ, ĭ-7Pĭ CĒĀUĀ t āĀv@.	¬PẏvU¼ ²ĀUāZ nẏt -12g CrnẏtAiĀ āĒĒ@P CUVĭ ẏPĭuAiĀĒĀ āiĀq¬ĀvzĀĀ EzĀ ĒUzĀ Cā²v, jĀPĒẏĭ DUz āĈZgiU¼ CrAiĀ°Ē āĒvāĒĀ , Ēa, Āvz.
©	I AiĀ¬ĭ ²@Ā āĀvĀ ĒUzĀ °ĀUĒ ²ĀĀPĭ ²@ĀU¼ ĒqĀ«Ē āĭĀĭ, F āĀĀaĒ ¬Pẏj±ĒĀzPg āgĈAiĀ° w½, ¬ĀvgĀ°Av UĀ@UĀđ N & JA «²ĀUz° I AiĀ¬ĭ ²@Ā āĀvĀ ĒUzĀ/²ĀĀPĭ ẏĀ, Pz ĒqĀ° ĒUzĀ āĀvĀ ²ĀĀPĭ ²@ĀU¼° āĭvĀĭ, PAqĀSĀĈz. F āĭvĀĭ, U¼Ā ĈĀWđPĀ°ĒĒāVzĀĀ PAẏāAiĀ gZE¬Āz@Ē C¹vz°ā. PAẏĒ F PĒgvU½U AiĀāĭzĀ °ā tP āiĀr@ āĀvĀ EāĒĀ ĒUzĀ āĀvĀ ²ĀĀPĭ ²°Ē ²ĀUāĀV vĒĒj¹zĀĀ EzĀ EAqĭ JJ, ĩU CĒĀUĀ t āĀv@.ēĒvU, »ĀĈĒ ¬Pẏj±ĒĀzPg āgĈAiĀ° āgĈ āiĀrgĀ°Av, @Āzgi N & JA āĀvĀ UĀ@UĀđ N & JA (PāqĒUĀa Gẏ«²ĀU) «²ĀUPĭ, SĀĈ¹zAv ²ĀĀPĭ ²°Ē° I AiĀ¬ĭ ²@Ā āĀvĀ ²ĀĀPĭ ẏĀ, Pz ĒqĀ° āĒĀ, z Pāgt ĈAzĀV PāāĀV gĒ. 3.67 @P āĀvĀ gĒ. 14.30@P gμĀ āĭvĀĭ, PAqĀSĀĈz. C@z, ««z Gẏ-«²ĀUU½U , SĀĈ¹zAv ĒUzĀ CẏS¼PAiĀ Pāgt dĒ°j 2013jAz r, ASgi 2016g ĒqĀ«Ē CāĈAiĀ° ĒUzĀ āĀvĀ ²ĀĀPĭ ²°Ē° I AiĀ¬ĭ ²@Ā āĀvĀ ²ĀĀPĭ ẏĀ, Pz ĒqĀ° gĒ. 261.04 @PzμĀ āĭvĀĭ, PAqĀSĀĈz.	UĀ@UĀđ N & JA «²ĀU 1, UĀ@UĀđ UĀāiĀAvg, E° ĒUzĀ ²@Ā PĒgv °ĀUĒ ¬PẏĀ, PU¼° °ĒAzĀ tPAiĀUz ²ĀĀPĭ ²@ĀU¼Ā PAẏāAiĀ gZEĀiĀ ẏĒāđz CāĈU , SĀĈ¹zāĀvā. Pĭn¹J¬ĭ ĒĒĀĈU F , SĀz āiĀvĀPv Ēq, ¬ĀUĀwz. C°Az āiĀ»wAiĀĒĀ ẏqzĀPĒĀqĀ CUVĭ °ĒAzĀ tPU¼ĒĀ ¬Pĭ vUzĀPĒ¼¬ĀUāāĭzĀ. PāQUĀa Gẏ-«²ĀU, UĀ@UĀđ UĀāiĀAvg «²ĀU āĀvĀ @Āzgi «²ĀUz ²Ā° Gẏ-«²ĀU, gĀAiĀZĒgĀ UĀāiĀAvg «²ĀUz zĀzĀUđ Gẏ- «²ĀU, S¼Āj ĒUg «²ĀU āĀvĀ UĀ@UĀđ ĒUg «²ĀUU¼ ĒUg Gẏ«²ĀUU½U , SĀĈ¹zAv vāS ẏĒ tđUĒĒā. F , SĀz vāSU¼ĒĀ GẏP«Ā¹ CAwāĀ DzĀ±U¼ĒĀ °Ēgr , @Ā PĒgvU¼Ā/CẏS¼PU¼ĒĀ , Pāā ẏĀĈPāgu½U āgĈāiĀq¬Āvz.



P., A.	¬P¥j±ÆÄzPg ¥j²Ä@£	Dq½v ¢ÄAq½AiÄ Gvg
	2016-17 g° EAv° ¢vÁ, U¼ «°ÁUªÁgÄ 1w »ÄVz: J. ±Á°°Äzi G¥-«°ÁU gÆ. 1.12 @P, ©. N & JA «°ÁU ¢ÄÄz¬i gÆ 0.85 @P, 1. ¢Ár «°ÁU gÆ 0.95 @P, r. G¥- «°ÁU °Uj¬ÆªÄ°½ gÆ. 0.06 @P ¢ÄvÄ E. 1J, ir-2 P@SÄVð gÆ. 83.95 @P. °ÆAZÁtP ¬ÁQ Egª PÁgt ¢Ævz ¢zÁðgt , ÁziªÁVgªª¢®.	PÆgvU¼Ä PAqÄSACgªª ¥PgtU¼° «±Äµ ¬P¥j±ÆÄzÆAiÄÄÄ £q, ¬ÁUÄwz ¢ÄvÄ DAvjP ¬P¥j±ÆÄzÆAiÄ ¢g¢AiÄ ¢ÄÄgU , ASAz¥I £EPgg ¢ÄÄ¬ v¢SU¼ÄÄÄ G¥P«Ä, ¬ÁUªªÄzÄ. v¢SAiÄ ¥@±ÄwAiÄÄÄ Dzj¹ v¥ªªiÁrgªª £EPgg «gÄz¹ 2¹£ PªÄU¼ÄÄÄ dgÄV¹ , ASACv jAz PÆgvU¼ÄÄÄ ¢, ¢° ªiÁq¬ÁUªªÄzÄ.
1	ªÄÄ°£ ¢ÆvU½UÄV ¬P¥Ä, PU¼° AiÄªÄzÄ °ªtP ¢iÁrgªªª¢®.	°tPÄ, ¢ªð 18g ¬P¥vU¼ n¥t , ASi 47g° °ÁUÆ n¥t 12g Crn¥tAiÄ° ¥PluU¼ÄÄÄ ªiÁq¬ÁVz.
3.	UÁ°i D¹U¼Ä	
J	gÆ. 8479.80 @P ¢ÆvªÄÄ ¥UwAiÄ°gªª SAqª¼ PªªUÄj JAzÆ gÆ. 740.18 @P ªÆvªÄÄ C@ª¢AiÄ°gªª CUÁ°i D¹ JAzÆ vÆÄj, ¬ÁVz. Dz g, F PªªUÄjU¼ ¥ÆtðUÆ¼«PAiÄ °Avz SUI ¥AiÄð¥ zÁR¬U½°z (GzÁ°guU: Dgi-J rDgi ¬ÁU J & © PªªUÄjU¼Ä, JÆªªª PªªUÄj , Ä±£i ¢ÄvÄ Evg SAqª¼ PªªUÄj) °ÁUÆ «°ÁUU¼° ¥ÆtðUÆ¼«PU , ASAC¹z ¥ªiÁt¥vU¼ PÆgv¬ÄAzÁV D¹U¼ÄÄÄ S¼PU vÆqV¹zÆqÆAiÄ PªªUÄjU¼ ¢VðPgt ¢ÄÄ ªiÁq¬ÁVzAiÄ JAS SUI C@¥AiÄ ªP¥r, ¢ªÄzÄ , Áziªªªª¢®. eÆvU, SAqª¼ ªÄÄAUqU¼° gÆ. 17139.28 @P ¢Ævz 2@Ä , Äjz. F SUI ¥AiÄð¥ ¢iÄ»wAiÄ CÆ¥¹wAiÄ° F ¢Ævz AiÄªÄzÁzgÆ ¬ÁUªÄÄ ¥UwAiÄ°gªª SAqª¼ PªªUÄjU ªUÄð¬Ä, ¬ÄPÄ JÆªªª SUI w½zÄPÆ¼@Ä , ÁziªÁV®.	°tPÄ, ¢ªð 18g ¬P¥vU¼ n¥t , ASi 01g P@ªÄÄ 2.4g° D¹U¼ SAqª¼ÄÄPgtP , ASAC¹zAv PA¥¤AiÄ PªAiðªwAiÄÄÄ ¥Pn, ¬ÁVz. UÄwUZÁgu/, gSgÁdÄzÁg jU SAqª¼ªªÄAUqU¼ÄÄ UÄwUÄi PgåU¼ CÆAiÄ ªÄq¬ÁUªªÄ ¢ÄvÄ EªÄÄ ZÁ° C@ÄU¼° °ÆAC, ¬ÁUªªÄzÄ. °ª£ , Az¬ðU¼° , ¢ªÄVU¼ ªiÄ@i z 50% ¢ÄÄªiÄv , gSgÁf£ , ¢ÄAiÄz° ¥ªªw¹ G½PAiÄÄÄ UÄwUÄi zÁgt °tªÁV Ej¹PÆ¼¬ÁUªªÄzÄ. gZEU¼ ¥ÆtðUÆ¼«PU , ASAC¹z ¢g¢AiÄÄÄ ¥qAiÄªªgU UÄwUZÁgg S½ Egªª , ¢ªÄVU¼ ¢iÄ@ªÄÄ SAqª¼ªª ªÄÄAUqªÁV ¥jUt, ¬ÁUªªÄzÄ. PªªUÄj ¥ÆtðUÆqÄ CAwªª C@ÄU¼ÄÄ , °¹z £Avg F ¢ÄÄAUqU¼ÄÄ °ÆAC¹ D¹U¼ÄÄÄ SAqª¼ÄÄPj, ¬ÁUªªÄzÄ.



P., A.	~Pŋj±ĒĀzPg ŋj²Ā@Ē	Dq½v āĀAq½AiĀ Gvg
©	Š¼Āj N & JA «ĀĀUz ,ĀāĀV PĒ° t SĀVAiĀ° dĀĒ 11, 2005g^agVĒ C^aĈU gĒ. 7.76 @P ,Ājz, (»AĈĒ āμđ gĒ. 7.76 @P) ,Ājz. F āĒvU¼Ā āĒAiĀQP ĒĒPg° ,jĒ° ĀQ Egāā zĀzgĒ F ŋĒQ P@ā 1 gĀ¹U½UĀV Š¼PAiĀVg@Ā ,ĀzĪ. ,ĀāĀV PĒ° t SĀVAiĀ ,PaĀ ĀQ Ej¹ 1 gĀ¹U¼ĒĀ CzĀ āĀnU Pr āĀvĒĀj ,ĀVz. vvjuĀāāĀV F D¹U¼ āĀĀĀ AiĀā zĀ ,āP½AiĀĒĀ ā t¹@. 1 gĀ¹AiĀ CĒĀμĀĒz ādāĀz ĈĒĀPāĒĀ ĀS°,Āā zĀRĀU¼ CĒĀŋ¹ wAiĀ°, āP½AiĀĒĀ «Ĉ,Ĉgāā zg ŋjuĀāāĒĀ ŋjāiĀtĀPj ,Āā zĀ ,ĀzĪ«gāāĈ@. «āgāĀz āiĀ»wAiĀ CĒĀŋ¹ wAiĀ° Evg «ĀĀU¼° āĀ°Ē ŋPg t z ŋjuĀāāĒĀ PĀjvĀ C@ŋĀAiĀ āPŋr ,Āā zĀ ,ĀzĪ«gāāĈ@.	,ĀāĀV PĒ° t z CrAiĀ°Ē ²@ĀU¼ °ĒAzĀtP ŋUwAiĀ°z. ,ĀāVAiĀĒĀ ŋqzĀPĒArgā^a vĀAwP CĈPĀjU¼Ā¹ ŠĀĈAiĀ «āgU¼ĒĀ ŋv°ZĀUĀwz.
1	z Āg¹U½UĀzĀ ŋqAiĀĀĀz D¹U¼ĒĀ (mĀĒĪŋĀāĀđgĪU¼Ā) āĀĒ@z° qŠĒĒĪ« CĒĀ,Āg āĒĒāiĀŋĒ āiĀr EAv° D¹U¼ĒĀ gĀ² ŋāiĀt z° āĀgĀŠ¼PU MzV,ĀāĀU CĒĀP āĀāĀz D¹U¼ qŠĒĒĪ« AiĀĒĀ ŋjUt ,Āā Šz@Ā ,gĀ,j zgāĒĀ Dzj¹ āĀrP āĒĒāĒĀ āzđj¹gĀ ,Āz ĀĀU½ā. Ēā C@ŋĀAiĀz° EAv° ŋjUtĒ Āgvz° ,ĀāiĒĀĀV MĪvāĀz ĀŠĀ ŋāiĀtU¼ CĒĀ,ĀgāĀV@ āĀĀ ,ĀzĀguU¼ĒĀ (EaqĪ JJ,Ī Ē° āUĈŋr¹gĀā μgvĀU¼ĒĀ ŋĒgĒ¹ D¹AiĀ āĀĒ@ DĀiĀāμĪ °ZĀāAwzĪg) ,ĀjzAv āUĀđĀv D¹AiĀ qŠĒĒĪ« AiĀAv CāĒĀ UĀgĀw, ĀQvĀ. EzĀ D¹AiĀ GŋĀiĀĀP DĀiĀāμĪz ŋjμguUĒ PĀgt āĀUS°ĀzĀ.	āĀ,«P. EzĀ °tPĀ,Ā āμđ 2018g ĀŋvU¼ āĀ°Ē nŋt 1 g P@āĀ 2.6g CĒĀ,Āg e,ĀĀ Ē āĀ°vz ĀŠĀ PĀAiĀđāwU CĒĀUĀt āVz. ,QĀiĀ Š¼PĀĀz D¹U¼ĒĀ »AzP ŋqzĀPĒEqAv UĀgĀvāiĀqĀz āĒĒāz° ĀPĪvUzĀPĒĀĀUĀvz °ĀUĒ «ŋāāĀz D¹U¼U ,ĀŠĀĈ¹zAv CUVĪ zĀg¹ PĒUĒĀĀUĀā zĀ. »ĀU CāU¼ PĀAiĀđ,ĀāxĪđ Ujμ āĀIPĪ °ZĀā zĀ °ĀUĒ CāU¼ DĀiĀāμĪ ZP «,ĀguUĒĀŠ°ĀzĀ.



P., A.	¬P¥j±ÆÄzPg ¥j²Ä@£	Dq½v ¢ÄAq½AiÄ Gvg
r	CAwªÄ ©°£ , °P ¢ÄvÄ , PªÄ ¥Ä¢PÁg¢Az Czg CAVÁPÁgz £Avg D¹U¼ SAgªÄ½ÁPgtP , ASAc¹zAv PA¥£AiÄ ¬ÄSÄ ¢ÄwAiÄ EAqi JJ, i -16P C£ÄUÄt ¢ÄV@. °tPÄ, Ä vBSU¼ ¢ÄUªÄz n¥t 1g PARP 2.4gv , z, 1g UªÄ£ , ¼AiÄwzÄª. 1gÁ¹U¼ SAgªÄ½ÁPgtz °£ «¼AS, D¹U¼ S¼PU 1ziªÄz ¢£ÄAP¢Az@z SAgªÄ½ÁPgtz ¢£ÄAP¢Az D¹U½U , ¢P½ MzV, Äª½P , ASAc¹zAv D¹U¼ S¼PU 1ziªÄz £d ¢£ÄAPª£Ä ¢AS°, Äª zÁR¬U¼ C£Ä¥¹wAiÄ°, ¢P½AiÄ PÆgv °ªtPAiÄ ¬Ä ¢ÄvÄ £µz vBSAiÄ ¢Ä¬ ©ÄgS°ÄzÄz ¥juªªª£Ä w½AiÄ@Ä , ÄziªÄV@.	£d D¹AiÄ£Ä S¼PU vÆqV, ¬Äz ¢ÄvÄ SÁvAiÄ£Ä ¢ÄAPÁAiÄUÆ½, @Ä CUVªªÄz O¥ZÁjPvU¼£Ä - ¬P¥vU¼ E¬ASU ¢iª¥£z ¥ªiªtÁPgt, S¼, ¬Äz , ¢ªÄv ¢ÄAvªzª£Ä P½, Äª½Ä - Eª½U¼ £q«£ ¢Ä, «P PÁ@ ¢vÄ, ¢AzÁV EzÄ Wn¹z. Dzg, ¬P¥j±ÆÄzPg ¥j²Ä@£AiÄ ¢¼Q£°, D¹U¼£Ä eÁjUÆ½¹z/ S¼PU vÆqV¹zA¢£Az , ¢P½/SrAiÄ£Ä SAgªÄ½ÁPj, zAv JZgª», ¬ÄUªª½Ä.
E	J¥i. PÆ¥¼ «¬ÄUz°, ÄUªwzÄ ¢Ägªªª°P PªªÄUªj ¢ÄvÄ , ÄqÁ' PªªÄUªjU¼£Ä ¢°, ¬ÄVzÄ «ZÁguAiÄ£Ä G¥P«Ä, ¬ÄVz. 31 ¢iªZið 2015gAzÄ EzAv ¢°, ¬Äz PªªÄUªjU¼ g£. 2,225.01 @P ¢Ævª£Ä ¢ÄdU¼ PÁgt ¥UwAiÄ°gª SAgª¼ PªªÄUªjU¼ CrAiÄ° vÆÄj, ¬ÄVz; UªwUzÁgg ¢ÄQ ©ÄU¼£Ä ¬P½ vUZÁPÆ¼¬ÄVz. D¹U¼£Ä S¼PU vÆqV, ¬ÄVzAiªzg£ Cª£Ä , ¢PªÁV SAgªÄ½ÁPj, ¬ÄV@ ¢ÄvÄ , ¢P½ MzV, ¬ÄV@. vÆqV, ¬ÄVzAiªzg£ Cª£Ä , ¢PªÁV SAgªÄ½ÁPj, ¬ÄV@ ¢ÄvÄ , ¢P½ MzV, ¬ÄV@.	ªÄ, «P. UªwUzÁggª CAwªÄ ©ÄU¼£Ä E£Æ , °1gªª¢@ ¢ÄvÄ °ÄUÁV Cª½U¼£Ä , A, j, ¬ÄV@. F PÁgt¢AzÁV PªªÄUª½U¼ ¢iª¥£ ¢ÄvÄ , A¥£tðªÄz SAgªÄ½ÁPgt , ÄziªÄV@. °tPÄ, Ä ¢µð 2018g ¬P¥vU¼ ¢Äª°£ n¥t 1g ¢ª°vz ¬ÄSÄ PÁAiðªAw Pªªª 2.4P C£ÄUÄt ¢ÄVz.
J¥i	°tPÄ, Ä ¢µð 2015-16g° C£ÄP «¬ÄU¼ª mÁ£i¥ªªÄðgiU½U ¢ª°ªPªª ¢ÄvÄ KjAiÄ¬ ¥Æi, i ¢ÄÄqið eÆÄquAiÄ PªªÄUªjU½U , ASAc¹zAv UªwU¼£Ä °AZªª° S£°vª ¢Ævz Cªªªgª£Ä £q¹ª JAS DgÆ¥«z. F , ASAzªÁV P£ÄðIP , PÁðgª vªSU Dzª²¹gÄvz JAZÄ £ªAU w½, ¬Ä¬ÄvÄ. vªS ¥£tðUÆArzÄ Dzªªª£Ä ¢jÄQ, ¬ÄVz. F	P£ÄðIP , PÁðgz «zÄvª E¬AS ga¹gª , «ÄwAiÄ F , ASAzªÁV vªSAiÄ£Ä £q¹z. vªSAiÄ ¥ªªwAiÄ ¢g¢AiÄ ¥wAiÄ£Ä ¥qzÁPÆAq £Avg ¢zÄð±U¼ C£Ä, Äg e, Äª CUVª Pªªª£Ä P½UÆ¼ª½Ä.



P., A.	~P¥j±ĒzPg ¥j²Ā@Ē	Dq½v ¢Āq½AiĀ Gvg
	£qĀª ¨ĀQ G½¢zĭ J@ PĀªĀUĀjU½ĒĒ ¤°, ~ĀVvĀ. EAv° PĀªĀUĀjAiĀ ,gĒ¥, ¢iĒ@ °ĀUĒ PĀªĀUĀj UĀwUĀiĀ ¢» ,Ā«P, ¢U¢ ¥r ,~Āz PĀAiĀđ«zĀĒU½ G@AWĒ ¢ĀvĀ PĒĀđIP ,PĀđgz vĒSĀ DzĀ±z SuvĒ « ¢g¥Ētđ ¢iĀ»wAiĀ CĒĀ¥¹wAiĀ° CĀĀª ¢Āgz ,gĒ¥ ¢ĀvĀ PA¥¤AiĀ °tPĀ, Ā vBSU½ ¢ĀĀ°Ē Czg ¥juĀªĀz SUI C@¥ĀAiĀªP¥r ,@Ā ,Āzĭ«gĀªĀ¢@.	
f	,µªĀz °PĀU½Ē PA¥¤ °ĒA¢gz ,vĀ ,Āag ªĀvĀ ,@PguU½Ē M½UĒªª ¢Ā°ĭ D¹U½Ē ,jAiĀV ¢iĒ@ªiĀ¥Ē ¢iĀqzAiĀĀ ~PPI vUzĀPĒAq PĀgt UĀ°ĭ D¹U½Ā ¢ĀvĀ Evg FQPAiĀĒ gĒ. 24.79 PĒĀn ¢ĒvzµĀ °ZĀV vĒĀj ,~ĀVz. , ¢ĀU ¢iĀ»wAiĀ PĒgv ¢ĀvĀ SĀqªĀ½ĀPg t ¥QAiĀ ¨ĀQ EgĀª PĀgt ¢ĀĀ°Ē ¥j²Ā@ĒU½Ā PA¥¤AiĀ °tPĀ, Ā vBSU½ ¢ĀĀ ~ ¢ĀgS°ĀzĀz ¥juĀªĀU½Ē w½AiĀ@Ā ,ĀzĭªĀV@.	ªiĀUđz±đEPĀV UĀgĀvĀ ¢iĀrPĒĒ~ĀVz. °tPĀ, Ā ¢µđ 19g °tPĀ, Ā vBSU½° CUVĭ wzĀ¥rU½Ē ,Āj ,~ĀUĀªĀzĀ. D¹U½ SĀqªĀ½ĀPg tªĒĒ gĒĭ ,~Āz PĀAiĀđªĀwU CĒĀ, ĀgªĀV @ĭ«gĀª zĀR~U½ ªĀnU ¢iĀq~ĀVz.
4	,Ā@ ¢ZU½Ā	
	PA¥¤ DgĭJĭ rDgĭĭ AiĒĀdĒ- ¨ĀU J ¢ĀvĀ ¨ĀU ¢-UĀV °@ªĭ PAvĀU½° ĭJ¥ĭ¹ ¢ĀĒ@P ,Ā@U½Ē ¥q¢z. ¢AZ~Āz ,Ā@ ¢ĒvªĒĒ ¥ĀĒgĭĒ«ĀPg t z DzĀgz ¢ĀĀ~ ¢²v oĀªtU½° °Ēq~Ā~ĀvĀ. ¢g¢AiĀ ¢µđz° AiĭªªĀz Ā S rAiĀĒĒ ,Ā@ ¢ZªĀV SĀqªĀ½ĀPj¹@. °tPĀ, Ā vBSU½ ¢ĀĀ°Ē Ezg ¥juĀªĀĒ w½AiĀ~ĀV@.	ªĀ, «P.
5	ªĀĀAzĒq~Āz vjU :	
	J) PA¥¤AiĀ vĒ DzĀAiĀªĒ vjUSzUĒ½, Āª PĀgt Gzĭ« ,Āª ¢ĀĀAzĒq~Āz vjU D¹/	ªĀ, «P.



P., A.	¬P¥j±ÆÄZPg ¥j²Ä@£	Dq½v ¢ÄAq½AiÄ Gvg
	°ÆuU °a tP aiÁrgÄa!¢® ¢ÄvÄ DzÁAiÄ vjU ¢ZÁðgt z° ¢ÄÄAzÆAiÄ¬Äz £µª£Ä ¥Æt ðªÁV °ÆA¢¹zÁU Ez Ä ªWjPUÆ½Ävz. ``«µiz ¬Ä¬U½U ¥wAiÄV °ÆA¢¹gÄª Sð°vï ¢ÄÄAzÆAiÄ¬Äz £µU½£Ä PA¥¤ °ÆA¢gÄª PÁgt ,ziz ``«µiz° ErÄ £µª£Ä¬Ä¬P ¥w°ÆA¢,Äª ¥QAiÄ dgÄUÄª ,Aªª Prªª. ©) C®z, DzÁAiÄ vjU PÁAiÄAiÄ Cr ,ªP½AiÄ GzÄ±U½UÁV 1gÄ¹U½U ¢iÁq¬Äz J® ,Ä¥ðqU½£Ä 6 wAU½AU½VAV Prªª Cª¢U ¥jUt ,¬ÄVz. ªÄ¬ ¢Ä½gÄª PÁ® ¢iVÄ, U½£Ä ¢a t, ¢gÄa!zÄ PA¥¤AiÄ ¢tPÄ,Ä vBSU½ª ¢Ä¬ ¢ÄgÄª ¥juªªªª£Ä w½AiÄ¬ÄV®.	ªÄÄAzÆAiÄ¬Äz £µU½ª ¢ÄvÄ ¢µðz £µU½ ¥juªªªªV PA¥£AiÄª ¥ªªw, ``ÄQgÄª DzÁAiÄ vjUÄiÄ ¢Äª°£ ¥juªªª ±Æ£ªªVgÄvz.
6	D¹U½U ``Äz vIÄ«P	
	PA¥¤AiÄª ¢ªUÆ½UÁZ D¹U½£Ä UÄgÄw¹® ªÄvÄ ¢ÁUÁV £ªª¬ÄSÁ ¥ªiÄt 28g C£Ä,guAiÄ£Ä PÄjvÁV ¢ÄvÄ ¢tPÄ,Ä vBSU½ª ªÄª°£ Ezg ¥juªªªª£Ä PÄjvÁV C®¥AiÄ ªP¥r ,Äª 1wAiÄ° EgÄa!¢®.	¥,Äv ¢µðz° ``ÄzUÆ½UÁZzÄ JAzÄ AiÄª!zÄ D¹AiÄ£Äª vÄðPj ,¬ÄV®.
7	¤Saz£Ä DzÁAiÄ /(RZÄðUÄ) (ªª½) – n¥t 15	
	PEDgï¹ CAVÄPj¹z «ZÄvi RjÄ¢ ¢Zª£Ä «ÄÄj £ð «ZÄvi RjÄ¢ ¢Zz° ¢Z½ª£Ä ª,Æ° ¢iÁq®Ä ¢Saz£Ä D¹U½£Ä ,£¶¹z PÁgt PA¥¤AiÄª ,zj ¢µðz° gÆ. 45634.70 PÆÄnAiÄµª ¢Ævª£Ä DzÁAiÄªV UÄgÄw¹z. ¤Saz£Ä D¹U½ª vgªª ``«µiz DyðP ¬Ä¬z ,ÁPÁgP ,ASAC¹zAv EgÄª Cª²vvAiÄª ¤Saz£Ä ¢ÄÄAzÆrP SÁv – D¹U½ª – (n¥t - 15) °au vÆÄj ,®Ä ¢ÄvÄ £µª£Ä gÆ. 45634.70 PÆÄnAiÄµª Prªª vÆÄj ,®Ä PÁgt ¢ÁVz.	C¢,ÆZE ,A. r/01/6 ¢£ÁAP 31 ¢Äª 2006 C£Ä,Ág °Ægr ,¬Äz PEDgï¹ («ZÄZiQAiÄ °AaP ¢ÄvÄ ¢®g ¢iÁgÁlz ±Ä® ¢ZÁgz µgvÄ ªÄvÄ ¢Saz£U½ª) ¢Saz£U½ª, 2006 P®ªª 2.63gv Uªªª£Ä ,½AiÄwzªª. Ezg C£Ä,Ág JDgïDgï CAUU½£Ä ¢AiÄAw ,®Ä ,Äzi«gªª ªÄvÄ ¢AiÄAw ,®Ä ,Äzi«gz ¢ZªÁV «¬ÄV,¬ÄVz. E°£ GzÄ±P «ZÄvi RjÄ¢AiÄ£Ä ¢AiÄAw ,®Ä ,Äzi«gz ¢ZªÁV ¥jUt ,¬ÄVz. zg ¢SACv ZIÄªnP½¬P«j ,Ä«PAiÄ ¢Äª°£



P., A.	¬P¥j±ĒĀzPg ¥j²Ā@Ē	Dq½v āĀq½AiĀ Gvg
		āiĀUđ,Ēa ,A. fJĒi(J) 30 ¥jμv (2015)g PARP 13gv UāĒĒ,¼AiĀĀwzĀā. E° āSĀzĒĀ C¹/ āSĀzĒĀ °ĒEuAiĀ ,ĒĒAiĀ ĒAvgz āĀUđ,ĒaAiĀ GzĀ±āĒĀ w½,¬ĀVz. PARP 21 (iii) gv ,° UāĒĒ,¼AiĀĀwzĀā. E° āSĀzĒĀ D¹AiĀĒĀ āāđā,¬ĀVzĀĒ EzgAv “āSĀzĒĀ D¹AiĀĀ CĒ¬Ā,Š°ĀzĀz āSĀzĒĀ ZĒPnĒ CrAiĀ° āSĀzPg āĀ,«P CxāĀ ājĀQv PĀAiĀđU¼ ¥@āĀV CĒĀ”«¹z āZU¼ ĀĀU ā²vāĀz CxāĀ āzđj,Š°ĀzĀz āĒvU¼ĒĀ ā,Ē° āiĀq@Ā ,A,Ē °ĒAĀgĀ °PĀVgĀvz” «zĀvĒ RjĀĀ JDgĒDgĒĒ āAiĀAw,ĀĀ ,ĀzĀ«gz āZāĀVgĀā PĀgt J,ĀĀU¼Ā AiiāāĀzĀ °Zāā j RZđĒĀ – CxāđvĒ CAVĀPĒv āZU¼ĒĒĒ «ĀĀj F ²ĀĒĒPĀiĀrAiĀ° CĒĀ”«¹z āZ – ā,Ē° āiĀqĀā °PĒĀ °ĒAĀgĀvā. āSĀzĒĀ D¹U¼ĒĀ UĀgĀw,Āā ŠUVE CA±U¼ĒĀ w½,Āā PARP 23 jAz 27gv UāĒĒ,¼AiĀĀwzĀā... “PĀĒĒĒĀ °PĀU¼Ā Ē@ĀzĒgĒ, D¹AiĒĒĀ C¹vz°g@Ā ”«μiz DyđP ¬Ā”U¼ āĀĀ°Ē āAiĀAv t ¥AiĀđ¥āAzĀ ZĒPĒĀ °ĀĀĀvz”... “āĒvU¼Ā ā,Ē¬ĀUāā ŠUĒ AiiāāĀzĀ ,AzĀ°U½zĒgĒ CzĀ ° tPĀ,Ā vBSU¼°Ē UĀgĀw,Ā«PĀiĀ °PĒĀ ”ĀĀ,ĀāAw@, CāU¼ āā°vāĒĀ AiĀPāĀz ¥jUtĒU AiĒĒUāĀVzĒgĒ ,°”.āĀĀ°Ē J@ CA±U¼ »Ē¬ĀiĀ° ° tPĀ,Ā āμđ 16jAz eĀjU ŠgāāAv DzĀAiĀ UĀgĀw,Ā«PU ,AŠAĀ¹zAv PA¥āAiĀ āā°vz ¬ĀSĀ PĀAiĀđāwAiĀĒĒĒ ĒĒd āZU¼ĒĒ Dzj¹ āSĀzĒĀ D¹AiĒĒĒ PA¥ā UĀgĀw,ĀĀ ,ĀzĀāĀUāāAv āiĀ¥đr,¬ĀVzĀĒ EzĀ DzĀAiĀ ¥jP@ĒAiĒĒĒ °ĒAĀ,Āā CUVĀĒĒĒ ,° ¥ĒgĒ¹gĀvz. EzĀ L¹JL °Ēgr¹gĀā āiĀUđ,Ēa UāĀāPĀiĀ ¥PĀg °ĀUĒ ° tPĀ,Ā vBSU¼ ¹zĀr,Ā«P āĀvĀ ¥,Āv¥r,Ā«PU



P., A.	¬P¥j±ÆÄzPg ¥j²Ä@£	Dq½v ¢ÄAq½AiÄ Gvg
		¤U¢¥r, ¬ÁVgÄª ZEPn£ «ÄwAiÆ¼P Ez. ° tPÁ, Ä ¢μð 16g° ¬PvÆÄj, ¬Áz ¢S AzEÄ D¹U¼Ä/DzÄAiÄª£Ä ° tPÁ, Ä ¢μð 17g° ¢Á¶ðP ,Áz£ ¥j²Ä@£AiÄ° PEDgĩ¹ ¢ÄÄAz Ej, ¬ÁVz ¢ÄvÄ ¢iÁ£Ä DAIÆÄUª gÆ. 577.39 PÆn ¢Ævz «zÄivĩ RjÄ¢ ¢Zz ¢ivÄ, ¢£Ä CAVÄPj¹z ¢ÄvÄ Ez£Ä ° tPÁ, Ä ¢μð 18g JDgĩDgĩ £° ,Äj, ¬ÁVz. ZÄ° ° tPÁ, Ä ¢μðz° Ez£Ä ¢wjpUÆ½, ¬ÁVz.
8	««z ,Á@UÁgjAz Sg¬ÄQgÄª ²@ÄU¼Ä, DzÄjv ¢ÄvÄ DzÄg g»v ,Á@U¼Ä, zÄg¹U P½, ¬Áz mÄ£i¥ªªÄðgĩU¼Ä, Evg ,Á@ ¢¢U¼Ä, ,gSgÁdÄzÄgjU ,Á@U¼Ä ¢ÄvÄ ¢ÄÄAUqU¼Ä, Evgg° oÄª t, ¢ÄiAPi ²@Ä, UÄwUzÄggÄ ¢ÄvÄ ,Á@zÄgjU ¢ÄQ EgÄª ¢Æv – EªU½U ,ASÄ¢¹zAv ° tPÁ, Ä vBSAiÄ ¢ÄUªAz n¥t ,ASi 42. ²°£ 1jÄPg t z C£Ä¥¹wAiÄ° ° tPÁ, Ä vBSAiÄ ¢ÄÄ°£ ¥juÄªª£Ä w½AiÄ@Ä ,ÁziªÁV@.	ªiÄUðz±ð£PÁV UÄgÄvªªiÄrPÆ¼¬ÁVz.
9	°AaP PÁAiªÄðZguAiÄ£Ä ¢Ä¥ðr¹z ¥juÄªªªÁV PA¥¤U ¢Ä. P n¹J¬i ¢UÄð¬Ä¹z P@ª ¢Ä«Ä ¢ÄvÄ P q °ÁUÆ ¢Á°£U½U ,ASÄ¢¹zAv PA¥¤ z, ¢ÄÄdÄ Cx ¢Á °PÄ¥vU¼£Ä (,ÄªiÄgÄ 10%) °ÆÄ¢gÄª¢@.	°PÄ¥vU¼ z, ¢ÄªfÄPg t ¥UwAiÄ°z.
10	31/03/2018gAzÄ EzÄv “CAvgĩ WIP SÁvU¼Ä” (LaiÄÄn) ²Ä¶ðPAiÄr vÆÄj, ¬ÁVgÄª gÆ. 685.44 @P (dªiÄ) ¢Ævª [31 ¢iÄZið 2017gAzÄ EzÄv ¢ÄQ ¥ÄgA¢P ²@Ä gÆ. 1188.95 @P (dªiÄ)] ¢¢ ¢UÄðªu, ,Äªv ¢UÄðªu, D¹ ¢UÄðªu, «¬ÁU¼ ¢Ä¥ðr, Ä«PAiÄ £ªÆzÄU¼ ¢ÄvÄ Evg ¹SÄ¢	CAvgĩ WIP SÁvU¼ ¢»ªÁIÄU¼ °ÆAzÁtP ¥UwAiÄ@z. Dzg, ,A¥ÆtðªÁV ¢ivÄ, ¢£Ä °ÆÄ¢, ¢ªzÄ ,ÁziªÁV@. LaiÄÄJ AiÄ°£ P@ª ¢ivÄ, U¼ J, ¢AU¼ gZ£AiÄ ¥Æªðz° ¥ÄgA¢¹ PA¥¤AiÄ gZ£AiÄ £Avg ¢ÄPÁAiÄUÆ½, ¬Áz ¢»ªÁIÄU¼ PÁgt ¢Az DVgÄvz.



P., A.	~P¥j±ÆÁzPg ¥j²Á@£	Dq½v ¢ÁAq½AiÁ Gvg
	ªUÁðªu ,AŞA¢v £ªÆzÁU½U ,AŞA¢¹z ºÆAzÁtPAiiÁUz ²@ÁU½ÁVª. LAiÁÄn ²@ÁU½ ºÆAzÁtPAiÁ C£Á¥¹WaiÁº £Áª (i) ºÆ, zÁV , ª¶, ªZ «ªÁU½ºªªUÁðªÁVªÁz D¹U½Á, ºÆuU½Á, DzÁAiÁ ¢ÁVÁ RZÁðU½ ¢UªÆz SUi C¢¥ÁAiÁ ¢P¥r, ¢ÁzÁ ,Ázª@ ¢ÁVÁ (ii) ºtPÁ, ¢ªªgUÁ vBSU½ ¢ÁÁ- ºÆAzÁtPAiiÁUz LAiÁÄn ²@ÁU½ ¥juªªª£Á W½AiÁªÁV@.	«ªgU½£Á ¥vªiÁq@ª ¢ÁVÁ LAiÁÄJ AiÁº£ ªVÁ, U½£Á ºÆA¢, @ª ¥AiÁVU½Á ,ÁVª.
11	ºtPÁ, ¢ªªgUÁ vBSU½ ¢ÁUªÁz n¥t 1 g PARP 8.1 W½, ¢ÁAv Jªin UÁºPg ¥Pgztº ªµðz PÆ£AiÁ ºÆWU ¢ÁQ Egªªª «zªVª ªiÁgÁIPÁV£ «ªz ,Á@UÁgg ²º£ ¢ÁÁ- 4% zAv (EJ, iJJdg, 1985g C£ÁŞAz 5, PARP 4.2g ¥PÁg) ¢ª, ¢ÁÁUz ¢ÁVÁ , A±AiÁ, z ,Á@U½UÁV£ ºªtPAiÁ£Á ªiÁqªÁVz. PA¥¤AiÁ 31.07.2008P ¥ªªðz Cª¢U ,AŞA¢¹z, P£ÁðIP ,PÁðg¢Az ªª, ¢ÁÁUz (, ºÁAiÁz£ PÁªª¢AiÁ ¥ªªðz ªÁ££Á CAWªª UÁºPjAz ,AUª, ¢ÁPÁzªª) g£. 70870.23 @Piªªv z º½AiÁ ªª, ¢ÁÁUªªQgªª ¢ÁQU½£Á (Jªin ¢Uðzr) Lª, mª C£ÁµÁ£U½Az - ºªt, ªz SªAiÁ£ , ¢j - G½¹PÆArz. ¢ÁQ Egªªª F ¢Áª¥jª ¹ÁPªWU½ªª, ¢ªªAiÁª ,A±AiÁ, z ¢ÁVzª vvjuªªªÁVªª, ¢ÁÁUz ,Á@U½UÁV£ ºªtPAiÁ£Á 4% ¢Az 10%Piª ºªzª ¥AiÁðªªÁV PAqÁSgªª¢@. DzÁAiÁz ¢Áªº£ ¥juªªª W½AiÁªÁV@.	MIª g£. 1130.33 PÆÄn ¢ÁVz ¢ÁQU½º ¢Á¢ ¢Á¥ C£ÁµÁ£U½U ,AŞA¢¹zAv ¥zÁ£ªÁz ¥Á@ª , ¢jzª Eªª ,PÁðj EªASU½Az ¢ÁQ Ez ºÁUªªª, ¢ÁÁUªªzAzª ¥juªªªÁVz. Lª, mª C£ÁµÁ£U½ª, ¢e/Pe, ¢Á¢ ¢Á¥ ¢ÁVª ªÁgª ¥EgªP C£ÁµÁ£U½U ,AŞA¢¹zAv g£. 1090.75 PÆÄn ¢ÁV ¢ÁQ Ez. ªÁªº£ ¢ÁQU½ª PA¥¤AiÁ S½ Egªªª UÁºP ªzVª ºªªtU½ g£ªzº g£. 452.92 PÆÄn ªÁVzªgU ,A¥ªtðªÁVªª ºv ºÆA¢gªª CAªª£Áª Uªªª, ¢ÁPª. ªÁªº£zªª e, ¢ªªª, ¢ÁÁUz ¢ÁVª ,A±AiÁ, z , ¢@U½UÁVª g£. 354.84 PÆÄn ¢ÁVªª£Á ºªt¹z. Ezgº Lª, mª ¢ÁQU½UÁV g£. 197.19 PÆÄn , ¢jzª ºtPÁ, ¢ªµð 16 jAz ªÁVª ¢ÁÁAzPiª eªjU SgªªAv ¥wªµðPiª 10% zAv ºªtPAiÁ£Á 100% Piª ºª, ¢ÁVz.MIª ªÁQU½º P£ÁðIP ,PÁðgz EªASU½Az SgªªQgªªª ¢ÁQU½£Á ¥juªª¹zg PA¥¤ ªiÁrgªªª ºªtPU½ª ¥AiÁðªªÁVª.
12	UÁºP ¢ªzVª ºªªtU½U ,AŞA¢¹zAv «ªÁU½ºª , ¢ªªiÁ£ªª qgªª ºÁUª G¥- «ªÁU½ºª C¢Á£ jf, gÁU½ª ¥Pn, ¢ªª	ªzVª ºªªtU½ ºÆAzÁtP ¥QAiÁ ¥UWaiÁºz ªÁVª Ez£Áª ºtPÁ, ¢ªvBSU½ ¢Áªº£ n¥t , A. 42gº ¥Pn, ¢ÁVz.



P., A.	¬P¥j±ÆÄzPg ¥j²Ä@£	Dq½v ¢ÄAq½AiÄ Gvg
	¢AiÄAv t SÁv ²@ÁU¼Ä ,A¥ÆtðªÁV °ÆAzÁtPAiiÁV@. °tPÁ,Ä vBSU¼ ¢ÄÄ°£ Ezg ¥juÁª vPt w½AiÄ@Ä ,ÁziªÁV@.	
13	, t, Cw , t ¢ÄvÄ ¢Äziª ¢ªiÁtz GziªAU¼ PÁAiÄ, 2006gÆA¢U ,AUvªAUª C¢ ,ÆZE , A. 8-7-2006-¹rJÈi ¢. 17/05/2007g ¥PÁg , t, Cw , t ¢ÄvÄ ¢Äziª ¢ªiÁtz GziªAU½U , ASAC¹zAv P@ª ¥PI uU¼EÄ ¢iÁqªªz CUviªÁVz. °tPÁ,Ä «ªguÁ vBSU¼ ¢ÁUªz n¥t 22g ¥PÁg , t, Cw , t ¢ÄvÄ ¢Äziª ¢ªiÁtz GziªAU½U Egª ¢ÁQU¼ ¢ÄvÄ PÁAiÄAiÄ ¥PÁg vvASACv §rU °ªtP ¢iÁq¢gªªzg - Cª Ezí ¥Pz° - §UVE ¢μðz £μz ªÄÄ°£ ¥juÁª w½AiÄ¬ÁV@.	PA¥¤ °Ä¼¬Áz PÁAiÄAiÄ Cr Egª ¢ÁiU , ASAC¹zAv vE ,gSgÁdÄzÁgjAz ,ÆP ªiÁ»wAiÄ P¬°ÁPª«PAiÄ° vÆqVz.¬P¥vU¼ ¬ÁUªÁVgª n¥tAiÄ° ¥PI uAiÄEÄ ¢iÁq¬ÁVz.
14	r¹© ¥PÁg ¢Ái¥jª ¢,Æ¬ÁwU¼ª ¢ÄvÄ ²@ÁU¼ ªzðEÜ½U ¢ÁiÁQP «¬ÁU¼ª MzV¹z vBSU¼ª DzÁgªÁVzÄ EªEÄ ¢ÄEgEÄiÄ ¥P Ej¹ ªªð», Äwgªª UÁ°PªÁgª ¬qgiEÆA¢U °ÆA¢, ¬ÁQz. EªU¼ AiÄAPvAiÄ «μAiÄz° £ªª Dq½v ¢ÄAq½ MzV¹z vBSU¼EÄ D±¬Á¹zÄª.	««z ,Á@UÁgg SÁvAiÄ °ÆAzÁtP ¥UwAiÄ° zÄ ¬P¥vU¼ ¢ÁUªÁVgª n¥tAiÄ° ¥PI uAiÄEÄ ªiÁq¬ÁVz.
15	,gSgÁdÄzÁggª ¢ÄvÄ UÄwUzÁgjU ¢ÄAUqU¼ª, oªªtU¼ª ¢ÄvÄ PÆÁðIP ,PÁðg¢Az ¹ÄPwU¼ª °ÁUÆ °ÆuU¼ ¢ÄvÄPg tªEÄ Dq½v ¢ÄAq½ ªªð»¹ £ªª ¥j²Ä@£UAzÄ MzV¹z ,ÆP zÁR¬U¼ª, C£ª,ÆAu¼ª ¢ÄvÄ vBSU¼ ¢ÄnU £ªª ¥j²Ä°¹gÄvª.	J@ ¥,Äv zÁR¬U¼EÆ ¬P¥j±ÆÄz£UÁV MzV,¬ÁVz.



P., A.	~PĴj±ĒzPg ¥j²Ā@Ē	Dq½v āĀq½AiĀ Gvg
16	PA¥āAiĀ ĒĒPgJAzĀz āĒ, z ¥Pg tU½U ,AŠA¢¹z, ° tPĀ, Ā vBSU¼ ĀUāAz n¥ t ,ASi 47gv UāĒĒ, ¼AiĀĀVz. P!n¹J~i «ZĀguAiĀĒĒ Ēq, ĀwzĀi CAwāĀ DzĀ±U¼ĒĒ ājĀQ, ĀUĀwz JAZĀ Dq½v āĀq½ ĒāĀU w½¹z. ~PĴĀ, PU¼° Ezg ,AŠAz āĀV AiĀāĀzĀ ° ā tPU¼ĒĒ āiĀrgĀāĀ¢®.	,AŠA¢v āiQU¼ «gĀz! vĒSU¼ĒĒ ĒĒĒĒ ¥ĀgA¢, ~ĀQzĀi F ,AŠAz CAwāĀ DzĀ±U¼ĒĒ ājĀQ, ĀVz. F »Ē~AiĀ° CUVi zĀR~U¼ĒĒ MzV, ĀV®.
17	1. PA¥āAiĀ āĀ°vz ~ĀSĀ PĀAiĀđāwU¼ n¥ t 1, P®āĀ 9.1gv UāĒĒ, ¼AiĀĀwzĀā. EzgAv ,PĀđg¢Az ¥qz ŠAq āĀ¼ CĒĀzĀĒāĒĒ ŠAq āĀ¼ āĀr!Ē Cr vĒĀj, ĀVz. EzĀ EAqī JJ, i 20g CĒĀ, Āg āĀVgĀāĀ¢®. F PĀAiĀđĒwAiĀ CĒĀ, Āg ,PĀđg¢Az ¥qz ŠAq āĀ¼ CĒĀzĀĒāĒĒ āĀĀzĒqĀz DzĀAiĀ JAZĀ vĒĀj, ~ĀPĀUĀvz. ŠAq āĀ¼ D¹U½UAzĀ UĀ° PjAz ¥qAiĀĀz ¹ĀPĒwU¼ĒĒ, ° EzĀ jĀwAiĀ° ¥jUt, ĀVz.	āiĀUđz±đĒPĀV UĀgĀvĀāiĀrPĒĒĀVz. ° tPĀ, Ā āμđ 19g ° tPĀ, Ā vBSU¼ĒĒ ¹z!¥r, ĀāĀU Czg° ¥, Āv¥r, ®Ā CUVi āiĀ¥ĀđqĀU¼ĒĒ āiĀqĀUĀāĀzĀ.
	2. PA¥āAiĀ vAiĀj¹gā ĒUzĀ ¥ā°Ē vBSAiĀ° UāĀ, ĀzAv ĒUzĀ ° jāĒ vĴĀV ~P°ĀPĀVzĀi EzĀ PĀAiĀđZgu ZIĀānPU¼Ā āĀvĀ °ĒrP ZIĀānPU½Az ŠgāĀ DzĀAiĀāĒĒ PāāĀV gĒ. 216.43 ®P āĀvĀ 3748.86 ®Pzμā °āU vĒĀj, ®Ā PĀgt āĀVz. ° tPĀ, Ā ¥qAiĀĀ«P-āĀrP ZIĀānPU½Az Dz ĒUzĀ ° jāĒ gĒ. 3965.86 ®PzμĀ Pr āĀ vĒĀj, ĀVz.	° tPĀ, Ā āμđ 19g ° tPĀ, Ā vBSU¼ĒĒ ¹z!¥r, ĀāĀU Czg° ¥, Āv¥r, ®Ā CUVi āiĀ¥ĀđqĀU¼ĒĒ āiĀqĀUĀāĀzĀ.
	3. gĒ. 613.90 ®P āĒvz «zĀvī RjĀ¢ ©®ĀU¼ĒĒ «zĀvī RjĀ¢ āZz° ,Āj, ĀV® āĀvĀ EzPĀ, āā¢AiĀz °ĒuAiĀĒĒ ZĀ° °ĒuU¼Ā – āĀ¥Āj ,AzĀAiĀāU~ĀPĀz āiU¼Ā – Ezg°, Āj, ĀV®. EzĀ «zĀvī RjĀ¢AiĀ āZāĒĒ (n¥ t 29), āμđz ĒμāĒ āĀvĀ ZĀ° °ĒuU¼Ā – āĀ¥Āj	° tPĀ, Ā āμđ 19g ° tPĀ, Ā vBSU¼° wzĀ¥rU¼ĒĒ ,Āj, ĀUĀāĀzĀ.



P., A.	¬Pŋj±ĒzPg ŋj²Ā@Ē	Dq½v ᵃĀq½AiĀ Gvg
	„AzĀAiĀᵃĀU¬ĀPĀz ᵃĀU¼Ā – EᵃĒĀ Pr ᵃĀ vĒĀj , @Ā PĀgt ᵃĀVz.	
	4. PAŋ□AiĀ UĀwUU¼Ā ᵃĀvĀ ᵃμδz °tPĀ, ᵃ vBSU¼ ᵃĀ°Ē CᵃĀU¼ ŋjuĀᵃᵃᵃĒ ŋPn¹gᵃᵃĀ. EzĀ EAqī JJ, ī 17g CUvU¼U CĒĀ, ĀgᵃĀVgᵃᵃĀ.	„ziPī e, ĀĀ vĒĀ AiiᵃᵃzĀ D¹AiĀĒ UĀwUU ᵃĀrgᵃᵃĀ. °ĀUĀV AiiᵃᵃzĀ °tPĀ, ᵃ vBSU¼° ŋPluAiĀĒ ᵃiĀr°. Dzg, ŋj²Ā@ĒU¼ »ĒĀAiĀ° vgᵃᵃAiĀz °tPĀ, ᵃ vBSU¼° ŋPluU¼Ē ±ĒĒĀ JAzĀ vĒĀj , ¬ĀUᵃᵃzĀ.
CĒĀŠAz “©”		
1	1. PAŋ□AiĀ vĒĀ UĀv, ᵃĀŋĀg ,gĒŋ, „AQĀtđv °ĀUĒ ᵃĀŋĀg PĀAiiĀđZguAiĀ UĀv ᵃĀvĀ ᵃiĒ@Pī , AŠAĀ¹zAv 1.1 ¬PŋĀ, PU¼ □ᵃđ°u, vĒĒĀ ¬ĀUᵃĀVgᵃᵃ ᵃ»ᵃĀĀU¼ ŠĒ°vī UĀvz ĒĀiĀ° ĒUzĀ ŋĀ, Pz ŋPĀg ĀĒ» ĒUzĀ , AU° ᵃĀvĀ JALJ, ī r¹© ĒqĀ«Ē PĀ@PĀ°P °ĒAzĀtPU , AŠAĀ¹zAv , ĒP / ŋAiiĀđŋ DAVjP □AiĀAvt «ZĀĒU¼Ē °ĒAĀgᵃᵃĀ □ᵃvĀ □AiĀAvt CŋĀAiĀᵃĒ w½AiĀ@Ā , ĀzᵃᵃV@. 1.2 , PĀ°P CAvgU¼° j f , gĀU¼ ŋjμgu, ¬ĒwP ŋj²Ā@Ē ᵃĀvĀ ¬PŋĀ, PU¼ °ĒAzĀtP. 1.3 PĀᵃĀUĀjAiĀ ŋĒtđUĒ¼«P ᵃĀvĀ , AŠAĀv zĀR¬U¼ @¬ĀvAiĀ DzĀgz ᵃĀ¬ ŋUwAiĀ°gᵃᵃ ŠAqᵃᵃ¼ PĀᵃĀUĀj ¬ĀAz ¹gĀ¹ ĒĒĀz t ŋĀ, PPI ᵃUĀđᵃu.	PAŋ□AiĀ UĀᵃiĀ , °ĀzU¼ °Avz° zĒq , ASĀiĀ° P@, SĀ° EzĀ F , AŠAz ĒᵃᵃPĀw ŋQAIĀ ŋUwAiĀ°z. F °ĀzU¼Ā ¬wđ DUz PĀgt zĀR¬U¼ ŋjμgu, CĀĒ zĀR¬U¼Ā/ j f , gĀU¼ᵃᵃ ᵃĀvĀ °tPĀ, ᵃ vBSU¼ ĒqĀ«Ē ᵃᵃĀ, U¼Ā / °ĒAzĀtP ᵃĀAvĀzᵃ, ŠAqᵃᵃ¼ PĀᵃĀUĀjU¼ ᵃUĀđᵃu (D¹U¼ ŠAqᵃᵃ¼Pgt) ᵃĒz¬Āz P@, U¼Ā ¬ĀCvᵃᵃVᵃ. F °ĀzU¼ ¬wđAiiĀzĒqĒAiĀ ¬PŋĀ, PU¼ □ᵃđ°u, ŋjμgu ᵃĀvĀ °ĒAzĀtPAiĀĒ DzĀvAiĀ ᵃĀ¬ PĒUwPĒ¬ĀUᵃᵃzĀ.
e, ĀĀ ŋgᵃᵃV (eᵃᵃĀzī CRgī, ¬ĀD, Ā) CzĀPgĀ		



GRC & ASSOCIATES

Chartered Accountants

Chennai

,vAv -P¥j±EÄzPg ¢g¢

UÄ@UÄð «zÄZQ ,gSgÁdÄ PA¥¤ ¢AiÄ«Äv, (e, ÄIA) P@ÄVð-585 102 ,A, ÄiÄ ,z, ÄjU

1. EAqí JJ, Ä ° tPÄ, Ä vBSU¼ ¢ÄÄ°£ ¢g¢:

° tPÄ, Ä vBSU¼U Dq¼v ¢ÄÄq¼ÄiÄ d ¢Ä ¢Äj:

1. £Ä ¢Ä UÄ@UÄð «zÄZQ ,gSgÁdÄ PA¥¤ ¢AiÄ«Äv ,A, ÄiÄ (“PA¥¤”) ° tPÄ, Ä vBSU¼£Ä -P¥j±EÄ¢¹z ¢Ä. F vBSU¼° 31 ¢iÄZið 2018gAzÄ EzÄv ,AvÄ@£ ¥n, CzÄ ¢£ÄAPP PÆEUÆAq ¢µðz Evg , ¢ÄU DzÄAiÄ ¢Ç , ÄjzAv -Ä ¢ÄvÄ £µz vBS, FQnAiÄ°£ Sz-Ä ¢uAiÄ « ¢guÄ vBS °ÄUÆ £UzÄ ¥ ¢°£ vBS ¢ÄvÄ ¢Ä°vz -ÄSÄ PÄAiÄð ¢ÄWU¼ , Äg °ÄUÆ Evg « ¢guÄvP ¢iÄ»w , ÄgÄv ¢.

2. ¢£ÄAP 26-10-2018 gAzÄ ,AvÄ@£ ¥n, Evg , ¢ÄU DzÄAiÄ ¢Ç , ÄjzAv -Ä ¢ÄvÄ £µz vBS, FQnAiÄ°£ Sz-Ä ¢uAiÄ « ¢guÄ vBS °ÄUÆ £UzÄ ¥ ¢°£ vBSU¼£Ä ¢zÄð±P ¢ÄÄq¼ÄiÄ CAVÄPj¹v ¢ÄUÆ PA¥¤ PÄAiÄ, 2013 ¥jZiÄz 143(6)(©) CrAiÄ° ¢Ägvz £AiÄAvPgÄ ¢ÄvÄ ¢Ä°Ä-ÄSÄ¥Ä@gÄ £q¹z -P ¥j±EÄz£-ÄAz ¥PI ¢Äz ¥j²Ä@EU¼ »£-ÄiÄ° £Ä ¢Ä £Ä -P¥j±EÄz£Ä ¢g¢AiÄ£Ä ¥jµj¹z ¢Ä. F ¢g¢AiÄ£Ä £Ä ¢£ÄAP 26-10-2018 g ¢g¢AiÄ£Ä UEt ¢Äv, Ävz.

3. PA¥¤ PÄAiÄAiÄ (“PÄAiÄ”) ¥jZiÄz 133g Cr ¢¢ðµUE¼, -ÄVgÄ ¢ÄgvÄiÄ -ÄSÄ ¥ ¢iÄtU¼ (EAqí JJ, Ä) C£Ä, Äg, wzÄ¥r ¢iÄq-Äz PA¥¤U¼ (“ ÄgvÄiÄ -ÄSÄ ¥ ¢iÄtU¼Ä) ¢AiÄ ¢ÄU¼Ä, 2015g C£ÄUÄt ¢Äv ¢ÄvÄ ¢Ägvz ° , ¢iÄ£iÄv M!v ¢Äz -ÄSÄ ¹zÄAvU¼U C£ÄUÄt ¢Äv °ÄUÆ «zÄZQ (,gSgÁdÄ) PÄAiÄ, 1948 (1948g 54) Cr ¢ÄvÄ FU «zÄZQ PÄAiÄ, 2003 ¥jZiÄz 185(2)(r) C£ÄiÄ gzÄUÆ¼, -Äz «zÄZQ (,gSgÁdÄ) ¢Ä¶ðP -P¥vU¼ ¢AiÄ ¢ÄU¼Ä, 1985 - Ezg ° ¢Ä¼gÄ ¢P ¢iÄ, ÄiÄ C£Ä, Äg ¢Äv PA¥¤AiÄ ,AvÄ@£ ¥n, Evg , ¢ÄU DzÄAiÄ ¢Ç , ÄjzAv -Ä ¢ÄvÄ £µz vBS, FQnAiÄ°£ Sz-Ä ¢uAiÄ « ¢guÄ vBS °ÄUÆ £UzÄ ¥ ¢°£ vBSU¼£Ä SUI £d ¢Äz ¢ÄvÄ ¢µP ¥Äv ¢Äz av ¢£Ä ¢ÄqÄ ¢Av ° ° tPÄ, Ä vBSU¼ ¹z¥r , Ä«PU , ÄSÄ¢¹zAv PÄAiÄAiÄ ¥jZiÄz 134(5)g ° ¢Ä¼-ÄVgÄ ¢



C©¥ÁAiÁª £Ä ¢P¥r, ¢a
GzÁ±¢Az®. ¢P¥j±£Äz £AiÁ
S¼, ¢Áz ¢ÁSÁ PÁAiÁð¢ÁWU¼, ¢EPv,
PA¥¤AiÁ ¢zÁð±P ¢ÁAq½ ¢iÁrz
CAzÁdÁU¼ AiÁAPv ¢ÁU£ ¢tPÁ, ¢
vBSU¼ MmÁg ¥, ¢wAiÁ£Ä ¢ÁvÁ
¢iÉ® ¢iÁ¥£ª£Ä, ¢ M¼U£¼Ávz.

8. £Áª ¥qzÁP£Argª ¢P¥j±£Äz£Á
DzÁgU¼ª £ª ¢P¥j±£Äz£Á
C©¥ÁAiÁU½U, ¢EPªÁVzÁ vP
DzÁgU¼ª£Ä MzV, ¢vª JAzª £Áª
£A©zÁª.

II. ¥j²Á®£ÁvP C©¥ÁAiÁU½U DzÁgU¼ª:

P¼V£ ¥j²Á®£U¼v, z, ig UªÁ£ª£Ä
¼AiÁwzª:

1. zÁ, Á£:

- J. ««z £U¼º Ej, ¢ÁVgªª PA¥¤AiÁ
zÁ, Á£ÁU¼ª S¼Pv! zÁ Cª£Ä, ÁPµª
¢ÁWð Cª¢U S¼PU v£qV¹gªª¢®.
EªU¼ G¥AiÁAPv ¢ÁvÁ, ¢ªAiÁAPv
Dq½v ¢ÁAq½AiÁ ¥j²Á®£,
UÁgÁw, ¢ªP ¢ÁvÁ v¥Á, uU SziÁvª.
Dq½v ¢ÁAq½AiÁ ¥j²Á®£,
UÁgÁw, ¢ªP ¢ÁvÁ v¥Á, u ¢ÁU£
vz£Avg ¢P¥ª, PU¼º £ ¢£AzÁtP
£ª£zÁU¼ gª£ ¢ÁQ Ej¹ ¢µðz
£µz ¢ªª ¢zg ¥juªªª£Ä
w½AiÁ®ª, ÁziªÁV®.

- ©. zÁ, Á£ÁU¼ª, GUÁt ¢ÁvÁ ©r ¢ÁU¼º
v£qzª ¢ÁP ¢Áz D¹U¼ª ¢ÁvÁ

z£µ¥£jv ¢ÁU£ ¢ÁgªS¼PU
P¼Z ¢Áz D¹U¼ ¢iÉ® ¢ª, ¢jzÁ
GUÁt zÁR ¢U¼º Eª£Ä SgAiÁ ¢Áz
¢iÉ® ¢z ¢G½¹P£¼ ¢Ávz.

1. zÁ, Á£ ¢ÁUªÁV v£Áj, ¢ÁVgªª
ªÁvÁ £EPgg£A¢U Egªª g£. 180.11
®P («A¢£ ¢µð g£. 73.05 ®P)
ª£vz, ¢ªÁvU¼º, (ªªÁv P£ºt
SÁv), PªÁU£¼ ¢ÁQgªª ¢¼AiÁ
ª, ¢U¼ª, ¢jª.

2. £Uzª ¢Ávª £Uzª, ¢iÁ£U¼ª:

- J) P£ºt, UÁºPjAz £Uzª ¢ªªtU¼ª£Ä
º£gvª¥r¹ PA¥¤AiÁ ¢P¥ª, PU¼º
ºª¼ ¢ÁVgªª £Uzª ¢º£º, ¢UºªÁz
ZPÁU¼ª/r rU¼ª, £Uzª Cª²v – P¼z
ºªÁgª ¢µðU¼Az¹ Sª¢U ¢Áq ¢Áz
Dzg, PªÁU£½, z ¢ªÁAUq/ªÁv£
ªÁvÁ Evg ¢vU¼ª ¢ÁU£ «ZÁgu
ªÁQ Ej, ¢Áz ¢ªª, z ¢£vU¼ª
ªjzÁ Ezª EAqí JJ, í-7P
C£ÁUªtªÁV®.

- ©) I AiÁ ¢i²®ª ¢Ávª £Uzª ¢ÁU£ ¢ªAPi
²®ÁU¼ £qª«£ ¢iÁi,:

- i. F ¢ªªAª£ ¢P¥j±£ÄzPgª¢¢Aiº
w½, ¢ÁVgªªAv UÁ@UÁð N & JA 1
«ªÁUzº I AiÁ ¢i²®ª ¢Ávª £Uzª/
ªªAPi ¥ª, Pz £qªª £Uzª ¢Ávª
ªªAPi²®ÁU¼º ¢iÁi, PAqªSª¢z.
F ¢iÁi, U¼ª ¢ÁWðPªº£ªªÁVzÁ
PA¥¤AiÁ gZ£ ¢Áz®£ C¹vzºª.



PAẏā F PĒgvU½U AiiĀā|zĀ °ā tP
āiĀr® āĀvĀ EāĒĀ EUzĀ āĀvĀ ``ĀĀPī
2°Ē ``ĀUāĀV vĒĒj 1zĀĀ EzĀ EAqī
JJ, ĭ U CĒĀUĀ t āĀV®.

ii. eĒvU, »AĈĒ ĀPĭj±ĒĒzPg
āgĈAiĀ° āgĈāiĀrgĀāAv, ©Āzgī
N & JA āĀvĀ UĀ@UĀđ N & JA 1
(PĀqĒUĀa Gẏ« ``ĀU) « ``ĀUPĭ
, AŠAĈ1zAv ``ĀĀPī 2°Ē° ĪAiĀĀ
2®Ā āĀvĀ ``ĀĀPī ẏĀ, Pz ĒqĀā
āĒĒ, z PĀgtĈAzĀV PāāĀV gĒ.
3.67 ®P āĀvĀ gĒ. 14.30®P gμĀ
āĀĀ, PAqĀŠAĈz. C®z, ««z Gẏ-
« ``ĀUU½U , AŠAĈ1zAv CẏS¼PAiĀ
PĀgt dĒāj 2013jAz āiĀZiđ 2016g
ĒqĀ«Ē CāĈAiĀ° EUzĀ āĀvĀ ``ĀĀPī
2°Ē° ĪAiĀĀ 2®Ā āĀvĀ ``ĀĀPī
ẏĀ, Pz ĒqĀā gĒ. 261.04 ®PzμĀ
āĀĀ, PAqĀŠAĈz.

iii. 2016-17 g° EAv° āĀĀĀ, U¼
« ``ĀUāĀgĀ 1w »ĀVz: J. ±Ā° ``ĀZī
Gẏ-« ``ĀU gĒ. 1.12 ®P, ©) N &
JA « ``ĀU āĀĀzĀĀ gĒ 0.85 ®P, 1)
āĀr « ``ĀU gĒ 0.95 ®P, r) Gẏ-
« ``ĀU °Uj ``ĒāĒĒ°½ gĒ. 0.06 ®P
āĀvĀ E) 1J, ĭr-2 P®ŠĀVđ gĒ.
83.95 ®P. °ĒAzĀtP ``ĀQ EgĀā PĀgt
āĒvz āZāđgt , ĀziāĀVgĀāĈ®.

i.) āĀĀ°ĒāU½UĀV ĀPĀ, PU¼° AiiĀā|zĀ
°ā tP āiĀrgĀāĈ®.

3. UĀ°ĭ D¹U¼Ā:

J) gĒ. 8479.80 ®P āĒv āĒĀ
ẏUwAiĀ°gĀā ŠAqāĀ¼ PĀāĀUĀj
JAzĒ gĒ. 740.18 ®P āĒv āĒĀ
C®āĈAiĀ°gĀā CUĀ°ĭ D¹ JAzĒ
vĒĒj, ĀVz. Dzg, F PĀāĀUĀjU¼
ẏĒtđUĒ¼Ā«PAiĀ °Avz ŠUĭ
ẏAiĀđẏ zĀRĀU½®z (GzĀ°guU:
Dgī-J ĭ rDgī ĭ ``ĀU J & ©
PĀāĀUĀjU¼Ā, JĒieāĒ PĀāĀUĀj , Ā±Ēī
āĀvĀ Evg ŠAqāĀ¼ PĀāĀUĀj) °ĀUĒ
« ``ĀUU¼° ẏĒtđUĒ¼Ā«P U
, AŠAĈ1z ẏāiĀtẏv U¼
PĒgvĀĀzĀV D¹U¼ĒĀ Š¼PU
vĒqV¹zĒqĒĒAiĀĀ PĀāĀUĀjU¼
āVĀđPg t āĒĀ āiĀqĀĀVzAiĀĀ JAŠ
ŠUĭ C®ẏĀAiĀ āĭPẏr, āā|zĀ
, Āzi«gĀāĈ®. eĒvU, ŠAqāĀ¼
āĀĀUqU¼° gĒ. 17139.28 ®P āĒvz
2®Ā , Ājz. F ŠUĭ ẏAiĀđẏ āiĀ»wAiĀ
CĒĀẏ¹wAiĀ° F āĒvz AiiĀā|zĀzgĒ
``ĀUāĒĀ ẏUwAiĀ°gĀā ŠAqāĀ¼
PĀāĀUĀjU āUĀđĀ, ĀPĀ JĒĀā ŠUĭ
w½zĀPĒ¼ĀĀ , ĀziāĀV®.

©) Š¼Āj N & JA « ``ĀUz , āāĀ PĒ° t
SĀvAiĀ° dĀĒĒ 11, 2005gāgvĒ CāĈU
gĒ.7.76 ®P , Ājz, (»AĈĒ āμđ gĒ.
7.76 ®P) , Ājz. F āĒvU¼Ā āĀĀĀQP
ĒĒPg° , jĒ° ``ĀQ EgĀā|zĀzgĒ
F ẏĒQ P®āĀ 1ĭgĀ¹U½UĀV
Š¼PAiiĀVg®Ā , Āzi. , āāĀV PĒ° t

E) J¥ĩ. PÆ¥¼ « ¨ÁÚz ° , ÁUÄwZ
 aÄgÄaÁ°P PÁaÄUÁj aÄvÄ ‘,ÁqÁ’
 PÁa ÄUÁj U¼ £Ä ¨°, ¯ÁVz Ä
 «ZÁguAiÄ£Ä ¥ÁgA©, ¯ÁVz. 31
 aiaZið 2015gAzÄ EzAv ¨°, ¯Áz
 PÁa ÄUÁj U¼ g£. 2,225.01 ®P
 aÆv a£Ä aÄdU¼ PÁgt ¥UwAi°gÄ
 SÄq a¼ PÁa ÄUÁj U¼ CrAiÄ°
 vÆÄj, ¯ÁVz. UÄwUzÁgg ¨ÁQ
 ©®ÄU¼£Ä ¯P| vUZÄPÆ¼ ¯ÁVz.
 D¹U¼£Ä S¼PU vÆqV, ¯ÁVz
 AiiaZ g£ Cª £Ä ,ÆPªÁV
 SÄqªÄ½ÄPj, ¯ÁV® aÄvÄ ,ÆPªÁV
 ,ªP½ MzV, ¯ÁV®.

° t PÁ,Ä vBSU¼ aÄÄ¯ ©ÄgS°ÄZÁZ
¥j uÁªÄU¼£Ä w½Ai®Ä ,ÁZªÄV®.

PA¥¤ DgİJ ! rDgİ! AiÆÃdE- ¨ÁU J
 ªÄvÄ ¨ÁU ©-UÁV °®ª PAVÁU¼º ! J¥İ¹
 ªÄÆ®P ,Á®U¼EÄ ¤q¢z.

°AZ⁻Áz , Á® ªÆvª£Ä ¤Ä£gî£«ÄPg t z
 DzÁgz ªÄ⁻ º²v oÄª t U¼° °£q⁻Á⁻ÄvÄ.
 ªg£AiÄ ªµðz° AiiÁªÄzÄ §rAiÄ£Ä , Á®
 ªZªÁV §Aqª¼²ÄPj¹®. ° t PÁ, Ä vBSU¼
 ªÄ⁻°£ Ezg ¥j uÄªª£Ä w½AiÄ⁻ÁV®.

J) PA¥ ¢AiÄÄ v£ DzÁAiÄ ¤Ä
vjU\$zU/£½, Äª PÁgt Gz¡«, Äª
ªÄÄAzÆq¯Áz vjU D¹/°ÆuU
ªªtP a¡ÁrgÄª¢®ªÄvÄ DzÁAiÄ
vjU ¢zÁðgtzªªÄAzÆAiÄ¯Áz
£µª£Ä ¥ÆtðªÁV °ÆA¢¹zÁU EzÄ
ªwjpU/£¼Ävz. ¨ªµiz ¯ª¨U½U
¥wAiªÁV °ÆA¢¹gÄª §ªªvª
ªÄÄAzÆAiÄ¯Áz £µU½£Ä PA¥ª
°ÆA¢gªª PÁgt ,ziz ¨ªµizª ErÄ
£µª£Ä ¯ªªPª ¥wªÆA¢,ªª ¥QAiÄ
dgÄUªª ,ªªª Prªª.

©) C®z, DzÁAiÄ vjU PÁAiÄAiÄ Cr
 ,^aP½AiÄ GzÄ±U½UÁV 1½gÁ1U½U
^aiÁq[−]Áz J® ,Ä¥ðqU¼£Ä 6
 wAU¼ÄU½VAv Pr^aÄ C^a¢U
 ¥jut, [−]Ávz.

JZi) , aÄU a iÁ»wAiÄ PÆgv aÄvÄ
 SAg aÁ½ÄPg t ¥QAIÄ ¨ÁQ EgÄa
 PÁgt aÄ°£ ¥j 2Ä®EU¼Ä PA¥¤AiÄ



ªÄÄ¬ ºÄ½gÄª PÁ® ¢iVÁi, U¼ÉÄ
ºªt, ¢gÄªZÄ PA¥¤AiÄ ºtPÁ, Ä
vBSU¼ª ÄÄ¬ ©ÄgÄª ¥juÁªªÉÄ
w½AiÄ¬ÁV®.

6. D¹U½U ¯Äz vIÄ«P:

PA¥¤AiÄ ºÁEUÆ¼UÁZ D¹U¼ÉÄ UÄgÄw¹®
ªÄvÄ ºÁUÁV ÉÁª ¯ÄSÁ ¥ªiÁt 28g
CÉÄ, guAiÄÉÄ PÄjvÁV ªÄvÄ ºtPÁ, Ä vBSU¼ª
ªÄªºÉ Ezg ¥juÁªªÉÄ PÄjvÁV C©¥AiÄ
ªP¥r, Äª ½wAiÄº EgÄª¢®.

7. ¢SazÉÁ DzÁAiÄ/(RZÄDU¼ª) (ª¹¼)– n¥t 15

PEDgï¹ CAVÄPj¹z «ZÄvi RjÄ¢ ¢ZªÉÄ
«ÄÄj ÉÉd «ZÄvi RjÄ¢ ¢Zzº ºZ¼ªÉÄ
ª,ÆºªiÁq® ¢SazÉÁ D¹U¼ÉÄ, È¶¹z
PÁgt PA¥¤AiÄ, zj ¢µðzº gÆ.45634.70
PÆÄnAiÄµª ¢ÆvªÉÄ DzÁAiÄªÁV UÄgÄw¹z.
¢SazÉÁ D¹U¼ª vgªª ¯«µiz DyðP ¯Ä¹z
ªPÁgP, ÁSAC¹zAv Egªª Cª²vvAiÄ
¢SazÉÁ ¢ÄAzÆqÄ«P SÁv – D¹U¼ª -
(n¥t -15)– EzÉÄ ºaU vÆÄj, ®ª ¢ÄvÄ
ÉµªÉÄ gÆ.45,634.70 PÆÄnAiÄµª Prªª
vÆÄj, ®ª PÁgt ¢ÁVz.

8. ««z, Á®UÁgJAz Sg ¯ÄQgªª ²®ÄU¼ª,
DzÁjv ¢ÄvÄ DzÁgg»v, Á®U¼ª, zÁg¹U
P½, ¯Äz mÁÉi¥ªªÄðgiU¼ª, Evg, Á®
¢U¼ª, gSgÁdÄzÁgJU, Á®U¼ª ¢ÄvÄ
ªÄÄAUqU¼ª, Evggº oªªt, ¯ÄiAPi ²®Ä,
UÄwUzÁggª ¢ÄvÄ, Á®zÁgJU ¯ÁQ Egªª
ªÆv – EªU½U, ÁSAC¹zAv ºtPÁ, Ä
vBSAiÄ ¯ÁUªÁz n¥t, ASi 42.

9. ºAaP PÁAiÄðZguAiÄÉÄ ¯Ä¥ðr¹z
¥juÁªªÁV PA¥¤U ¢Ä. P½n¹J¬i
ªUÁð¬¹z P®ª ¯Æ«ª ¢ÄvÄ P lq ºÁUÆ
ªÁºEU½U, ÁSAC¹zAv PA¥¤z, ÁªÄdÄ
Cxªª ºPÄ¥vU¼ÉÄ (ªªiÁgª 10%)
ºÆACgªª¢®.

10. 31/03/2018gAzÄ EzÁv “CAvgi WIP
SÁvU¼ª” (LÄiÄÄn) ²Ä¶ðPAiÄr
vÆÄj, ¯ÁVgªª gÆ. 685.44 ®P (dªiÁ)
ªÆvª [31ªiÁZið 2017gAzÄ EzÁv ¯ÁQ
¥ÁgACP ²®Ä gÆ. 1188.95 ®P (dªiÁ)] ¢
ªUÁðªª, ¢ªÁVªUÁðªª, D¹ªUÁðªª,
«¯ÁU¼ª ¯Ä¥ðr, Ä«PAiÄ ÉªÆzÄU¼ª ¢ÄvÄ
Evg ¹SACªUÁðªª, ÁSACv
ÉªÆzÄU½U, ÁSAC¹z ºÆAzÁtPAiÄUz
²®ÄU¼ªª. LÄiÄn ²®ÄU¼ª ºÆAzÁtPAiÄ
CÉÄ¥½wAiÄº ÉÁª (i) ºÆ, zÁV, È¶, ¯Äz
«¯ÁU¼ªªUÁð¬ªvªÁz D¹U¼ª, ºÆuU¼ª,
DzÁAiÄ ¢ÄvÄ RZÄDU¼ª ºUªÆz SUI
C©¥AiÄªP¥r, ÄªZÄ, Ázi«® ¢ÄvÄ (ii)
ºtPÁ, Ä «ªguÁ vBSU¼ª ¢ÄÄ¬
ºÆAzÁtPAiÄUz LÄiÄn ²®ÄU¼ª
¥juÁªªÉÄ w½AiÄ¬ÁV®.

11. ºtPÁ, Ä «ªguÁ vBSU¼ª ¯ÁUªÁz n¥t
1– ¢ªºvz ¯ÄSÁ PÁAiÄðªwU¼ª PARP 8.1
w½, ¢ªAv J¬in UÁºPg ¥Pgztº ¢µðz
PÆÉAiÄ ºÆwU ¯ÁQ Egªª «ZÄvi
ªiÁgÁlPÁVÉ ««z, Á®UÁgg ²ºÉ ¢ÄÄ¬
4% zAv (EJ, iJJDgï, 1985g CÉÄSaz 5,
PARP 4.2g ¥PÁg) ¢ªÆÁUz ¢ÄvÄ
ª±AiÄ, z, Á®U½UÁVÉ ºªtPAiÄÉÄ

CϕPiv «^aguÁ vßSU¼ ¨ÁU^aÁz n¥t
22g ¥PÁg ,t, Cw ,t ^aÄvÄ ^aÄz|^aÄ
¥^aiÁt z Gz|^aÄU½U EgÄ^a ¨ÁQU¼Ä ^aÄvÄ
PÁAiÄAiÄ ¥PÁg vvASAcv š rU °atP
^aiÁqCgÄ^az g - CÄ| Ez| ¥Pz° - šUVE
^aμðz £μz ^aÄ°£ ¥j uÄ^a w½AiÄ—ÁV®.

17. $^{\circ}Z\ddot{A}^a j \ \yen j \ ^2\ddot{A}^{\textcircled{R}}\text{€}U^{1/4}\ddot{A}:$

1. PA¥¤AiÄ ¢Ä°vz ¯ÄSÁ PÁAiÄ¤¤ÄWU¼
n¥ t 1, P®ªÄÄ 9.1gv UªÄ£
,¼AiÄÄwzÄª. EzgAv ,PÁðg¢Az
¥qz \$AqªÁ¼ C£ÄZ£ª£Ä \$AqªÁ¼
ªÄÄr ¦£ Cr v£Äj ,¯ÄVz. EzÄ EAqï
JJ,ï 20g C£Ä,Ág ¢ÁVgªª¦®. F
PÁAiÄ¤¤ÄWÄiÄ C£Ä,Ág ,PÁðg¢Az
¥qz \$AqªÁ¼ C£ÄZ£ª£ª£Ä



āĀĀz ĒqĀz DzĀAiĀ JAzĀ
vĒĵ, ĀĀUĀv z. SĀq āĀ¼
D¹U½UAzĀ UĀ°PjAz ŕqAiĀĀz
¹ĀĒwU¼Ē, ° EzĀ ĵĀwAiĀ°
ŕĵUt, ĀVz.

2. PAŕAiĀ vAiĀĵ ĵĀĀ ĒUzĀ ŕā°Ē
vBSAiĀ° UĀĀ, ĀzAv ĒUzĀ °ĵāĒ
vĀV Ā°ĀĀVzĀ EzĀ PĀAiĀđZgu
Z Īā nPU¼Ā āĀvĀ °ĒrP
Z Īā nPU¼Az SgĀā DzĀAiĀāĒ
PaĀāV gĒ. 216.43 P® āĀvĀ 3748.42
®Pzġ āu vĒĵ, ®Ā PĀgt āĀVz.
° tPĀ, Ā ŕqAiĀĀ«P-ăĀrP Z Īā nP
U¼Az Dz ĒUzĀ °ĵāĒ gĒ. 3965.86
®Pzġ Pr ā vĒĵ, ĀVz.

3. gĒ. 613.90 ®P āĒvz «zĀvĪ RĵĀĈ
©®ĀU¼Ē «zĀvĪ RĵĀĈ āZz°
, Āĵ, ĀV® āĀvĀ EzPĪ, AāĈAiĀz
°ĒuAiĀĒ ZĀ° °ĒuU¼Ā – āĀĴĴ
, AzĀAiĀāUĀĀz āĀU¼Ā – Ezg°
, Āĵ, ĀV®. EzĀ «zĀvĪ RĵĀĈAiĀ
āZāĒ (nĒt 29), āġđ ĒāĒ
āĀvĀ ZĀ° °ĒuU¼Ā – āĀĴĴ
, AzĀAiĀāUĀĀz āĀU¼Ā – ĒāĒ
Pr ā vĒĵ, ®Ā PĀgt āĀVz.

4. PAŕAiĀ UĀwUU¼Ā āĀvĀ āġđ
° tPĀ, Ā vBS U¼ āĀ°Ē ĈāU¼
ŕĵuāāāĒ ŕPn¹ĵāĈ®. EzĀ
Ēaqĭ JJ, ĭ 17g CUvĪU½U
ĈĒ, ĀgāVgāāĈ®.

III. ŕĵĀĒĒP ĈŕAiĀ:

ĒāĒ ĈŕAiĀz° āĀvĀ ĒāU ®Āāz
āĀ»wU¼ āĀvĀ MzV, Āz «āguU¼ ŕĀg,
ŕĵĀĒĒP ĈŕAiĀĪ DzĀg PArPAĪ
ĈĀ Ī g° «āĵ, Āz «ġAiĀU¼
ŕĵuāāU¼Ē °ĒgvĀŕ¹ āĀvĀ
“ŕĵĀĒĒP ĈŕAiĀĪ DzĀg” PArPAĪ
1-16 ĈĀU¼, Āz ĭ ŕĵuāāU¼Ē
°ĒgvĀŕ¹ PĀAiĀĪ CUvĪU ĈĒUĀt āĀz
āĀ»wAiĀĒ Āgvz°, āĀĒāV MĪvāz
ĀSĀ ŕāĀtU¼U °ĒAzāAv:

1. PAŕAiĀ ¹wUwU¼, AvĀ®Ē ŕnU
, AŠĈ¹zAv 31.03.2018gAzĀ EzĀv
āĀvĀ FQnAiĀ°Ē ŠzĀāuAiĀ ŠU;
āĀvĀ
2. Evg, āĀU DzĀAiĀāĈ, ĀĵzAv ĀĀ
āĀvĀ Ēġ vBSU, AŠĈ¹zAv, ĈzĀ
ĈĒĀPPĪ PĒĒUĒaq āġđ Ēġ ŠU;
āĀvĀ
3. ĒUzĀ ŕā°Ē ŕnU, AŠĈ¹zAv,
ĈzĀ ĈĒĀPPĪ PĒĒUĒaq āġđ
ĒUzĀ °ĵ«Ē ŠUĪ ĒĒd āĀvĀ
ġPŕāVāz ĒĒĪ āĒ MzV, Āvz.

IV. «ġAiĀz ā°v:

ŕĵĀĒĒP ĈĀU¼ °ĒgvĀV P¼VĒāU¼v
UāĒāĒ, ¼AiĀwzĀā:

- J. PAŕAiĀ PĪn¹JĀĈ ĈĒ, ĵ, Āwgā
ĀSĀ PĀAiĀđĀwU¼Ā āĀvĀ
«zĒU¼Ē Ĉ¼ār¹PĒArzĀ «zĀZQ
(,gSgĀdĀ) PĀAiĀ, 1948 (1948g 54)



Cr ¢ÄVÄ FU «ZÄZQ PÄAiÄ, 2003
¥ j Z Äz 185(2)(r) C£ Ai Ä
gzÄU£½, Äz «ZÄZQ (,gSgÁdÄ)
¢Á¶ðP ¯P¥vU¼ ¢AiÄ ¢ÄU¼Ä, 1985
- Ezg° ¢Ä½gÄ ¯P ¢Ä, ÄiÄ£Ä
¢AiÄv ¢ÄV C£Ä, j, Äv SÄ¢z.

©. ««z J, ÄAU¼° ¢iÄq Äz ¢ÄVÄ
¹jÄPg t U£Äq «ZÄv, ¢ÄV£Ä£z
«¢AiÄ£Ä ¥QÄiÄiÄ£Ä, gÄ, j
zgU¼° H ¢ÄvP ¢Äz DzÄgz ¢ÄÄ
¢iÄq ÄVz.

1. Dgij! rDgij! CrAiÄ° UÁ°P ¢°AUi,
,AU° ¢ÄVÄ ¯qgij ¢Äð°uAiÄ£
, ÄjzAv PA¥£AiÄ DzÄAiÄ
¢Äð°uAiÄ£Ä 21 ¥l t U¼ DÄiÄ ¥l t
¥zÄ±U¼° E£i¥£Ä¹, i vAvÁÄ±z
¢Ä£P ¢iÄq ÄUÄwz. vAvÁÄ± ¢¹©
ag¢, P£Älgij ¢ÄgÄ £UzÄ, AU° t
ag¢U¼Ä, C£Äµ£ ¢ÄgÄ, AU°
ag¢U¼Ä ¢ÄVÄ ±Ä® ¢ÄgÄ ¢¹©
ag¢U¼Ä ¢ÄAvÄz ««z ag¢U¼Ä£Ä
, £¶, Äv z. Dz g, £ ¢Äi
¯P¥j±£Äz£AiÄ° UÄ¤, ÄVgÄ ¢Av
E£i¥£Ä¹, i vAvÁÄ±, £¶¹gÄ ¢
ag¢U¼° ¢AiÄv PAqÄSÄ¢gÄ ¢¹©
¢ÄVÄ EzÄ DzÄAiÄ, ÄrP, ,AU°
¢ÄVÄ ¹ÄPÄg ¢ÄU ¯ÄPÄz ¢ÄU¼U
, ASÄ¢¹zAv ¯P¥vU¼ ¢ÄÄ
¥ ¯Ä ¢Ä£Ä ¢ÄgÄ, Äz«z. e£vU,
£ ¢Äi ¯P¥j±£Äz £AiÄ°
UÄ¤, ÄVgÄ ¢Av, F ag¢U¼Ä£Ä

“£i ¢ÄzVÄÄ±” z ¢Ä£P »Ä£ 3
wAU¼ÄU¼ C ¢U ¢iÄv
, £¶, S ¢ÄzÄVzÄ C zP£ »Ä£
C ¢U¼U ¹, A D£ð ¢i ¢ÄzVÄÄ±z
¢Ä£P, £¶, S ¢ÄzÄVz. PÄ® ¢ÄVÄ
 ¯Ä ¢Äz F «ÄwÄÄzÄV F CÄ±U¼Ä
DzÄAiÄz ¢ÄÄ ¢ÄgS ¢ÄzÄVgÄ ¢
¥j uÄ ¢Ä£Ä w½AiÄ®Ä, Äz ¢ÄV®.

r. PA¥¢AiÄ C ¢¹© CrAiÄ g£. 740.17
®P ¢Ävz CÜ° D¹U¼£Ä ¯P
vUzÄP£ÄrzÄ FUÄUÄ S¼PU
v£qV, ÄVgÄ ¢ D¹U¼U (U t P
AiÄAvÁÄ± ¢Ä, ¢ÄVÄ eÄ®SÄz
, ASÄ¢v D¹U¼Ä) ¢ ¢ t PÄiÄ£Ä
¢iÄrgÄ ¢¹© ¢ÄVÄ EzÄ n¥t 1 g
P® ¢Ä 2 & 3g C£ÄiÄ ¢Ä½ÄVgÄ ¢
PA¥¢AiÄ ¢Ä°vz ÄSÄ PÄAiÄð ¢ÄwU
C£Ä, Äg ¢ÄV EgÄ ¢¹©. PA¥¢AiÄ
 ¢ t PÄ, Ä vBSU¼ ¢ÄÄ EzÄ ¢ÄgÄ ¢
¥j uÄ ¢Ä£Ä w½AiÄ®Ä, Äz ¢ÄV®.

E. ±Ä t ÄPg t z J® ¢ÄvU¼° AiÄ£
ag¢U¼Ä£Ä, £¶, ¢Ä ¢Ä ¢°AUi
vAvÁÄ±z (nDgijA - , ¢ÄU DzÄAiÄ
 ¢Äð°uÄ C®Pg t U¼Ä eÄjU£½¹z
Dgij! rDgij! ¢ÄVÄ vAvÁÄ±) ¢Ä£P
, Äz«zlg£ JÄJ£iDgij («ÄÄlgij
zÄR°, zÄ EgÄ ¢ÄzÄ), J£iDgij f
(jÄrAUi zÄRÄUzÄ EgÄ ¢ÄzÄ) ¢ÄVÄ
±££ S¼P ¢ÄAvÄz DzÄAiÄ
, £ÄjPÄiÄ ¢Ä°£ C, ÄzÄgt ag¢U¼
 ¢ÄÄ AiÄ ¢ÄzÄ P ¢ÄU¼£Ä

G z Ĩ±U½UAz Ä , ÆP a Áz
 , °PU¼EÄ ¥qzÄ PÆArgÄvÄa:

i. «zÄZlQ (,gSgÁdÄ) PÁAiÄ, 1948
(«zÄZlQ PÁAiÄ 2003jAz
ag,£U£AqzÄ) g ¥jZlÄz 69 ¥PÁg
C¹vP| SAz «zÄZlQ ,gSgÁdÄ
aÁ¶öP -P|¥vU¼ aAiÄaÄU¼Ä
(EJ,ïJ,ïJDgï) -1985 ¥PÁg
PA¥aAiÄ v£ -P¥vU¼£Ä £ªö»1z.

- [illegible]

- iii. Dz g F aÄÄAçE EÄÄAz t ¥Ä, PUÄ-
 a²v oÄ a t U¼ EÄÄAz t ¥Ä, P, D¹U¼
 aVÄðPg t EÄÄAz t ¥Ä, P, ¹SAç
 , Á®U¼ aÄvÄ aÄÄAUqU¼ EÄÄAz t
 ¥Ä, P, ge EUçPg t EÄÄAz t ¥Ä, P,
 , Á aÄVU¼Ä aÄvÄ UÄwUzÁg j U
 , A S A ç ¹ z « « z , Á ° U g Ä,
 mÁEi¥Ä aÄðgi zÄg¹ EÄÄAz t ¥Ä, P,
 gç | a iÁgÄ | aÄvÄ Evg DzÁAiÄ -
 ¥ j µguAiÄ ¥QAiÄAi° a.

- iv. $PA \not\models a_i A_i \bar{A} \vdash E \quad a_i A_i \not\models \bar{A} g z, A Q \bar{A} t \delta v U \bar{A},$
 $U \bar{A} v \quad a_i \bar{A} v \quad a_i \bar{E} \textcircled{R} \quad \circ \bar{A} E z \bar{A} \bar{A} v \circ, \quad a_i \bar{A} U$
 $U t Q \bar{A} \bar{E} v \quad \neg P a_i a, \quad A_i \bar{E} \bar{A} \quad \circ \bar{A} E \bar{A} g \bar{A} \textcircled{C}$
1. $\bar{E} a_i \bar{A} \textcircled{C} \not\models \bar{A} A_i \bar{A} z \circ \quad PA \not\models a_i A_i \bar{A} \vdash E \quad U \bar{A} v,$
 $\bar{g} \bar{E} \bar{A}, \quad A Q \bar{A} t \delta v \quad a_i \bar{A} \bar{A} v \vdash E \quad a_i \bar{A} \not\models \bar{A} g$

1. £ªÄ C©¥ÁÄÄz ° PA¥¤AiÄÄ v£ UÁv,
g£¥, AQÄ t öv ªÄvÄ v£ ªÁ¥Ág



ā iĒ@Pĭ °ĒAzĀāAv° DAvjP
¬Pĭ¥j±ĒĀzĒĒ āĭā ,ĪAiĀĒĀĀ
°ĒA¢gĀāĭ¢@.

r. F āg¢AiĀ āĀĭU SgĀā ,AvĀ@Ē
¥n, Evg , āĀU DzĀAiĀā¢ ,ĀjzAv
¬ĀĀ āĀvĀ Ēµz vBS, FQnAiĀ°Ē
S z¬Āāu °ĀUĒ ĒUzĀ ¥ā°Ē
vBS AiĀĀ ¬Pĭ¥Ā , P U¼ĒA¢U
°ĒAzĀtPAiĀ°ā;

E. ĒāĪ C@¥ĀAiĀz°, ¥j²Ā@ĒĀvP
C@¥ĀAiĀP DzĀg PArPAiĀ CA±Ilg°
«āj ,¬Āz «µAiĀU¼ ¥juāāĀU¼ĒĀ
°ĒEgvĀ¥r¹ āĀvĀ ¥j²Ā@ĒĀvP
C@¥ĀAiĀP DzĀg PArPAiĀ **1 jAz**
16g āgvĒ CA±U¼ ,Āzi ¥juāāĀU¼ĒĀ
°ĒEgvĀ¥r¹ °ĀUĒ Evg
n¥t U¼ĒA¢U , AUv āĀUāAv
CĒĀSaz - J āĀvĀ CĒĀSaz - ©
AiĀ°Ē P@āĀ 1, 7, 8 āĀvĀ 10— EāĭU¼
¥juāāĀU¼ĒĀ °ĒEgvĀ¥r¹ F
āg¢AiĀ āĀĭU SgĀā ,AvĀ@Ē ¥n,
Evg , āĀU DzĀAiĀā¢ ,ĀjzAv ¬ĀĀ
āĀvĀ Ēµz vBS °ĀUĒ ĒUzĀ ¥ā°Ē
¥nAiĀĀ PA¥¤ PĀAiĀ, 2013 ¥jZĪz
133g Cr ¢¢đµUĒ½, ¬ĀVgā Eaqĭ
JJ, ĭ ¬ĀSĀ ¥āiĀt U¼U CĒĀ, ĀgāV,
PA¥¤ (¬P¥vU¼Ā) ¢AiĀāĀU¼Ā, 2014g
¢AiĀāĀ 7Pĭ °ĒAzĀāAv Eā.

J¥ĭ. ¬Āgv ,PĀđgāĭ ,ĀāiĀĒĭ ,ĀvĒĒ ,A.
f.J, ĭ.Dgĭ 463(E) ¢. 05.06.2015g
CĒAiĀ ,PĀđj PA¥¤U¼ ¢zĀđ±PjU

CĒ°đvAiĀ G¥SazU¼Az «ĒĀ—Āw
āĀrz. °ĀUĀV PA¥¤ PĀAiĀ 2013,
¥jZĪz 164(2) ¥PĀg ,PĀđj
PA¥¤U¼ ¢zĀđ±PjU CĒ°đvAiĀ
G¥SazU¼ CĒAiĀāĀUāĭ¢@.

f. PA¥¤AiĀ DyđP āg¢UĀjPAiĀ āĀ°ĒĒ
DAvjP °tPĀ, Ā ¢AiĀAv tU¼
¥AiĀāđ¥vU °ĀUĒ EAv°
¢AiĀAv tU¼ PĀAiĀđAiĀP ¥juāāĀPĀj
UĀtPĭ ,ASa¢¹zAv **“CĒĀSaz - ©”**
AiĀ°Ē ĒāĪ ¥vĀP āg¢AiĀĒĀ
Uāā ,ĀāĭzĀ. PA¥¤AiĀ DyđP
āg¢UĀjPAiĀ āĀ°ĒĒ DAvjP °tPĀ, Ā
¢AiĀAv tU¼ ¥AiĀāđ¥v āĀvĀ
PĀAiĀđAiĀP ¥juāāĀPĀj UĀtPĭ
, ASa¢¹zAv ĒāĪ āg¢AiĀĀ
āiĀ¥ĀđmĀUz C@¥ĀAiĀāĒĀ
āP¥r ,Āvz.

JZĭ. PA¥¤ (¬Pĭ¥j±ĒĀzĒĒ āĀvĀ
¬Pĭ¥j±ĒĀzPgĀ) ¢AiĀāĀU¼Ā, 2014g
¢AiĀāĀ 11g CĒĀ, Āg ¬Pĭ¥j±ĒĀzPg
āg¢AiĀ ĀĀUāUĀĀQgā Evg
CA±U¼U ,ASa¢¹zAv, ĒāĪ
C@¥ĀAiĀz° °ĀUĒ ĒāVgāā
CvĀvāā āiĀ»w āĀvĀ MzV, ¬Āz
«āg u U¼ ¥PĀg P¼VĒAv
āg¢āiĀqĀwzĀā:

i. °tPĀ, Ā vBSU¼ āĀ°ĒĒ n¥t
, ASĭ 26 g CĒAiĀ
āg¢āiĀqĀVgāā ,Ā¢¬ĀgĀ
°ĒU¼U °ĀUĒ **“CĒĀSaz**

16ĒĀ āĀĭđP āg¢



- 1” AiĀ°£ CA± 4Pĭ £āĀ
¥wQAiĀU½U SziāÁV PA¥āAiĀĀ
Czg °tPĀ,Ā 1wUwU¼ āĀĀ—
¥ĀĀā ©ĀgĀā AiiĀāĭzĀ ĀĀQ
EgĀā āĀĀĀdĭU ¼ £ĀĀ
°ĒAĊgĀāĭĊ®.
- ii. āĀĀAUĀt S°ĀZĀZ AiiĀāĭzĀ
,ĀāĀV £μāĒĀ M¼UĒ¼ā
AiiĀāĭzĀ ĊĀWĀđāĊ UĀwU¼ĒĀ
— dĒĭ UĀwU¼ĒĒ,Āj - PA¥ā
°ĒAĊgĀāĭĊ®; - °tPĀ,Ā
vBSU¼ āĀĀ°£ n¥t ,ASĭ 48
UāĀā1.
- iii. °ĒErPzĀgg 2P t āĀvĀ

,AgPuĀ āĊU PA¥āAiĀĀ
āUĀđĀ, ĀĀQgĀā AiiĀāĭzĀ
āĒvU¼ĒĒ G½ĊgĀāĭĊ®; -
°tPĀ,Ā vBSU¼ āĀĀ°£ n¥t
,ASĭ 49 UāĀā1.

3. PĀAiĀĀiĀ ¥jZĀZ 143(5) g CUVĭzAv
ĒĀāĀ ĀĀgvz āAiĀAvPgĀ āĀvĀ
āĀ°ĀĀĀSĀ¥ĀĊgĀ °Ēgr 1z
āZĀđ±ĒU¼ĒĀ ¥jUt 1gĀvĀā °ĀUĒ
CzPĭ ,AŠĀĊ1zAv vUzĀPĒ¼ĀZ
PāĀU¼Ā āĀvĀ PA¥āAiĀ ĀP¥vU¼Ā
°ĀUĒ °tPĀ,Ā vBSU¼ āĀĀ°£ Czg
¥juĀāĀĒĀ “ĊĒĀŠAz - 1” gĒ¥z°
EzgĒAĊU ®Uw,ĀwzĀā.

ZĒĀĒ
21-11-2018

f. Dgĭ. 1. & ĊĒĀnAiĀĀmĭ ¥gāĀV,
ĒĊ ĀQUgĀ
,A,ĭ ĒĒĀz t ,ASĭ. 02437J,ĭ

n J,ĭ. ZĀzĀĀRgĭ, J¥ĭ1J
¥ĀĊĀzĀggĀ,
,z,ĭv ,ASĭ: 022052



GRC & ASSOCIATES

Chartered Accountants

Chennai

,vAv P¥j±EÄzPg ag¢U “CEÄŠAz – J”

UÄ@UÄð «zÄZQ ,gSgÄdÄ PA¥¤¤ ¢AiÄ«Äv, (e, ÄIA) P@ŠÄVð – 585 102, ,A, ÄiÄ

,z, ÄjU 31 aÄZið 2018P PÆEUÆAq aµðPÄVÆ EzÄ ¢EÄAPz £aÄ ag¢AiÄ

“Evq PÄÆÆÄ aÄvÄ ¢ŠAzEÄ CUVU¼ ŠUVÆ ag¢” 2Ä¶ðPAiÄ Cr PARP 1 g°

GÄT, Äz CEÄŠAz

1. J. PA¥¤¤ 1gÄ1U¼ PÜ¼EÄ ¢að»1z. Dz g 1gÄ1U¼ EÆÄAz t ¥Ä, PaÄ 1gÄ1U¼ ¥j aÄuÄVP «agU¼EÄ aÄvÄ 1WUWU¼ «agU¼EÄ ¢ÄqÄaÄ¢®.
- ©. ¢AiÄvÄV CEÄ, j, Äv ŠA¢gÄa “EW P ¥j 2Ä@EÄiÄ ÄiÆÄdEÄiÄ ¥PÄg ¥j 2Ä@EÄiÄ CÄ¢AiÄ° PA¥¤¤AiÄÄ vEÄ 1gÄ1U¼ “EW P ¥j 2Ä@EÄiÄEÄÄ £q1gÄaÄzÄV £aÄU w½, ÄVz.
1. Dz g, “EW P ¥j 2Ä@EÄiÄ zÄRÜ¼EÄÄ £aÄU MzV, ÄV®. °ÄUÄV, “EW P aÄvÄ ¥Ä, P 2Ä@U¼ £qÄ«£ C, ÄAUvU¼ ŠU, CÄ Ezi ¥Pz°, C@¥ÄAiÄ aP¥r, ÄaÄzÄ £aÄU , Äzi«gÄaÄ¢®.
2. J. Dq½v aÄAq½AiÄÄ ,zj aµðz° zÄ, ÄE “EW P ¥j 2Ä@EÄiÄEÄÄ £q1z.
- ©. PA¥¤¤AiÄÄ ,ÆP v¥2Ä@Ä zÄRÜ¼EÄÄ £að», Äwz. £aÄU MzV, Äz aiÄ»w aÄvÄ «agU¼ ¥PÄg EAv° v¥2Ä°£° “EW P zÄ, ÄEÄ aÄvÄ ¥Ä, P zÄ, ÄE£ £qÄa UaÄE, Äz C, ÄAUvU¼EÄ PA¥¤¤AiÄ P¥Ä, PU¼° ,ÆPaÄV ¢að», ÄVz.
3. PA¥¤¤ PÄAiÄ, 2013g ¥jZiÄz 189g Cr ¢að», Äz EÆÄAz t ¥Ä, Pz aÄ!U ŠgÄa ÄiÄaÄzÄ PA¥¤¤, ,A, CxÄÄ EvgjU DzÄjv CxÄÄ DzÄgg»vÄz , Ä@U¼EÄ PA¥¤¤ ¢Är®, CÄU¼Az , Ä@U¼EÄ ¥q¢® aÄvÄ °ÄUÄV DzÄz PARP 3g P@ÄÄ (iii)(J) aÄvÄ (iii)(©) CEÄiÄaÄUÄaÄ¢®;
4. £aÄ C@¥ÄAiÄz° aÄvÄ £aÄU MzV, Äz aiÄ»w °ÄUÆ «aguU¼ ¥PÄg PA¥¤¤AiÄÄ , Ä@U¼Ä, °ÆrPU¼Ä, ŠÄvj aÄvÄ “zvU¼U , AŠA¢1zAv PA¥¤¤ PÄAiÄ, 2013g ¥jZiÄz 185 aÄvÄ 186g G¥ŠAzU¼EÄ PA¥¤¤ CEÄ, j1z.
5. PA¥¤¤ , ÄaðdPjAz ÄiÄaÄzÄ oÄa t U¼EÄÄ 1ÄPj1®; °ÄUÄV £aÄ C@¥ÄAiÄzAv, PA¥¤¤ PÄAiÄ, 2013, ¥jZiÄz 73 aÄvÄ 76 °ÄUÆ PA¥¤¤ (oÄa t 1ÄPÄg) ¢AiÄaÄU¼Ä, 2014g G¥ŠAzU¼Ä CEÄiÄaÄUÄaÄ¢®.
6. £aÄU «aj, ÄzAv, PA¥¤¤ (aZ zÄRÜ¼Ä aÄvÄ P¥j±EÄz£) ¢AiÄaÄU¼Ä, 2014 Cr aZ zÄRÜ¼EÄ PA¥¤¤ ¢að»1z. £aÄU MzV, Äz aiÄ»w aÄvÄ «aguU¼ ¥PÄg ‘aZ P zÄRÜ¼(«zÄvi GziÄÄ) ¢AiÄaÄU¼Ä 2001g CUVU¼ ¥PÄg PA¥¤¤



(^aZ zÁR^U¼Ā ^aĀvĀ ^UPĭj±ĒĀzĒ) ^aAiĀ^aĀU¼Ā, 2014Pĭ °ĒAzĀ^aAv PAŕ^aAiĀĀ ^aZ zÁR^U¼ĒĀ «^aĎ»¹z. Dzġ, Ē^a zÁR^U¼ «^ag^aÁz ŕjĀP AiĀĒĒ ^aiÁrgĀ^aĀ. eĒvU PAŕ^aAiĀĀ ^aZ ^UPĭj±ĒĀzĒ Ē^agĀAiĀĒĒ ĒĒĒ ŕqĀĀĀzg PÁgt CzĒĒ Ē^aĀ ŕj²Ā°¹gĀ^aĀ.

7. Ē^aĀU MzV, ^UĀz ^aiĀ»w ^aĀvĀ «^aguU¼ ŕPÁg PAŕ^aAiĀĀ, P¼VĒ^aĒĀ °ĒgvĀŕ¹, «^UĀĀ, DzÁAiĀ vjU, ^aiÁgÁI vjU ^aĀvĀ Evġ ±Ā, ^aP ^UÁQU¼ĒĒ, ĀjzAv C^aĀidĭ ^UÁQU¼ĒĒ, P^aĀ ŕĀĀPÁgU½U ^aAiĀv^aÁV, AzÁAiĀ ^aiÁqĀwz;

(J) 31 ^aiÁZĭĎ 2016gAzĀ EzĀv PĒŕ¼ «^UĀUz° gĒ. 10.37 ^aP °ĀUĒ S¼Āj UĀ^aiĀAvġ «^UĀUz° gĒ. 7.98 ^aP ^aĒv^aĒĒ ‘ĒĒPgġ P^UĀĭt I, ĭ’ ²ĀĭĎPAiĀr vĒĀj, ^UĀVz. F ^aĒvU¼ĒĒ I¹U, AzÁAiĀ ^aiĀr,

CUvĭzAv ŕvĀP CĒĀ, ĒaAiĀĒĒ ^aĎ»¹gĀ^aĀ.

(©) PAŕ^aAiĀĀ °tPĀ,Ā ^aġĎ 2007jAz ŕĀgA¹ vzĒAvgz C^aĀU PĒgv P¼v/ PĒgv, AzÁAiĀU¼Ā /^U¼A¹Āv P¼v/ ^U¼A¹Āv, AzÁAiĀU¼Ā/ vq^aÁz, °PU¼Ā ^aĀvĀ Czġ ^aĀ°Ē ŕr ^UĀĀUĀV nrJ, ĭ, °PU¼Ā vĭz, AŠAz^aÁV DzÁAiĀ vjU E^UĀS^UĀz (nrJ, ĭ) gĒ. 392.24 ^aP ^aĒvPĭ, AŠAĀzAv ^aiĀ»wAiĀĒĒ ¹ĀPj¹z.

©. ^aiÁgÁI vjU, DzÁAiĀ vjU AiĀ ^aiĀzĀ ^aĀidĭAiĀP ^aĒvU¼ĒĒ ^UĀ G½Ā^aĀ ^aĀvĀ P¼VĒ^aĀU¼ĒĒ °ĒgvĀŕ¹zg ^aiÁZĭĎ 31, 2018gAzĀ EzĀv, AzÁAiĀ^aĀU ^UĀPÁz ĀĒĀPĀz DġĀ wAU¼ĀU½UĒ °ZĀ C^aĀU CAV° AiĀ^a AiĀ^a ^UÁQU¼ĒĒ G½Ā^aĀ:

ŕj ^a AiĀ ^a Āz °, gĀ	^U ÁQU¼ĒĒ, gĒŕ	^a Ēv (^a P gĒ)	^a zÁAiĀ ^a Āz ^a Ēv (^a P gĒ)	^a Āidĭ ^U Ā Eġ ^a ^a ĀĀP
PĀAz ^a iÁgÁI vjU PĀAiĀ, 1956	¹ JŕĭJ ^U ĭ S ^a ĀU¼Ā ^a ĀvĀ rn ¹ «ĀĀI gĀU¼Ā RjĀĀAiĀ ^a ĀĀ ^U ĭ ¹ ŕĀ ^a iĭĎ ^a ĀrP	165.10	82.55	PĒĀĎI P ^a iÁgÁI vjU ĒĀAiĀĀPgt
DzÁAiĀ vjU PĀAiĀ, 1961	°tPĀ,Ā ^a ġĎ 2007jAz ŕĀgA ¹ vzĒAvgz C ^a ĀU PĒgv P¼v/ PĒgv, AzÁAiĀU¼Ā/ ^U ¼A ¹ Āv P¼v/ « ^U ¼A ¹ Āv, AzÁAiĀU¼Ā/ vq ^a Áz °, PU¼Ā ^a ĀvĀ, A ^a ĀĀ ŕrU AŠAĀ ¹ zAv nrJ, ĭ vĀSU¼ĒĒ vĭgĀ ^a ĀzĀ.	364.96	AiĀ ^a ĀzĒ E ^a	DzÁAiĀ vjU E ^U ĀS (nrJ, ĭ)



1. PA¥¤¢AiÄ° ¢að», ÁVgÄª zÁR-U¼ ¥PÁg, PA¥¤ PÁAiÄ, 2013 ¢ÄvÄ , AªÁ¢ ¢AiÄªÄU¼ ¥, Äv G¥SÄZU¼ CÄÄ, Ág °ÆrPzÁgg ¢Pt ¢ÄvÄ , AgPu ¢¢U ¢UÁð-Ä, ÄQgÄª AiiÄªÄzÄ ¢ÆvªÇ EgÄª¢®.
8. £ªÄ C©¥ÄAiÄz° ¢ÄvÄ £ªÄU MzV, ÁZ ¢iÄ»w ¢ÄvÄ «ªguU¼ ¥PÁg PA¥¤¢AiÄÄ ÄAPÄU½U ÄQ ¢ÄgÄ¥ªªwAiÄ° v!®. PA¥¤¢AiÄÄ °tPÁ, Ä, A, U¼ÆA¢U AiiÄªÄzÄ z, ÁªÄdÄU¼ÆÄ eÄjUÆ½® °ÁUÆ ¥, gt ¢ÄvÄ °AaP ZIªªnPÜ¼ Ä¥ðr, Ä«PAiÄ ¥juÄªªÄV P!n¹J-ïªAz PA¥¤U ¢UÁð-Äv ¢Äz , Á®U½U , ASÄ¢¹zAv AiiÄªÄzÄ zÁR-U¼ÆÄ °ÆA¢gÄª¢®. °ÁUÁV °tPÁ, Ä, A, CxªÄ ÄÄQU F ÄQU¼ ¢ÄgÄ¥ªªwAiÄ° v!gÄª SUI £ªÄ

AiiÄªÄzÄ C©¥ÄAiÄ ¢P¥r , ÄªÄzÄ , Äz!«gÄª¢®.

9. PÆUÆ¼Äz ÄP¥j±ÆÄz£Ä ¥QÄiÄU¼ DzÁgz ¢ÄÄ- ¢ÄvÄ Dq½v ¢ÄAq½ £ªÄU MzV¹gÄª ¢iÄ»w ¢ÄvÄ «ªguU¼ ¥PÁg PA¥¤¢AiÄÄ ¥Äx«ÄP , ÁªðdªP ¢ÄrP CxªÄ , Á® , Äz£U¼Ä ¢ÄvÄ Cª¢ , Á®U¼Æ , ÄjzAv ¢ÄÄAzªªgz , ÁªðdªP ¢ÄrP ¢ÄÆ®P AiiÄªÄzÄ °t£Ä PÆr¹gÄª¢®. °ÁUÁV, DzÄ±z P®ªÄ 3(ix) g G¥SÄZU¼ PA¥¤U CÄAiÄ ¢ÄUÄª¢® ¢ÄvÄ F SUI £ªÄ C©¥ÄAiÄªÄÄ ¢P¥r¹gÄª¢®.
10. Dq½v ¢ÄAq½-ÄAz £ªÄU MzV, ÁZ ¢iÄ»w ¢ÄvÄ «ªguU¼ ¥PÁg PA¥¤¢AiÄ ¢ÄÄ- F ¢ÄÄA¢£ ¢ÄÄ, U¼Ä ag¢AiiÄVª:

«ªgu	ªÆv (®P gÆ.)	ª,Æ° (®P gÆ.)	vÆqzÄ°ÁPªÄzÄ (gÆ)	ªatP (gÆ)
°Æ, ¥Äm £Ug (°tPÁ, Ä ¢µð 14-15)	92.53	0	0	0
¹J, ïr «ÄU, U@UÁð (°tPÁ, Ä ¢µð 14-15)	6.77	0	0	0
zÄªzÄUð G¥«ÄÄU¼Ä (°tPÁ, Ä ¢µð 14-15)	96.37	0	0	0
S¼Äj £Ug (°tPÁ, Ä ¢µð 14-15)	10.87	7.89	0	0
U@UÁð ¹J, ïr 2 (°tPÁ, Ä ¢µð 15-16)	62.39	0	0	0
±Ä° Äzi G¥-«ÄU ¢ÄvÄ ¢Är «ÄU (°tPÁ, Ä ¢µð 16-17)	1.12	0	0	0
N & JA «ÄU, ¢ÄÄzÆÄ¼i (°tPÁ, Ä ¢µð 16-17)	0.86	0	0	0
ªÄr «ÄU, ±Ä° Äzi G¥-«ÄU (°tPÁ, Ä ¢µð 16-17)	0.95	0	0	0
G¥-«ÄU °Uj ÄªÄE°½ (°tPÁ, Ä ¢µð 16-17)	0.06	0	0	0
¹J, ïr-2 P®SÄVð (°tPÁ, Ä ¢µð 16-17)	83.95	0	0	0



11. PĒUĒ¼ĀZ ĀPŕjġĒĒZĒĀ ŕQAIĀU¼ DzĀgz
aĀĀ ĀĀVĀ Dq½v aĀAq½ ĒaĀU MzV¹gĀa
aiĀ»w aĀVĀ «aguU¼ ŕPĀg PAŕġ PĀAiĀAiĀ
ŕjZĀZ 197g GŕSazU¼ aĀVĀ ,AUvĀV
CĒĀ,Ēa V PĀ ĒEAzĀaAv aĀa,ĀŕĒĀ
,AĀĀĒAiĀĒĀ PqĀAiĀĀZ CUVĀ
CAVĀPĀgU¼ĒĀ ŕqzĀPĒAqĀ ŕĀaw,ĀVz
CxĀĀ ġat,ĀVz.

**ĒĒĀP 05.06.2015g CĒ,ĒZĒAiĀ ŕPĀg
PAŕġ PĀAiĀ, 2013g ŕjZĀZ 197g
GŕSazU¼, PĀđj PAŕġU CĒAiĀĀUĀĀĒĒ.
ġUĀV PAŕġAiĀĀ aĀġĒ GŕSazU¼
CĒĀŕĀĒAiĀĒĀ aiĀqĀĀQgĀĀĒĒ.**

12. ĒaĀ CĒŕĀAiĀZġ PAŕġAiĀĀ MAZĀ ġĒ
PAŕġAiĀĒ. ġUĀV DzĀZ PĒĀĀ 3(xii) g
GŕSazU¼ PAŕġU CĒAiĀĀUĀĀĒĒ.

13. ĒaĀ CĒŕĀAiĀZAv ,AĀĒv ŕPU¼ĒAĒvĒ
JĒ aiġĒguU¼Ē PAŕġ PĀAiĀ, 2013g ŕjZĀZ
177 aĀVĀ 188g CĒĀ,ĀgĀZĀ CĒAiĀĀUĀĀ
ĀSĀ ŕaiĀtU¼ CUVĀZAv ,AĒAĒv
«aguU¼Ē CUVĀZAv ġtPĀ,Ā vBSU¼ġ
ŕPn,ĀVz.

14. PĒUĒ¼ĀZ ĀPŕjġĒĒZĒĀ ŕQAIĀU¼ DzĀgz
aĀĀ ĀĀVĀ Dq½v aĀAq½ ĒaĀU MzV¹gĀa

aiĀ»w aĀVĀ «aguU¼ ŕPĀg PAŕġAiĀĀ
ŕjZĀĒAiĀġĀ aġđġ AiĀaĀZĀ ġĒguU¼
DzĀvAiĀ ġAaPAiĀĒĒUġĀ SĀ, V
Ej,ĀĒAiĀĒĒUġĀ aiĀrgĀĀĒĒ CxĀĀ
ŕĒtđĀV ĒĒĀĀ ĀUĒ ŕjĀwđ,ĒĒZĀZ
rĀZgĀU¼ĒĒ ĒĀrgĀĀĒĒ. ġUĀV, DzĀZ
PĒĀĀ 3(xiv) g GŕSazU¼ PAŕġU
CĒAiĀĀUĀĀĒĒ aĀVĀ F ŕUĀ ĒaĀ
CĒŕĀAiĀĀĒĀ aiPŕr¹gĀĀĒĒ.

15. PĒUĒ¼ĀZ ĀPŕjġĒĒZĒĀ ŕQAIĀU¼ DzĀgz
aĀĀ ĀĀVĀ Dq½v aĀAq½ ĒaĀU MzV¹gĀa
aiĀ»w aĀVĀ «aguU¼ ŕPĀg PAŕġAiĀĀ
ġZĀđĒPgĒAĒUġĀ CxĀĀ CĀjU
,AĒAzġĒAĒĒĀ aiĒQAIĒAĒUġĀĒ
AiĀĀĀZĀ ĒUzĀg»v aĀaġĀĒĒ
Ēq¹gĀĀĒĒ. ġUĀV, DzĀZ PĒĀĀ 3(xv)
g GŕSazU¼ PAŕġU CĒAiĀĀUĀĀĒĒ
aĀVĀ F ŕUĀ ĒaĀ CĒŕĀAiĀĀĒĒ
aiPŕr¹gĀĀĒĒ.

16. ĒaĀ CĒŕĀAiĀZAv PAŕġAiĀĀ ĀgwĀAiĀ
j, aiĒ ĀĀPĀ PĀAiĀ, 1934 ŕjZĀZ 45 LJ
Cr ĒĒĒZĀĀĀv UĒ¼ĀĀQĒ aĀVĀ ġUĀV
DzĀZ PĒĀĀ 3(xvi) g GŕSazU¼
PAŕġU CĒAiĀĀUĀĀĒĒ aĀVĀ F ŕUĀ ĒaĀ
CĒŕĀAiĀĀĒĒ aiPŕr¹gĀĀĒĒ.

ZĒĒĒ

21-11-2018

f. DgĀ. 1. & C,ĒĒAiĀĀmĀ ŕgĀĀV,
ĒĒ ĒQugĀ
,A,Ā ĒĒĒZĀt ,ASĀ. 02437J,Ā

n. J,Ā. ZAZĀRgĀ, JŕĀ¹J
ŕĀĒZĀggĀ,
,z,Ā ,ASĀ. 022052



,vAv ¯P¥j±ÆÄzPg ¢g¢U “CÆÄSAz – ©”
UÄ@UÄð «zÄZQ ,gSgÄdÄ PA¥¤ ¢AiÄ«Äv, (e, ÄIA) P@SÄVð – 585 102, ,A, ÄiÄ
,z, ÄjU 31 ¢iÄZið 2018Pì PÆEUÆAq ¢µðPÄVÆ EzÄ ¢ÆÄAPz £ ¢Ä ¢g¢AiÄ
“Evq PÄÆÆÄ ¢ÄvÄ ¢SAz£Ä CUVüU¼ SÜVÆ ¢g¢” ¢Ä¶ðPAiÄ Cr PARP 2(f) ÄiÄ°
G ¯ÄT, ¯Äz CÆÄSAz

31 ¢iÄZið 2018gAzÄ EzÄv UÄ@UÄð «zÄZQ
,gSgÄdÄ PA¥¤ ¢AiÄ«Äv (“PA¥¤”) ,A, ÄiÄDyðP
¢g¢UÄjPAiÄ ¢ÄÄ°£ DAvjP °tPÄ,Ä ¢AiÄAvt z
¯P¥j±ÆÄz£ÄiÄ£Ä, D ¢ÆÄAPPì PÆEUÆAq ¢µðz
PA¥¤AiÄ DyðP vSAiÄ ¯P¥j±ÆÄz £U
,ASÄ¢¹zAv, £Ä ¢Ä £q¹gÄvÄ ¢.

DAvjP °tPÄ,Ä ¢AiÄAvt z° Dq½v ¢ÄAQ½AiÄ
d ¢Ä ¯Äj:

DyðP ¢g¢UÄjPAiÄ ¢ÄÄ°£ DAvjP °tPÄ,Ä
¢AiÄAvt U¼ ¯P¥j±ÆÄz£ÄiÄ ¢ÄÄ° E£ñlÆimì
D¥i ZÄlðqðð CPEAmAmì D¥i EArAiÄ
°Ægr¹gÄ ¢iÄUð,Æa U ¢Ä¢PAiÄ° ¢Ä¼ ¯ÄVgÄ ¢
D ¢ÄP CAUU¼£Ä ¥jUt¹ PA¥¤AiÄÄ, Äi¹gÄ ¢
DyðP ¢g¢UÄjP ¢iÄ£zAQU¼ ¢ÄÄ°£ DAvjP
¢AiÄAvt ¢ÄÄ° Dzj¹z DAvjP °tPÄ,Ä
¢AiÄAvt U¼£Ä, Äi¹ ¢Äð», ¢ÄzÄ PA¥¤AiÄ Dq½v
 ¢ÄAQ½AiÄ d ¢Ä ¯ÄjAiÄVz. PA¥¤AiÄ
PÄAiÄð ¢ÄWU½U Sz¹ ¢ÄVgÄ ¢ÄzÆ, Äj v£
 ¢Ä¥Äg ¢ÄÄ° P ¢Ä ¢Äv ¢Äv ¥ju ¢Ä ¢ÄjAiÄV
£q¹PÆAQ ¢ÄÄU ¢Äz£Ä Rav¥r¹PÆ¼@Ä
 ¥ju ¢Ä ¢ÄjAiÄV PÄAiÄð ¢Äð», ¢ÄwgÄ ¢ÄvjP
 °tPÄ,Ä ¢AiÄAvt U¼ «£Ä, eÄjUÆ½, ¢Ä ¢Äv

¢Äð°u F d ¢Ä ¯ÄjU¼°, ¢ÄgÄvz. eÆvU PA¥¤AiÄ
D¹U¼ gPu, ¢ÄÄ, ¢Äv v¥ÄU¼ vqU lÄ ¢Ä ¢Äv
 ¥v°ZÄ ¢Ä, ¯PzÄR ¯U¼ ¢ÄRgv ¢Äv ¥j¥Ætðv
 °ÄUÆ «±Ä, ¢Äð DyðP ¢iÄ»wAiÄ, PÄ°P
¹z¥r, ¢Ä ¢ÄÄ, PA¥¤ PÄAiÄ, 2013g CUVizAv,
 F d ¢Ä ¯ÄjAiÄ°, ¢Äjz.

¯P¥j±ÆÄzPg d ¢Ä ¯ÄjU¼:

£Ä d ¢Ä ¯ÄjAiÄ £Ä ¯P¥j±ÆÄz£ÄiÄ£Ä
Dzj¹ DyðP ¢g¢UÄjPAiÄ ¢ÄÄ°£ DAvjP
 °tPÄ,Ä ¢AiÄAvt U¼ ¢ÄÄ° C@¥ÄAiÄ ¢ÄÄ°
 ¢ÄÄR, ¢ÄzÄVz. DyðP ¢g¢UÄjPAiÄ ¢ÄÄ°£
DAvjP °tPÄ,Ä ¢AiÄAvt U¼ ¯P¥j±ÆÄz£ÄiÄ
 ¢ÄÄ° E£ñlÆimì D¥i ZÄlðqðð CPEAmAmì
D¥i EArAiÄ °Ægr¹gÄ ¢Äv PA¥¤ PÄAiÄ,
2013g ¥jZÄz 143(10)g Cr
 ¢U¢¥r, ¯ÄVgÄ ¢ÄzÄ wÄAiÄ ¯ÄVgÄ ¢iÄUð,Æa
 U ¢Ä ¢Ä (“ ¢iÄUð,Æa U ¢Ä ¢Ä”) ¢Äv Ä
 ¯P¥j±ÆÄz£ÄiÄ ¢ÄÄ°£ ¥ ¢iÄtU¼ CÆÄ,Äg,
DAvjP °tPÄ,Ä ¢AiÄAvt z ¯P¥j±ÆÄz£U
CÆAiÄ ¢ÄU ¢ÄÄnU, JgqÆ DAvjP °tPÄ,Ä
 ¢AiÄAvt U¼ ¯P¥j±ÆÄz£U CÆÄ,Ä ¢Äv ¢Äv
JgqÆÆ E£ñlÆimì D¥i ZÄlðqðð CPEAmAmì
D¥i EArAiÄ °Ægr¹gÄ ¢Äv £q¹zÄ ¢.



F ¥aiÁtU¼Á aÁvÁ aiÁUð,Æa UaÁ¢PAiÁÁ
¢AwSznAiÁ CEA,guAiÁEA CUViÁÁV,Ávz °ÁUÆ
DyðP ag¢UÁjPAiÁ aÁÁ°E DAVjP °tPÁ,Á
¢AiÁAvtU¼ ¥AiíÁð¥ aiÁ,ÁiÁEA PA¥¤AiÁ°,Á!¹
¢að»,ÁUÁwzAiÁÁ aÁvÁ EAv° ¢AiÁAvtU¼Á
J® aÁ,«P E¬U¼®Æ ¥juÁaÁPÁjAiíÁV
PÁAiíÁð¢að»,ÁwªAiÁÁ JAS SUI vPiÁAnVÆ
“gª,ÁiÁEA ¥qzÁPÆ¼ªAv ¬¥j±ÆÁZEAiÁEA
AiÁf¹ £q,ÁaÁzEA CUViÁÁV,Ávz.

£aÁ ¬P¥j±ÆÁZEAiÁÁ DyðP ag¢UÁjPAiÁ
aÁÁ°E DAVjP °tPÁ,Á ¢AiÁAvtU¼ ¥AiíÁð¥v
aÁvÁ CªU¼ PÁAiíÁðPÁj ¥juÁaÁPÁj UÁtz SUI
¬P¥j±ÆÁZEA ¥ÁgªªU¼ ¥qzÁPÆ¼ª«PAiÁ
GzÁ¢Az PÈUÆ¼ªª ¥QaiÁU¼EA M¼UÆ¼Ávz.
DyðP ag¢UÁjPAiÁ aÁÁ°E DAVjP °tPÁ,Á
¢AiÁAvtU¼ £aÁ ¬P¥j±ÆÁZEAiÁÁ DyðP
ag¢UÁjPAiÁ aÁÁ°E DAVjP °tPÁ,Á ¢AiÁAvtU¼
Cxéð¹PÆ¼ª«P, aÁ°vz zÈSð® C¹vz°z JEAª
C¥ÁAiÁªEA CAZÁdª aiÁqªaÁzª aÁvÁ
CAZÁdªaiÁq¬Áz C¥ÁAiÁz DzÁgz aÁÁ¬ DAVjP
¢AiÁAvt «EAi, aÁvÁ ¥juÁaÁPÁj UÁtz ¥jÁP
aÁvÁ aiÉ®aiÁªEAç,Ájz. DAIÁaiÁq¬Áz
«zÁEU¼Á ¬P¥j±ÆÁZPg wªªiÁðEªEA
Cª®A®,Ávz aÁvÁ Ezg° aÁEA, CxªÁ v!E
PÁgt °tPÁ,Á vSUªª,«P C¥°Á½PU¼
C¥ÁAiÁU¼ CAZÁdª,°,Ájgªvª.

DyðP ag¢UÁjPAiÁ aÁÁ°E DAVjP °tPÁ,Á
¢AiÁAvtU¼ aÁÁ°E £aÁ ¬P¥j±ÆÁZEA C¥ÁAiÁP
DzÁgªEA MzV,®ª EAª ¥qzÁPÆArgªª
¬P¥j±ÆÁZEA ¥ÁgªªU¼ ¥AiíÁð¥ aÁvÁ,ÆPªÁvª
JAZª EAª EA®zÁª.

¥j²Á®EAÁV C¥ÁAiÁ:

£aÁU MzV,¬Áz aiÁ»w aÁvÁ «ªguU¼
¥PÁg aÁvÁ aiÁzj ¬P¥j±ÆÁZEAiÁEA £q¹
¥qzÁPÆ¼¬Áz ¬P¥j±ÆÁZEA ¥ÁgªªU¼ DzÁgz
aÁÁ¬ °Á¼ªaÁzÁzg, 31 aiÁZið 2018gAzª EzÁv
PA¥¤AiÁ DyðP ag¢UÁjPAiÁ aÁÁ°E DAVjP
°tPÁ,Á ¢AiÁAvtU¼ PÁAiíÁðZguAi° P¼VÆ
UtªAiÁ zÈSð®U¼Á, ¢AiÁAvt ¬Æª¥U¼EA
UÁgªw,¬Ávz:

1. P¼VÆ CA±U¼EA PÁjvAv PA¥¤AiÁ vE
ªÁ¥Ágz UÁv, ,gÆ¥, ,AQÁtðv, aÁ!ª aÁvÁ
aiÉ®P, ASAC¹zAv ,ÆP/¥AiíÁð¥ªÁz DAVjP
¢AiÁAvt «zÁEU¼EA °ÆACgªª®:

1.1 M¼UÆArgªªªªªÁIÁU¼ SÈvi
UÁvz »E¬AiÁ° ¬Pª,PU¼ªª°u, EUZª ¥ª,Pz
¥PÁg ¢Eª» EUZª ,AU° aÁvÁ JALJ,ir¹®
£qª«E PÁ®PÁ°P °ÆAZÁtP °ÁUÆ ¢AiÁAvt
C¥ÁAiÁªEA w¼AiÁ®ª ,ÁzªÁVgªª®.

1.2 EÆÁAz t ¥ª,PU¼ ¥jmu, “EW
¥j²Á®E aÁvÁ ¬Pª,PU¼ °ÆAZÁtP – EªU¼EA
¢AiÁvÁV PÁ®PÁ®P PÈUÆ¼ªªzª.

1.3 PÁªUÁj ¥ÆtðUÆ¼ª«P aÁvÁ
,ASACv zÁR¬U¼ DzÁgz aÁÁ¬ ¥UwAi°gªª
SAqªªª PÁªUÁj¬ÁAz ¹gª¹ EÆÁAz t ¥ª,PP
ªUÁðªu.

2. £aÁ C¥ÁAiÁz°, DyðP ag¢UÁjPAiÁ
aÁÁ°E DAVjP °tPÁ,Á ¢AiÁAvtU¼
PÁAiíÁðZguAi° aÁÁ¬ °Á¼ÁVgªª UtEAiÁ
zÈSð®U¼Á, ¢AiÁAvt ¬Æª¥U¼U SzªÁV,
PA¥¤AiÁ, J®ª,«P E¬U¼ DyðP ag¢UÁjPAiÁ



āĀĀ ĀAiĀĎ¥āÁZ DAvjP °tPĀ,Ā āAiĀAvt
āĀ,ĀiĀĒĀĀ °ĒEAĈZĀĀ EAv° DyĎP āgĈUĀjPAiĀ
āĀ°Ē DAvjP °tPĀ,Ā āAiĀAvtUĀĀ EĒĪnĀĒmĪ
D¥Ī ZĀĀĎqĪĎ CPĒĀmĀmĪ D¥Ī EArAiĀ
°ĒgrĀgĀ DyĎP āgĈUĀjPAiĀ āĀ°Ē DAvjP
°tPĀ,Ā āAiĀAvtUĀĀ ĀPĪ ¥j±ĒĀZĒAiĀĒĀ PĀjVĀZ

āĀUĎ,Ēa UāāāPAiĀ° °ĀĀĀVgĀā DAvjP
āAiĀAvtZ Dā±P CAUUĀĒĀĀ ¥jUt¹ PA¥ā
ĀĀĀ¹gĀā DyĎP āgĈUĀjPAiĀ āĀ°Ē DAvjP
°tPĀ,Ā āAiĀAvt āĀĒZAzāĒĀ Dzj¹ 31 āĀZĪĎ
2018gAzĀ ĒZĀV ¥juĀāĀPĀjAiĀV
PĀAiĀĎāĎ»Āwā.

ZĒĒĒ
21-11-2018

f. DgĪ. ¹. & C,ĒĀnAiĀĀmĪ ¥gāV,
ĒĈ ĀUgĀ
Ā,Ā ĒĒĀZt ,ASĪ. 02437J,Ī

n. J,Ī. ZĀzĀĒRgĪ, J¥Ī¹J
¥ĀĀZĀggĀ, ,z,Īv ,ASĪ: 022052



GRC & ASSOCIATES

Chartered Accountants

Chennai

"CEÄŠAz - 1"

±Ä,£Szi P¥j±ÄzPgÄ ¥j²Ä°, ÄPÄz «µAiÄU¼Ä w¼, Äª a iÄUð,£aU¼Ä
2017-18g °tPÄ, Äª µðz UÄ@UÄð «zÄZQ ,gSgÄdÄ PA¥¤ ¢AiÄ«Äv , Äª iÄÄ P¥vU¼Ä
P¥j±Äz£AiÄ , Az ¨ðz° ±Ä,£Szi P¥j±ÄzPgÄ ¥j²Ä°, ÄPÄz «µAiÄU¼Ä ,£a, Äv
Ägvz ¢AiÄvPgÄ aÄvÄ aÄ°Ä-ÄŠÄÄgÄ PA¥¤ PÄAiÄ,
2013g ¥jZÄz 143(5) Cr °Ægr¹gÄª ¢zÄð±ÄU¼Ä
P¥j±Äz£AiÄ , Az ¨ðz° Dq¼v aÄq¼AiÄÄ MzV¹z a iÄ»w aÄvÄ «aguU¼Ä Dzj¹ F ag¢AiÄÄ ¹z¥r¹zÄª.

P. A	¢zÄð±ÄU¼Ä	GvgU¼Ä															
1	PA¥¤ ¢AiÄÄ , Äv aÄvÄ UÄwU ¨Æ«ÄAiÄ , A¥ÆtðªÄz °PÄ / UÄwU ¥vU¼ÄÄ ¨ÆÄ¢zAiÄÄ? °ÄV®zÄ ¨ÆÄz° °PÄ/UÄwU ¥vU¼ÄÄ ¨ÆÄ¢gz , Äv aÄvÄ UÄwU ¨Æ«ÄAiÄ PÄvÄÄ ¨ , j¹.	°ÆÄ¢z e, ÄÄ , z, ijU °tPÄ, Ä vBSU¼ª aÄÄ°£ £ªÄ ag¢AiÄ P®ªÄ 9gv UªÄ£ , ¼AiÄwzÄª. E° PA¥¤ ¢AiÄÄ v£ÄzAzÄ ¨Ä¼ªª ¨Æ D¹U¼ª ¥£Q 10% zµÄ ¨Æ«ÄAiÄ °PÄ¥vU¼ÄÄ ¨ÆÄz¢gÄªzg ŠU , £a¹zÄª.															
2	I ÄtU¼Ä/ , Ä@U¼Ä/ Šr aÄÄAvÄz a¼U¼ª aÄÄÄª iÄqÄ«P/ vÆqzÄ°ÄPÄ«P ¥Pg tU¼Ä ÄiÄªÄzÄzgÆ Ezg ag¢ª iÄqÄªÄzÄ °ÄUÆ Ezl ¥Pz° CzPl PÄgtU¼Ä °ÄUÆ D , ASÄz aÄvÄÄÄ ag¢ª iÄqÄªÄzÄ.	£ÄÄU MzV, Äz a iÄ»w aÄvÄ «aguU¼ª ¥PÄg I ÄtU¼Ä/ , Ä@U¼Ä/ Šr aÄÄAvÄz a¼U¼ª aÄÄÄª iÄqÄ«P/ vÆqzÄ°ÄPÄ«P ¥Pg tU¼Ä ÄiÄªÄzÆ E®.															
3	aÄÆg£AiÄ ¥PzÆÄ¢U Ej, ÄVgÄª zÄ, Ä£ÄU¼U aÄvÄ , PÄðg CxªÄ Evg ¥Ä¢PÄgU¼Az PÄtPAiÄ gÆ¥z° ¥qAiÄÄz D¹U¼U , ASÄ¢¹zAv , ÄP zÄR-U¼ÄÄ ¨ªð», ÄVz. Dz g, ag¢AiÄª µðz° , PÄðg CxªÄ Evg ¥Ä¢PÄgU¼Az PÄtPAiÄ gÆ¥z° D¹U¼ÄÄ ¥qAiÄÄz ¥Pg tU¼ÄÄ EgÄª¢®.	aÄÆg£AiÄ ¥PzÆÄ¢U Ej, ÄVgÄª zÄ, Ä£ÄU¼U aÄvÄ , PÄðg CxªÄ Evg ¥Ä¢PÄgU¼Az PÄtPAiÄ gÆ¥z° ¥qAiÄÄz D¹U¼U , ASÄ¢¹zAv , ÄP zÄR-U¼ÄÄ ¨ªð», ÄVz. Dz g, ag¢AiÄª µðz° , PÄðg CxªÄ Evg ¥Ä¢PÄgU¼Az PÄtPAiÄ gÆ¥z° D¹U¼ÄÄ ¥qAiÄÄz ¥Pg tU¼ÄÄ EgÄª¢®.															
4	ÄQ G¼¢gÄªzPl PÄgtU¼Ä , ÄjzAv ÄQ EgÄª PÄ£ÆÄªªÄz¹P ¥Pg tU¼ªª µðªÄgÄª «±Äµu aÄvÄ J® PÄ£ÆÄª ¥Pg tU¼U («zÄ²Äª aÄvÄ , ¼ÄAiÄ) , ASÄ¢¹zª zÄªª aÄÄ°ZÄguÄ PÄAiÄð«zÄ£z C¹v/¥juÄªPÄjvz ag¢.	ÄQ EgÄª PÄ£ÆÄª & ÄÄz¹P ¥Pg tU¼ªª °ÄUÆ PÄUÄjPA aÄiÄl ¥Pg tU¼ªª µðªÄgÄª «±Äµu P¼V£Awz: <table> <tr> <th>31.03.2018 gÄzÄ EzAv ¥Pg tÄÄiÄ</th><th>¥Pg tU¼ª , ASi</th><th>UEv¥r¹PÆ/®Ä , ÄzÄVgÄª qÄiÄª° aÄvÄ (@P. gÆ. U¼Ä)</th></tr> <tr> <td>2006g agU</td><td>2</td><td>15.63</td></tr> <tr> <td>2007-2011</td><td>13</td><td>2035.52</td></tr> <tr> <td>2012-2017</td><td>220</td><td>2705.82</td></tr> <tr> <td>2017-2018</td><td>46</td><td>100.52</td></tr> </table> PÄ£ÆÄª ¥Pg tU¼Ä ¥QÄiÄvP ¢AiÄªÄU¼U Šz¹ÄVzÄÄ £ÄÄiÄÄAiÄ , g¢AiÄ DzÄgz aÄÄ-CAwªÄªÄV C£ÄPªÄªÄz ¥Pg tªÄ£Ä PÄUwPÆ¼Ävz/«ÄªÄjª iÄqÄvzÄiÄzÄjAz ¥Pg tU¼Ä ÄQ G¼¢ª.	31.03.2018 gÄzÄ EzAv ¥Pg tÄÄiÄ	¥Pg tU¼ª , ASi	UEv¥r¹PÆ/®Ä , ÄzÄVgÄª qÄiÄª° aÄvÄ (@P. gÆ. U¼Ä)	2006g agU	2	15.63	2007-2011	13	2035.52	2012-2017	220	2705.82	2017-2018	46	100.52
31.03.2018 gÄzÄ EzAv ¥Pg tÄÄiÄ	¥Pg tU¼ª , ASi	UEv¥r¹PÆ/®Ä , ÄzÄVgÄª qÄiÄª° aÄvÄ (@P. gÆ. U¼Ä)															
2006g agU	2	15.63															
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2017-2018	46	100.52															



°Zª j PA¥¤ ¢¢ðµ ¢zÁð±£U¼Á:			
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J.	PA¥¤¢AiÁ°£ ©°AUĩ ¢ÁvÁ DzÁAiÁ ,AU° ªª ,AiÁ ¥j uÁª ¢PÁjvz ¢g¢. J® UÁ°PjU£ wz Á ,Áz «gz «ÁÁlgĩU¼£Á C¼ª r, ¢ÁvzAiÁª? E®¢z °, ©°AUĩ ¥QAiÁAi° ¢RgvAiÁ£Á °ÁU ,Á¢, ¢Ávz JAZª ¥j²ª°¹.	➤ ¥, Áv e, ÁA Gz PÆ ©°AUĩ ,AU° ªÁvÁ UÁ°P ¢qgĩ ¢ªð°uUAZª JgqÁ vAvÁA± U¼£Á C£Áµ£U£½, ¢Ávz. J. PÁAz , PÁðgª «zÁvĩ ,ªª¢AiÁ ¢ÁvÁ !J¥¹ª ¢ÁÆ®P ¢U¢¥r¹z ¢¢ðµvU¼ C£Á, Ág Dgĩ-C rDgĩ Cr Cª¢¥r¹ C£Áµ£ U£½, ¢Ávgªª vAvÁA±. C£Áµ£U£½, ¢ªÁU ¥ÁgA ¢z °AvU¼°, ¢ª, U½z gÆ F vAvÁA±ª£Á J® ¢iÁqÆĩ U¼£A¢U 21 ¥ tU¼£Á ªÁ! , ¢ªAv e, ÁA £ £Ug ¥zÁ±U¼° S¼, ¢Ávz. ©. G½z ¥zÁ±U¼° ¢Á. JEĩ. ,Á¥ĩ °«Ámqĩ ¢ÁvÁ ©¹Ln °«Ámqĩ Cª¢¥r¹gªª vAvÁA±ª£Á C£Áµ£U£½¹zÁ Ezg S¼P ©°AUĩ ,AUt ¢ÁvÁ ¢qgĩ SÁv ªªð°uU ¹Á«ÁvªÁvz. ➤ Dgĩ-J rDgĩ PÁAiÁðPªAz Cr e, ÁA £Ug ¥zÁ±U¼° wz ÁUz «ÁÁlgĩU¼£Á C¼ª r, ¢ÁUÁwzÁ EA¢£ªgU PªªÁUÁj ¥ÆtðUÆArgªª ¢®.Dgĩ- J rDgĩ PÁAiÁð PªAz Cr UÁ°P ©°AUĩ ,AU°t ¢ÁvÁ ¢qgĩ SÁv ¢ªð°uU ,AŞA¢¹zAv ¢¥j±ÆÁzPg ¢g¢AiÁ «µAiÁz ªª°v PArPAiÁ CA± (¹) AiÁ£Á GªT, ¢Ávz.	w½AiÁ® , ÁzªÁv®



©.	GvÁZĒ, °AaP āĀVĀ ŕ,g t PAŕ ăUĀ āĀZĭ Sg ĀPÁZ āĀ āĀVĀ ,AzĀAiĀ āĀU ĀPÁZ āĀUĀ °ĒAzĀtP DVZAiĀĀ? āĀVĀĭ, UĀU PĀg t UĀĒĀ ŕj Ā° ,Ā āĀZĀ.	➤ °AaP āĀVĀ ŕ,g t PAŕ ăUĀ āĀZĭ Sg ĀPÁZ āĀ āĀVĀ ,AzĀAiĀ āĀU ĀPÁZ āĀUĀ °ĒAzĀtPAiĀ ŕQAiĀ ŕUwAiĀ° z JAzĀ wĀ, ĀVz. ➤ F ,ASAz °tPĀĀ vBSUĀ nŕt ,ASĭ 42gv UĀĒĒ, ĀAiĀVĀĀ.	wĀAiĀĀ ,ĀZĭĀVĀ
1.	gĀdĭ «zĀZĭQ ăS AzĒĀ DaiĒĀU (J,ĒEDgĭ¹) CAVĀPj¹gĀĀ EAzĒ āĀVĀ «zĀĀvĭ RjĀĒ °ĒAzĀtP āZ āĒĀ (Jŕĭĭ¹J) PAŕ ă ,Ē° āiĀr ĀPIĭ vUZĀPĒArzAiĀĀ?	EAzĒ °ZĀ °ĒAzĀtPAiĒĀ gĀdĭ «zĀZĭQ ăS AzĒĀ DaiĒĀU CAVĀPj¹z AiĀAzĀ °ĀUĒ CAVĀPĀgz CĀĒAiĀ āĀnU UĀ°Pg ĀĀUĀU CzĒĀ ŕjUt, ĀVz āĀVĀ CzĒĀ DzĀAiĀ JAzĀ ĀPIĭ vUZĀPĒĀVz JAzĀ wĀ, ĀVz.	wĀAiĀĀ ,ĀZĭĀVĀ
r.	āμđz° JμĀ ±ĀĀ »AŕqAiĀĀP ,°ĀAiĀ zĒUĀU CĀPĀ± ăĀqĀVz āĀVĀ ĀPIĭ vUZĀPĒĀVz. EzĒĀ gĀdĭ ,PĀđg āĀ ăAiĀVĀV āĀgĀŕĀw, ĀwzAiĀĀ?	ā μ đ z ° A i i ā ā Ā z Ā ± ā Ā »AŕqAiĀĀP ,°ĀAiĀzĒUĀĒĀ ŕq z ĀPĒArgĀ āĀĀ JAzĀ wĀ, ĀVz.	CĒAiĀĀUĀĀĀ
E.	ĀPIŕj±ĒĒzĒĒAiĀ āĀĭU SgĀĀ PĀAiĀĀđZguUĀĀ CxĀĀ CĀĀUĀ ĀUĀĀ UtQĀPĒvĀVzĭg PAŕ ăAiĀ° zvĀĀ±z JμĀ ĀU «zĀĒĒĒgĒŕz°z, ĀŕqAiĀ, āĀgĀĭ ¹SĀĒ āiĀ»w, āĀvĒ ŕn, zĀ,ĀĒĀ āĀĀVĀz āĀUĀ ŕĭQ AiiĀĀ PĀvUĀĀ UtQĀPĒvĀVĀ °ĀUĒ zvĀĀ±/vĀVĀĀ±/ AiĀĀVĀĀ±UĀU ,ASĀĒ¹zAv ,ĒP ĀVĀ PĀAiĀĀĀwAiĒĀ PAŕ ă gĒĭ¹zAiĀĀ JAzĀ CAzĀĀāiĀr āgĒāĭqĀĀzĀ.	➤ PAŕ ăAiĀĀ DzĀAiĀ °ĀAUĭ, ,AU°t āĀVĀ UĀ°P Āqĭĭ ăĀđ°uAiĀ PĀvUĀĒĀ āiĀV UtQĀvĀUĒ¹z. DzĀg, zvĀĀ±, vĀVĀĀ± āĀVĀ AiĀĀVĀĀ±UĀU ,ASĀĒ¹zAv PAŕ ă ,ĒP ĀVĀ PĀAiĀĀĀwAiĒĀ °ĒĀĀ. ➤ F PĀvz° ŕ,Āv°tPĀĀ āμđz° AiiĀĀzĀ āĀĀμ LJ,ĭ ĀPIĭ ŕj±ĒĒzĒĒAiĒĀ PĒĒArgĀ āĀĀ JAzĀ wĀzĀSĀĒ.	wĀAiĀĀ ,ĀZĭĀVĀ

ZĒĀĒ
21-11-2018

f. Dgĭ. 1. & C,ĒĀAiĀĀmĭ ŕgĀĀV,
,ĒĒ ĀUgĀ
,A,ĭ ĒĒĀz t ,ASĭ. 02437J,ĭ

n. J,ĭ. ZAzĀĒRgĭ, Jŕĭ¹J
ŕĀĀzĀggĀ, ,z,ĭ ,ASĭ: 022052



Cost Accountants

COST AUDIT REPORT

We, **KPR & Associates, Cost Accountants** having been appointed as Cost Auditors under Section 148(3) of the Companies Act, 2013 (18 of 2013) of **GULBARGA ELECTRICITY SUPPLY COMPANY LIMITED**, having its registered office at Station Road, Gulbarga, Karnataka-585102. (hereinafter referred to as the Company), have audited the Cost Records maintained under section 148 of the said Act, in compliance with the cost auditing standards in respect of the **Electricity Industry – Distribution and retail supply of electricity** for the year **2017-18** maintained by the company and report, in addition to our observations and suggestions in Para 2.

- (i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of this audit.
- (ii) In our opinion, proper cost records, as per Companies (Cost Records and Audit) Rules, 2014 as amended in 2017 have been maintained by the company in respect of service under reference (Confirmed by the company in their letter of representation).
- (iii) In our opinion, proper returns/records adequate for the purpose of the Cost Audit have been received from the branches not visited by us.
- (iv) In our opinion and to the best of our information, the said books and records give the information required by the Companies Act, 2013, in the manner so required.
- (v) In our opinion, the company has adequate system of Internal Audit of Cost Records which is commensurate to the nature and size of its business. (Confirmed by the company in their letter of representation).
- (vi) In our opinion, information, statements in the annexure to this cost audit report gives a true and fair view of the cost of service rendering, cost of sales, margin and other information relating to services under reference.
- (vii) Circle wise cost statements and schedules thereto in respect of the services under reference of the company duly audited and certified by us are kept in the company.



- h) Previous year's figures have been revised / regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.
- i) It is confirmed by the company that the accounts for 2017-18 are IND AS compliant and for fair comparison the figures for 2016-17 have also been made IND AS compliant by reclassification/ regrouping of income, expenditure, assets and liabilities.

Date:

Place:

For KPR & Associates

Cost Accountants

(Firm No.000126)

V.V. Kalyanasundaram

Partner

(M No (1320))



भारतीय लेखा तथा लेखापरीक्षा विभाग
Indian Audit And Accounts Department



महालेखाकार का कार्यालय (आ.व.रा.ते.प.) कर्नाटक
Office of the Accountant General (E & RSA)
Karnataka.

BY REGISTERED POST
CONFIDENTIAL

No. AG (E&RSA)/ES-II/PS/2018-19/F-94

Date: 27.11.2018

To
The Managing Director
Gulbarga Electricity Supply Company Limited,
Corporate Office, Registered Office at Station Road,
Gulbarga, Karnataka – 585102

Sub: Comments of the Comptroller & Auditor General of India under Section 143(6)(b) of the Companies Act, 2013 on the accounts of Gulbarga Electricity Supply Company Limited, Gulbarga for the year ended 31 March 2018.

Sir,

I forward herewith Comments under section 143(6)(b) of the Companies Act, 2013 on the accounts of Gulbarga Electricity Supply Company Limited, Gulbarga for the year ended 31st March 2018.

2. A copy of the proceedings of the Annual General Meeting adopting the certified accounts, Auditors Report thereon and the Comments of the Comptroller and Auditor General of India may be forwarded to this office immediately after the conclusion of the Annual General Meeting. Six copies of the printed Annual Reports may also be sent to this office.

3. Receipt of the letter and the enclosures may please be acknowledged.

Yours faithfully,

(E. P. NIVEDITA)
Pr. ACCOUNTANT GENERAL
(ECONOMIC & REVENUE SECTOR AUDIT)
KARNATAKA, BENGALURU



**COMMENTS OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA
UNDER SECTION 143(6) (B) OF THE COMPANIES ACT, 2013 ON THE FINANCIAL
STATEMENTS OF GULBARGA ELECTRICITY SUPPLY COMPANY LIMITED,
GULBARGA FOR THE YEAR ENDED 31 MARCH 2018**

The preparation of financial statements of **Gulbarga Electricity Supply Company Limited, Gulbarga** for the year ended **31 March 2018** in accordance with the financial reporting framework prescribed under the Companies Act, 2013 (Act) is the responsibility of the management of the company. The statutory auditors appointed by the Comptroller and Auditor General of India under section 139 (5) of the Act is responsible for expressing opinion on the financial statements under section 143 of the Act based on independent audit in accordance with the standards on auditing prescribed under section 143 of the Act based on independent audit in accordance with the standards on auditing prescribed under section 143(10) of the Act. This is stated to have been done by them vide their Revised Audit Report dated **21-11-2018** which supersedes their earlier Audit Report dated **26-10-2018**

1. on behalf of the Comptroller and Auditor General of India, have conducted a supplementary audit of the financial statement of **Gulbarga Electricity Supply Company Limited, Gulbarga** for the year ended **31 March 2018** under section 143(6)(a) of the Act. This supplementary audit has been carried out independently without access to the working papers of the statutory auditors and is limited primarily to inquiries of the statutory auditors and company personnel and a selective examination of some of the accounting records.

In view of the revision made in the Statutory Auditors Report, to give effect to some of my audit observation raised during supplementary audit. I have no further comments to offer upon or supplement to the statutory auditors report under section 143(6)(b) of the Act.

For and on behalf of the
Comptroller & Auditor General of India



(E. P. NIVEDITA)
Pr. ACCOUNTANT GENERAL
(ECONOMIC & REVENUE SECTOR AUDIT)
KARNATAKA, BENGALURU



S. VISWANATHAN
COMPANY SECRETARY

Susheel Chandra Apartments, Flat B
17th 'A' Cross, 10th 'A' Main
Malleswaram, Bangalore-560055
E-Mail id: cs_viswanathan@yahoo.com
Tel: 41674875 Mobile: 98452-20950

FORM MR-3
SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED ON 31st MARCH, 2018

*(Pursuant to Section 204(1) of the Companies Act, 2013 and Rule No.9 of the Companies
(Appointment and Remuneration Personnel) Rules, 2014)*

To,
The Members,
Gulbarga Electricity Supply Company Limited

I have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **Gulbarga Electricity Supply Company Limited (hereinafter referred to as GESCOM)** (CIN: U04010KA20025GC030436) having its Registered Office at **Gulbarga Main Road, Gulbarga, Karnataka- 585102 (hereinafter called the Company)**. Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

The Company is an Unlisted Public Company, wholly owned by Government of Karnataka. It is engaged in supply of electricity. Besides the Companies Act and other applicable laws, the Company is required to comply with directions issued by the Government of Karnataka from time to time in the interest of the Company. The Company has no foreign investment. By Notifications No GSR 463(E) dated 5.6.2015 and dated 13.6.2017 Government Companies have been exempted from certain provisions of the Companies Act, 2013 and Rules made there under.

Based on my verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of Secretarial Audit, I hereby report that, in my opinion, the Company has, during the audit period covering the financial year ended 31st March, 2018, complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and Compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended, 31st March, 2018 according to the provisions of:

- i. The Companies Act, 2013 (the Act) and the Rules made thereunder;





CS

S. VISWANATHAN
COMPANY SECRETARY

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E-Mail id: cs_viswanathan@yahoo.com
Tel: 41674875 Mobile: 98452-20950

- ii. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the Rules made thereunder; **NOT APPLICABLE.**
- iii. The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder; **NOT APPLICABLE**
- iv. Foreign Exchange Management Act, 1999 and the Rules and Regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings; **NOT APPLICABLE**
- v. Electricity Act, 2003 and the Rules made there under and in particular the Annual performance review and regulatory mechanism with the Karnataka Electricity Regulatory Commission.
- vi. Central Electricity Authority (Technical Standards for Construction of Electrical Plants and Electric Lines) Regulations, 2010.
- vii. Central Electricity Authority (Measures relating to safety and Electricity supply) Regulations 2010 (as amended in 2015)
- viii. Central Electricity Authority (Safety requirements for construction, operations, and maintenance of electrical plants and electrical lines) Regulations 2011
- ix. Indian Electricity Grid Code Regulations 2010
- x. Energy Conservation Act, 2011
- xi. Forest (Conservation) Act, 1980
- xii. Indian Contract Act
- xiii. Karnataka Essential Services Maintenance Act in 1994

I have also reviewed the **systems and mechanisms** established by the Company for ensuring compliances under other applicable Acts, Laws, Rules, Regulations, Guidelines applicable to the Company and categorized under the following major heads/groups:

1. Air (Prevention and Control of Pollution) Act, 1961
2. Water (Prevention and Control of Pollution) Act, 1974
3. The Water (Prevention and Control of Pollution) Cess Act, 1977
4. Environment (Protection) Act, 1986
5. Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.
6. Consumer Protection Act, 1986
7. Apprentices Act, 1961
8. Factories Act 1948 And Rules
9. Industrial Disputes Act, 1947
10. Maternity Benefit Act (Applicable to Woman Employees who are outside the purview of the ESI Act)
11. Contract Labour (Regulation & Abolition) Act 1970,
12. Contract Labour (Regulation and Abolition) Karnataka Rules 1974.
13. Payment of Bonus Act, 1965





CS

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14. Payment Of Wages Act, 1936
15. Workmen's Compensation Act, 1923.
16. KERC (General & Conduct Of Proceedings) Regulations 2000
17. KERC (Licensing) Regulations 2000.
18. KERC (Fee) Regulations 2016.
19. KERC (Tariff) Regulations 2000.
20. KERC (Recovery of Expenditure for supply of Electricity) Regulations 2004
21. KERC (Electricity Supply) Code 2004.
22. Karnataka Electricity Grid Code 2005.
23. Karnataka Electricity Board employees' service regulations
24. Conditions of supply of Electricity on Distribution Licensees in the State of Karnataka Gazette notification dated 17.6.2006.
25. KERC Notification No. KERC/COS/D/07/10 dated 1.7.2016
26. Karnataka Electricity Board Recruitment and Promotion Regulations; employees (Probation) Regulation and Employees (Seniority) Regulations.

I have also examined compliance with the applicable clauses of the following:

- (i) Secretarial Standards issued by The Institute of Company Secretaries of India.
- (ii) The Listing Agreement entered into by the Company with National Stock Exchange of India Limited (NSE) and Bombay Stock Exchange Limited (BSE); **NOT APPLICABLE**
- (iii) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 **NOT APPLICABLE**

During the period under review, the Company has complied with the provisions of the applicable Acts, Rules, Regulations, Guidelines, Standards, etc. mentioned above, subject to the observations made below:

Regarding "Other laws", the Company is a well established Government Company and, in general, there are proper systems and mechanisms in place for Compliance with the Provisions of Other laws. Certificate of compliance with the provisions of various other laws are obtained from concerned departmental Heads.

I have not examined compliance by the Company with applicable financial laws, like direct and indirect tax laws, since the same have been subject to review by statutory financial audit and other designated professionals.





S. VISWANATHAN
COMPANY SECRETARY

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I further report that

The Board of Directors of the Company and its Audit Committee are duly constituted. The Changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

The Company has constituted the following Committees.

- 1) Central Purchase Committee
- 2) Audit Committee
- 3) CSR Committee

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda are sent in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

The Minutes of Meetings of the Board and its Sub Committees are maintained properly.

I further report that there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with other applicable laws, rules, regulations and guidelines.

S. Viswanathan
Practicing Company Secretary
ACS No: 5284
CP No: 5284

Place: Bangalore
Date: 26/10/2018

Encl: Annexure

S. VISWANATHAN
Company Secretary
C.P. No. 5284



S. VISWANATHAN
COMPANY SECRETARY

Susheel Chandra Apartments, Flat B
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Malleswaram, Bangalore-560055
E-Mail id: cs_viswanathan@yahoo.com
Tel: 41674875 Mobile: 98452-20950

Annexure A

To
The Members
Gulbarga Electricity Supply Company Limited

My report of even date is to be read along with this letter.

- 1) Maintenance of secretarial record is the responsibility of the management of the Company. My responsibility is to express an opinion on these secretarial records based on my audit.
- 2) I have followed the audit practices and process as are appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. I believe that the process and practices, I followed provide a reasonable basis for my opinion.
- 3) I have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.
- 4) Wherever required, I have obtained the Management representation about the compliance of laws, rules and regulations and happening of events, etc.
- 5) The compliance of the Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. My examination was limited to the verification of procedure on test basis.
- 6) The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

S Viswanathan
Practicing Company Secretary
ACS No: 5284
CP No: 5284

Place: Bangalore
Date: 26/10/2018

S. VISWANATHAN
Company Secretary
C.P. No. 5284



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(1LJEÏ ,AS: AiÄÄ0401PJ2002J ,ÿf 1030436)
E/ÄÄAZÄ-Äv PbÄj : ,Ä±EÏ g, UÄ@UÄð - 585102, PÄÄðIP - 585 102

31 aÄZið 2017gAzÄ EzÄv ,AvÄ@E ¥n

(Part - I)

	«agU½Ä	n¥t ,ASi	31 aÄZið 2018gAzÄ EzÄv	31 aÄZið 2017gAzÄ EzÄv	31 aÄZið 2016gAzÄ EzÄv
I.	D¹U½Ä				
J	ZÄ°AiÄ@z D¹U½Ä				
(J)	,vÄ, ,Äag aÄvÄ ,@Pgu	3	35,66,68,66,600	34,21,80,36,738	30,16,70,72,538
	(©) ¥UwAiÄ°gÄa SAq aÄ¼ PÄaÄUÄj	4	84,79,98,245	1,28,86,98,647	2,68,64,76,676
	(¹) C©aÏUÄE½ÄwgÄa UÄ°ia@z D¹U½Ä	5	7,40,17,653	7,18,92,402	3,13,20,073
	(E) °tPÄ,Ä D¹U½Ä				
	(1) °ÄrPU½Ä	6	2,51,00,000	2,51,00,000	2,51,00,000
	(J¥Ï)aÄÄAzÆq-Äz vjU D¹U½Ä (a¼)	7	-	-	-
	(f) Evg ZÄ°AiÄ@z D¹U½Ä	8	1,88,41,74,018	1,40,84,33,204	2,11,84,14,858
	MIÄ ZÄ°AiÄ@z D¹U½Ä		38,49,81,56,516	37,01,21,60,991	35,02,83,84,145
©	ZÄ° D¹U½Ä				
	(a) zÄ,ÄEÄ	9	1,82,73,06,659	1,82,16,64,828	1,49,09,76,937
	(b) °tPÄ,Ä D¹U½Ä				
	(i) ©Ï aÄqz DzÄAiÄ	10	2,37,26,90,170	2,01,24,23,981	1,85,99,05,241
	(ii) aÄ¥ÄjÄ a,Æ-ÄU-ÄPÄz aÄ	11	7,75,49,10,491	16,00,09,95,688	15,95,32,51,979
	(iii) EUzÄ aÄvÄ EUzÄ ,aÄEU½Ä	12	1,04,01,35,352	2,37,24,88,115	2,08,04,58,565
	(iv) Evg °tPÄ,Ä D¹U½Ä	13	5,77,30,45,479	4,68,98,06,779	4,06,73,72,138
	(c) Evg ZÄ° D¹U½Ä	14	8,83,50,27,815	8,14,23,93,128	11,51,14,41,134
	MIÄ ZÄ° D¹U½Ä		27,60,31,15,966	35,03,97,72,519	36,96,34,05,994
1	µSÄzEÄ aÄÄAzÆrP SÄvU aÄÄEÄ MIÄ D¹U½Ä		66,10,12,72,482	72,05,19,33,510	71,99,17,90,139
	µSÄzEÄ aÄÄAzÆrP SÄv - D¹U½Ä	15	8,10,11,29,873	9,31,15,59,837	5,77,39,00,000
	MIÄ D¹U½Ä		74,20,24,02,355	81,36,34,93,347	77,76,56,90,139
	FQnU½Ä aÄvÄ °ÄuU½Ä FQnU½Ä				
II	µÄgÄzÄgg µU½Ä				
J	(a) µÄgÄ SAq aÄ¼	16	11,14,95,61,040	7,76,76,61,040	3,05,13,61,040
	(b) Evg FQn	17	2,01,72,49,106	7,28,88,92,716	11,39,88,58,130
	MIÄ FQn		13,16,68,10,146	15,05,65,53,756	14,45,02,19,170
©	°ÄuU½Ä ZÄ°AiÄ@z °ÄuU½Ä				
	(a) °tPÄ,Ä °ÄuU½Ä				
	(i) ,Ä@U½Ä	18	6,33,65,47,052	7,51,60,73,202	6,98,18,31,558
	(ii) Evg °tPÄ,Ä °ÄuU½Ä	19	4,91,80,76,547	4,08,28,12,216	4,23,22,55,857
	(b) °a tPU½Ä	20	72,14,55,277	74,30,99,196	65,63,94,502
	(c) aÄÄAzÆq-Äz vjU °ÄuU½Ä (a¼)	7	1,98,27,36,252	1,98,27,36,252	1,98,27,36,252
	MIÄ ZÄ°AiÄ@z °ÄuU½Ä		13,95,88,15,128	14,32,47,20,866	13,85,32,18,169



« ^a gU%Ā	nŸt ,ASĭ	31 ^a iĀZĭđ 2018gAzĀ EzĀv	31 ^a iĀZĭđ 2017gAzĀ EzĀv	31 ^a iĀZĭđ 2016gAzĀ EzĀv
ZĀ° °ÆuU%Ā		₹	₹	₹
(a) ° tPĀ, Ā °ÆuU%Ā				
(i) ,Ā@U%Ā	21	74,39,69,617	1,61,52,86,249	83,59,35,981
(ii) aĀŸĀjĀ a,ÆĀUĀĀPĀZ aĭ				
(i) Cw , t aĀvĀ , t GZĭaĀU%Ā, aĀvĀ	22	-	-	-
(ii) Cw , t aĀvĀ , t GZĭaĀU%@Z aĭ		41,34,51,73,942	45,68,78,31,658	44,14,82,47,007
(b) ° a tPU%Ā	23	41,48,34,535	20,86,59,297	22,19,81,156
(c) Evg ZĀ° °ÆuU%Ā	24	4,53,60,42,960	4,47,04,41,521	4,25,60,88,656
d) ZĀ° vĵU °ÆuU%Ā (ā ^a ¼)	25	3,67,56,027	-	-
MIĀ ZĀ° °ÆuU%Ā		47,07,67,77,081	51,98,22,18,725	49,46,22,52,800
MIĀ Fqñ aĀvĀ °ÆuU%Ā		74,20,24,02,355	81,36,34,93,347	77,76,56,90,139

£^aĀĭ EzĀ Ć£ĀAPz a^gĆAiĀ aĀĀgU

aĀ fDgĭ¹ & C,ÆĀ¹AiĀĀmĭ Ÿg^aĀV
,£Ć ĀĀSĀŸĀ@gĀ
,A,ĭ £ÆĀAz t ,ASĭ : 002437J,ĭ

āzĀđ±P aĀAq¼UĀV aĀvĀ Ÿg^aĀV

n. J,ĭ. ZAz±ĀRgĭ

©. CŠĀĭĭ aĀfzĭ
aĀĀRĭ DyđP CĆPĀjU%Ā

CĀĭĭ PĀ^aiĀgĭ ŠŠĀĀ±gĭ
āzĀđ±PgĀ (vĀAwP)

qĀ. Dgĭ. gĀUĭAiĭĀ, ĀĀD,Ā
aĭa,ĀŸP āzĀđ±PgĀ

,z,ĭv ,ASĭ: 022052

,¼:

Ć£ĀAP:



UÀ@UÁð «zÄZQ ,gSgÁdÄ PA¥ª ¢AiÄ«Äv

(1LJEİ ,ASİ: AiÄÄ0401PJ2002J ,İf 1030436)

£ÆÄAzÄ-Äv PbÄj : ,Ä±Eİ g, UÀ@UÁð - 585102, P£ÄðIP - 585 102

31 ¢iÄZİð 2018gAzÄ EzAv -Ä" ¢ÄvÄ £µz vİS

	« ¢gU¼Ä	n¥İt ,ASİ	ZÄ° ¢µð		»A¢£ ¢µð	
			₹	₹	₹	₹
I	PÄAiİÄðZgu-ÄAz DzÄAiÄ	26		42,91,75,72,146		37,74,32,06,563
II	Evg DzÄAiÄ	27		74,43,77,239		95,27,74,661
III	MIÄ DzÄAiÄ (I + II)			43,66,19,49,385		38,69,59,81,224
IV	RZÄðU¼Ä : ¢Äi¥Ägz °£ zÄ, Ä£ÄU¼Ä RjÄ¢ ¥ÆtðUÆAq Gv£U¼Ä v¥²Ä@Ä, ¥UwAiÄ°gÄ ¢ÄÄUÄj ¢ÄvÄ ¢Äi¥Ägz °£ zÄ, Ä£Ä° Sz-Äau 1SÄ¢ »v ¢Z °tPÄ, Ä ¢ZU¼Ä , ¢p½ ¢ÄvÄ "ÆÄUiz RZÄðU¼Ä Evg RZÄðU¼Ä	28 - 30 31 32	35,77,15,95,773 35,77,15,95,773 4,44,71,16,527 3,51,68,25,357 1,41,30,15,101 2,02,92,24,094	 34,79,98,88,732 34,79,98,88,732 3,35,29,71,856 3,47,37,71,247 1,22,41,29,445 2,05,34,30,930		
				47,17,77,76,852		44,90,41,92,210
	P¼-Äj: SÄq ¢Ä½ÄPj 1z RZÄðU¼Ä					
	MIÄ RZÄðU¼Ä			47,17,77,76,852		44,90,41,92,210
V	zg ¢SAz£ ZIÄ ¢nPU¼Ä, C, ÄzÄgt "ÄSÄU¼Ä ¢ÄvÄ vjUU ¢ÄÄ£Ä -Ä" (III-IV)			(3,51,58,27,467)		(6,20,82,10,986)
VI	, Äj 1/(P¼-Äj): ¢SAz£ÄDzÄAiÄ/(RZÄð)(¢¼¼): ¢SAz£Ä DzÄAiÄ/(RZÄð)(¢¼¼) ¢ÄÄAa£ ¢µðU¼U , ASÄ¢ 1z ¢SAz£Ä DzÄAiÄ/(RZÄð)(¢¼¼):	15 15	4,56,34,70,036 (5,77,39,00,000)		3,53,76,59,837	
VII	C, ÄzÄgt "ÄSÄU¼Ä ¢ÄvÄ vjUU ¢ÄÄ£Ä -Ä" (V+-VI)			(4,72,62,57,431)		(2,67,05,51,149)
VIII	C, ÄzÄgt "ÄSÄU¼Ä			-		-
IX	vjUU ¢ÄÄ£Ä -Ä" (VII-VIII)			(4,72,62,57,431)		(2,67,05,51,149)
X	vjU RZÄð ZÄ° vjU ¢ÄÄAzÆq-Äz vjU	-		-	20,000	20,000
XI	 ¢ÄÄAzÄ ¢AiÄwgÄ ¢ÄAiİÄðZguU¼Az -Ä" (IX- X)			(4,72,62,57,431)		(2,67,05,71,149)
XII	¢ÄÄAzÄ ¢AiÄz PÄAiİÄðZguU¼Az -Ä" / (£µ)			-		-
XIII	¢ÄÄAzÄ ¢AiÄz PÄAiİÄðZguU¼Az vjU RZÄð			-		-
XIV	(vjUÄiÄ £Avg) ¢µðz -Ä" / (£µ) (XI+XII+XIII) Evg , ¢ÄU DzÄAiÄ (I) -Ä" Cx ¢Ä£µ ¢ÄzÄ ¢ÄgÄ«Äur , z "ÄSÄU¼Ä J) ¢Äðav P-Äit AiÆÄð£U¼Ä ¢ÄgÄ-PU¼Ä ©) ¢ÄÄ°£ ¢ÄU¼Ä ¢ÄÄ°£ vjU (ii) -Ä" Cx ¢Ä£µ ¢ÄzÄ ¢ÄgÄ«Äur , S°ÄzÄz "ÄSÄU¼Ä J) °ÆrPU¼Ä ¢ÄgÄPmUAzÄ UÄgÄw, -ÄzzÄ ©) ¢ÄÄ°£ ¢ÄU¼Ä ¢ÄÄ°£ vjU			(4,72,62,57,431)		(2,67,05,71,149)



UÄ@UÁð «ZÄZQ ,gSgÁdÄ PA¥¤¤ ÄAiÄ«ÄV

(¹LJEİ ,ASİ: ÄiÄÄ0401PJ2002J,İf¹030436)

£ÆÄAzÄ-ÄV PbÄj : ,Ä±Eİ g, UÄ@UÁð - 585102, P£ÄðIP - 585 102

31^aiÄZİð 2018gAzÄ EzÄV -Ä¹ ÄÄvÄ £µz vðS

	« ^a gU½Ä	n¥t ,ASİ	ZÄ° ^a µð		»A££ ^a µð	
				₹		₹
XV	^a µðz MIÄ , ÄÄU DzÄAiÄ (XI+XIV)			(4,72,62,57,431)		(2,67,05,71,149)
XVI	C,ÄzÁgt ¹ ÄÄ£ ÄÄÄÄ ÄÄvÄ £Avg ¥w FQn µÄj£ ÄÄÄ U½P ÄÄ¹Pİ	33		-5.87		-3.44
	C,ÄzÁgt ¹ ÄÄ£ ÄÄÄÄ ÄÄvÄ £Avg ¥w FQn µÄj£ ÄÄÄ U½P q:Ä£imqİ	34		(5.87)		-3.44
	(¥w µÄjU ,AzÄ-ÄV ÄiÄÄ)			10.00		10.00

£ÄÄ EzÄ ££ÄAPz^ag£ÄiÄ ÄÄÄgU

ÄÄ fDgİ¹ & C,£Ä¹ÄiÄÄmİ ¥gÄÄV

¤zÄð±P ÄÄÄq½UÄV ÄÄvÄ ¥gÄÄV

,££ ÄÄSÄ¥Ä@gÄ

,Ä, £ÆÄAz t ,ASİ: 002437J,İ

n. J,İ. ZAz±ÄRgİ

©. CŞÄ-İ ÄÄfzİ
ÄÄÄÄ DyðP C£PÄjU½Ä

CÄ-İ PÄÄiÄgİ SŞ-Ä±gİ
¤zÄð±PgÄ (vÄAwP)

qÄ. Dgİ. gÄU!ÄiÄ, ÄÄD,Ä
ÄÄÄ,Ä¥P ¤zÄð±PgÄ

,z,Ä ,ASİ: 022052

,¼Ä:

££ÄAP:



UÄ®UÁð «zÄZ|Q ,gSgÁdÄ PA¥¤ ¤AiÄ«Äv

(¹LJ£i AS: AiÄÄ0401PJ2002J, if¹030436)

£ÆÄZÁ¬Äv PbÄj : Ä±Eï q. UÄ®UÄđ - 585102, P£ÁđIP - 585 102

31.03.2018Pİ PÆ£UÆAq ^aμδΡΑΪΕ £UzÄ ¥^a°£ «^aguÁ ¥n

	« ^a gU½Ä	^a iÁZð 31, 2018	^a iÁZð 31, 2017
J	PÁAiðZgu ZIÄ ^a nPU½Az £UZÄ ¥ ^a °£ vjU ^a ÄvÄ C, ÁZÁgt ¨ÄSÄU¼ ^a ÄÄ£ ¢ ^a ¼ ¨Ä¨ E ^a U½UÁV ° ^a tPU¼Ä ¢SAzEU¼Ä ¸ ^a p½ §r RZÄð §r DzÁAiÄ ¨ÄrU DzÁAiÄ PÁAiðPÁj SAq ^a Á¼ Sz ⁻ Á ^a uU¼ ^a ÄÄ£ PÁAiðZgu ¨Ä¨ PÁAiðPÁj SAq ^a Á¼ Sz ⁻ Á ^a uU¼Ä ^a Äi¥Ág , AzÁAiÜ¼° (KjP)/E½P zÁ, ÄÉÄU¼ KjP/(E½P) Pr ^a Ä C ^a ¢ , Á@U¼Ä ^a ÄvÄ ¢ÄÄAUqU¼°£ KjP/(E½P) ¥, Äv °ÆuUÁjPU¼° KjP/(E½P)	(4,72,62,57,431) 20,61,75,238 1,41,30,15,101 3,51,68,25,357 (2,96,99,058) (1,57,08,203) 36,43,51,004 7,88,58,19,008 (56,41,831) (1,04,11,84,237) (4,24,03,00,250)	(2,67,05,71,149) (1,33,21,859) 1,22,41,29,445 3,47,37,71,247 (4,00,91,000) (3,34,74,094) 1,94,04,42,590 (20,02,62,449) (33,06,87,891) (8,10,64,818) 1,75,39,37,516
	PÁAiðZgu ZIÄ ^a wPU¼ £UZÄ ¥Ä ^a w, ¨Äz £Äg vjUU¼Ä (¢ ^a ¼ ¢ÄgÄ¥Ä ^a w)	2,96,30,43,694 -	3,08,23,64,948 (20,000)
	PÁAiðZgu ZIÄ ^a nPU¼ MIÄ £UZÄ	2,96,30,43,694	30,82,23,44,948
©	°ÆrP ZIÄ ^a nPU½Az £UZÄ ¥ ^a °£ ¹igÄ¹U¼ RjÄ¢ Ev g ¥, Äv °ÆuUÁjPU¼Ä ¢ÄWðPÁ@z ¢SAzEU¼Ä ¨ÄrU DzÁAiÄ ¥qAiÄ ⁻ Äz §r	(40,27,60,390) 83,52,64,331 (2,16,43,919) 1,57,08,203 2,96,99,058	1,46,96,29,055 (14,94,43,641) 8,67,04,694 3,34,74,094 4,00,91,000
	°ÆrP ZIÄ ^a nPU½Az S¼, ¨Äz ¢ ^a ¼ £UZÄ	45,62,67,283	1,48,04,55,202
1	°tPÁ,Ä ¥qAiÄÄ¢P/¢ÄqÄ¢P ZIÄ ^a nPU½Az £UZÄ ¥ ^a °£ ¢ÄWðPÁ°£ , Á@U¼ (¢ÄgÄ¥Ä ^a w)/¹ÄPÁg	(1,17,95,26,150)	53,42,41,644



« ^a gU¼Ā	^a iĀZđ 31, 2018 ₹	^a iĀZđ 31, 2017 ₹
Pr ^a Ā C ^a ĉ ,Ā@U¼ (ĀĀgĀŸĀ ^a w)/ĀĀPĀg	(87,13,16,632)	77,93,50,268
μĀgĀ ŠAq ^a Ā¼ □ĀrP-ĀAz Gvw (ĀZU¼ □ ^a ¼)	3,38,19,00,000	4,71,63,00,000
Evg FQn ŠzĀ ^a uU@ĒĀ vĒj ,Ā ^a °Ā½P	(2,56,58,95,601)	(6,82,68,91,265)
ŸĀ ^a w ¹ z Šr	(3,51,68,25,357)	(3,47,37,71,247)
°ĒrP ZIĀ^anPU¼° Š¼, Āz □^a¼ ĒUZĀ	(4,75,16,63,740)	(4,27,07,70,600)
ĒUZĀ ^a ĀvĀ ĒUZĀ , ^a iĀĒĀU¼° □ ^a ¼ KJP	(1,33,23,52,763)	29,20,29,550
C ^a ĉAiĀ ŸĀgĀ ¹ z °zĀv ĒUZĀ , ^a iĀĒU¼Ā	2,37,24,88,115	2,08,04,58,565
^aμđz PĒĒAiĀ°zĀv ĒUZĀ^aĀvĀ ĒUZĀ ,^aiĀĒU¼Ā	1,04,01,35,352	2,37,24,88,115
ĒUZĀ^aĀvĀ ĒUZĀ ,^aiĀĒU¼ WIPU¼Ā	^aiĀZđ 31, 2018	^aiĀZđ 31, 2017
ĀĀAPU¼°gĀ^a ĒUZĀ		
ZĀ° SĀvAiĀ	57,95,41,236	64,06,08,490
Evg SĀvU¼°Ē (CAZĀ °tz ^a ĀnU Cx ^a Ā		
ŸqAiĀĀ ^a ,Ā@U¼ «gĀzĀ Šzv, SĀvjU¼Ā)	40,80,58,125	1,65,36,91,937
PĒAiĀ°Ē ĒUZĀ	5,20,77,781	7,73,47,677
,ĀUuAiĀ°Ē ZPĀ ^a ĀvĀ ĒUZĀ	11,138	4,23,000
PĒAiĀ°Ē CAZ ^a ĀnU¼Ā	4,47,072	4,17,011
	1,04,01,35,352	2,37,24,88,115

Ē^aĀ EzĀ ĉĒĀAPz^agĉAiĀ^aĀĀgU

^aĀ fDgĭ¹ & C,ĒĒ¹AiĀĀmĭ Ÿg^aĀV
,Ēĉ ĀSĀŸĀ@gĀ
,A,Ā ĒĒĒAz t ,ASĭ : 002437J,ĭ

□zĀđ±P^aĀAq½UĀV^aĀvĀ Ÿg^aĀV

n. J,ĭ. ZAzĀRgĭ

©. CŠĀĭ¹ ĀĀfzĭ
^aĀĀRĭ DyđP CĉPĀjU¼Ā

CĀĭ PĀ^aiĀgĭ ŠSĀĀgĭ
□zĀđ±PgĀ (vĀAwP)

qĀ. Dgĭ. gĀUĀAiĀ, ĀĀD,Ā
^aiĀ,ĀŸP □zĀđ±PgĀ

,z,ĭv ,ASĭ: 022052

,¼:

ĉĒĀAP:

2017-18

16ĒĀ^aĀĭđP^agĉ



UĀ@UĀđ «zĀZQ ,gSgĀdĀ PAẏā āAiĀ«Āv

(¹LJEĭ ,ASĭ: AiĀĀ0401PJ2002J, ĭf¹030436)

ĒĒĀZĀ-Āv PbĀj : ,Ā±Ēĭ g, UĀ@UĀđ - 585102, PĒĀđIP - 585 102

nẏt 1 - āĀ°vz ĀSĀ āĀwU¼Ā

I. »Ēĭ :
UĀ@UĀđ «zĀZQ ,gSgĀdĀ PAẏā āAiĀ«Āv (e, ĀĀ) MAZĀ āAiĀ«Āv PAẏāAiĀVzĀĭ PĒĀđIP ,PĀđgz ,AẏĒtđ ,ĀāPi M¼ẏnz. ©Āzgĭ, UĀ@UĀđ, AiĀZiVgĭ, gĀAiĀZĒgĀ, S¼Āj āĀv PĒẏ¼ - Gvg PĒĀđIPPĭ ,Ājz F DgĀ fU¼° «zĀwĒ ā@g °AaP āĀẏĀgz° e, ĀĀ vĒqVz.
II. āĀ°vz ĀSĀ PĀAiĀđāĀwU¼Ā
1 ĀPi «zĀĒ
1.1 °tPĀ, Ā vBSU¼ĒĀĭ ZĀjWP āZ gĒrAiĀ Cr āĀvĀ ẏĀẏv DzĀgz ĀPi«zĀĒz CrAiĀ°, gzĀUĒ¼, Āz «zĀZQ(ẏĒgĒP) PĀAiĀĭ, 1948g Cr gĒĭ, Āz «zĀZQ ẏĒgĒP āĀĭđP ĀPi vU¼ āAiĀāU¼Ā, 1985(JE, ĭJJDgĭ)- °ĀUĒ PAẏāU¼ ĀSĀ ẏĀiĀt āAiĀāU¼Ā, 2006 - Ezg GẏSAzU¼ ĒĒĀ, ĀgāV °ĀUĒ gzĀUĒ¼, Āz «zĀZQ(ẏĒgĒP) PĀAiĀĭ, 1948Pi C, AUvāUzAv PAẏā PĀAiĀĭ 2013g ĒĒĀĭ 1ziẏr, ĀVz.
1.2 °tPĀ, Ā vBSU¼ĒĀĭ ZĀjWP āZ gĒrAiĀ Cr āĀvĀ ẏĀẏv DzĀgz ĀPi«zĀĒz CrAiĀ°, gzĀUĒ¼, Āz «zĀZQ(ẏĒgĒP) PĀAiĀĭ, 1948g Cr gĒĭ, Āz «zĀZQ ẏĒgĒP āĀĭđP ĀPi vU¼ āAiĀāU¼Ā, 1985(JE, ĭJJDgĭ)- °ĀUĒ PAẏāU¼ ĀSĀ ẏĀiĀt āAiĀāU¼Ā, 2006 - Ezg GẏSAzU¼ ĒĒĀ, ĀgāV °ĀUĒ gzĀUĒ¼, Āz «zĀZQ(ẏĒgĒP) PĀAiĀĭ, 1948Pi C, AUvāUzAv PAẏā PĀAiĀĭ 2013g ĒĒĀĭ 1ziẏr, ĀVz.
1.3 CAzĀdĀU¼ S¼P
EJ, ĭJJDgĭ GẏSAzU¼Ā, ĀāiĒāV MĭvāZ ĀSĀ 1zĀAvU¼U ĒĒĀĭt āĀV °tPĀ, Ā «āguĀ vBSU¼ĒĀĭ 1ziẏr, ĀāU Dq¼v āĀq¼AiĀĀ °tPĀ, Ā «āguĀ vBSU¼ ĒĒĀPzĀZĀ D¹ āĀvĀ °ĒU¼ āgĒ āiĀrz āĒvU¼Ā °ĀUĒ ,ĀĒĀgĀ °ĒU¼ ẏPi uAiĀĒĀ ẏĀĀ«Ā, āā āĀvĀ āgĒAiĀ ĒāAiĀ PĒĒAiĀāgu PĀAiĀđZguU¼ ẏ°vĀā±U¼ĒĀ ẏĀĀ«Ā, āā CAzĀdĀU¼Ā āĀvĀ H °ĒU¼ĒĀ āiĀqāā CUVĭgĀvz. F CAzĀdĀU¼Ā ZĀ° WĭĒU¼Ā āĀvĀ PĀAiĀđU¼ SUVĒ Dq¼v āĀq¼AiĀ CvĀvāā w¼ā½PAiĀĒĀ Dzj 1ziĒgĒ ĒĒd ẏ°vĀā±U¼Ā F CAzĀdĀU¼VAV@Ē ©ĒĭāVg@Ā ,Āzi. ĒĒd ẏ°vĀā± āĀvĀ CAzĀdĀU¼Ā ĒqĀ«Ē āiĀĀ, āĒĀ ẏ°vĀā±U¼Ā w¼z/, ĀPĀgāZ ĒāĒAiĀ° UĀgĀw, ĀUĀvz
2 ,vĀ, Āāg āĀvĀ ,@Pgu (“ĭĭĒ”)
2.1 Pi qU¼ĒĀĭ ĒāU¼ ,ĀĒĒĒr¹PĒĀĀ«P/āāiĀđt z ĒĒd āiĒĒiz° ,AZ-Āv ,āP¼ āĀvĀ D¹ ĀZĀiĀ ĒμāĒ P¼zĀ āiĒĒĒāPĀVz. ĀĒĒĒĒĒĀ ẏj āvđĒAiĀ ĒĒĀPzĀZĀ ĀgWĀiĀ ĀSĀ ẏĀiĀtU¼Av (ĒAqĭ JJ, ĭ) āĀgāāiĒĒāiĀĒ āiĀqĀVz.
2.2 ẏ,gt āĀvĀ °AaP ZĭānPNU¼ ĀĀđr, ĀĒPAiĀ ẏj uĀāāV āĀ. PĒĀđIP «zĀvĭ ẏ,gt āUĀ āAiĀ«Āv(Pĭn¹Jĭ) āUĀđ-Ā1z D¹ āĀvĀ °ĒU¼ĒĀ āUĀđāu z, āāāfĒ° Pĭn¹Jĭ ,Ēā1gĀā āĒvz° vĒĀj, ĀVz.



2.3	ÁÇÄÆ¥r¹PÆ¼Áz/¤«Äð¹z ,vÅ ,Áag aÄvÅ ,@PguAiÅÄÄ (Æ«Ä aÄvÅ Plqu¼ÄÄ ¯EgvÅ¥r¹) ¥aiÅtv zgº (,aiÅE zgU¼ CÄÄ,Æa"ÄiÄ Cr ¢UÇ¥r¹gÅa zgU¼ ¥PÁg) ,AZ¬Äv ,aP½ aÄvÅ ÁzU½UÁVÉ £µaÄÄ P¼ZÄ aiE@ ¯AP¬ÄVz. zgU¼ CÄÄ,ÆaAiÅÄÄ, aiÅE zgU¼ CÄÄ,ÆaAiÅÄÄ »AÇE RjÄÇ zg aÄvÅ C¹vz ¯E aiAgÄPm zgU¼ DzÁgz aÄÄ¬ ,aP½AiÅÄÄ P¼ZÄ ¢zðj ,¬ÁUÄvz.
2.4	UÅWUZÁgjAz CAwÄÄ ¯ ¯E ¹ÄPvAiÄ ÄAvg aÄvÅ CzÄ ,PaÄ ¥ÄÇPÁgÇAz ¹ÄPvÄAz/CAVÄPvÄAz/zÄrÄPvÄAz ÄAvg D¹U¼ÄÄ SAqªÄ½ÄPj ,Äa ¥zwAiÅÄÄ PA¥¤ CÄÄ, j ,Äwz. ¥j«ÄvÅ±Szi D¹U¼ ,ÄÇÄE/¤aiÄðtPl CzÄgÄÄ, S ¯ÄzÄz ,Ä ¯ZU¼ÄÄ CAV ¯D¹U¼Ä C¹U¼ GzÄ²v S¼PU ¹ziÄUÄa ÇEÄAPz agU D¹U¼ aZz ¬ÁUÄV SAqªÄ½ÄPj ,¬ÄVz.
2.5	¤aiÄðt aÄvÅ ¢að ¯uÄ ZIÄanPAiÄ ¯ vÆEqVgªa CÇPÁjU¼Ä/¹SAÇAiÄ ¹SAÇ aZªÄÄ ,ÁA¥zÄ¬ÄP DzÁgz aÄÄ¬ EAV ¯ CÇPÁjU¼Ä/¹SAÇ vÆqV¹gÅa ,aÄAiÄ aÄvÅ ¥j±aÄz DzÁgz aÄÄ¬ SAqªÄ½aÄvÅ DzÄAiÄz £qªa 70;30g ÇEÄ¥Ävz ¯ SAqªÄ½ÄPj ,¬ÄVz.
2.6	,QAiÄ S¼P¬ÄAz »AvUZ aÄvÅ CUVi ZÁg¹U¼Ä/ ,«ð¹AUi ÄAvg aÄgÄS¼PU vÆqV ,¬Äz D¹U¼ÄÄ S¼P¬ÄAz »AvUZ ,aÄAiÄ ¯ ¬P¥Ä,PU¼ ¯E UÄgÄvÅ ¯AP¬Äz aiE@iz aÄmqi ,gÄ, jAiÄ DzÁgz aÄÄ¬ aVÄðPj ,¬ÄVz.

3 ,aP½

3.1	J@ D¹U¼ aÄÄ ¯E ,aP½AiÅÄÄ (UÅWU »qªª½ ¬Æ«Ä ¯ÁUÆ UÁ ¯Pg PÆqÄU aÄvÅ ÇEÄzÄE U½Az ,Ä, ¬Äz D¹U¼ÄÄ ¯EgvÅ¥r¹) ÄÄggÄS «ZÄEz ¯ ¹EDgi¹ PÁÇÇAz PÁÇP ¢UÇ¥r¹gÅa zgU¼ ¯ ¯at ,¬ÄVz.
3.2	J@ D¹U¼ aÄÄ ¯E ,aP½AiÅÄÄ aÄÆ@ aZz 90% z agU ¯at ,¬ÄVz.
3.3	UÅWU »qªª½ ¬Æ«ÄAiÄ aÄÄ ¯E ,aP½AiÅÄÄ UÅWU CaÇAiÄ DzÁgz aÄÄ¬ ¢zðj ,¬Äz aÄgÄ¥Äw PAwE zgU¼ ¯ D aµðU½U ¯at ,¬ÄVz.
3.4	¥vÄPªÄV gÆ. 500 CxªÄ CzQAv Prªa aZz ,Áag aÄvÅ AiÄAvÆÄ¥Pg tU½U JE, iJJdgí, 1985J ÇEÄSAz III, PArP 2.37Pl ÇEÄUÄt aÄV CaÄÄ ÇEÄµÄEUÆ½¹ S¼PU vÆqV¹z aµðz ¯ 100% zgº ,aP½AiÅÄÄ MzV ,¬ÄVz.
3.5	,aP½AiÅÄÄ D¹U¼ÄÄ eÄjUÆ½¹z wAU½ ¯Az ¯at ,¬ÄVz : i) ¯Æ, D¹U¼ eÄjUÆ½, Ä«PAiÄ ,Az ¯ðz ¯ ¥aiÄuÄEÄUÄt aÄz ,aP½AiÅÄÄ CAzAdÄ aiÄqªªÄU eÄjAiÄ ÇEÄAP AiiÄaÄzÄ EzlgÆ ¥Ætð wAU¼ÄÄ ¥jut ,¬ÁUÄaÄzÄ. ii) D¹U¼ rP«Ä± ¯AUi ,Az ¯ðz ¯ rP«Ä± ¯AUi ÇEÄAP AiiÄaÄzÄ EzlgÆ »AÇE ¥Ætð wAU¼ PÆEÄiÄagVÉ CaÇU ¥aiÄuÄEÄUÄt aÄz ,aP½AiÅÄÄ ¥jut ,¬ÁUÄaÄzÄ.

4 ¥UwAiÄ ¯gªa SAqªÄ½ PªÄUÄj

4.1	¥UwAiÄ ¯gªa SAqªÄ½ PªÄUÄjU¼ÄÄ ¥aiÅtv zgº (“ ,aiÅE zgU¼ CÄÄ,Æa"ÄiÄ Cr ¢UÇ¥r¹gÅa zgU¼ ¥PÁg) aiE@ ¯AP¬ÄVz. zgU¼ CÄÄ,Æa/ zgU¼ ,aiÅE CÄÄ,ÆaAiÅÄÄ »AÇE RjÄÇ ¬ aÄvÅ C¹vz ¯gªa aiAgÄPm zgU¼ÄÄ Dzj¹ ¢zðj ,¬ÄVz. PªÄÄðP aÄvÅ ÄÄg aZU½U ,ASaÇ¹zAv EªÄÄ Äd aZz ¯ PivÆÄj ,¬ÄVz.
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5 zĀ,ĀĒĀ
5.1 ,ĀāV zĀ,ĀĒĀ ŕāiĀtv zgz ° (“ ,āiĀE zgU¼ CĒĀ,Ēa”AiĀ Cr āUĉŕr¹gĀā zgU¼ ŕPĀg) āiĒ@āPĀVz. zgU¼ CĒĀ,Ēa/ zgU¼ ,āiĀE CĒĀ,ĒaAiĀĒĀ »AĉE RjĀĉ “ āāV C¹vz °gĀā āiĀgĀPm zgU¼ĒĀ Dzj¹ āzđj,ĀVz.
5.2 ŠAqā¼ āāV DzĀAiĀ PĀāĀUĀjU¼UĀV ŕqzĀPĒ¼ĀVgĀā ,ĀāVU¼ĒĀ PAŕāAiĀ ,PĀā ŕĀĉPĀgU¼ ŕj²Ā@E, vŕĀ, u āāV wĀgĀā¼AiĀ ĒAvgāµā zĀ,ĀĒĀU¼° PPI ,Āj,ĀUĀVz.
6 āāw ,Ē@ĀU¼Ā
6.1 ĀZt āāV UĀZĀnU ,AŠAĉ¹zAv PĀn¹JĀĀ/J,ĀĀĒ ĀZt & UĀZĀn I ,iU āAwUiĀĒĀ «āiĀUtP āiĒ@āiĀŕEz DzĀgz āĀĀ āāV I ,i gĒĀ¹gĀā P¼VĒ ,ĒvPI CĒĀUĀt āĀV āiĀqĀVz:
a. ĀZt - (āĒĒ@āĀvĒ+ vĀn āĀvĒ+ vĀn “v)AiĀ 33.02%
b. UĀZĀn - (āĒĒ@ āĀvĒ + vĀn āĀvĒ)z 6.06%
PAŕāAiĀ C°đ ĒĒPgjUĀV ĀZt āāV UĀZĀn JĒĀā ĀĀ āāđav āāw AiĒĀĒĒAiĒĒĀ °ĒAĉz. ĒĒPgĒ āāV āāV ĒĀāPĀw āŠAZĒU¼ĒĀ Dzj¹z āĒvāĉAZĒĀ ĒĒPg āāvĒĀZĀU, vĀU CxāĀ ĒĒpjĀĀz DvĒĒ vUZĀ °ĀQZĀU MnU ,AzĀAiĀ āiĀqĀāzĒĀ F AiĒĀdĒ M¼UĒĀVz. ĀZt āāV UĀZĀn ,AŠAz z °ĒU¼ĒĀ «āiĀUtP āiĒ@āiĀŕEz āĒĒ@P āzđj,ĀUĀVz. Ezg DzĀgz āĀĀ PAŕāAiĀ °ĒU¼ĒĀ āzđj¹ PĀn¹JĀĀ/J,ĀĀ U¼ ĀZt āāV UĀZĀn āĉ I ,i U ŕĀāw,ĀVz.
6.2 ge ĒUĉĀPgĀt āāV PĀĀĀS »v āĉAiĀ °ĒUĀjPAiĒĒĀ ŕĀĀ«v AiĀāpmĀ PmĀ «ZĒz CrAiĀ° «āiĀUtP āiĒ@āiĀŕEz DzĀgz āĀĀ MzV,ĀVz.
7 DzĀAiĀ UĀĀw,ĀĀP
7.1 «ZĀvi āiĀgĀĀĀz ŠAz DzĀAiĀāĒĀ ŕĀŕvAiĀ DzĀgz āĀĀ UĀĀw,ĀVz.
7.2 ĉāiĀ¹P DzĀgz āĀĀ ©Āi āiĀqĀz JĀĀn CĒĀµĒU¼U ,AŠAĉ¹zAv ©ĀiāiĀqz DzĀAiĀPI °ātPAiĒĒĀ āµđz ŕŠāj āāV āiĀZiđĒ ©ĀU¼ ,gĀ,ĀAiĀV UĀĀw,ĀVz. āiĀ¹P DzĀgz āĀĀ ©Āi āiĀqĀz JĀĀn CĒĀµĒU¼U ,AŠAĉ¹zAv ©Āi āiĀqz DzĀAiĀPI °ātPAiĒĒĀ āiĀZiđ wAU¼Ē° Ej,Āz ĀrPAiĀ 50% zāgU UĀĀw,ĀVz. JZĀn CĒĀµĒU¼U ,AŠAĉ¹zAv āiĀZiđ wAU¼ Š¼PUĀVĒ ©Āi CĒĀ PPI vUZĀPĒ¼ĀVz.
7.3 PĒĀđIP ,PĀđg ĉqĀUqāiĀrz ±Ā@/UĀĀĀt «ZĀĉĀPgĀt ,°ĀAiĀ zĒāĒ PĒĀđIP ,PĀđgz ,D ,ĀĒĒĒ 48 ĀJ ,iDgĀ 2006 “AU¼ĒĀ ĉ. 13 dĒĒĒ 2007 »ĒĀĀĀ° DzĀAiĀz “ĀUĀV UĀĀw,ĀVz. ©e/Pe Š¼PU ,AŠAĉ¹zAv ŕw CĒĀµĒPI ŕw wAU¼U 40 AiĀĒpmĀU¼ āāV LĀ ,mĀ āUđPI 10 JZĀĀ ,gU āāV CzĒĀ M¼UĒĀāAv (C¹vz °gĀā ±Ā@ DzĀz ŕPĀg) zĀ° āzĀđjv ±Ā@z ŕPĀg ,PĀđgz ±Ā@ ,°ĀAiĀzĒPI °PĀ,°,ĀVz.
7.4 PĀāĀUĀjU¼ / ,gSgĀdĀU¼ «¼ASz PĀgt UĀwUzĀggĀ ,gSgĀdĀzĀgjAz ā,Ē° āiĀqĀUĀā āĒvāĒĀ ,PĀā ŕĀĉPĀg UĀwUzĀg/ ,gSgĀdĀzĀgg «¼AS āiĀĀ PĒĀjPAiĒĒĀ «ĀĀj āiĀrz ĒAvg DzĀAiĀāV UĀĀw,ĀUĀVz. C°AiĀāgU D āĒvāĒĀ ZĀ° °ĒU¼ Cr PPI vUZĀPĒ¼ĀUĀVz. EAv° AiĀāzĀ PĒĀjPAiĀ CĒĀŕ¹wAiĀ° »ĀU ā,ĒĀz āĒvāĒĀ zAqāAz ŕjUt¹ Evg DzĀAiĀPI dā āiĀqĀUĀVz.



UĀgĀw, Āvz. Evg J® ° tPĀ, Ā D¹U½U, J® ° jĀQv dĀiĀ ĒμU¼Ē 12 wAU¼ ° jĀQv dĀiĀ ĒμU½U, āĒĒÁz āĒvzAv Cx^āĀ ŲĀgA“z ° UĀgĀw¹gĀ^āzPĪ ° ĒĀ°¹zg ° tPĀ, Ā D¹AiĀ āĀ°Ē dĀiĀ CŲĀAiĀ^ā UtāĀAiĀ^āÁV Kjp PARzg ° jĀQv fĀ^āĀ^āĒ dĀiĀ ĒμU½U, āĒĒÁz āĒvzAv ĪPĪ°ĀPĪĀUĀvz.	
15.2 ° tPĀ, Āvg D¹U¼Ā	
° tPĀ, Āvg D¹AiĀ MAiĀĀ^ā āZā Czg ā, ĒĀw āiĒ®^āĒĀ «ĀĀjzĀU CzĒĀ ĪĀZUĒ¼UĀZ D¹AiĀZĀ ŲjUt, ĀUĀvz. ĪĀZUĒ¼UĀVz JAZĀ UĀgĀw, Āz āμđz ° ĪĀZAiĀ Ēμ^āĒĀ ĪĀ āĀvĀ Ēμz vBSU RZĀđ°ĀPĪĀUĀ^āzĀ.	
16 Ųw μĀjU U¼P	
16.1 FQn μĀgĀzĀgju CzĀigĒĀ, S°ĀZĀZ C^āĒUĀVĒ ā^ā¼ ĪĀ Cx^āĀ āiĒ®^āĒĀ (DzĪvAiĀ ĪĀĀ±U¼Ā āĀvĀ CzĀigĒĀ, S°ĀZĀZ vjuU¼ĒĒ P¼zĀ), zj C^āĒAiĀ° ĪĀQ EgĀ^ā FQn μĀgĀU¼ āĀmqĪ, gĀ, j, ASĪĪĀZ ĪĀV¹ (qg, ĒAiĀĀP^āĒ, Āj) Ųw μĀjĒ āĒĒ®ĪĒĒv āĀvĀ qg, ĒUĒAq U¼PAiĀĒĀ ĪPĪ°ĀPĪĀUĀvz.	
17 ° ā tPU¼Ā	
17.1 P¼ZĀ°ĒĒZ WĪĒAiĀ Ų°vĀĀ±ĀV e, ĀĀ Ų, Āv °ĒuAiĀĒĀ °ĒAĒzg DU ° ā tPAiĀĒĀ UĀgĀw, ĪUĀvz; °ĒuAiĀĒzg Evixđz °, AŲĒĒ®U¼ °Ēg°j ā CUVĪ«gĀ^āzĀ, AĀ^ā, āĀvĀ Ezg ŠUĪ ĒAS®°đ CAZĀdĒĀ āiĀqS°ĀZĀVz. ° ā tPU¼ĒĒ C^āU¼ Ų, Āv āiĒ®PĪ jAiĀĀiĀw °ĀP^āĒĒ āĀvĀ, AvĀ®Ē ŲnAiĀ ĒĒĀPzĀZĀ °ĒuAiĀĒĀ EvixđUĒ½, ®Ā CUVĪ«gĀ CvĀv^ā CAZĀdĀU¼ĒĒ Dzj¹ āzđj, ĪUĀvz. C^āĒĀ Ųw, AvĀ®Ē Ųn ĒĒĀPzĀZĀ ŲĒgiŲj²Ā°¹ ZĀ° CvĀv^ā CAZĀdĀU¼ĒĒ ŲwŲ°, Ā^āAv C^āĒĀ °ĒAĒ, ĪUĀvz.	
18 ĒUZĀ āĀvĀ ĒUZĀ, āiĀĒU¼Ā	
18.1, AvĀ®ĒŲnAiĀ°Ē ĒUZĀ āĀvĀ ĒUZĀ, āiĀĒU¼Ā ĪĀAQĒ°Ē āĀvĀ PĒAiĀ°Ē ĒUZĀ °ĀUĒ āĒĒgĀ wAU¼Ā Cx^āĀ CzQAv®Ē Pr^ā āĒĒ® UqĀ^ā C^āĒAiĀ CĪ^āĒ °ĒrPU¼ĒĒ M¼UĒ¼Āvz.	
19 «zĀĪvĪ RjĀĒ	
19.1 gĀdĪ VqĪ, PĀAz VqĪ āĀvĀ Evg ŲzĀĒ, vAv «zĀĪvĪ GvĀzPju, AŠAĒ¹z «zĀĪvĪ RjĀĒAiĀĒĀ gĀdĪ °Ēg g^āĒĒ PĀAz w½, Ā^ā °ĀāP, Ēvz DzĀgz āĀ ĪPĪ vUZĀPĒ¼Ā ĪUĀvz.	
19.2 gĀdĪ VqĪ, PĀAz VqĪ āĀvĀ Evg ŲzĀĒ, vAv «zĀĪvĪ GvĀzPju, AŠAĒ¹z «zĀĪvĪ RjĀĒAiĀ āĀ°Ē ŠrAiĀĒĀ gĀdĪ °Ēg g^āĒĒ PĀAz w½, Ā^ā °ĀāP, Ēvz DzĀgz āĀ ĪPĪ vUZĀPĒ¼Ā ĪUĀvz.	
20 ° tPĀ, Ā, ĀzĒU¼Ā:	
° tPĀ, Ā D¹U¼Ā āĀvĀ °ĒuU¼ĒĒ PAŲāAiĀĀ UĀwUaiĀ GŲŠAzU¼U ŲP^āĀZĀU UĀgĀw, ĪUĀvz. ° tPĀ, Ā D¹U¼Ā āĀvĀ °ĒuU¼ĒĒ ŲĀgA®P^āĀV ĒĀiĀiĀiĀv^āĀz āiĒ®z ° ĪPĪ°ĀPĪĀUĀvz. ° tPĀ, Ā D¹U¼Ā āĀvĀ °ĒuU¼ĒĒ (ĪĀ āĀvĀ Ēμz āĒĒ®P ĒĀiĀiĀiĀv^āĀz āiĒ®z ° ĪPĪ°ĀPĪĀZ ° tPĀ, Ā D¹U¼Ā āĀvĀ °ĒuU¼ĒĒ °Ēg vĀŲr¹), ĀĒĒŲr¹PĒ¼Ā^āzPĪ Cx^āĀ āĒqĀ^āzPĪ ĒĀg^āĀV	



CzĀgĒĀĀ, Š°ĀZĀZ āĀā°Āg āZUĀĒĀ° °tPĀĀ D ¹ UĀĀ āĀvĀ °ĒuUĀĒĀ ŸĀgĀ° z° UĀgĀw ¹ zĀU °P°ĀP°ĀZ ĒĀĀiĀĀiĀĀv āĒĒ°PĀĀ, Āj, °ĀUĀāĀz CxĀĀ CzĀjAz PĀĀiĀ°ĀUĀāĀzĀ.	
20.1 ĒUzĀ āĀvĀ ĒUzĀ , āĀĒĒUĀĀ:	
ĒUzĀ āĀvĀ ĒUzĀ , āĀĒĒUĀĀ° °ĀĀPĀUĀĀ°Ē ĒUzĀ āĀvĀ oĀā tUĀĀ , ĀgĀvā. āĀĒgĀ wAUĀ CxĀĀ CzPĒĀ PrāĀ CāĀĀiĀ āĀĒĒ ŸPvAiĒĒĀVĒ °ĀUĒ wĀz āĒvāĀV vPtāĀ Ÿjāwđ, Š°ĀZĀZ rāĀĀqĀi oĀā tUĀĒ , ĀjzAv ĒgĀā Cw°āĒ zāĀvĀiĀ J® °ĒrPUĀĒĒ PAŕāAiĀĀ ĒUzĀ , āĀĒĒUĀĀV ŸjUt , Āvz.	
20.2 °ĒĒUĀz āZz° °tPĀĀ D¹UĀĀ	
UĀwUĀiĀ ĒUzĀ °jāUĀĒĀ , AU» , āā GzĀĀĀz D ¹ UĀĒĀ āĀŸĀgāĀ Ēj ¹ PĒArzĀg °ĀUĒ °tPĀĀ D ¹ UĀ UĀwUĀiĀ PgĀgĀUĀĀ °ĀQ ĒgĀā C , ®Ā āĒvz āĀā°Ē C , ®Ā °ĀUĒ Šr ŸĀāwUĀĀ āĀvāĀVgĀā ĒUzĀ Ÿā°ĒUĀU āĀđµ ĀĒĀPUĀĀzĀ zĀj āĀrPĒqĀāĀzĀg Cāv° D ¹ UĀĒĀ °ĒĒUĀz āZz° °P°ĀP°ĀUĀāĀzĀ.	
20.3 °tPĀĀ °ĒuUĀĀ	
°tPĀĀ °ĒuUĀĒĀ CĒĀiĀāĀUĀā Šr «zĀĒz° °ĒĒUĀz āZz° °P°ĀP°ĀUĀāĀzĀ , āvĀ®Ē ŸnĀiĀ ĀĒĀPĀz MAzĀ āµđzĒU ŸPāĀUĀā āĀŸĀg āĀwvg , AzĀĀiĀUĀ , AŠĀĀ ¹ zAv F , ĀzĒUĀ PĒgv ŸPvAiĀ PĀgtĀzĀV MAiĀā āĒvUĀĀ ĒĀĀiĀĀĀv °ĀiĀĒĀ CAzĀf , āvā.	
III ĒwĀāĒ °ĀSĀ WĒĀµuUĀĀ	
ĒAqĀ JJ , Ā ŸāĀtUĀU °Ē , ĒAqĀ JJ , Ā ŸāĀtUĀ/ŸjµguUĀ , āŸđq	
ĀĒĀP 28 āĀZiđ 2018g CĀ , ĒZĒĀiĀ ŸPĀg ĒAqĀ JJ , Ā 115 - UĀwUĀĀ āĀvĀ UĀ°PĀz DzĀĀiĀ – Ēzg CĀā rPU 1 KĀĀ Ā 2018 CĒĀ ēĀjĀiĀ ĀĒĀPāĒĀV , Ēā ¹ z. ēĒvU , Ēvg P®āĀ ĒAqĀ JJ , Ā ŸāĀtUĀU (ĒAqĀ JJ , Ā 2, 12, 21, 28 āĀvĀ 40) 1Ā«Āv ŸjµguUĀĒĀ āĀqĀĀVz.	
PAŕāAiĀĀ ĒAqĀ JJ , Ā 115 - UĀwUĀĀ āĀvĀ UĀ°PĀz DzĀĀiĀ °ĀUĒ Ēvg P®āĀ ĒAqĀ JJ , Ā ŸāĀtUĀU āĀqĀĀz 1Ā«Āv ŸjµguUĀ ŸjuĀāĀUĀĒĀ UĀgĀw , āā ŸQĀiĀiĀ° vĒqVz. ŸjuĀāĀUĀĀ , KĒāzgĒ ĒzĀ° , 31 āĀZiđ 2019PĀ PĒĒUĒĀā āµđz °tPĀĀ vBSUĀ° ŸPn , °ĀUĀāĀzĀ.	



UÀ@UÁð «zÄZQ ,gSgÁdÄ PA¥¤¤ ¢AiÄ«Äv

(¹LJEİ ,ASİ: AiÄÄ0401PJ2002J ,İf¹030436)

£ÆÄAZÄ-Äv PbÄj : ,Ä±Eİ g, UÀ@UÁð - 585102, P£ÄðİP - 585 102

° tPÁ,Ä vBSU½U n¥tU½Ä

EAqİ JJ,İ U ¥j^avð£:

PA¥¤¤U½ (ÄgwÄAiÄ -ÄSÄ ¥aiÄtU½Ä) ¢AiÄ^aÄU½, 2015g CrAiÄ° C£,Æa, -Äz EAqİ JJ,İ C£Ä,Äg¹zi¥r, -Äz PA¥¤¤AiÄ^aÆz® ° tPÁ,Ä vBSU½^aÄ. 1 Kİ -İ 2016g ££ÄAP^a£ÄÄ ¥j^avð£AiÄ ££ÄAP^a£ÄÄV Ej¹ EAqİ JJ,İ 101 -ÄgwÄAiÄ -ÄSÄ ¥aiÄtU½^aÆz® ÄjAiÄ C½^arP' U C£ÄUÄt^aÄV EAqİ JJ,İ C½^arPAiÄ£ÄÄ P£UÆ½Ä -ÄvÄ.

¥,Äv¥r, -Äz ° tPÁ,Ä^aµðU½U ¢AiÄv^aÄV^aÄvÄ ¥Æ^aÄð£AiÄ^aÄV EAqİ JJ,İ C½^arPAiÄ£ÄÄ EAqİ JJ,İ CUV^aÄV,Ävz. PA¥¤¤AiÄÄ ¥j^avð£AiÄ ££ÄAPzAZÄ ¥ÄgA©P ,ÄvÄ®£ ¥nAiÄ£ÄÄ °ÄUÆ vgÄ^aÄAiÄz ° tPÁ,Ä vBSU½ÄÄ n¥t -1 g° ¢U£¥r, -ÄvgÄ^a -ÄSÄ ¢ÄwU½ DzÄgz^aÄÄ -¹zi¥r¹z.

F ° tPÁ,Ä vBSU½ÄÄ¹zi¥r, ÄÄÄU PA¥¤¤AiÄÄ EAqİ JJ,İ 101g C£Ä,Äg, »A££ fJJİ -ÄÄz EAqİJJ,İ U ¥j^avð£U ,AŞA£¹zAv P½V£ «£Ä-ÄwU½ÄÄ ¥qzÄPÆArz.

LaP «£Ä-ÄwU½Ä:

J) 2) ¥jUtv^az

31 aiÄZİð 2016gAzÄ EzÄv »A££ fJJİ Cr¹zi¥r, -Äz ,ÄvÄ®£ ¥nAiÄ° ,vÄ, Äiag^aÄvÄ ,®Pgu °ÄUÆ CUÄ°İ D¹U½ÄÄ ¥Pn, -ÄvÄ. PA¥¤¤AiÄÄ, ÄÆÄAiÄ£Ä °ÆgvÄ¥r¹, ¥j^avð£AiÄ ££ÄAP^aÄz 01 Kİ -İ 2016gAzÄ Eav° MAiÄÄ -Äz^aZU½ÄÄ ¥jUtv^azÄÄV UÄgÄw,Ä«PAiÄ£ÄÄ DAiÄ^aiÄrgÄvz. ÄÆÄAiÄ£ÄÄ ¥j^avð£AiÄ ££ÄAPzAZÄ^aÄgÄai£®aiÄ¥£ aiÄq -Ävz^aÄvÄ Cz£ÄÄ ¥jUtv^azÄÄV UÄgÄw, -Ävz.

©) »Az UÄgÄw, -Äz ° tPÁ,Ä^aÄz£U½ÄÄ UÆvÄ¥r, ÄaiÄzÄ.

EAqİ JJ,İ 109g Cr, ° tPÁ,Ä D¹AiÄ£ÄÄ^aÆz°U UÄgÄw, ÄÄÄU, Evg ,ÄÄU DzÄAiÄz° FQn ,Äz£ÄÇAzg °ÆrPAiÄ°£ £ÄAiÄAiÄÄv ai£®iz° vgÄ^aÄAiÄz Şz -ÄÄ£U½ÄÄ aiÄq®Ä wz -ÄUz DAiÄAiÄ£Ä£ÄÄ aiÄqŞ°ÄzÄvz. EAqİ JJ,İ U ¥j^avð£ °ÆAzÄ^a ££ÄAPzAZÄ C¹vz°gÄ^a ÄÄ, ÄÄÄ±U½Ä^aÄvÄ ,Az -ðU½ÄÄ Dzj¹ "Evg ,ÄÄU DzÄAiÄz ÄÄÆ©P £ÄAiÄAiÄÄv ai£®iz°" ÄÄV ¥Æ^aðz° UÄgÄw, -Äz ° tPÁ,Ä D¹U½Ä UÆvÄ¥r, Ä«PAiÄ£ÄÄ EAq JJ,İ 101 M¥Ävz. EzP£ÄUÄt^aÄV, PA¥¤¤AiÄÄ EAqİ JJ,İ U ¥j^avð£ °ÆAzÄ^a ££ÄAPzAZÄ C¹vz°gÄ^a ÄÄ, ÄÄÄ±U½Ä^aÄvÄ ,Az -ðU½ÄÄ Dzj¹ Evg ,ÄÄU DzÄAiÄz ÄÄÆ©P £ÄAiÄAiÄÄv ai£®iz° P®Ä FQn ,Äz£U½Ä°£ v£Ä °ÆrPU½ÄÄ UÆvÄ¥r¹z.

P½V£ vBSAiÄÄ »A££ fJJİ -ÄÄz EAqİ JJ,İ U ¥j^avð£AiÄ PÄgt Gzi«¹z ÄÄ°vz ÄvÄÄ, U½ÄÄÄ ¥j^aiÄtÄPj, ÄÄ^aÆz® ÄjAiÄ EAqİJJ,İ C½^arPAiÄ °ÆAzÄtPAiÄ£ÄÄ MzV,Ävz:



J) 31 ¢iÄZið 2017 gAzÄ °ÁUÆ 1 K! 2016gAzÄ (¥j ¢vðÆAiÄ ¢ÆÁAP) EzAv ,AvÄ@Æ ¥nAiÄ ¢ÄÄ°Æ EAqĩ JJ,ĩ C¼ª rPAiÄ ¥juÄªÄ

P. A.	«ªgU¼Ä	31, ¢iÄZið 2017gAzÄ EzAv			01 K! 2016gAzÄ EzAv		
		»A¢Æ fJJ! CÆÄ, Äg ¢Æv	EAqĩ JJ, iU ¥j ¢vðÆAiÄ ¥juÄªÄ	EAqĩ JJ, i ¥PÄg ¢Æv	»A¢Æ fJJ! CÆÄ, Äg ¢Æv	EAqĩ JJ, iU ¥j ¢vðÆAiÄ ¥juÄªÄ	EAqĩ JJ, i ¥PÄg ¢Æv
I.	ASSETS						
	Non-current assets						
	(J) ,vÄ, ,Äªg ¢ÄvÄ ,@Pgu	25,07,43,23,157	9,14,37,13,580	34,21,80,36,737	21,02,33,58,958	9,14,37,13,580	30,16,70,72,538
	(©) ¥UwAiÄ°gÄª SAq ¢Ä¼Ä PÄªÄUÄj	1,28,86,98,647	-	1,28,86,98,647	2,68,64,76,676		2,68,64,76,676
	(¹) Evg CUÄ°i D¹U¼Ä	7,18,92,402	-	7,18,92,402	3,13,20,073		3,13,20,073
	(r) °tPÄ, Ä D¹U¼Ä						
	(l) °ÆrPU¼Ä	2,51,00,000	-	2,51,00,000	2,51,00,000		2,51,00,000
	(E) ¢ÄÄAzÆqÄz vjU D¹U¼Ä (Æª¼)	8,99,56,870	(8,99,56,870)	-	8,99,56,870	(8,99,56,870)	-
	(J¥i)Evg ZÄ°AiÄ@z D¹U¼Ä	1,40,84,33,204	-	1,40,84,33,204	2,11,84,14,858		2,11,84,14,858
	MIÄ ZÄ°AiÄ@z D¹U¼Ä ZÄ° D¹U¼Ä	27,95,84,04,280	9,05,37,56,710	37,01,21,60,990	25,97,46,27,435	9,05,37,56,710	35,02,83,84,145
	(J) ZÄ, ÄÆÄ	1,82,16,64,828	-	1,82,16,64,828	1,49,09,76,937		1,49,09,76,937
	(©) °tPÄ, Ä D¹U¼Ä						
	(i) ©i ¢iÄqz DzÄAiÄ	2,01,24,23,981	-	2,01,24,23,981	1,85,99,05,241	-	1,85,99,05,241
	(ii) ¢ÄªÄjÄ ª,ÆÄUÄÄPÄzªi	25,31,25,55,527	(9,31,15,59,837)	16,00,09,95,690	21,72,71,51,979	(5,77,39,00,000)	15,95,32,51,979
	(iii) EUzÄ ¢ÄvÄ EUzÄ ,ÄªiÄEU¼Ä	2,37,24,88,115		2,37,24,88,115	2,08,04,58,565		2,08,04,58,565
	(iv) Evg °tPÄ, Ä D¹U¼Ä	4,68,98,06,779		4,68,98,06,779	4,06,73,72,138		4,06,73,72,138
	(v) Evg ZÄ° D¹U¼Ä	8,14,23,93,128		8,14,23,93,128	11,51,14,41,134		11,51,14,41,134
	MIÄ ZÄ° D¹U¼Ä	44,35,13,32,358	(9,31,15,59,837)	35,03,97,72,521	42,73,73,05,994	(5,77,39,00,000)	36,96,34,05,994
	ªSAzÆÄ ¢ÄÄAzÆrP SÄvU ¢ÄÄÆi MIÄ D¹U¼Ä	72,30,97,36,638	(25,78,03,127)	72,05,19,33,511	68,71,19,33,429	3,27,98,56,710	71,99,17,90,139
	ªSAzÆÄ ¢ÄÄAzÆrP SÄv-D¹U¼Ä	-	9,31,15,59,837	9,31,15,59,837	-	5,77,39,00,000	5,77,39,00,000
	MIÄ D¹U¼Ä	72,30,97,36,638	9,05,37,56,710	81,36,34,93,348	68,71,19,33,429	9,05,37,56,710	77,76,56,90,139
I.	FQnU¼Ä ¢ÄvÄ °ÆuU¼Ä µÄgÄÄggÆ¢U¼Ä						
	(J) µÄgÄ SAq ¢Ä¼Ä	7,767,661,040		7,767,661,040	3,05,13,61,040	-	3,05,13,61,040
	(©) Evg FQn	338,014,642	6,950,878,078	7,288,892,720	4,90,58,17,919	6,49,30,40,211	11,39,88,58,130
	QÄÆÄð, gĩ JQPi PA¥¤ µÄgÄÄggJU CzÄgÆÄ!, S°ÄzÄz FQn	8,10,56,75,682	6,95,08,78,078	25,493	7,957,178,959	6,49,30,40,211	25,493
	ªAiÄAw, z Sgr						
	MIÄ FQn	8,10,56,75,682	6,95,08,78,078	15,05,65,53,760	7,95,71,78,959	6,49,30,40,211	14,45,02,19,170

(©) EAqī JJ, i^aÄVÄ »Aϕ£ fJJ; £qÄ«£ £μz °ÆAzÁtP (gÆ)

2017 18 16C3 a1a3a a3a3



(1) EAqĭ JJ, ĭ āĀvĀ »AĊ£ fJJĭ £qĀ^a Evg FĶnAiĀ °ĒAzĀtP

(g/£)

°ĒAzĀtP ,g/£	31, āiĀZĭđ 2017gAzĀ EzĀv	01 Kĭ ĭ 2016gAzĀ EzĀv
	₹	₹
»AĊ£ fJJĭ Cr agĊāiĀqĀz Evg FĶn EAqĭ JJ, ĭ U ųj āvđĒAiĀ ųjuĀāā °Ē«ĀAiĀ āĒgĀāiĒ@āiĀų£ĊAz ĀĀ āĀĀAzĒeqĀz vĵU °ĒeuUĀĀ (āā¼) °AāP ĀĶ Ej ¹ āĒgĀ Ċfđ °t z āĒgĀ«AUqu ųĒāđ ĊāĊ - , jAiĀv UĒgĀw ¹ zĀĭ (ĊzĀ , ĒgĀā āμđP)	(1,60,14,85,364) 9,14,37,13,580 (2,07,26,93,122) 1,93,95,00,003 (12,01,42,381)	18,95,17,916 9,14,37,13,580 (2,07,26,93,122) 4,71,63,00,003 (57,79,80,247)
MIĀ EAqĭ JJ, ĭ °ĒAzĀtPUĀĀ	8,89,03,78,080	11,20,93,40,214
EAqĭ JJ, ĭ Cr Evg FĶn	7,28,88,92,716	11,39,88,58,130

(r) fJJĭ āĀvĀ EAqĭ JJ, ĭ Cr ¹zųr, Āz £UzĀ ųā°£ vBSU¼ £qĀ^a āā°vz °ĒAzĀtP ĀŠĀU¼g°@.
nųtUĀ:

- (J) »AĊ£ fJJĭ Cr °ĒErP, vĒĀ ųvĀP ĒĒĭ ĀĀĀv ųPn, Āā ĊUvĀg°@, ĊzĒĀ 31 āiĀZĭđ 2016gAzĀ EzĀv, vĀ, Āāg āĀvĀ, @PguAiĀ Cr, Āj, ĀvĀvĀ āĀvĀ āiĀZĭđ 31, 2017gAzĀ EzĀv ZĀ° °ĒErPU¼r, Āj¹ āZz° ĒPĀPĀvz.
- (Ċ) »AĊ£ fJJĭ Cr ZĀ°AiĀ@z °ĒErPU¼ĒĀ āZz° UĒgĀw, Āvz. ĊĒAiĀāUĀāqAiĀĀĀ, EAv° °ĒErPU¼ āiĒ@āiĀų£z°£ vĀvĀ°Pā@z E½PAiĀĒĀ UĒgĀw, @ā °ā tP āiĀqĀvĀvĀ. EAqĭ JJ, ĭ Cr, FĶn, Āz£U¼°£ °tPĀ, Ā D¹U¼ĒĀ (ĊĊĒ, Ā, U¼Ā, °AiĒĒv āĀvĀ dAn GųPāU¼ĒĀ °ĒEgvĀųr¹) Evg, āĀU DzĀAiĀz āĒĒ@P ĒĀiĀiĀiĀv āiĒ@z° UĒgĀw, ĀPĀUĀvz.
- (1) »AĊ£ fJJĭ Cr, ĀĀrU oĀā tU¼ĒĀ ĀĀrUU āĒqĀā jU, AzĀAiĀāiĀqĀz āĒvzAv UĒgĀw, ĀUĀwvĀ. EAqĭ JJ, ĭ Cr ĀĀrU oĀā tU¼ĒĀ oĀā tU¼ ĊāĊU UĀwU āZU¼Av UĒgĀw, ĀUĀvz.
- (r) »AĊ£ fJJĭ Cr, āĀųĒgz° SgĀĀPāz āU¼UĀvĒ ĀvU¼ā āĀvĀ UĀ°PjAz ĀĀQU¼ĒĀ ĊĒĀ«Ā, Āz £μz DzĒgz āĀĀ UĒgĀw, ĀUĀwvĀ. EAqĭ JJ, ĭ Cr £μ ĀvU¼ā Dq½v āĀĀq½AiĀĀ ĊAzĀdĀāiĀqĀā, ĀĀāi £μ ĊAzĀdĒĀ Dzj, Āvā.
- (E) »AĊ£ fJJĭ Cr, ĒĒPgg āāđav ĀĀ AiĒĒd£U¼ āĀĀ°£ «āiĀU tP ĀĀ āĀvĀ £μU¼ĒĀ ĀĀ āĀvĀ £μz vBSU¼° UĒgĀw, ĀUĀwvĀ. EAqĭ JJ, ĭ Cr EāĒĀ, āĀU DzĀAiĀz Cr UĒgĀw, Āvz. , ĒP āĒgĀāVĀđPg tU¼ĒĀ āiĀqĀvz.
- (Jųĭ) »AĊ£ fJJĭ Cr, āĀĀAzĒeqĀz vĵUĀiĒĒĀ PĀ@ āĀvĀ, U¼ĒĀ Dzj¹ ĒPĀPĀĀUĀwvĀ āĀvĀ EzĀ, ĀāāĊ ĊāĊAiĀ ĀĀ āĀvĀ £μz vBSAiĒĒĀ ųĀĀ, Āvz. EAqĭ JJ, ĭ Cr āĀĀAzĒeqĀz vĵUĀiĒĒĀ vĵU āĀvĀ, ĀŠAzųĭ D¹U¼ā āĀvĀ °ĒeuU¼ ĒųĀ, P DzĒgU¼ £qĀ«£ vĀvĀ°P āĀvĀ, U¼U UĒgĀw, ĀUĀvz.

3. VÄ, Áa g a ÄVÄ, ®Pgu:

UÁ °i D¹UWÁ M I Á °° ÁPí	°°Æ«Ä °ÄVÁ °PÁUWÁ	P I q U W Á	Evg 1«°i PÁ ÁUÁ I U W Á	G, U W Á	Á a g °ÄVÁ ÁIÁV/ÆA°Pg t	°EÁUWÁ, PÁ S °i °Á°U W Á	°ÆÁmÁGÁ °Á°°E U W Á	°ÆÁ°Pg t U W Á °ÄVÁ °EÁqU W Á	PbÁj °PguU W Á	M I Á
01 K I °i 2016gÁZ EZAV °EÁ °ÁgÁ°E°ÁI°ÆE °°U W Á(°E U W Á)	662,13,430 9,14,37,13,580	-	4,38,33,615	2,30,71,267	5,26,67,10,703	24,48,33,61,813	5,37,69,780	4,81,37,601	6,01,49,083	30,53,29,18,227 9,14,37,13,580
01 K I °i 2016gÁZ EZAV °EÁ (EÁqí J J, I) °Á°E°U W Á «°ÄÁjU W Á «°ÄÁjU W Á	920,99,27,010 2,09,94,146	48,76,70,935 11,96,95,027	4,38,33,615 84,07,417	2,30,71,267 87,18,534	5,26,67,10,703 1,39,18,50,098	24,48,33,61,813 4,44,93,80,739	5,37,69,780 47,82,636	4,81,37,601 66,24,666	6,01,49,083 17,81,258	39,67,66,31,807 6,01,22,34,541
31 °ÁZV°i 2017gÁZ EZAV °EÁ °Á°E°U W Á «°ÄÁjU W Á «°ÄÁjU W Á	9,23,09,21,156 1,69,47,844	60,73,65,962 9,10,64,805	5,22,41,032 60,38,417	3,17,89,801 30,48,796	6,09,81,82,765 1,18,14,03,046	28,79,91,25,884 2,85,56,39,554	5,85,52,416 -	5,30,73,734 62,60,548	6,15,64,976 81,42,231	44,99,28,37,726 4,16,85,45,241
31 °ÁZV°i 2018gÁZ EZAV °EÁ AZ-ÁV, °PÁZ -01 K I °i 2016gÁZ EZAV °EÁ °E°P, W I °ÁgÁVÁ°Pg t	9,24,78,69,000	69,84,30,767	5,82,79,449	3,48,38,597	6,53,46,06,110	31,27,87,06,012	5,85,52,416	5,91,20,449	6,81,91,711	48,03,85,94,511
01 K I °i 2016gÁZ EZAV °EÁ (EÁqí J J, I) °Á°Z, °PÁZ °Z Evg °EÁZÁ°P U W Á «°ÄÁjU W Á	-	9,71,75,876 1,69,22,866 2,82,511	1,64,71,160 2,37,79,783 (1,33,252)	44,98,675 8,08,110 (63,718)	1,31,82,02,177 27,89,73,942 (63,30,081)	7,99,94,27,668 1,18,78,37,374 (13,86,93,557)	3,47,30,574 19,97,807 (20,391)	2,29,31,019 23,43,665 (3,60,723)	1,61,22,120 32,53,810 51,056	9,50,95,59,269 1,49,45,17,357 (14,52,68,155)
31 °ÁZV°i 2017gÁZ EZAV °EÁ °Á°Z, °PÁZ °Z Evg °EÁZÁ°P U W Á «°ÄÁjU W Á	-	11,43,81,253 2,16,90,501 (6,01,697)	1,87,17,691 22,46,531 6,01,697	52,43,067 10,80,308 -	1,51,38,24,734 33,24,91,040 (2,94,80,395)	9,04,15,86,763 1,40,42,71,323 (1,95,72,375)	3,67,07,990 23,93,905 -	2,49,12,504 27,10,884 (525)	1,94,26,986 34,30,609 (772)	10,77,48,00,988 1,77,03,15,102 (4,90,54,067)
31 °ÁZV°i 2018gÁZ EZAV °EÁ E ÁV, °°ÁPí	-	13,54,70,057	2,15,65,919	63,23,375	1,71,33,54,410	10,40,54,32,568	3,91,01,895	2,76,22,863	2,28,56,823	12,37,17,27,910
01 K I °i 2016gÁZ EZAV °EÁ °Á°Z, °PÁZ °Z 31 °ÁZV°i 2017gÁZ EZAV °EÁ 31 °ÁZV°i 2018gÁZ EZAV °EÁ	9,20,99,27,010 9,23,09,21,156 9,24,78,69,000	39,04,95,059 49,29,84,709 56,29,60,710	2,73,62,455 3,35,23,341 3,67,13,530	1,85,72,592 2,65,46,734 2,85,15,222	3,94,85,08,526 4,58,43,58,031 4,82,12,51,700	16,48,39,34,145 19,75,75,39,121 20,87,32,73,444	1,90,39,206 2,18,44,426 1,94,50,521	2,52,06,582 2,81,61,230 3,14,97,586	4,40,26,963 4,21,57,990 4,53,34,888	30,16,70,72,538 34,21,80,36,738 35,66,68,66,600

[illegible]



UÄ@UÄð «zÄZQ ,gSgÄdÄ PAÏª ¢AiÄ«Äv

(¹LJEÏ ,AS: AiÄÄ0401PJ2002J,Ïf¹030436)

£ÆÄAZÄ-Äv PbÄj : ,Ä±£Ï g, UÄ@UÄð - 585102, P£ÄðIP - 585 102

7. **SrAiÄ SAq^aÄ½ÄPg t^aÄvÄ UÄ°Pg PÆqÄU/C£ÄZÄ£/oÄ^a t PÆqÄUU½Äz D¹U¼ SAq^aÄ½ÄPg t z^aÄÆP^aÄÄ°£ ! ! E AiÄ° ,ÄjgÄ^aÄzÄ:**

« ^a gU¼Ä	31 ^a iÄZið 2018	31 ^a iÄZið 2017	1 K ! ¯Ï 2016
SrAiÄ SAq^aÄ½ÄPg t:			
¥ÁgA©P ² ÄÄ	32,79,59,781	32,79,59,781	32,79,59,781
,Äj ¹ : ¢μðzÄÄ			-
aÄÄPÄAiÄZ ² ÄÄ	32,79,59,781	32,79,59,781	32,79,59,781
UÄ°Pg PÆqÄU/C£ÄZÄ£/oÄ^a t PÆqÄUU½Äz D¹U¼ SAq^aÄ½ÄPg t:			
¥ÁgA©P ² ÄÄ	6,89,44,41,698	5,24,81,84,873	4,62,12,17,282
,Äj ¹ : ¢μðzÄÄ	51,91,90,042	1,64,62,56,825	62,69,67,591
aÄÄPÄAiÄZ ² ÄÄ	7,41,36,31,740	6,89,44,41,698	5,24,81,84,873

4 ¥UwAiÄ°gÄ^a SAq^aÄ¼ PÄ^aÄUÄj

« ^a gU¼Ä	31 ^a iÄZið 2018gAzÄ EzÄv	31 ^a iÄZið 2017gAzÄ EzÄv	01 K ! ¯Ï 2016gAzÄ EzÄv
4 ¥UwAiÄ°gÄ^a SAq^aÄ¼ PÄ^aÄUÄj			
J) ,Ä ^a g & AiÄAvÆÄ¥Pg t	8,47,998,245	1,288,698,647	2,68,64,76,676
	8,47,998,245	1,288,698,647	2,68,64,76,676
5 C©^aÄAiÄ°gÄ^a CUÄ°Ä D¹U¼Ä			
J) PA¥ÆÄlgÏ vAvÄÄ±	7,40,17,653	7,18,92,402	3,13,20,073
	7,40,17,653	7,18,92,402	3,13,20,073



УА@УАЃ «ZĀZQ ,gSgÁdĀ PAŲa aAiĀ«ĀV

(¹ LJEĭ , ASĭ: AĭĀ0401PJ2002J , ĭf¹ 030436)

£ĖĖĀZĀĀV PbĀj : Ā±Ėĭ g, UĀ@УАЃ - 585102, PĖĀĐĭP - 585 102



6 ZĀ°ĀĭĀ@Z °ĖRPŲĀ As at June 30, 2017

°ĖRPŲĀ «a gŲĀ	PAŲaAiĀ oĭ gĀ	31 aĭĀZĭĐ 2018gAzĀ EzĀV		31 aĭĀZĭĐ 2017gAzĀ EzĀV		31 aĭĀZĭĐ 2016gAzĀ EzĀV	
		μĀgĀŲĀ , ASĭ	aĀĀR ..—	aĀĀR ..—	μĀgĀŲĀ , ASĭ	aĀĀR ..—	aĀĀR ..—
J) FQn , ĀZĖŲĀ° °ĖRP 1) Evg: (aĀĀĀĀj C@Z aĭ, GZĭV a@ZĀ) ŲĖtĐaĀV , AzĀĀV FQn , ĀZĖŲĀ° °ĖRP MIĀ PĀĀĀĀj : °ĖRPŲĀ°£ aĭĖ@Z PĀŲĀ«PUĀV °a tP MIĀ		2,51,000	100	2,51,00,000	2,51,000	100	2,51,00,000
				2,51,00,000			2,51,00,000
				-			-
				2,51,00,000			2,51,00,000



7 aĀĀAzĒqĀz vĵU D¹U¹/₄ (ŕ^{a1/4})

« a gU ¹ / ₄	31 aĀZiđ 2018gAzĀ Ez/Av	31 aĀZiđ 2017gAzĀ Ez/Av	01 KĀĀĀ 2016gAzĀ Ez/Av
J) aĀĀAzĒqĀz vĵU °Ēu			
i) ¹ gĀ ¹ U ¹ / ₄ aĀĀ °Ē (°ĒĀĀiĀĒĀ °ĒgvĀŕ ¹) , aP ¹ / ₂ ĀĀz	-	1,90,62,76,319	1,69,74,34,863
ii) °ĒĀĀiĀ aĀgĀ ^a iĒĀ ^a iĀŕĒĒAzĀV	2,07,26,93,122	2,07,26,93,122	2,07,26,93,122
iii) °ĒrPU ¹ / ₄ ĒĀiĀiĀiĀv aĒĒ ^a iĀŕĒĒAzĀV	-	-	-
MIĀ	2,07,26,93,122	3,97,89,69,441	3,77,01,27,985
©) aĀĀAzĒqĀz vĵU D¹:			
ii) ¹ gĀ ¹ U ¹ / ₄ aĀĀ °Ē (°ĒĀĀiĀĒĀ °ĒgvĀŕ ¹) , aP ¹ / ₂ ĀĀz	8,99,56,870	1,22,02,19,515	1,16,54,76,164
ii) aZz UĀgĀw, ĀĀPAiĀ °Ē PĀĀ aĒvĀ ¹ U ¹ / ₄ PĀgt ĒAz	-	77,60,13,674	62,19,15,569
MIĀ	8,99,56,870	1,99,62,33,189	1,78,73,91,733
ŕ^{a1/4} aĀĀAzĒqĀz vĵU (°Ēu)/D¹	(1,98,27,36,252)	(1,98,27,36,252)	(1,98,27,36,252)

« a gU ¹ / ₄	31 aĀZiđ 2018gAzĀ Ez/Av	31 aĀZiđ 2017gAzĀ Ez/Av	01 KĀĀĀ 2016gAzĀ Ez/Av
8 Evg ZĀ°AiĀĀz D¹U¹/₄ (DzĀgg»v aĀvĀ a , ĒĀUĀaĒzAzĀ ŕĵUtv)			
J) vĵUaiĀ aĀĀAUq ŕĀaw(ŕ^{a1/4})	-	44,63,71,248	44,49,22,084
©) SAg^aĀ¹/₄ aĀĀAUqU¹/₄	1,71,30,28,215	79,26,73,686	1,49,72,48,422
Ā) °zVĀ oĀ^atU¹/₄	17,11,45,803	16,93,88,270	17,62,44,352
r) °zVĀ oĀ^atU¹/₄ - Evg	-	-	-
	1,88,41,74,018	1,40,84,33,204	2,11,84,14,858
P ¹ / ₄ Āĵ: ZĀ°AiĀĀz D ¹ U ¹ / ₂ U °vĀU ¹ / ₄	-	-	-
	1,88,41,74,018	1,40,84,33,204	2,11,84,14,858



9 zÁ, ÁÄÄ

« ^a gU½Ä	31 ^a iÁZið 2018gAzÄ EzAv	31 ^a iÁZið 2017gAzÄ EzAv	01 K! ¯i 2016gAzÄ EzAv
zÁ, ÁÄÄU½Ä, ©r ¯ ¯ÁUU½Ä ^a ÄvÄ ©r , ÁzÉU½Ä	₹	₹	₹
J) GUÁ t z ° EgÄ ^a , Á ^a ÄV	1,34,19,99,214	1,42,20,00,372	1,15,20,17,001
©) UÄwUzÁgg ° EgÄ ^a , Á ^a ÄV	1,86,08,819	1,53,64,794	1,60,30,300
¹) £EPgg/EA¢U EgÄ ^a , Á ^a ÄV	1,80,11,269	73,05,828	1,10,50,140
r) S¼P v z/vEqzÄ ° ÁP ¯ Áz D¹U½Ä	1,46,82,016	9,29,691	63,36,907
E) z/ÄµAiÄÄP/P¼a ° ÁP ¯ Áz D¹U½Ä			
UÄgÄvÄ ^a iÁq ¯ Áz ^a iË®(qS/Äðr «)	43,40,05,341	36,77,64,143	30,55,42,589
	1,82,73,06,659	1,81,33,64,828	1,49,09,76,937

10 © ¯i ^aiÁqz DzÁAiÄ

« ^a gU½Ä	31 ^a iÁZið 2018gAzÄ EzAv	31 ^a iÁZið 2017gAzÄ EzAv	01 K! ¯i 2016gAzÄ EzAv
© ¯i ^a iÁqz DzÁAiÄ	₹	₹	₹
	2,37,26,90,170	2,01,24,23,981	1,85,99,05,241
	2,37,26,90,170	2,01,24,23,981	1,85,99,05,241



11 aĀiŕĀjĀ a ,ĒĀUĀĀPĀz aĀ

« aGUĀ	31 aĀZĭđ 2018gAzĀ EzAv	31 aĀZĭđ 2017gAzĀ EzAv	01 Kĭĭ 2016gAzĀ EzAv
J) DgĀ wAUĀUĒ °aĒ C aĀAiĀ aĀiŕĀjĀ a ,ĒĀUĀĀPĀz aĀ	4,25,11,38,126	13,45,46,47,928	13,36,54,60,635
©) Evg	7,05,21,29,845	5,42,59,25,432	4,68,39,64,698
	11,30,32,67,971	18,88,05,73,360	18,04,94,25,333
PĀĀĀj: ,AĀAiĀ, z a ,ĒĀwUĀU Ā vĀUĀĀ	3,54,83,57,480	2,87,95,77,672	2,09,61,73,354
	7,75,49,10,491	16,00,09,95,688	15,95,32,51,979
°ZĀ a j aĀ»w:			
1) aĀĀĒ aĀUĀ «AUqu:			
J) DzĀjv, a ,ĒĀUĀĀĀzAzĀ ŕjUtv	5,52,25,76,657	4,91,74,79,167	4,52,08,68,091
©) DzĀgg»v, a ,ĒĀUĀĀĀzAzĀ ŕjUtv	2,23,23,33,834	11,08,35,16,521	11,43,23,83,888
1) ,AĀAiĀ, z	3,54,83,57,480	2,87,95,77,672	2,09,61,73,354
MIĀ	11,30,32,67,971	18,88,05,73,360	18,04,94,25,333
PĀĀĀj: ,AĀAiĀ, z a ,ĒĀwUĀU ° a tPUĀĀ			
PĀĀĀj: ,AĀAiĀ, z a ,ĒĀwUĀU ° a tPUĀĀ (\$)	3,54,83,57,480	2,87,95,77,672	2,09,61,73,354
	7,75,49,10,491	16,00,09,95,688	15,95,32,51,979

a ,ĒĀUĀz aĀvĀ ,AĀAiĀ, z UĀ°P 1ĀPĀwUĀUĀV PĒĀđIP ,PĀđg aĀ PAŕăAiĀ ŕĀgAĀP 2°U gĒ.
99.37 PĒĀn aĒv aĒĀ aUĀđĀĀz. PĒĀđIP ,PĀđgz DzĀĀ ,A. rE 48 ĩJ ,ĭDgĭ ĀĒĀP 31.05.2003g
PĀĀĀ (©) ĀĒĀĀ EzĒĀ J ,ĀAUĀ Gŕ«ĀĀUĀĀ AiĀĀĀzĀ UĀ°P aUđP ŕwAiĀV °ĒĒĀ ,ĀgzĀ.
UĀ°PjAz ,AĀAiĀ, z a ,ĒĀ°UĀUĀzĀ gĒ. 354.84 PĒĀn aĒvz ° a tP aĀĀ°Ē ° a tPAĀĒĒ
MĀUĒĒĀvz. aĀĀ°ĒĒĀ °ĒgvĀŕ1, JZĭn ĀĒĀĀĒUĀ Cr ŕPg tĀz ŕPg t z DzĀgz aĀĀ
100% ° a tP aĀĀĀĀVzĀ EzĀ gĒ. 44.32 PĒĀn DVgĀvz aĀvĀ 2 aĀđUĀUĒ °ZĀ C aĀU L ĩ
,mĭUĀ aĀĀĀĀĀĀĀ 10% ° a tP aĀĀĀĀVzĀ EzĀ 197.19 PĒĀn EgĀvz. 2ĀĀ ,ĀĀUĀgg aĀĀ
4% ° a tP aĀĀĀĀVz.



12 £UzĀ āĀvĀ £UzĀ , āiĀ£U½Ā

« āgU½Ā	31 āiĀZīđ 2018gAzĀ EzAv	31 āiĀZīđ 2017gAzĀ EzAv	01 Kĭ ĭ 2016gAzĀ EzAv
£UzĀ āĀvĀ £UzĀ , āiĀ£U½Ā			
J) ĀĀPĀU½°£ ²@ĀU½Ā ZĀ° SĀvU½° - Evg SĀvU½° (, Ā@U½Ā, SĀvjU½Ā, āĀvĀ Evg ĀZĭvU½U ŕwAiĀV āiĀfđ£ ° t CxāĀ ĀzvAiĀ gĀŕz ° Ej , PĀ½ĀĀz āĀnU)	57,95,41,236	64,06,08,490	88,75,55,443
©) PĀiĀ°£ £UzĀ *	5,20,77,781	77,347,677	14,98,41,230
1) gāĀ£AiĀ°gĀ ZPĀU½Ā āĀvĀ £UzĀ	11,138	42,32,000	1,53,000
r) PĀiĀ°£ , ĀAŕĀU½Ā	4,47,072	4,17,011	3,81,035
MIĀ	1,04,01,35,352	2,37,62,97,115	2,08,04,58,565

* £UzĀ āĀvĀ ĀĀPĭ ²@ĀU½° J. ĀwđāiĀqz āĀZgĭU½Ā: gĀ 1,24,362/- āĀvĀ ©. C²v; gĀ. 14.56 @P , Āj ā (P@ā C²v āĀZgĭU½ĀĀ , AvĀ@£ ŕnAiĀ £ĀAP£Az 3 wAU½ M½U vĒqzĀ°ĀPĀV®).

** PĀAz , PĀđj PĀAzU½ (ŕāgĭ dĒgĀlgĭU½Ā) Jĭ¹ U ŕwAiĀV ĀzvAiĀV °PĀ oĀā t.

gĀAiĀZĒgĀ «ĀĀUPĭ , AŞA£¹zAv SĀv , APĀv 24.110 CrAiĀ°£ ĀiĀĭĭ ²°£ ŕPĀg EgĀā ²°U °ĒĀ°¹zg £UzĀ ŕāiĀtŕvz°£ £UzĀ ²°£° āĀvĀ , «z. EzĀ zĀāzĀUđ Gŕ«ĀĀUz° ° t z CŕS½PAiĀ PĀgt £Az DVzĀĭ °ĒAzĀtP ĀĀQ Ez.



13 Evg ° tPÄ, Ä D¹U¼Ä:

« a gU¼Ä	31 a iÄZið 2018gAzÄ Ez/Av	31 a iÄZið 2017gAzÄ Ez/Av	01 K! -i 2016gAzÄ Ez/Av
	₹	₹	₹
J) ,gSgÄdÄzÄg jU aÄÄAUqU¼Ä	14,33,68,879	33,72,363	59,34,105
©) £ÉPg jU aÄÄAUqU¼Ä	3,46,61,861	1,94,44,235	1,80,70,165
1) ,AŠA¢v ,A, U¼Az - P! n¹J -i/ J, ÄA U¼Ä - ¥qAiÄ - ÄPÄz aÄ	5,33,88,63,635	4,53,23,68,927	3,87,79,48,927
r) «zÄvi d£gÄlg iU¼Az a ,Æ - ÄU - ÄPÄz zÄ	25,61,51,104	13,46,21,254	16,54,18,941
	5,77,30,45,479	46,89,806,779	4,06,73,72,138
P¼ - Äj: Evg ° tPÄ, Ä D¹U¼U ° a tPU¼Ä	-	-	-
	5,77,30,45,479	4,68,98,06,779	4,06,73,72,138
° ZÄ a j a iÄ»w:			
1) aÄÄ°£ aÄU¼ «AUqu:			
J) DzÄjv, a ,Æ - ÄUÄ aÄzAzÄ ¥jUtv	40,60,07,170	40,60,07,170	40,60,07,170
©) DzÄgg»v, a ,Æ - ÄUÄ aÄzAzÄ ¥jUtv	5,36,70,38,309	4,28,37,99,609	3,66,13,64,968
1) ,A±AiÄ, z	-	-	-
	5,77,30,45,479	4,68,98,06,779	4,06,73,72,138
MiÄ			
P¼ - Äj:			
P¼ - Äj: ,gSgÄdÄzÄg jU ¥Äaw, - Äz ,A±AiÄ, z aÄÄAUqU¼U aÄvÄ Evg a ,Æ - ÄwU¼U ° a tP	-	-	-
MiÄ	5,77,30,45,479	4,68,98,06,779	4,06,73,72,138

14 Evg ZÄ° D¹U¼Ä

« a gU¼Ä	31 a iÄZið 2018gAzÄ Ez/Av	31 a iÄZið 2017gAzÄ Ez/Av	01 K! -i 2016gAzÄ Ez/Av
	₹	₹	₹
J) P£ÄðIP ,PÄðg¢Az Sg - ÄPÄzÄ UÄ«ÄÄ t «zÄi¢ÄPg t , °ÄAiÄz£ ±ÄÄ , °ÄAiÄz£ Dgiri Dgi - ÄQU¼Ä	30,50,87,720 6,31,31,02,034 2,07,45,62,711	30,50,87,720 7,73,20,15,902 -	30,50,87,720 11,10,47,92,529 -
©) !AZ t/UÄZÄn l, i¢Az Sg - ÄPÄzÄ	9,74,41,075	5,31,71,882	5,81,91,420
1) ,£g ¢Ä¥z ¥ - Ä£Ä - «U¼Az Sg - ÄPÄzÄ	1,94,06,483	2,45,31,120	1,90,36,448
r) ¥Æ a ð, AzÄ - Äv RZÄðU¼Ä	12,48,166	12,96,141	12,26,967
E) ¥Ä¥ a Äz Dz g - ÄQ Egz Šr J¥i) ŠAQ a Ä¼ D¹U¼U £µ/°Ä¢U ° PÄ, ° PU¼Ä	2,30,95,417 10,84,209	2,52,06,154 10,84,209	2,13,53,669 17,52,381
	8,83,50,27,815	8,14,23,93,128	11,51,14,41,134
P¼ - Äj: ,gSgÄdÄzÄg jU ¥Äaw, - Äz ,A±AiÄ, z aÄÄAUqU¼U aÄvÄ Evg a ,Æ - ÄwU¼U ° a tP	-	-	-
	8,83,50,27,815	8,14,23,93,128	11,51,14,41,134

« a g U 1/4	31 a i Á Z i ð	31 a i Á Z i ð	01 K i i 2016 g A z Á
a S a z E Á a A A z A e r P S Á v - ° A e u: a S a z E Á ° A e u U 1/4	₹	₹	₹
a S a z E Á a A A z A e r P S Á v - D 1: a S a z E Á D 1 U 1/4	-	-	-
a S a z E Á a A A z A e r P S Á v - D 1: a S a z E Á D 1 U 1/4	8,10,11,29,873	9,31,15,59,837	5,77,39,00,000
a S a z E Á a A A z A e r P S Á v - D 1/(° A e u)	8,10,11,29,873	9,31,15,59,837	5,77,39,00,000

(i) EAqī JJ, ī 114 ‘α§AzÉá^aāāAzErP SÁvU¼A’ ¥PÁg «zĀivī °AaPAiÄ^aÁi¥Ág^a MAzÄ zg
α§Aϕv ZIÄ^anPAiiAvZÄ E° C¹vz°gā^a α§AzEU¼ DzÁgz āÄ UÁ°PJU «ϕ, ÄQgā^a
±Ä®^aÉÄ α§AzPgÄ ρzđj, ÁvÁg.

PEÁðIP «zÄiQI qSazEÁ DaiÆÄU (“PEDgĩ¹”) °Ægr¹gÄa S°a µðz ±Ä®a (JAaġn) PA¥µAiÄ °AaPÁ aÄi¥ÁgP CÆ¬Ä, Ävz. F qSazEU¼ ¥PÁg qSazPgÄ PA¥µAiÄÄ vÆ UÁ°PjAz ¯Ä CAVÄPiv FQn E¬AiÄ aÄÄ° ¯gª, µÄq¬Äz zgªEÆ, ÄjzAv vÆ¹gª aÄvÄ aÄvÄ, UÆ¼Äª aZU¼ÆÄª, Æ°ªiÄqÄªAv ±Ä®ªEÄ µU¢¥r, Ävz. CÆPªÄªÄz JAaġn qSazEU¼° µU¢¥r, ¯Äz µgvª aÄvÄ qSazEU¼ ¥PÁg PA¥µAiÄÄ DzÁAiÄ, qSazEÁ D¹U¼Äª aÄvÄ °ÆuU¼ÆÄª µzðj, Ävz.

(ii) 31 aÍÁZið 2018gAzÄ aÄvÄ 31 aÍÁZið 2017gAzÄ EzÁv zg ¢\$A¢v ZÍÄªnPU¼ ¥PÁg ¢\$AzÉÁ D¹U¼Ä/°ÆuU¼ °ÆAzÁtP P¼V£Awz:

« ^a gU½Ä	31 ^a iÁZið 2018gAzÄ EzAv	31 ^a iÁZið 2017gAzÄ EzAv
¥ÁgA©P ¢\$Az£Á D¹U½Ä	₹	₹
^a µðz°£ ¢\$Az£Á DzÁAiÄ/(RZÄðU½Ä)	9,31, 15,59,837	5,77,39,00,000
(i) «zÄvi RjÄ¢ ^a Z	4,56,34,70,036	3,53,76,59,837
(ii) ¢ÄÄAa£ ^a µðU¼° UÄgÄw, ¯Áz D¹AiÄ ½Äw jPUÆ½, Ä«P	(5,77,39,00,000)	-
^a ÄÄPÁAiÄz £\$Az£Á D¹U½Ä (£ ^a ¼)	8,10,11,29,873	9,31,15,59,837



«ªgU¼Å	31 ¢iÁZið 2018gAzÅ EzAv		31 ¢iÁZið 2017gAzÅ EzAv		01 K!¬i 2016gAzÅ EzAv	
	ASi	₹	ASi	₹	ASi	₹
16 µÅgÅ SAgª¼ C¢Piv: ¥wAi/EAZÅ g/£. 10g FQn µÅgÅU¼Å	2,00,00,00,000	12,00,00,00,000	8,00,00,00,000	08,00,00,00,000	8,00,00,00,000	8,00,00,00,000
	1,20,00,00,000	1,20,00,00,000	8,00,00,00,000	8,00,00,00,000	8,00,00,00,000	8,00,00,00,000
E±£i DzzÅ, ªAwUaiiÅzzÅ ¢ÅVÅ ¥£tðªÅV ,AzÅAiªªÅzzÅ ¥wAi/EAZÅ g/£. 10g FQn µÅgÅU¼Å ªµðz ¥ÁgA¬z° EzÅ	77,67,66,104	7,76,76,61,040	30,51,36,104	3,05,13,61,040	30,51,36,104	3,05,13,61,040
ªµðz° E±£i DzzÅ ¥£tðªÅV ,AzÅ¬ÅVªÅz FQn µÅgÅU¼ªÅ£¢P ªµðz P££U ªAvÅ£ ¥nU MAiÅ¬Åz MIÅ ¢ÅV	33,81,90,000	3,38,19,00,000	47,16,30,000	4,71,63,00,000	-	-
	1,11,49,56,104	11,14,95,61,040	77,67,66,104	7,76,76,61,040	30,51,36,104	3,05,13,61,040
		11,14,95,61,040		7,76,76,61,040		3,05,13,61,040

J) MIÅ FQn µÅgÅ SAgª¼z 5% QAv®£ °a£ µÅgÅU¼£Å °EA¢gªª FQn µÅgÅzÁgg «ªgU¼Å:

«ªgU¼Å	31 ¢iÁZið 2018gAzÅ EzAv		31 ¢iÁZið 2017gAzÅ EzAv		01 K!¬i 2016gAzÅ EzAv	
	ASi	¥w±v	ASi	¥w±v	ASi	¥w±v
(i) P£ÁðIP ,PÁðg	1,11,49,56,095	99.99%	77,67,66,095	99.99%	30,51,36,095	99.99%

PA¥¤AiÅ¥wAi/EAZÅ g/£. 10/- g ,ªAvAiÅ ai£¢ª£Å °EA¢gªª MAZÅ MAZÅ FQn µÅgÅU¼ªUðª£Å °EA¢z. ¥wAi/£S FQn µÅgÅzÁgg ¥w ¥Á°U£ MAZÅ ¢ÇñU °PÅzÁggÁVgÅVÁg. PA¥¤AiÅ ¥j ,ªiÁAiÅ ,Az¬ðz° FQn µÅgÅzÁggª J® DzÅAiÅ ¢ÅVU¼ °AaPAiÅ £Avg PA¥¤AiÅ G½z D¹U¼£Å ¥qAiÅª °P£Å °EA¢gÅVÁg. °AaPAiÅ µÅgÅzÁggª °EA¢gªª FQn µÅgÅU¼ ¥ªiÁuÁ£Å ,ÁgªÁV DUÅvz.

$\mathbb{F}_q[n]^\circ \cong \mathbb{F}_q[n] \oplus \mathbb{F}_q[n]^\circ$

Evğ Fön

[illegible]



18 ,Ā@UĀĀ:

« aGUĀĀ	31 aĪĀZĭđ 2018gAzĀ Ez/Av	31 aĪĀZĭđ 2017gAzĀ Ez/Av	01 Kĭĭ 2016gAzĀ Ez/Av
ZĀ°AiĀ@z °ÆuUĀĀ			
18 ,Ā@UĀĀ:			
I) DzĀjv ,Ā@UĀĀ:			
J. EvgjAz ,Ā@UĀĀ	8,02,79,44,833	8,747,245,205	7,555,358,042
PĭĀĭj: EvgjAz ,Ā@UĀĀ aĀĀ°£ ZĀ°	1,74,51,31,435	1,297,469,560	652,387,944
ŃPvUĀĀ	6,28,28,13,398	7,44,97,75,645	6,90,29,70,098
II) DzĀgg»v ,Ā@UĀĀ:			
J) EvgjAz ,Ā@UĀĀ	6,62,97,557	7,88,61,460	9,27,30,363
PĭĀĭj: EvgjAz ,Ā@UĀĀ aĀĀ°£ ZĀ°	1,25,63,903	1,25,63,903	1,38,68,903
ŃPvUĀĀ	5,37,33,654	6,62,97,557	7,88,61,460
MIĀ ,Ā@UĀĀ	6,33,65,47,052	7,51,60,73,202	6,98,18,31,558

°ZĀ°j aĪĀ»w:

DzĀjv ,Ā@UĀĀ:

P, A	« aGUĀĀ	31 aĪĀZĭđ 2018	31 aĪĀZĭđ 2017	31 aĪĀZĭđ 2016
J EvgjAz C°ĉ ,Ā@UĀĀ				
1 UĀĀĀĀt «zĀĀĉPgt ăUaĀ ăAiĀĀĀV,				
£az°° - E°Az ,Ā@UĀĀ -				
JĭrDgĭĭ ŃwAiĀĀV-£ĉ MzV, ĀĀP	1,87,61,297	2,26,75,637	5,34,14,077	
(AiĀĀVĀĀŃPg tUĀĀ, ,@PguUĀĀ,				
AiĀĀVUĀĀ ©rĀĀUUĀĀĀ, Āz£UĀĀĀ,				
C£ĀĀĀ£UĀĀĀ aĀvĀ eĀĀr, Āz/				
,Ēĭĭ, Āz/ă°, Āz ŃĀgPĀĀUUĀĀĀ				
,ĀjzAv J@ Cĭvz°gĀĀ ĪĀtĀĀgĀgz				
Zg ,vĀUĀĀĀ aĀvĀ ĀĀĀĀ°£ J@				
AiĀĀVĀĀŃPg tUĀĀ, ,@PguUĀĀ, AiĀĀVUĀĀ				
©rĀĀUUĀĀĀ, Āz£UĀĀĀ, C£ĀĀĀ£UĀĀĀ aĀvĀ				
eĀĀr, Āz/Ēĭĭ, Āz/ă°, Āz				
ŃĀgPĀĀUUĀĀĀ ĀUĀĀ, Ā@z aĀvĀz				
RjĀĉ, Āz CxĀĀ RjĀĉ, ĀĀPĀz				
,ĀĀVUĀĀ zĀ, ĀĀĀUĀĀ CqĀĀj, ĀĀPAiĀ				
aĀĀĀP ĀĀzĀzĀĀ. Ā@z C°ĉ 13				
aĀĀUĀĀĀVzĀĀ 3 aĀĀUĀĀ CĉPĕv				



P. A	«a _g UĀ	31 aĪZiđ 2018	31 aĪZiđ 2017	31 aĪZiđ 2016
	aĀĀAzĒrP-ĀgĀvz °ÁUĒ 10 , aĪĒ PAvĀU¼° aĀgĀŋĀaw EgĀvz . aĀgĀŋĀaw 2009jAz ŋĀgAĀ aĀUĀvz. Šr zg 8.00%.)			
2	ĪJŋĪ ¹ -DgĪJ ĪrDgĪĪ ĀU J C, @Ā aĀvĀ ŠrU¼gqPĒĪ ĀjzAv 3 a _đ U¼ CĉPĒv aĀĀAzĒrP C ^a ĉAiĀĒĒ , ĀjzAv , Ā@z C ^a ĉAiĀĀ aĀĒ@z° 10 a _đ aĀVgĀvĀ. ŠrAiĒĒĀ PĀ@ĉAz PĀ@PĪ °tPĀ, Ā , a ^a Ā@AiĀz ĒZĒAiĀAv ŋĀaw, ĀPĀUĀvz . AiĒĒĒAiĀ Cr °Ē, zĀV °tPĀ, Ā Mzv, Āz D ¹ U¼ĒĀ ĀzvAiĀV Mzv, Ā ^a aĀĒ@P Cq«j ¹ , Ā@ ^a ĒĀ ĀzUĒ½, Āvz. , aĪĒ PAVĀU¼° aĀgĀŋĀaw aĀvĀ 5 a _đ U¼ CĉPĒv aĀĀAzĒrPAiĒĒĒU Ā@z C ^a ĉAiĀĒĒ 10 a _đ U¼U aĪŋĪr, Āvz.(CĉPĒv aĀĀAzĒrPAiĒĒĒ JgqĀ a _đ z C ^a ĉU «, j, Š°Āĉz). Šr zg 11.50%. ĀU - © , Ā@z C ^a ĉ 20 a _đ U¼ĀvzĀ 5 a _đ U¼ CĉPĒv aĀĀAzĒrP-ĀgĀvz °ÁUĒ 2016jAz DgAĀ aĀUĀaAv , aĪĒ aĀĪĉP PAVĀU¼° aĀgĀŋĀaw EgĀvz. Šr zg 11.50%. .	27,87,45,229	36,05,31,446	40,16,80,330
3	UĀ«ĀĀt «zĀĪĉPgt □U ^a ĀĉAz , Ā@ J DgĪE ¹ - UĀ«ĀĀt °Ēg □ađ°t aĪa, Ī - gĒ. 36.84 PĒĀn - , Ā@z C ^a ĉ 13 a _đ U¼ĀvzĀ 3 a _đ U¼ CĉPĒv aĀĀAzĒrP-ĀgĀvz. 10 aĪĒ aĀĪĉP PAVĀU¼° aĀgĀŋĀaw EgĀvz. aĀgĀŋĀaw 2011 jAz ŋĀgAĀ. Šr zg 10.90%. © DgĪE ¹ - JĒĒe ^{aĪ} (°Av-1) - gĒ. 108.19 PĒĀn - , Ā@z C ^a ĉ 13 a _đ U¼ĀvzĀ 3 a _đ U¼ CĉPĒv aĀĀAzĒrP-ĀgĀvz. 10 aĪĒ	5,28,84,24,040	5,86,57,45,448	5,86,70,74,259



P. A	« a g U Ą	31 a i Ā Z i đ 2018	31 a i Ā Z i đ 2017	31 a i Ā Z i đ 2016
	a Ā ĩ đ P P A v Ā U ¼ ° a Ā g Ā ŋ Ā a w E g Ā v z. a Ā g Ā ŋ Ā a w 2016 j A z ŋ Ā g A ¨. Š r z g 11.00%. ¹ D g i E ¹ - j Ā P A q P j A U i - g Ā. 139.87 P Ā Ē n - , Ā @ z C a Ą 13 a μ đ U ¼ Ā V z Ā ĩ 3 a μ đ U ¼ C Ą P ĩ v a Ā Ā z Ā r P - Ā g Ā v z. 10 , a i Ā Ē a Ā ĩ đ P P A v Ā U ¼ ° a Ā g Ā ŋ Ā a w E g Ā v z. a Ā g Ā ŋ Ā a w 2010 j A z ŋ Ā g A ¨. Š r z g 9.75% Ą A z 10.90%. a g U E g Ā v z. r D g i E ¹ - r n ¹ « Ā Ā ĩ j A U i - g Ā. 128.04 P Ā Ē n - , Ā @ z C a Ą 13 a μ đ U ¼ Ā V z Ā ĩ 3 a μ đ U ¼ C Ą P ĩ v a Ā Ā z Ā r P - Ā g Ā v z. 10 , a i Ā Ē a Ā ĩ đ P P A v Ā U ¼ ° a Ā g Ā ŋ Ā a w E g Ā v z. a Ā g Ā ŋ Ā a w 2014 j A z ŋ Ā g A ¨. Š r z g 12.50%. E D g i E ¹ - D g i f f « a i - g Ā. 12.72 P Ā Ē n - , Ā @ z C a Ą 15 a μ đ U ¼ Ā V z Ā ĩ 5 a μ đ U ¼ C Ą P ĩ v a Ā Ā z Ā r P - Ā g Ā v z. 10 , a i Ā Ē a Ā ĩ đ P P A v Ā U ¼ ° a Ā g Ā ŋ Ā a w E g Ā v z. Š r z g 10% Ą A z 12.5% a g U E g Ā v z.			
4	ŋ a g i ŋ Ē Ē i P Ā ŋ Ē đ g Ā ± Ē i Ą A z , Ā @ (g A v g e Ē i Ā w A i Ē Ā d Ē A i Ā C r , Ē ĩ , Ą z D ¹ U ¼ C q « j , Ā « P A i Ā a Ē Ē P ¨ z a Ā z z Ā ĩ. , Ā @ z C a Ą 12 a μ đ U ¼ Ā V z Ā ĩ 48 , a i Ā Ē v đ a i Ā ¹ P P A v Ā U ¼ ° a Ā g Ā ŋ Ā a w E g Ā v z. a Ā g Ā ŋ Ā a w 2010 j A z ŋ Ā g A ¨. Š r z g 11.75%.)	1,42,69,788	1,65,22,913	1,95,27,079
5	ŋ a g i ŋ Ē Ē i P Ā ŋ Ē đ g Ā ± Ē i Ą A z , Ā @ (r n ¹ « Ā Ā ĩ j A U i A i Ē Ā d Ē A i Ā C r , Ē ĩ , Ą z D ¹ U ¼ C q « j , Ā « P A i Ā a Ē Ē P	20,30,76,319	26,31,23,008	31,24,25,108



P. A	« ^a gU½Ā	31 ^a iĀZiđ 2018	31 ^a iĀZiđ 2017	31 ^a iĀZiđ 2016
	z^aĀzzĀĬ. Ā@z C^a¢ 5 ^aμđU½ĀVzĀĬ 20 ,^aiĀĒ vđ^aiĀ¹P PAvĀU½° ^aĀgĀ¥Ā^aw EgĀvz. ^aĀgĀ¥Ā^aw 2009 jAz ¥ĀgAĬ. Šr zg 10.90%.)			
6	UĀ«ĀĀt «zĀĈĀPg t ¢U^aĀĈAz Ā@ - ĴJ, ĬL (AiĒĀdĒAiĀ Cr ¢^aiĀđt ^aĀz G¥PĀAzU½° CĒμĀĒU/Ē¹gĀ^a D¹U½ Cq«j, Ā«PAiĀ ^aĀĒ@P z^aĀzzĀĬ. Ā@z C^a¢ 13 ^aμđU½ĀVzĀĬ 3 ^aμđU½ C¢PĒv ^aĀĀAzĒrPĒĀgĀvz. 10 ,^aiĀĒ ^aĀĴđP PAvĀU½° ^aĀgĀ¥Ā^aw EgĀvz. ^aĀgĀ¥Ā^aw 2010 jAz ¥ĀgAĬ. Šr zg 8.25% ĈAz 10.90% ^agU EgĀvz.)	53,62,25,991	61,91,72,012	60,28,01,312
7	¥^agĬ ¥ĒĀĒĬ PĀ¥ĒđgĀ±ĒĒAz ,Ā@ (2x5 J^aiĬ«J, 33/11 P« G¥PĀAzU½Ā ^aĀvĀ ,AŠA¢v ĒĒĒU½ĒĀ M½UĒEAq Zg D¹U½ Cq«j, Ā«PAiĀ ^aĀĒ@P z^aĀzzĀĬ. Ā@z C^a¢ 12 ^aμđU½ĀVzĀĬ 48 ,^aiĀĒ vđ^aiĀ¹P PAvĀU½° ^aĀgĀ¥Ā^aw EgĀvz. ^aĀgĀ¥Ā^aw 2004 & 2007 jAz jAz ¥ĀgAĬ. Šr zg 8.00% ĈAz 11.% ^agU EgĀvz.)	16,25,39,333	22,59,07,873	29,84,35,877
8	^aĀtdĬ ĒĀiAPĀU½Az ,Ā@U½Ā (Ev g PĀAiĀđAiĀĀP ŠAq ^aĀ½ MzV, Ā^aĀ^ag eĒEvU PA¥¤U Šg ĒĀPĀz ^aĀU½ ^aĀĀ°Ē ^aĒz@ ,^aiĀĒ^aĀz ĒĀgĈAz ,Āz. Ā@z C^a¢ ^aĀĒEgĀ ^aμđzĀĬ. dĒ^aj 2017 jAz ¥ĀgAĬ ^aĀUĀ^aAv 36 ,^aiĀĒ vđ^aiĀ¹P PAvĀU½° MAzĀ JA¹JĬDgĬ+0.50% ^aĀĴđP, CxĀđvĬ 10.95% ^aĀĴđP Šr zg zĒEA¢U)	1,52,59,02,836	1,37,35,66,868	-
G¥^aĒv		8,02,79,44,833	8,74,72,45,205	7,55,53,58,042
(¹) P½ĒĴ: ZĀ° ¥PvU½Ā		1,74,51,31,435	1,29,74,69,560	65,23,87,944
MIĀ		6,28,28,13,398	7,44,97,75,645	6,90,29,70,098

DzÁgg»v ,Á@U¼Ä:

GULBARGA ELECTRICITY SUPPLY
COMPANY LIMITED



UÄ@UÄð «zÄZQ ,gSgÁdÄ
PA¥¤ ¢AiÄ«ÄV

DzÁg g»v ,Á@U¼Ä:

P., A	« ¢gU¼Ä	31 ¢iÁZið 2018	31 ¢iÁZið 2017	31 ¢iÁZið 2016
1	¸PÁðg¢Az ,Á@U¼Ä - ¡J ¢iif ¢i ¸Á@z C ¢ 20 ¢µðU¼ÁVzÄ 5 ¢µðU¼ C¢PèV ¢ÄÄAzÆrP-ÄgÄvz. C, @EÄ ¸ ¢iÁE ¢Á¶ðP PAVÄU¼ ¢ ¢ÄgÄ¥Á ¢w ¢iÁq ¢ÄQzÄ ¢ÄgÄ¥Á ¢w 1 , ¥ASgi 2010 jAz ¥ÁgA ¢ ¢ÄV , ¥ASgi 2024P ¢ÄÄVAiÄÄvz. Šr zg 12%.	3,07,31,270	3,61,81,916	4,16,32,562
2	¸PÁðg¢Az ,Á@U¼Ä - J¡ rDgi! ¸Á@z C ¢ 13 ¢µðU¼ÁVzÄ 3 ¢µðU¼ C¢PèV ¢ÄÄAzÆrP-ÄgÄvz. C, @EÄ 10 ¢iÁE ¢Á¶ðP PAVÄU¼ ¢ ¢ÄgÄ¥Á ¢w ¢iÁq ¢ÄQzÄ ¢ÄgÄ¥Á ¢w 2009 jAz ¥ÁgA ¢ ¢ÄV , ¥ASgi 2018P ¢ÄÄVAiÄÄvz. Šr zg 8%.	3,55,66,287	4,26,79,544	4,97,92,801
3	PÉÁðIP ,PÁðg¢Az ,Á@U¼Ä - «zÄvi ¢@AiÄ ,ZÁ@E ¥QAiÄ ¸Á@z C ¢ 10 ¢µðU¼ÁVzÄ 10 , ¢iÁE ¢Á¶ðP PAVÄU¼ ¢ ¢ÄgÄ¥Á ¢w ¢iÁq ¢ÄQzÄ ¢ÄgÄ¥Á ¢w 3 r, ASgi 2010 jAz ¥ÁgA ¢ ¢ÄV r, ASgi 2017P ¢ÄÄVAiÄÄvz. Šr zg 9%.	-	-	13,05,000
G¥ ¢Æv		6,62,97,557	7,88,61,460	9,27,30,363
P¼-Äj: ZÁ ¢ ¥PvU¼Ä		1,25,63,903	1,25,63,903	1,38,68,903
MIÄ		5,37,33,654	6,62,97,557	78,861,460



UÄ@UÄð «zÄZQ ,gSgÄdÄ PAÏª ¢AiÄ«Äv

(¹LJEÏ ,ASÏ: AiÄÄ0401PJ2002J,Ïf¹030436)

£ÆÄAzÄ-Äv PbÄj : ,Ä±£Ï g, UÄ@UÄð - 585102, PÆÄðIP - 585 102

° tPÄ,Ä vßSU½U nÏtU½Ä

ZÄ°AiÄ@z °ÆuU½Ä:

« ^a gU½Ä	31 ^a iÄZið 2018gAzÄ EzÄv	31 ^a iÄZið 2017gAzÄ EzÄv	1 KÏÏ 2016gAzÄ EzÄv
	₹	₹	₹
19 Evg ° tPÄ,Ä °ÆuU½Ä:			
J) oÄ ^a t PÆqÄU PÄ ^a ÄUÄj	(75,86,251)	(44,63,64,495)	(5,42,97,616)
©) UÄ°PjAz ``zvÄ oÄ ^a t	4,92,56,62,798	4,52,91,76,711	4,28,65,53,473
	4,91,80,76,547	4,08,28,12,216	4,23,22,55,857
20 °^atPU½Ä:			
J) PÄIÄAS »v ¢U ° ^a tP	5,37,58,508	5,03,06,251	4,41,61,489
©) ge £U¢ÄPg tP ° ^a tP	44,51,65,655	47,02,61,831	38,97,01,899
1) UÄ°PjUAzÄ PÆÄðIP ,PÄðg aiÄrz ° ^a tP	5,96,95,651	5,96,95,651	5,96,95,651
r) PÆÄðIP ,PÄðg ^a MzV ¹ z ©DgiÏ °ÆAzÄtP, J,ÏJALNDgiE	12,93,06,507	12,93,06,507	12,93,06,507
E) PÆÄðIP ,PÄðgP Evg ,AzÄAiÄ ^a ÄU ``ÄPÄz ^a	3,35,28,956	3,35,28,956	3,35,28,956
	72,14,55,277	74,30,99,196	6,5,63,94,502



ZĀ° °ĒuU¼Ā

« ^a gU¼Ā	31 ^a iĀZiđ 2018gAzĀ EzĀv	31 ^a iĀZiđ 2017gAzĀ EzĀv	1 KĀ Ī 2016gAzĀ EzĀv
21 Ā@U¼Ā:	₹	₹	₹
1) DzĀjv ,Ā@U¼Ā:			
J) ĀrPU ŕwAiĀv ,AzĀAiĀ ^a ĀU			
ĀPĀz ,Ā@U¼Ā			
- ĀiAPĀU¼Az	74,39,69,617	94,86,19,585	83,59,35,981
-EvgjAz	-	66,66,66,664	-
MIĀ	74,39,69,617	1,615,286,249	83,59,35,981
1) DzĀjv ,Ā@U¼U MzU ¹ gĀ ^a			
zVĀiĀ « ^a gU¼Ā:			
J) ĀiAPĀU¼Az ,Ā@:			
(UĀ°PjAz ^a ,ĒĀUĀĀĀPĀz ^a U¼	74,39,69,617	94,86,19,585	83,59,35,981
ĀĀ°Ē ĀgĈAz ,Āz)			
©) EvgjAz ,Ā@:			
(I ^a gĭU¼Ā, PAŠU¼Ā, N ^a gĭ°qĭ			
ĀĀ°PU¼Ā ĀĀvĀ ,ĀzĒU¼Ā ,ĀjzAv			
N ^a gĭ°qĭ ĒĒĀU¼Ā, ĀĀgz PAŠU¼			
ĀĀ°Ē ŕĀiĈPĀmĭ ĀiĀqĀz GQĒ			
ĀS@U¼ ĀĀ°Ē ĒĒĀU¼Ā - 11 P«			
ĀĀAvĀz D ¹ U¼ Cq ^a iĀĒĈAz ,Āz.			
Ā@z C ^a Ĉ 12 wAU¼Ā, r, ĀSgĭ	-	66,66,66,664	-
2016jAz ŕĀgA ^a ĀĀUĀ ^a Av			
ĀĀgĀŕĀw 12 ,ĀiĀĒ PAvĀU¼°, Šr			
zg ^a ĀĭđP 12.25%)			
22 ĀiŕĀjĀ ,AzĀAiĀU¼Ā			
J) Cw ,t ĀĀvĀ ,t GziĀĀU¼Az	-	-	-
MIĀ ĀĀQU¼Ā	-	-	-
©) Cw ,t ĀĀvĀ ,t GziĀĀU¼Az			
Evg GziĀĀU¼Az MIĀ ĀĀQU¼Ā	41,34,51,73,942	45,68,78,31,658	44,14,82,47,007
	41,34,51,73,942	45,68,78,31,658	44,14,82,47,007
°ZĀ^aj ĀiĀ»w:			
1 «zĀiĀ RjĀĈU ĀiŕĀj ,AzĀAiĀU¼Ā	36,20,82,11,855	32,51,25,34,403	33,69,65,54,630
2 ĀQ EgĀ ^a RZĀđU¼UĀV Evg °Ēu	5,90,01,00,593	5,11,73,87,101	65,46,66,681
3 ĀSĀĈv ,ĀU¼U-Pĭ n ¹ Jĭ/			
ĭ ¹ PJĭ/ Evg J ,ĀĀU¼Ā-	(76,31,38,501)	7,93,77,67,774	9,21,90,45,448
ĀzĀAiĀ ^a ĀUĀĀPĀzĀĭ	41,34,51,73,948	45,56,76,89,278	43,57,02,66,759



\$ - Cw, t, , t āĀvĀ āĀziāā °Avz GziāĀU¼ C@āĒĒ PĀAiĀ, 2006: CĒ, ĒZE ,A.8-7-2006 1rJEĪ
Ē. 17-05-2007 PĪ ,AuvāĀUāAv Cw, t, , t āĀvĀ āĀziāā °Avz GziāĀU¼ C@āĒĒ PĀAiĀ, 2006
CrAiā° Cw, t, , t āĀvĀ āĀziāā °Avz GziāĀU¼U ,AŠAĒ1zAv P@āĒ ŸPĪU¼ĒĀ āiĀq ĀPĀUĀvz.
PAŕāAiĀā °Ā¼ĀZ PĀAiĀAiĀ āĀĪU SgĀāAv ,AuvāĀUā āiĀ»wAiĀĒĀ ,gSgĀdĀZĀgjAz ,AU», Āā
ŸQĀiĀiĀ°z ,AuvāĀz āiĀ»wAiĀā ,ziPĪ®Ī«gz PĀgt ĀŸvU¼° AiiāāĪZĀ ŸPĪU¼ĒĀ āiĀrgāāĒĒ.
Dzg, Dq¼v āĀq¼AiĀ C@ŸĀAiĀz° F PĀAiĀAiĀ GŸŠAzU¼ CĒAiĀ ,AzĀAiĀāĀU ĀPĀUŠ °ĀZĀZ
ŠrAiĀ Ÿjuāāāā āā°vz®. eĒvU, PAŕāAiĀā ĪĀtAiiĀVgā AiiāāĪZĀ ,t ŸāiĀt z GziāĀU¼U 31
āiĀZiđ 2016gAzĀ EzĪAv 30 ĒĒU¼UĒ °ZĀPĀ® ĀĀQ G¼Ēgā AiiāāĪZĀ āĒvU¼®.

«āgU¼Ā	31 āiĀZiđ 2018gAzĀ EzĪAv	31 āiĀZiđ 2017gAzĀ EzĪAv	1 KĪ Ī 2016gAzĀ EzĪAv
23 °ā tPU¼Ā:			
J) U¼P ge ĒUĒĀPggtPĪ °ā tP	8,70,81,868	8,35,09,557	6,59,67,857
©) ĒĒPgĒ ,ā@vĀU¼UĀV °ā tP	32,30,68,958	12,09,99,116	15,18,15,040
1) PĀĪĀŠ »v āĒUĀV °ā tP	46,83,709	41,50,624	41,98,259
	41,48,34,535	20,86,59,297	22,19,81,156
24 Evg ZĀ° °ĒuU¼Ā:			
J) ĒĀWĀđāĒ ĪĀtU¼ ZĀ° ŸPvU¼Ā	1,75,76,95,338	1,31,00,33,463	66,62,56,847
©) ĀĪAQĒĒAĒU °ĒAzĀtPAiĀ Cr °ZĀaj dāā	6,97,21,996	5,87,80,931	4,47,88,932
1) ŸĀŸāĀZ āĀvĀ UĀ°PjU ŸĀāw, ĀPĀZ Šr	66,31,62,107	59,32,93,161	54,49,01,109
r) ,Ā@U¼ āĀĀ ŸĀŸāĀZ Dzg ĀĀQ Egz Šr	23,37,43,616 (6,85,44,524)	28,20,71,398 11,88,95,427	25,93,87,820 13,80,20,225
E) CĀvg WĪP ĀPU¼Ā	4,34,49,790	2,80,94,322	2,69,28,728
JŸĪ) UĀ°Pgv°Ē °ĒuU¼Ā	21,16,54,568	24,10,30,770	26,41,75,871
f) Evg oĀā tU¼Ā/Evg °ĒuU¼Ā			
JZĪ) ,gSgĀdĀU¼Ā/PĀāĀUĀjU¼U ŸĀāwAiĀiĀ ĀPĀZ āĪ/°ĒuU¼Ā	1,58,82,76,869	1,56,66,07,145	1,93,95,92,219
L) ,gSgdĀZĀggĀ/UĀwUzĀgjAz ĒUzĀ gĒŸz ĀzvĀ oĀā tU¼Ā	9,32,33,899 (5,63,50,699)	9,49,09,672 17,67,25,232	8,32,33,840 28,88,03,065
e) ±Ā,ĒŠzĪ °ĒuU¼Ā			
	4,53,60,42,960	4,47,04,41,521	4,25,60,88,656
25 ZĀ° vjU °ĒuU¼Ā (āā¼):			
a) vjUĀV °ā tP (āĀĀUq vjUĀiĀ āā¼)	3,67,56,027	-	-
	3,67,56,027	-	-



26 PA¥¤AiÄÄ AiiÄ ¢ÄZÄ ¢ ¢ tPU¥ÄÄ ¢iÄrgz ,Ä¢ÄgÄ ¢ÆuU¥Ä

« ¢gU¥Ä	AiiÄ ¢ ¥Ä¢PÄgz ¢ ÄQ Ez	31 ¢iÄZið - 18	31 ¢iÄZið - 17	31 ¢iÄZið - 16
1. ¢Äið ¢ÄrP	PEÄðIP ¢ÄðE« EÄAiÄ¢Pg t	82.55 @PUÄ	82.55 @PUÄ	82.55 @PUÄ
2 PÆgv P/AiÄ«P/ PÆgv ,AzÄAiÜ «¥Ä¢V P/AiÄ«P/ «¥Ä¢V ,AzÄAiÜ «¥Ä¢V , ¢PUÄ ¢ÄÄ ,ASA¢V S rUÄV EÄSAiÄ UtP ¢Ä ,AiÄ vEÄj ,Ä ¢ vJU ¥Ä ¢w ,Ä ¢g zvÄ± ¢ÄÄ DzjÄz nrJ ,i vSAiÄ ¢ ¥Ä ¢w vÄgÄzP ,ASA¢Äz ¢iÄ ¢w.	rLn (nrJ ,i)	gÆ. 364.96 @PUÄ	gÆ. 358.14 @PUÄ	gÆ. 991.09 @PUÄ
3 ¥.gt ¢Äð ¢ÄÄ Evg ¢Ä ¢ nrJ ,i	ÄLn/GZ EÄAiÄ¢AiÜ , ¢ÄðZÄ EÄAiÄ¢AiÜ	gÆ. 10377.58 @PUÄ	gÆ. 10377.58 @PUÄ	gÆ. 10377.58 @PUÄ
4 ÄQ EgiÄ v¥Ä/ ¢ZÄj/ ÄQ ¢ÄUÄ	¢ÄðE« ¥Ä¢PÄgUÄ	gÆ. 1661.27 @PUÄ	gÆ. 1534.23 @PUÄ	gÆ. 2362.00 @PUÄ
5 «ZÄvÄ RjÄ¢ ¥PUÄ ¢ÄÄ S r	I ÄtU/AZÄ UÄgÄw ,z PA¥¤AiÄ «gÄz ¢Ä , ¢PUÄ	--	--	gÆ. 99.81 @PUÄ
6 ¥Ägi dEgÄI giU/Az JÄÄ gÆ¥ ¢ ¥ÆgÄ ,Äz «ZÄvU Äzv	«ZÄÄ ¢ÄPÄUÄ	gÆ. 1276 @PUÄ	gÆ. 9033 @PUÄ	gÆ. 14234 @PUÄ
7 «ZÄ¢Pgtz PÄgt ,AÄ ¢Äz ,Ä¢U	UÄ ¢P EÄAiÄ¢AiÜUÄ	gÆ. 697.08 @PUÄ (39 ¥Pg tUÄ)	wÄAiðÄ ,Äz ¢ÄVgiÄ¢	wÄAiðÄ ,Äz ¢ÄVgiÄ¢
8 «¥Ä¢V ,AzÄAiÜUÄ Ä ¢ÄÄ/ ¥j , ¢iÄ¥ ¢ÄPUÄ ¢ÄgiÄwÄ ,Ä ¢Ä ¥ÆgPUÄV ,AzÄAiÜ ¥j ¢iÄt ¢ÄÄ CAZÄdAiÜUÄ ¢ÄÄ , - EÄUÄ ¢Ä ¢E S rU ¥ÄAiÄV ¢Ä , ¢P	¢ÄziP	wÄAiðÄ ,Äz ¢ÄVgiÄ¢	wÄAiðÄ ,Äz ¢ÄVgiÄ¢	wÄAiðÄ ,Äz ¢ÄVgiÄ¢
9 «ZÄvÄ RjÄ¢ M¥AZ ¢ÄUÄ ¢ÄÄ ÄQUÄ	¢ÄðE« ¥Ä¢PÄg	«ZÄ ¥Ä¢PÄgUÄ , EÄAiÄ¢AiÜUÄ ¢ÄÄz 110 ¥Pg tUÄ ÄQ EÄ , ¢Æv wÄAiðÄ ,Äz ¢ÄVgiÄ¢	«ZÄ ¥Ä¢PÄgUÄ , EÄAiÄ¢AiÜUÄ ¢ÄÄz 142 ¥Pg tUÄ ÄQ EÄ , ¢Æv wÄAiðÄ ,Äz ¢ÄVgiÄ¢	wÄAiðÄ ,Äz ¢ÄVgiÄ¢



« ^a gU%Ā	2017-18	2016-17
	₹	₹
27 PĀAiiĀđZguU%Az DzĀAiĀ J) «zĀivĭ^aiĀgĀI JZĭn & Jĭn ^a Uđ Jĭn ^a Uđ	42,91,75,72,146 -	37,74,32,06,563 -
	42,91,75,72,146	37,74,32,06,563
28 Evg DzĀAiĀ: J) ĀrU DzĀAiĀ ©) Šr DzĀAiĀ 1) gĉAiĀ ^a iĀgĀIĉAz ĀĀ r) CUviĀ@Z ^o a tP, »AzPĭŕqzzĀĭ E) «zĀivĭ RjĀĉAiĀ ^a ĀĀĭjAiĀĀw Jŕi) «zĀZiQ ,ĀAPz ,AzĀAiĀz ^a ĀĀĭ jAiĀĀw f) Evg DzĀAiĀ	1,57,08,203 2,96,99,058 1,08,19,948 53,05,48,581 13,62,20,670 63,30,500 1,50,50,279 74,43,77,239	3,34,74,094 4,00,91,000 42,19,806 54,91,18,863 24,18,24,833 56,70,500 57,68,731 88,01,67,827
29 «zĀivĭ RjĀĉ^aZ J) «zĀivĭ RjĀĉ	35,77,15,95,773 35,77,15,95,773	34,62,48,54,784 34,62,48,54,784
30 1ŠAĉ^a@vĀ RZĀđU%Ā: J) ĀĀvĒU%Ā ^a ĀvĀ PĒ° ©) Ā« ^a μĀĉ ^a ĀvĀ Evg ĀĉU%U PĒqĀU 1) ĀĒĒ,ĭ/JPI UĀŕAiĀ * r) U%P ge ĒUĉĀPg t E) 1ŠAĉ PĀĭt RZĀđU%Ā Jŕi) « ^a iĀU tP ĀĀU%Ā/ĒμU% ^a ĀgĀ ^a VĀđPg t	3,39,11,12,401 69,47,65,614 5,34,95,131 14,67,25,497 16,10,17,884 -	2,37,68,91,459 58,17,77,894 5,76,41,506 24,13,27,902 9,40,94,390 -
	4,44,71,16,527	33,51,17,33,151
31 ° tPĀ,Ā^aZU%Ā J) EvgjAz ,Ā@U%^aĀĀ°Ē Šr RZĀđ* ©) «zĀivĭ ±Ā@U%^aĀĀ°Ē Šr 1) ĀzvĀ oĀ^atU%^aĀĀĭ UĀ°PjU Šr	1,03,91,97,933 2,16,02,15,649 31,74,11,775 3,51,68,25,357	1,03,47,82,429 2,10,91,91,190 32,97,97,628 3,47,37,71,247

*2017-18g^aμđz° P@Āĭ ,Ā@ SĀvU%U ,ĀŠAĉ1zAv Šr, SĀvj zĀĀ°^aĀvĀ ° tPĀ,Ā ,Ā ,U%U C ,@Ā^aĒv ŕĀ^awU%ĒĀĭ
PAŕĀAiĀ ŕgĀĀV Pĭn1Jĭ^aiĀrz. ĀĀ°Ē^aĒvU%ĒĀ Pĭn1Jĭ^a ,ĒZEU% ĈĒĀ,Āg ĀPŕĀ,PU%° ,Āj ,ĀVz.



« aGU%Ä		2017-18	2016-17
		₹	₹
32	„ aP½ aÄvÄ ¨ÆÄU:		
J)	PlqU¼ aÄÄ°£ „ aP½	2,39,37,032	1,93,02,648
	!ÄoÆÄ¥Pg tU¼Ä, eÆÄquU¼		
	aÄÄ°£ „ aP½	27,10,884	23,43,665
	¬ÆÄU¼Ä, PÄS¬i, eÄ@SAz		
	aÄÄAvÄz aÄU¼ aÄÄ°£ „ aP½	1,40,42,71,323	1,18,78,37,374
	PbÄj ,@PguU¼ aÄÄ°£ „ aP½	34,30,609	32,53,810
	Evg 1«¬i PÄaÄUÄjU¼ aÄÄ°£ „ aP½	10,80,308	8,08,110
	„ Äa g aÄvÄ AiÄAvÆÄ¥Pg tU¼		
	aÄÄ°£ „ aP½	33,24,91,040	27,89,73,942
	aÄ°£U¼ aÄÄ°£ „ aP½	23,93,905	19,97,807
	„ aP½AiÄ «¥AiÄðÄiÄ	(35,73,00,000)	(27,17,00,000)
		1,41,30,15,101	1,22,28,17,356
33	Evg RZÄðU¼Ä		
J)	eÄ»ÄgÄvÄ RZÄðU¼Ä	1,30,00,330	69,08,217
©)	D¹ rÄP«ÄµÆAUi aZU¼Ä	11,09,290	1,52,86,984
¹)	¬P¥j±ÆÄzPjU ¥ÄawU¼Ä		-
	- ¬P¥j±ÆÄzPgÄV	8,11,250	8,11,250
	- vjU aÄwg «µAiÄU½U	1,77,000	1,77,000
	- ¥aiÄtÄPg t aÄvÄ ¥j«Äv ¥j²Ä@EUÄV	-	-
J)	zÄg¹U¼Ä aÄvÄ ¢äð°u - Plq	4,73,80,309	3,85,71,754
©)	zÄg¹U¼Ä aÄvÄ ¢äð°u - Plq	27,89,44,754	29,21,52,156
¹)	zÄg¹U¼Ä aÄvÄ ¢äð°u - Plq	2,76,026	2,07,039
r)	zÄg¹U¼Ä aÄvÄ ¢äð°u - Plq	29,86,799	27,66,158
E)	¬ÄrU	62,47,898	1,01,87,210
J¥i)	vÆqzÄ°ÄP¬Äz/°at, ¬Äz ,A±AiÄ, z		
	aÄvÄ a,Æ¬ÄUz lÄtU¼Ä	66,89,43,434	78,34,04,318
¹)	¬ÄAPi ±Ä@U¼Ä	2,16,15,417	1,10,52,802
JZi)	„ Äa, UÄAiÄU¼Ä aÄvÄ °ÄU½U ¥j°Äg	1,41,34,221	1,72,67,347
L)	PA¥Æilgi ,ÄaÄV aÄvÄ ¥Ä¹U¼Ä	18,62,903	24,85,167
e)	aAwU¼Ä	30,000	36,51,794
P)	„ ÄUu, ¥AiÄt aÄvÄ aÄ°£ RZÄðU¼Ä	14,82,88,140	14,89,82,420
J¬i)	«zÄZiQ ±Ä@U¼Ä	3,76,29,507	3,07,67,996
JA)	UÄ°P eÄUw/²PtPÄV aZ	2,24,28,500	31,13,518
JÆi)	„ gPÄ ,ÄUu aZ aÄvÄ Evg ,ASÄ¢v aZU¼Ä	(83,42,112)	1,75,74,450
N)	UÄaÄ «zÄvÄ ¥w¢U ,AZÄAiÄaiÄrz		
	¥ÆÄvÄ°P zE/ A¬Äa£	14,73,47,656	11,55,16,690
¹)	PAÆ/ÆÄ ±Ä@U¼Ä	51,87,315	1,11,25,988
PÆi)	¢äð°uÄ ±Ä@U¼Ä	46,18,34,249	35,74,57,440
Dgi)	zgU¼Ä aÄvÄ vjU¼Ä	6,33,76,397	1,48,31,902
J, i)	Evg RZÄðU¼Ä	-	-
¹)	CAZ, & zÆgÄÄt ±Ä@U¼Ä	3,65,92,991	3,19,06,956
AiÄÄ)	aÄÄzt aÄvÄ ¬ÄRE ,ÄaÄV	2,74,61,171	2,29,52,457
«)	Evg RZÄðU¼Ä	1,43,34,993	6,06,30,897
qSÆÄ)	Evg £µU¼Ä	1,55,65,656	3,84,76,547
JPi)		2,02,92,24,094	2,03,82,66,457



« ¢gU¼Å	2017-18	2016-17
	₹	₹
34 ¥w µÃjU U½P# (¨Å¹Pi ¢ÅvÅ qí@Æimqi) EAqi JJ, i 33 “¥w µÃjE ¢ÅÅ- U½P” U CÆÅ, Ág ¢ÁV ¯Pi ¢ÁP-ÁZ ¥w µÃjE ¢ÅÅ°E ¨Å¹Pi ¢ÅvÅ qí@Æimqi U½PU¼Å		
(a) C, ¢ ¢iÁÆi ¨ÅSÅU½U ¢ÅÅÆi vjU RaðE £Avg ¢µðz ¯Á¨ FQn µÃgÅU¼ ¢Åmqi ,gÁ, j ,ASi ¥w µÃjU ,AzÁ-Åv ¢iÆ@i ¥w µÃjU U½PU¼Å (¨Å¹Pi ¢ÅvÅ qí@Æimqi) (*)	(4,72,62,57,431) 80,49,48,604 10.00 (5.87)	(2,67,05,71,149) 77,67,66,095 10.00 (3.44)
(b) C, ¢ ¢iÁÆi ¨Å©E £Avg vjU RaðE £Avg ¢µðz ¯Á¨ ,Åj¹: ¯Á¨ ¢A± vjU AiÅÆ ,Åj ¥Á ¢w, ¨ÅPÁZ Dz¼vAiÅ ¯Á¨ ¢A±	(4,72,62,57,431) -	(2,67,05,71,149) -
	(4,72,62,57,431)	(2,67,05,71,149)
FQn µÃgÅU¼ ¢Åmqi ,gÁ, j ,ASi ¥w µÃjU ,AzÁ-Åv ¢iÆ@i ¥w µÃjU U½PU¼Å (¨Å¹Pi ¢ÅvÅ qí@Æimqi) (*)	80,49,48,604 10.00 (5.87)	77,67,66,095 10.00 (3.44)
(*) ,A¨ ¢ ¢i FQn µÃgÅU¼ ¥ju ¢ ¢ ¢ ¢ ¥w ¢g, £AiÅP ¢ÁVZ		



UÄ@UÄð «zÄZQ ,gSgÄdÄ PA¥¤ ¢AiÄ«Äv

(¹LJEÏ ,ASÏ: AiÄÄ0401PJ2002J,Ïf¹030436)

£ÆÄAzÄ-Äv PbÄj : ,Ä±EÏ g, UÄ@UÄð - 585102, PÆÄðIP - 585 102

° tPÄ, Ä vßSU½U n¥tU½Ä

n¥t 35- (J)

ag¢AiÄ ¢μðz° PA¥¤¢AiÄÄ ;AZ t ¢ÄvÄ UÄZÄn (¢AwU I,Ï), PÄIÄÄS »v ¢¢ (¢¢AiÄÄP ¢@zÄ) ¢ÄvÄ ge £U¢ÄPg t (¢¢AiÄÄP ¢@zÄ) - E ¢iU½U P½VÆAv ° ¢ tP ¢iÄrz:

¬ÄSÄ ¥ ¢iÄ t 15 “£EPgg , ¢@vÄU½Ä” ¥PÄg ¥PI uU½Ä:

¢ ¢ðav ¢AwU AiÆÄd£:

¢ μðz°£ RZÄð JAzÄ UÄgÄw, ¬Äz, ¢ ¢ðav ¢AwUU MzV, ¬Äz ¢AwUU½Ä P½VÆAw ¢:

	2017-18		2016-17	
	₹	₹	₹	₹
!AZ t ¢ÄvÄ UÄZÄnUÄZÄ GzÆÄUzÄv£ ¢AwU		69,47,65,614		58,17,77,894

©) ¢ ¢ðav , ¢@vÄ AiÆÄd£:

£EPgg PÄIÄÄS »v ¢¢ (J¥Ï©J¥Ï) ¢ÄvÄ ge £U¢ÄPg t ¢¢AiÄÄP ¢@. °ÆuAiÄ ¥, Äv ¢iÈ@ ¢£ÄÄ ¥ÆePqi AiÄÆmÏ PrmÏ «zÄ£ ¢£ÄÄ CÆÄ, j¹ « ¢iÄU tP ¢iÈ@ ¢iÄ¥£z DzÄgz ¢ÄÄ¬
¬P ¢ÄP-ÄVz.

1	¢ ¢ðav , ¢@vÄ °ÆuAiÄ°£ Sz¬Ä ¢u	31 ¢iÄZÏð - 18		31 ¢iÄZÏð - 17		31 ¢iÄZÏð - 16	
		PÄIÄÄS »v ¢¢ (¢¢AiÄÄP ¢@zÄ)	ge £U¢ÄPg t (¢¢AiÄÄP ¢@zÄ)	PÄIÄÄS »v ¢¢ (¢¢AiÄÄP ¢@zÄ)	ge £U¢ÄPg t (¢¢AiÄÄP ¢@zÄ)	PÄIÄÄS »v ¢¢ (¢¢AiÄÄP ¢@zÄ)	ge £U¢ÄPg t (¢¢AiÄÄP ¢@zÄ)
		₹	₹	₹	₹	₹	₹
	¢ μðz ¥ÄgÄ¬ z° ¢ ¢ðav , ¢@vÄ °Æu	5,44,56,875	55,37,71,388	4,83,59,748	45,56,69,756	4,31,41,984	34,62,61,033
	ZÄ°, ÄÄÄ ¢Z	46,73,805	19,36,89,070	52,80,774	17,56,39,127	36,48,310	14,13,89,734
	§r ¢Z	36,92,900	3,60,97,171	34,92,677	3,19,12,780	35,63,604	3,62,72,740
	« ¢iÄU tP £μU½Ä/ (U½P)	16,82,936	(9,13,36,730)	97,94,665	3,28,69,832	36,23,038	7,38,19,280
	¥ÄAw, Äz , ¢@vÄU½Ä	(60,64,299)	(15,99,73,376)	(1,24,70,989)	(14,23,20,107)	(56,17,188)	(14,20,73,031)
	¢ μðz PÆÄÄ ¢Æw ¢ ¢ðav , ¢@vÄ °Æu	5,84,42,217	53,22,47,523	5,44,56,875	55,37,71,388	4,83,59,748	45,56,69,756
2	D¹U½ £ÄAiÄ ¢Äz ¢iÈ@z° Sz¬Ä ¢u						
	AiÆÄd£Ä D¹U½ ¥ÄgÄ©P £ÄAiÄ ¢Äz ¢iÈ@	-	-	-	-	-	-
	AiÆÄd£Ä D¹U½ ¢ÄÄ¬ ¢jÄQv Gvw	-	-	-	-	-	-
	« ¢iÄU tP £μU½Ä/ (U½P)	-	-	-	-	-	-
	GzÆÄUzÄv£ ¢AwU	-	-	-	-	-	-
	¥ÄAw, Äz , ¢@vÄU½Ä	-	-	-	-	-	-
	AiÆÄd£Ä D¹U½ ¢ÄPÄAiÄz £ÄAiÄ ¢Äz ¢iÈ@	-	-	-	-	-	-

n¥t 36 - A\$A¢v ¥P¥P I u

JJ, i 18g Cr CUVi«gÄ^a Evg ¥P I uU^{1/4}Ä P^{1/4}V£Aw^a:

aÄ. | 1PJ-ï U F aμǎz ° ..ÁQ EgÄ a Uj μ aÆv



nŕt 37 - °ZĀj āiĀ»w

« agU¼Ā	2017-18		2016-17		2015-16	
	₹	₹	₹	₹	₹	₹
J) 1LJŕi DzĀgz āĀĀ ĀPĀĀz DāĀzĀU¼ āiĒ@:						
(i) PZĀĀ ,āĀVU¼Ā		-		-		-
(ii) SAg āĀ¼ ,gPĀU¼Ā		-		-		-
©) «zĀZĀ °tz āZ (vq» rz vjUĀiĀ ā¼)						
i) Evg «μĀiĀU¼Ā		-		-		-
Ā) CĒāĀ1 μĀgĀzĀjPAiĀ « agU¼Ā						
i) CāāĀ1 μĀgĀzĀgg ,ASi		-		-		-
ii) CāāĀ1 μĀgĀzĀggĀ Ej 1PĒArgĀā μĀgĀU¼ ,ASi		-		-		-
iii) ĀĀĀ±U¼ PĀgt «zĀZĀ °tz ° āiĀrz ,AzĀAiĀU¼Ā		-		-		-
r) «zĀZĀ «āĀAiĀz ° U½P		-		-		-

nŕt 38: agĀiĀ CāĀiĀ PĒĒU ĀiĀā|zĀ āμwĀiĀ ,ĀzĒU¼Ā ĀQ Eg°®. agĀiĀ CāĀiĀ PĒĒU
āμwĀiĀ ,ĀzĒU¼Az Cxāā Āgāā|zĀ jĀwĀiĀ° vqU UĀjĀiĀz ĀiĀā|zĀ «zĀZĀ °tz
ŕP l uU¼Ā P¼VĒAwā:

« agU¼Ā	2017-18		2016-17		2015-16	
	₹	₹	₹	₹	₹	₹
D¹U¼Ā (ā ,ĒĀUĀĀĀz āĀ)		--		--		--
°ĒuU¼Ā (,AzĀAiĀāĀUĀĀĀz āĀ)		--		--		--



n¥t 39: DyðP C¥ÁAiÁ £ªð°u UÁjU¼Á ¢ÁvÁ £Áw:

PA¥¤AiÁ ¥zÁ£ DyðP °ÆuUÁjPU¼° ,Á@U¼Á, ¢Á¥Ág ¢Áwvg ¥ÁªwAiÁUÁ·ÁPÁz ¢Á ,Ájª. F DyðP °ÆuUÁjPU¼ ¥zÁ£ GzÁ±ªAzg PA¥¤AiÁ PÁAiÁðZguU¼£Á ·ÁS°,·Á Czg PÁAiÁðZguU¼U °tPÁ,Á MzV,Á ¢ÁzÁ. PA¥¤AiÁ ¥zÁ£ DyðP D¹U¼° ¢Á¥Áj ¢Áwvg ¢Á,ÆÁUÁ·ÁPÁz ¢Á, ¢ÁrU ¢ÁvÁ ·ÁAPÁU¼Á ,Ájª. PA¥¤AiÁ ¢ÁÁgÁPmAiÁ C¥ÁAiÁ/ ,Á@ ¢ÁvÁ z ¢ÁvÁiÁ C¥ÁAiÁU¼U vgÁPÆArz. PA¥¤AiÁ »jAiÁ ¢Áª,Á¥£Á ¹SÁ¢ F C¥ÁAiÁU¼ ¢ªð°uAiÁ£Á ¢ÁqÁvÁg. ¢Áq½AiÁ Eªg ZIªªnPU¼£Á ¥j²Á°,Ávz. FªgU AiÁªzÁ ¢ª°vz ¢µ£ ZIªªnPU¼£Á £q,ÁVgÁª¢®.

ªÁgÁPm C¥ÁAiÁ:

ªÁgÁPm ·U¼°£ SzÁªuÁªAzÁV °tPÁ,Á ,Áz£z ·«µiz £UzÁ °jªU¼ £ÁAiÁAiÁv ¢ÁiE®ªª KgÁ¥ÁgÁUÁªzÁ ¢ÁgÁPm C¥ÁAiÁªvz. ¢ÁgÁPm C¥ÁAiÁª ¢ÁÆgÁ «zzÁvª: Srzg C¥ÁAiÁ, ZÁªuAiÁ °tz C¥ÁAiÁ ¢ÁvÁ Fqn ·C¥ÁAiÁ ¢ÁvÁ ,gpÁ C¥ÁAiÁª ¢ÁÆzÁz Evg ·C¥ÁAiÁ. ¢ÁgÁPm C¥ÁAiÁU¼ ¥ªª ¢ÁgÁª DyðP ,Áz£U¼° ¢ÁªtU¼Á, J¥i«nN¹L °ÆrPU¼ª ¢ÁvÁ ¢µ£ DyðP ,Áz£U¼Á ,Ájª.

«zÁ²Á °t C¥ÁAiÁ

«zÁ²Á «ªÁAiÁ zgU¼°£ SzÁªuÁªAzÁV °tPÁ,Á ,Áz£z ·«µiz £UzÁ °jªU¼ £ÁAiÁAiÁv ¢ÁiE®ªª KgÁ¥ÁgÁUÁªzÁ ¢ÁgÁPm C¥ÁAiÁªvz. «zÁ²Á «ªÁAiÁU¼°£ SzÁªuAiÁ C¥ÁAiÁU¼U PA¥¤AiÁ JzÁgÁUÁªzAzg ¥zÁ£ªv P®ªª ¢ÁgÁI UÁg ¥ÁªwU¼ª ¢ÁvÁ UÁ°ª ,ÆÁUÁ·ÁPÁz ¢ÁU¼U ,ASAz¥qÁvª.

n¥t 40: £ÁAiÁAiÁv ¢ÁiE®ªª Pª°ÁPª«P (EAgí JJ,í 113)

PA¥¤AiÁ DyðP ,Áz£U¼£Á ¥Ágªª° £ÁAiÁAiÁv ¢ÁiE®ªª ¢ÁvÁ vz£Avg £UzÁ °jªU¼ ,gÆª ¢ÁvÁ ,ªÁAiÁz DzÁgz ¢Áª·ªÆÁUiz ¢ÁZU¼° Pª°ÁPªUÁvz.

P¼V£ PÆÁµPª S¼,Áz DyðP ,Áz£U¼ª «ªgU¼ª ,Ágª£Á M¼UÆArz:

«ªgU¼ª	31 ¢ÁZið 2018	31 ¢ÁZið 2017	1 K¹í 2016
·ªÆÁUiz ¢ÁZU¼° DyðP D¹U¼ª:			
°ÆrPU¼ª	2,51,00,000	2,51,00,000	2,51,00,000
©í ¢Áqz DzÁAiÁ	2,37,26,90,170	2,01,24,23,981	1,85,99,05,241
ªÁ¥Ájª ¢Á,ÆÁUÁ·ÁPÁz ¢Á	7,75,49,10,491	16,00,09,95,688	15,95,32,51,979
£UzÁ ¢ÁvÁ £UzÁ ,Áª£U¼ª	1,04,01,35,352	2,37,24,88,115	2,08,04,58,565
Evg °tPÁ,Á D¹U¼ª	5,77,30,45,479	4,68,98,06,779	4,06,73,72,138
MIÁ °tPÁ,Á D¹U¼ª	16,96,58,81,492	25,10,08,14,563	23,98,60,87,923
·ªÆÁUiz ¢ÁZU¼° DyðP °ÆuU¼ª:			
,Á@U¼ª	7,08,05,16,669	9,13,13,59,451	7,81,77,67,539
Evg DyðP °ÆuU¼ª	4,918,076,547	4,082,812,216	4,23,22,55,857
ªÁ¥Ájª ,AzÁAiÁU¼ª	41,345,173,942	45,687,831,658	44,14,82,47,007
MIÁ DyðP °ÆuU¼ª	53,343,767,158	58,902,003,325	56,19,82,70,403

PA¥¤AiÁª ¢Áª ¢ÁvÁ £µz ¢ÁÆ®P £ÁAiÁAiÁv ¢ÁiE®ª Cxªª Evg ,ªÁU DzÁAiÁz ¢ÁÆ®P £ÁAiÁAiÁv ¢ÁiE®ª - F jÁw Pª°ÁPªz AiÁªzÁ °tPÁ,Á D¹U¼ª Cxªª °ÆuU¼£Á ¢ÁvÁðPj¹gªª¢®. ¢Áª°£ °tPÁ,Á D¹U¼ª ¢ÁvÁ °ÆuU¼ £ÁAiÁAiÁv ¢ÁiE®ª£Á ·ªÆÁUiz ¢Ázª° Pª°ÁPªvzÁ Eªª CªU¼ £ÁAiÁAiÁv ¢ÁiE®ªU¼U °wgªÁvª.

UÄ®UÁđ «zÄZQ ,gSgÁdÄ
PA¥¤ ¤AiÄ«Äv

n№t 41	¥,gt ºÄVÄ ºAaP ZIÄanPU¼ ºÄ¥ðr,Ä«P ºÁUÄ «zÄZIQ ºAaP PA¥uU¼ gZÆAiÄ ¥juÄaÄÁV PÆÁðIP, PÁðga D¹ ºÄVÄ ºEuU¼ aUÁðªuAiÄ ºÁUaÁV aÄ, P n¹J¯i ¥qzÄPÆArgÄa P®a , Ä®U¼ÄÄ PA¥uU aUÁð¬Ä¹z ºÄVÄ CªÆÄ ¯P¥Ä, PU¼º, Äj, ¯ÁVz.
n№t 42	P¼VÆ ºÄSÄU¼ CrAiÄ ²®ÄU¼Ä 1 jÄPg t ºÄVÄ ºÆAzÁtPU SziªÁVzÄ D ¥QAIÄU¼Ä ºÄQ EgÄa z jAz PA¥uAiÄÄ DyðP ¥ºvÁA±U¼ aÄÄº£ ¥juÄaÄªÄÄ w¼AiÄ®Ä, ÄziªÁVgÄa ¢®. J. ««z, Ä®UÄggÄ, ««z, ÄºUgÄ, oÄª tU¼Ä, DzÁjv, Ä®U¼Ä, DzÁgg»v, Ä®U¼Ä Ävg, Ä® ¢U¼Ä, gSgÁdÄzÄggÄ, UÄwUzÄgjU, Ä®U¼Ä ºÄVÄ ºÄÄAUqU¼Ä, ºÄiAPi ²®ÄU¼Ä. ©. CÄvgi WIP SÄvU¼ CrAiÄºgÄa ²®ÄU¼Ä. 1. P n¹J¯i/ J, i ¹¹/ ¹PJ¯i/ & J, ÄAU¼Ä, P n¹J¯i/J, ÄAU¼ ÄZ t ºÄVÄ UÄZÄn I, i ºÄVÄ P ¹J¯i - EªU¼ÆA¢V£ a ªºÁgU¼Ä. r. SÄqªÄ¼ª ºZ vBSAiÄº£ D¹U¼Ä, ¥UwAiÄºgÄa PÄªÄUÄjU¼Ä, zÄ, ÄÆÄ ºÄVÄ Cª²v ²Ä¶ðPU¼U ¥wAiÄV P®a IÄuÄvP ²®ÄU¼ª. E. ¯qgi SÄv ²®ÄU¼Ä ºÄVÄ 01.06.2002 gÄzÄ EzÄv «ºÄU¼Äz aUÁð¬Ä, ¯Äz PÆÁðIP, PÁðg¢Az ¥qz, Ä®U¼Ä, ««z, Ä®UÄggÄ, ««z, ÄºUgÄ, gSgÁdÄzÄgjU ºÄÄAUqU¼Ä ºÄVÄ Ävg Cª²v ²®ÄU¼U, ASÄ¢¹zAv ¢ªð», ¯Äz CÆÄªªªÄz ¥ÆgP ÄÆÄz t ¥Ä, PU¼Ä/ CÆÄ, ÄeU¼º£ ²®ÄU¼ ÄqÄ«£ ºÆAzÁtP ¥UwAiÄºz.
n№t 43	«zÄZIQ PÄAiÄ, 2003, ¥jZiÄz 185(2)(r)g G¥SÄzU¼ CÆÄ, Äg gzÄUÆ½, ¯Äz «zÄZIQ (¥ÆgP) PÄAiÄ, 1948 ¥jZiÄz 69, G¥¥jZiÄz (1)g Cr gÆ , ¯Äz J® ¢AiÄªÄU¼Æ gzÄUÆ½, z Cxªª ºiÄ¥ðr, z ºÆgvÄ eÄjAiÄºgÄvª. EzPÆÄUÄ tªÁV, ºiÄ¥ðr, ¯Äz ¢AiÄªÄU¼ÄÄ «zÄZIQ PÄAiÄ, 2003g Cr C¢, Äe, z PÄgt «zÄZIQ (¥ÆgP) PÄAiÄ, 1948 gÆ ¹z ¢AiÄªÄU¼ DzÄgz ºÄÄ ¯º tPÄ, Ä «ªguÄ ¥nU¼ÄÄ ¹z¥r, ¯ÄVz.
n№t 44	ªZ «zÄEU¼Ä ºÄVÄ ¥QAIÄU¼ÄÄ E£Æ gÆ , z PÄgt «ºÄU¼Ä/ªÄvU¼Ä/ª®AiÄU¼Ä ºÄVÄ Dq½vÄvP PbÄj CÆÄ ¯«¹z, ÄªiÄ£ª ºZªÄÄ E£Æ ºÄUªiÄr SÄqªª¼ª ZP RZÄðºAQ®.
n№t 45	P n¹J¯i ºÄVÄ J, ÄAU¼ ÄZ t ºÄVÄ UÄZÄn I, iU ºiÄq¯Äz ºª tP/PÆqÄUÄiÄ ¥AiÄð¥vAiÄÄÄ PÄjvª ¹&Jf C®¥ÄAiÄ ºP¥r¹zÄg. PA¥uAiÄ ºÄÄº£ ºEu ¹SÄ¢ ºZz ºÄÄº£ ¥w±v PÆqÄUU ºiÄv ¹Ä«ÄvªÁVgª PÄgt ÄZ t ºÄVÄ UÄZÄn I, iªAz ¹&Jf SÄiÄ¹gªª ºiÄ»wAiÄ SUI, ¶ÄPg tªÄÄ PÄ¼¯ÄVz. ºiÄ»wAiÄÄÄ ¢jÄQ, Äwgªª PÄgt ZÄº ºµðz º tPÄ, Ä vBSU¼º F, ASÄz AiÄª ºª tPAiÄ£Æ ºiÄrgÄa ¢®.
n№t 46	P n¹J¯i £ÆA¢U ºAaPÆAq D¹U¼U, ASÄ¢¹zAv Mqv£ ºÄVÄ ºPÄU¼ÄÄ P n¹J¯i ºÆA¢gªª PÄgt Cª PA¥uAiÄ ¯P¥Ä, PU¼º ¥w¥ºvªÁV®. Dzg EAvº D¹U¼ ¢ªðºuÄ ºZz ¥Ä®£Ä ¯Ä ºÄVÄ £µz vBSU RZÄðºAP¯ÄVz.
n№t 47	DAvjP ¯P¥j±ÆÄzPgÄ UÄ®UÁð G¥-« ºÄU, S¼Äj £Ug, º£, ¥Äm £Ug ºÄVÄ zÄªzÄUð G¥-« ºÄUzº ºg¢AiÄÄz £UzÄ C¥S¼PAiÄ ºÄÄ ¯«±µªÄz ¯P¥j±ÆÄz£AiÄÄÄ PÜEArgÄvÄg, ¥ASgi 2012gº, º, ¯Äz v£SÄ ºg¢AiÄ ¥PÄg gÆ. 198.65 ®P ºÄvz £UzÄ C¥S¼P



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n¥t 48	ªÁÁAUÁ tS°ÁzÁz AiiÁªzÁ ,ÁªÁV £µU¼£Á °£A¢z ¢µ£ UÁwUU¼£ ,Áj PA¥¤¢AiÁ AiiÁªzÁ ¢ÁWÁðª¢ UÁwUU¼£Á °£A¢g°®.
n¥t 49	ag¢AiÁ ¢£ÁAPzAzÁ EzÁv °£rPzÁgg ²Pt ¢ÁvÁ ,AgPt ¢¢U ¢UÁð-Á,ÁQzÁ AiiÁªzÁ ¢ÁvU¼£ Eg°®.
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n¥t 51	vtÁgª ¢Á« «zÁv¹i Ai£Ád£U ,ASAC¹z, UÁ°PjAz ¢,£° ¢iÁr ¢Á. P!n¹J¹i ¢ÁvÁ P£ÁðIP ,PÁðgP¹ ¥Áªw,ÁPÁz ¢SAz£Á D¹AiÁ£Á ,zj «µAiÁª ¢iÁ£ ,ªÇÁðZ¹ £ÁAiÁª@AiÁz° Egªª PÁgt ¢P¹ vUZÁP£¼ÁV@. ,zj «µAiÁª Ev¹ðªÁz£eq£AiÁª Czg ¥juªªª£Á ¢Pª,PU¼° ,Áj ,ÁUªªzÁ.

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2017-18

GESCOM



Gulbarga Electricity Supply Company Limited

16th ANNUAL REPORT 2017 - 18

(CIN NO. - U04010KA2002SGC030436)

Regd Office :
Station Road,
Gulbarga – 585102
E-Mail: mdgesco@gmail.com
Website: www.gescom.in





MISSION STATEMENT

The mission of the Company is to ensure reliable and quality power to its customers at competitive price

The GESCOM is committed to achieve this mission by

- Encouraging best practices in Distribution.
- Ensuring high order maintenance of all its Technical facilities.
- Emphasizing the best standards in Customer service.

To be the best Electricity Supply Company in the country
The GESCOM pledges to optimise its human and technical resources for the benefit of its Customers.





Board of Directors:

NAME	DESIGNATION
Sri. Dr. S. Selvakumar, I.A.S.	Chairman
Dr. R. Ragapriya, I.A.S.	Managing Director
Sri. Anilkumar S. Babaleshwar	Director (Technical)
Sri. Dr. Raja, I.A.S.	Director
Sri. H. N. Gopalakrishna, I.A.S.	Director
Sri. Rajkumar S. Biradar	Director
Sri. Purushotham Singh. B. H.	Director
Sri. A. N. Jayaraj	Director
Sri. T. R. Ramakrishnaiah	Director

*Statutory Auditors : M/s. GRC & Associates, Chartered Accountant, Chennai-600 033

*Cost Auditors : M/s Rao, Murthy & Associated, Cost Accountant, Bengaluru

*Secretarial Auditors : S. Vishwanath & Associates, Company Secretary, Bengaluru



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DIRECTOR'S REPORT

The Board of Directors takes the privilege of presenting the 16th Annual Report on the operations and performance of the Company for FY 2017-18.

The Company was incorporated under Companies Act, 1956 and commenced its business activities from 01.06.2002.

In the Sixteenth year of operations, the Company's performance in various spheres is outlined in the following paragraphs.

I. FINANCIAL PERFORMANCE

Pursuant to the mandatory requirement for adoption of Indian Accounting Standards (Ind AS), as notified by the Ministry of Corporate Affairs (MCA), the Company has prepared its Financial Statements for the year ended 31st March, 2018 in accordance with Ind AS 101-First time adoption of Indian Accounting Standards as notified under the Companies (Indian Accounting Standards) Rules 2015 as amended from time to time. As mandated by the Ind AS, the comparative figures in the financial statements with respect to the previous two years also have been restated.

i. Profit and Loss: (Rs. in Crores)

Particulars	For the year ended 31.03.2018	For the year ended 31.03.2017
Revenue from sale of power	4291.75	3774.32
Other income	74.43	95.27
Total income	4366.19	3869.59
Purchase of Power	3577.15	3479.98
Employees Benefits Expenses	351.68	3347.37
Finance Costs	141.30	122.41
Depreciation	202.92	205.34
Other Expenses	447.72	403.41
Total Expenditure	4717.77	4490.41
Operating Profit	(351.58)	(620.82)
Regulatory Deferral Income	(121.05)	353.76
Profit before tax	(472.63)	(267.05)
Provision for Current Tax	0	0.002
Profit after tax	(472.63)	(267.05)



ii. Power Purchase:

Prior to 10.06.2005, KPTCL was purchasing power from various generating companies and supplied to ESCOMs. Consequent to enactment of the Indian Electricity Act 2003, State Transmission Utilities were barred from carrying out power trading activities with effect from 10.06.2005. In order to facilitate for purchase of power on behalf of Distribution Companies (ESCOMs), the Government of Karnataka has established Power Company of Karnataka Limited (earlier it was called as State Power Procurement Coordination Centre). Further, the State Government issued guidelines to the ESCOMs to make necessary arrangements to purchase power directly from the generating Companies and the Power Purchase Agreements already entered into by the KPTCL has been assigned to ESCOMs with effect from 10.06.2005. In order to arrange timely payments to the Generating Companies, the Government of Karnataka issued directions for FY 2017-18 indicating the share of GESCOM as 13.508% for CGS, KPCL Thermal @ 5.243%, 13.508% KPCL Hydel @39.343%, 13.508% & 13.683% for Medium & Short term source of the total power purchase by the GESCOM subject to a final reconciliation of the actual power purchase by each ESCOMs (at the end of each financial year).

During the year 2017-18, the Company has received 8117.44 MUs (including energy balance units) from various power producers viz., KPCL, NTPC, NLC, NPCIL-MAPS, KAIGA & KKNPP, DVC, Minor IPPs and Major IPPs etc, as detailed below.

Particulars	Energy in M.U.	Amount in Rs.Crore
Karnataka Power Corporation Ltd. (KPCL)	2932.47	775.58
National Thermal Power Corporation Ltd (NTPC)	1546.81	562.72
Neyveli Lignite Corporation Ltd (NLC)	669.78	274.99
NPCIL (MAPS, KAIGA& Kudankulam)	569.84	217.82
NCE's (Minor - IPPs)	951.96	437.74
Damodar valley Corporation (DVC)	382.81	141.79
Other Power Purchase Cost (UI , Short term, energy balance,provision etc)	505.62	232.20
Banked energy/ Infirm power/SRPTV	18.87	4.11
Jutala Hydro Electric/TBHE	14.80	9.02
Provisions	-	48.26
Transmission Charges (KPTCL & PGCIL)	-	610.62
Total	8117.44	3577.15



iii. Sale of Power:

The total sales under metered and un-metered categories are as under:-

	2017-18	2016-17
Metered Category Sales (in MUs)	3297.50	3127.49
Unmetered Category Sales (in MUs)	3213.39	3230.86
Total Sales (in MUs)	6510.89	6358.35

As could be seen from the above table, the metered and unmetered category sales have increased during FY 18 as compared to FY 17.

Category of consumers	Demand raised	Cash collection made (Incl. adjustments)	Collection efficiency (%age)	
	(Rs. in crores)		2017 - 2018	2016 - 2017
LT Category	3144.97	3551.54	112.93%	96.67%
HT Category	1010.53	1001.20	99.08%	99.16%
Interest on belated payments & Other Miscellaneous	136.26	276.71	203.08%	100.00%
Total (LT+HT)	4291.76	4829.45	112.53%	97.36%

v. Revenue from Subsidies:

During the year, Tariff Subsidy released by Government of Karnataka for FY18, amounts to Rs.1739.83Crores including the tripartite adjustments approved by GoK amounting to Rs.148.34 Crores is considered as the Tariff Subsidy for the financial year ended on 31.3.2018.

iv. Revenue from Sale of Power :

The Demand raised during the period towards Sale of Power was Rs. 4291.76 Crores. The category wise details of demand raised and the collection made out of it are as under:

vi. Capital Expenditure:

The Company has incurred an expenditure of Rs.352.01 Crores on various capital programmes during FY18 as against Rs.403.47Crores during previous year. The details of the works are as under:



(Rs in crores)

S. No.	Particulars	Expenditure incurred		Remarks
		2017-18	2016-17	
1.	Extension and improvement and works & APDRP	109.58	166.45	
2	Replacement of faulty distribution transformer	63.82	54.9	
3	Ganga Kalyan Works-GESCOM	53.76	--	Regrouped
4	Consumer Contribution/Deposit Contribution works	51.75	--	Regrouped
5	Nirantara jyoti works	15.01	122.8	
6	Civil Engineering works	13.48	13.2	
7	Rural Electrification/ Metering of DTC', Installations	13.2	0.85	
8	Additional DTC' / Enhncement of DTC' Capacities	12.45	—	Regrouped
9	Service connection and Metering	4.74	4.71	
10	Electrification of Water Supply Work	3.91	—	Regrouped
11	DeenDayalUpadhaya Gram JyothiYojana	3.78	—	New Works
12	Other Expenditure/ provisions	3.64	24.71	
13	Regularisation of Unauthorised IP Sets	2.37	14.62	
14	IP Set Energisation	0.52	1.23	
	Total	352.01	403.47	

vii. Cost of Supply, Average Demand and Realisation per unit:

- The average cost of supply per unit is Rs.7.25 during FY 17-18 as against Rs 6.69 during FY 16-17.
- As against this, the average demand raised and the cash realization across different categories of consumers is as under:-

Category of consumers	Average demand per unit of power (Rs.)	Average realization per unit of power(Rs.)
Domestic (LT)	5.64	5.51
Commercial (LT)	8.87	8.92
Industrial (LT)	7.25	7.19
Others (LT)	5.71	6.93
Industrial (HT)	8.94	8.93
Commercial (HT)	9.41	9.41
Others (HT)	5.63	5.22
Metered (LT and HT)	7.09	8.36
Unmetered (LT) (without tariff subsidy)	5.65	5.59
Total – Metered and Unmetered (LT&HT)	6.38	6.99

viii. Borrowings:

During the year FY-18 the Company has drawn Medium Term Loan of Rs.75.00Cr from Syndicate Bank, Super Market Branch, Kalaburagi. Further, during the year the Company has repaid in total Rs.214.85 Crs. against which amount of Rs. 87.16 Crs is repaid to M/s. PFC Ltd. & M/s. REC Ltd on Term Loan and Rs.126.43 Crs. is repaid to M/s. REC Ltd & Syndicate Bank



on Medium Term Loan, further repayments against KPTCL borrowed loan on behalf of GESCOM from Govt.of Karnataka during the year amounting to Rs.1.26 Crs.

II. OPERATIONAL PERFORMANCE

i. Consumer Base:

The Company having 28.42 lakhs consumers at the beginning of the year, added 1.03 lakh new consumers during the year. The number of consumers at the end of the year stood at 29.45 lakhs. The category wise break up is hereunder:

Tariff Category	No. of consumers as on 31.03.2017	No. of consumers added during the year 2017-18	No. of consumers as on 31.03.2018
BhagyaJyothi/ KutirJyothi	597,195	480	597,675
Irrigation Pumpsets	341,967	12,118	354,085
Water Supply & Street Light	29,805	2,278	32,083
Domestic Lighting & AEH	1,548,116	66,598	1,614,714
Commercial Lighting	242,791	12,418	255,209
Industrial (LT)	59,578	2,267	61,845
Temporary Supply	20,637	6,876	27,513
Water Supply (HT)	131	5	136
Lift Irrigation Schemes (HT)	307	58	365
Industrial (HT)	1,397	77	1,474
Commercial (HT)	345	14	359
Hospitals, Education (HT)	129	33	162
Residential Colonies & Temporary (HT)	56	6	62
Total	2,842,454	103,228	2,945,682



ii. Transmission and Distribution Losses :

During the year 2017-18 the company has received 7787.36 MU's at KPTCL/ GESCO interface point. The transmission and distribution losses up to the interface point works out to 1276.48 million units (1332.70 MUS during FY16-17). The distribution losses up to the interface point in terms of percentage of power purchase for the year is 16.39 % in 2017-18 (17.33 % in 2016-17).

iii. Aggregate Technical & Commercial Losses (AT & C losses):

The Aggregate Technical & Commercial losses for the year 2017-18 works out to 5.92% compared to 19.51% for the previous year. Efforts are on to bring down the AT&C losses through various technical and non-technical measures by improving the collection efficiency and reducing the system losses. The details of the AT&C losses are as under:-

Particulars	2017-18 (in %)	2016-17 (in %)
Billing Efficiency (i.e., units billed/input)	83.61	82.67
Collection Efficiency (i.e Collection/ Revenue Demand raised)	112.53	97.36
Business Efficiency (i.e., Billing Efficiency/ Collection Efficiency)	94.08	80.49
Aggregate Technical & Commercial Losses (100- Business Efficiency)	5.92	19.51

i. Distribution Transformer Failure:

1. The transformer failure rate during the year 2017-18 was 13.21% (as against 12.60% during 2016-17). The transformer failure rate in urban area was 7.30% and in rural area was 14.10%. The total no. of transformers failed during 2017-18 was 12252 (881 nos. in urban areas and 13371 in rural area).
2. Different capacity of distribution transformer like 25 KVA, 63 KVA & 100 KVA totaling to 5894 transformers were added to the system during 2017-18 to improve the voltage of the system and to provide reliable power supply to the consumers and to bring down the system losses. The total no. of transformers existing in the distribution system of the company at the end of year was 92722(12063 distribution transformers in urban areas and 80659 Nos. in rural areas).
3. Efforts are on to build a buffer stock of transformers in the Divisions and Sub Divisions to replace the failed transformers expeditiously. During the year 2017-18 the Company has purchased 14,250 Nos. of transformers of different capacities for this purpose. The company has already setup transformer repair centers in all the Taluka headquarters.

ii. HT/LT Lines:

During the year 3343.33Kms of HT lines and 1556.47Kms of LT lines were added, taking the total length of HT & LT lines in the distribution network of the Company to 58444.90 Kms and 86472.11Kms respectively. The HT/LT ratio as on 31.03.18 was brought down total 1: 480 (1:582 as on 31.03.17).



iii. Establishment of 33/11 KV Sub Stations:

1. During the year 2017-18 6 No's of 33KV Sub-stations were commissioned and 1 No. i.e. Rupangudi/Kamarchedu work is completed and 1 No. Karur-Motsugur work is under progress (i.e. 95% work completed.)
2. 5 Nos. of GIS Sub-Station works are under progress i.e. 1) Service Station 44, 2) KHB Complex, 3) Shanti Nagar, 4) KCT Gate & 5) Government General Hospital.

iv. Metering:

1. During the year 2017-18, 19084 Nos. of non-recording meters were replaced and 757 Nos. of meters were provided to DC installations.
2. A total number of 11779 street light circuits exist in the Company's jurisdiction out of which 10389 street light points were metered.
3. 597675 BJ/KJ installations exist in GESCOM as at the beginning of the year, out of which 1282 installations were metered during 17-18. The cumulative BJ/KJ installations metered are 428357 nos. and balance 169318 installations are to be metered. Action is being taken to meter the same.

v. Vigilance Activities:

(Rs. in Lakhs)

Particulars	Progress during 17-18	Progress during 16-17
Number of installations inspected	42197	47512
No. of cases booked	7049	6210
Amount of Back Billing	1424.50	1154.64
Back Billing Charges collected	659.79	619.02
Compounding Fee (Assessed)	163.65	122.28
ii) Collected	178.25	156.69

III. SOCIAL WELFARE SCHEMES

i. Energisation of Drinking Water Supply Schemes:

1. 928 Water supply installations were energized during 17-18 in urban and rural areas of the Company on top priority under various schemes of GOK.
2. As on 31.03.2018, 522 applications for energisation of drinking water supply schemes (in rural areas) were pending, out of which 83 applications were pending at GESCOM. 439 cases were pending with the local bodies for non-compliance of various formalities of the Company. The balance works are under progress.

ii. Creation of rural infrastructure and electrification of rural households including BPL households under RGGVY schemes.

The RGGVY scheme for Gulbarga District was sanctioned under 12th plan at a total cost of Rs. 12.21 Crs. The work was awarded to M/s Shree Ishwar Electricals Dharwad for Rs. 14.03 Crs in Mar-15 and DWA was issued in Sept-2015, 5360 No's BPL households completed. The firm has stopped the work. Hence he has been shortlisted Dated. 05.09.2017.

iii. Energisation of Irrigation Pump Sets:

During the year 2017-18, 6498 irrigation pump sets were energized under general category, SCP, Gangakalyan scheme, Backward Community and Minorities etc.

iv. Electrification of houses under KutirJyothi Scheme:

There was no target for KutirJyothi Scheme during Year 2017-18

I. NEW INITIATIVES

1) SCADA Progress in GESCOM as on 31.03.2018:



The SCADA Project amounting to Rs.15.09 Crores and covering 86 No's

of 33/11 KV Sub-Stations under Phase-1 is taken up in GESCOM and the Project is Commissioned at 82 No's Sub-Stations. Out of which 9 No's of Sub-Stations have been upgraded to 110KV Sub-Station. Now under Phase-I, only 73 No's of Sub-Stations are remained and out of which none of Sub-Station not found online at DCC. The DCC Established at Corporate Office Premises and started functioning from 04-10-2010. The SCADA Project under Phase-II amounting to Rs.2.09 Crores and Covering 21 No's of 33/11KV Sub-Stations is awarded to M/s. ABB Ltd., Bangalore on 08-02-2013.

The Progress of Phase-II Project is as below:

The RTU's and Interface Panels are erected at some of 33/11KV

Sub-Stations & V-SAT, UPS erection work and Earthing work, Testing

& Commissioning of SCADA are pending from M/s. ABB Ltd. Still

some equipments are not supplied.

2) 24X7 Customer Care Centre:

- 24X7 Customer Care Centre Established on 18-01-2012 with Toll Free number 180042558585 in the Corporate Office premises for registering of complaints by consumers on fuse off calls, billing problem, transformers failure and power supply failure etc., with all necessary infrastructure.
- Mapping of Short Code '1912' to Toll Free No : 180042558585 has been successfully implemented from 01-09-2016.
- On registering of consumer complaints, the consumer will be given complaint number and the same will be informed to the concerned Service Station of the sub-division for attending the complaints at the earliest. The complaints

which are attended by the Service Stations will be confirmed by the consumers over phone.

- There is provision of 15 No.'s of Desktops at CCC. Out of which 12 No's of Work Stations (Desktops) are being used for receiving consumer calls from 03-08-2017.
- PGRS system has been implemented in the CCC from 01-08-2017
- Operators working at CCC were 12 No's before 13-10-2017.
- The additional 30 No's of operators have been provided to CCC from 13-10-2017. Now the total operators working at CCC 42 No's.
- At present one AE (Ele), three JEE's & 42 No's of operators are working at Customer Care Centre.
- In each shift one JEE and Eleven operators are working at CCC for attending consumer calls.

ii. Implementation of NiranataraJyoti Scheme in GESCOM:

In GESCOM NiranataraJyothi Scheme was propo-I & II. Ph-I covered 20 Tqs and in Ph-II covered 10 Tqs.

This scheme was envisaged to provide 24 Hrs of power by construction of independent 11KV feeders.



The names of the taluks covered as per CSR 2009 are as given below:

Sl. No	Phase-I Taluks				Phase-II Taluks			
	Name of Taluks	DPR cost Rs. in Lakhs	No. of villages covered	No. of new NJ feeders	Name of Taluks	DPR cost Rs. in Lakhs	No. of villages covered	No. of new NJ feeders
1	Aurad	934.6	131	6	Humnabad	717.7	109	12
2	Bhalki	1095.0	109	8	Basavakalyan	1371.7	85	11
3	Aland	1850.0	122	13	Sedam	1848.4	128	13
4	Afzalpur	1466.0	102	12	Shorapur	1409.2	131	9
5	Gulbarga	1376.5	104	11	Hadagali	1764.6	116	13
6	Chitapur	968.0	83	8	Jewargi	1143.5	113	7
7	Yadgir	1433.5	113	8	Chincholi	1089.0	139	8
8	Sandur	1246.6	110	8	Shahapur	874.9	101	7
9	Kudalgi	2204.6	220	17	Bidar	2908	95	20
10	Bellary	1678.2	100	18	Hospet	21530.28	70	9
11	HB Halli	815.9	107	11				
12	Sirguppa	1054.4	84	9				
13	Koppal	1601.3	153	13				
14	Gangavathi	1341.9	196	12				
15	Yelburga	1590.8	140	13				
16	Raichur	1460.5	156	13				
17	Deodurga	1200.0	190	10				
18	Manvi	1846.5	154	14				
19	Sindhanur	1723.3	198	15				
20	Lingasugur	1802.4	193	16				
Total	28689.6	2765	235			15280.28	1087	109



The Circle wise requirement of the above materials is as furnished below :

Phase - I

Sl. No	Circle	Poles			45KN Nos.	11KV Pin Ins Nos.	Cond in Kms	Transformers	
		PSC Nos.	RCC (Rect) Nos.	RCC (Sq) Nos.				25 KVA	63 KVA
1	Gulbarga	0	403	0	2806	24099	2106.824	170	214
2	Bidar	0	0	0	0	0	0	0	0
3	Raichur	2791	34	101	10964	34644	2164.276	80	541
4	Bellary	0	0	100	2000	6131	410.874	25	154
	Total	2791	437	201	15770	64874	4681.974	275	909

Phase - II

Sl. No	Circle	Poles			45KN Nos.	11KV Pin Ins Nos.	Cond in Kms	Transformers	
		PSC Nos.	RCC (Rect) Nos.	RCC (Sq) Nos.				25 KVA	63 KVA
1	Gulbarga	3610	0	0	7268	64043	3276.31	209	292
2	Bidar	1441	0	0	1484	22105	1523.435	66	270
3	Bellary	877	486	0	1318	6970	569.21	2	5
	Total	5928	486	0	10070	93118	5368.955	277	567



Funding:

- a) In support of implementing NJY under Phase-I, Government of Karnataka has provided 40% of the project cost as equity and further that the balance 60% of the cost to be met out of the internal sources of respective ESCOMs. Accordingly the year wise equity released by GOK to GESCOM vide letters dated 01.09.2009 (Rs.30Crs), 22.12.2010 (Rs.25Crs), 30.03.2011(Rs.35.49Crs) and Rs.54.00 Crs for 2011-12, 16.07.2012 (Rs.60.00 Crs), 06.09.2013 (Rs.10.00 Crs), (Total Rs.214.49 Crs).
- b) A loan of Rs.164.31 Crs for NJY Phase-I & Rs. 138.42 Crs for NJY Phase-II was availed by GESCOM from REC Bangalore.

Pilot Project:

Pilot Project was taken up in Kushtagi Tq. in Koppal District. 13 Nos. of NJ feeders were proposed out of which 12 feeders commissioned and remaining 1 feeder, the case is pending in court.

Progress under Phase-I:

For Phase-I, out of 20 Tqs, 11 taluks works are in progress on PTK basis, 9 talukas works are in progress on TTK basis. Out of 235 Nos of NJY feeders 235 feeders commissioned.

Progress under Phase-II:

For Phase-II, out of 10 Tqs. 5 taluks works are in progress on PTK basis and 5 talukas works

are in progress on TTK basis. Out of 109 No's of NJY feeders, 91 feeders commissioned, 1 feeder work is completed and 17 feeders are short closed (2 feeders are covered under DDUGJY and 15 feeders are retendered).

New Schemes:

Mop/GoI has sanctioned Two new schemes:

1. DeenDayalUpadhyay Gram JyotiYojana (DDUGJY):

Government of India has launched DeenDayalUpadhyaya Gram JyotiYojana (DDUGJY) to extend financial assistance against capital expenditure to supplement the efforts of DISCOMs/Power Departments in strengthening and augmenting distribution infrastructure in Rural areas of the country.

Scope of Work:

The Project under the scheme was formulated for rural areas only and the scope of the works will cover works relating to Feeder Separation, System Strengthening and SansadAdarsh Gram Yojana (SAGY) including Metering of distribution transformers, feeders & consumers and Rural electrification. In GESCOM 6 Nos of District wise Proposal has been sanctioned as per Hon'ble Additional Chief Secretary to Government, Energy Department, Bangalore vide letter No. EN 11 VSC 2015/P1 Dtd: 29.01.2016 and the details of district wise sanctioned DPR amount is as below:



Details of District / Component wise sanctioned amount under Deen Dayal Upadhyay Gram Jyoti Yojana (DDUGJY) in GESCOM											
Rs in crs.											
Sl. No.	Name of the District	Meter-ing	SAGY		Access to RHhs	System Strength-ening	Feeder Separation	Total Cost	PMA charges	Total Cost incl. PMA Charges	Status
			Nos.	Cost							
1	Bellary	27.94	1	0.07	1.47	14.13	35.98	79.59	0.40	79.99	LOI issued on 15.7.17Except metering component. For consumer metering tender has been invited District wise for Rs.70.00 Crs. and techno-commercial evaluation is under process as on 24.11.18
2	Bidar	14.13	1	0.11	0.65	13.44	54.82	83.15	0.42	83.57	
3	Gulbarga	30.77	1	0.28	0	15.84	86.06	132.95	0.66	133.61	
4	Koppal	15.46	0	0	0.65	8.42	26.17	50.70	0.25	50.95	
5	Raichur	22.23	2	0.67	2.45	7.36	30.48	63.19	0.32	63.51	
6	Yadgir	10.28	1	0.21	2.03	7.72	67.00	87.24	0.44	87.68	
GESCOM TOTAL		120.81	6.00	1.34	7.25	66.91	300.51	496.82	2.48	499.31	

The financial support under the scheme shall be as under :			
Agency	Nature of support	Quantum of support (percentage of project cost)	
		Other than Special Category States	Special Category States
Govt. of India	Grant	60	85
Utility/ State Contribution	Own Fund	10	5
Loan (FIs/Banks)	Loan	30	10
Additional Grant from GoI on achievement of prescribed milestones	Grant	50% of total loan component (30%) i.e 15%	50% of total loan component (10%) i.e. 5%
Maximum Grant by GoI (including additional grant on achievement of prescribed milestones)	Grant	75%	90%


DDUGJY Physical Progress (upto March-18)

SL. No.	Milestone Name	Unit	GESCOM	
			Target	Ach
1	Running of New 11kV Line	KM's	6039.78	190.25
2	Re-conduct ring of 11kV Line	KM's	2164.04	294.79
3	Running of New LT Line	KM's	194.84	0
4	Re-conduct ring of LT Line	KM's	2453.5	21.05
5	Providing New DTC	No's	3552	3
6	Augmentation of DTC	No's	0	0
7	Providing Service connection to BPL households	No's	4942	0
8	HT AB Cable	KM's	0	0
9	LT AB Cable	KM's	810.07	3.23
10	Providing Earthling for Existing DTC (R&M)	No's	0	0

2. **IPDS(Intergrated Power Development Scheme)** Amount sactioned **Rs.183.41**crore ,Town covered 42 Twons.

Scope of Work: Consist of includes strengthening of system which includes Reconductoring of HT< lines including overhead and AB Cables, New HT< lines, Additional DT's Enancement of DT's R&M Work's etc.

iii. **GramaVidyutPrathinidhi Scheme:**

At present 999 Micro Feeder Franchisees are existing in GESCOM out of which 897 Micro Feeder Franchisees are working.

The progress made by MFFs during the year 2017-18 is as under:

Sl. No.	Name of the Division	Opening balance	Target		Achievement		Closing balance	% achievement over target of	
			Demand	Collection	Demand	Collection		Demand	Collection
1	Gulbarga -1	772.31	2597.18	3081.21	3804.40	3811.00	765.70	146.48	123.69
2	Gulbarga -2	923.67	2627.69	2375.37	2810.16	2217.77	975.72	106.94	93.37
3	Yadgir	1444.28	2299.95	2309.85	2422.05	2216.40	1681.56	105.31	95.95
4	Sedam	576.84	1776.90	1657.02	1963.44	1884.13	632.00	110.50	113.71
5	Bidar	1520.22	2326.86	2567.13	2765.15	2689.83	1446.35	118.84	104.78
6	Humnabad	791.37	3915.54	3832.28	2220.61	2241.65	357.11	56.71	58.49
7	Raichur	1221.38	2446.75	2178.16	2756.92	2675.10	1081.09	112.68	122.81
8	Koppal	199.63	1220.59	1223.00	1650.65	1648.29	614.55	135.23	134.77
9	Sindhanur	200.76	568.87	714.01	2574.49	1256.36	487.31	452.56	175.96
10	Gangavathi	1804.49	2459.35	2180.22	2886.02	2710.35	819.91	117.35	124.32
11	Bellary	1418.36	2995.41	3116.58	3309.27	3331.28	1396.89	110.48	106.89
12	Hospet	461.94	2723.4	2484.68	2645.50	2642.16	482.57	97.14	106.34
	GESCOM	11335.25	27958.49	27719.51	31808.66	29324.32	10740.76	113.77	105.79



IV. Tendering System:

In order to enhance the transparency in procurement and tendering of various works, electronic tendering system i.e e-procurement portal www.karnataka.gov.in of e-governance Dept, GOK has been introduced in the Company. These tenders so called is encouraging.

v. Implementation of R-APDRP in GESCOM:

R-APDRP includes Part A Part B for 21 towns in GESCOM namely: Gulbarga, Aland, Shahabad, Wadi, Sedam, Yadgir, Shahapur, Shorapur, Humnabad, Basavakalyan, Bidar, Bhalki, Raichur, Manvi, Sindhanur, Koppal, Gangavathi, Bellary, Sirguppa, Hospet&Kampli.

Part-A: Scope of work includes IT initiatives

Scope of Part B work include following items;

- New 11kv link lines, express feeders etc, including UG and AB cables.
- 11kv reconductoring
- Additional DTCs
- LT reconductoring and using AB cable
- Consumer metering

R-APDRP schemes under Part A were sanctioned for 15 towns by PFC with loan assistance of Rs 30.32 crs dtd 27-2-2009. Sanction to 6 towns was communicated by PFC for Rs. 7.05crs. dtd 11-9-2009. M/s Infosys Technologies Bangalore is appointed as ITIA. Cost of award is Rs.3511.00lakhs. Customer care centre was establishment in Gulbarga during Feb 2011. All 21 towns went live with full stack. BESCOM is the nodal agency for implementation of RAPDRP Part A schemes for all ESCOMs. Expenditure booked upto the end of March 2018 is Rs.25.51Cr.

Part B were sanctioned for 21 towns by PFC, New Delhi for 200.79 Crs, 25% of sanctioned amount is loan from GOI and 75% counterpart funding from REC. The works are

completed in all 21 towns and closure reports for part A and part B are submitted.

vi. Computerization of billing:

The billing and Collection activities in all the Sub-divisions of the Company's jurisdiction were computerized. The meter reader and Micro-Feeder Franchisees are provided with Spot Billing Machines to issue bills on the spot. The Cash Collection and maintenance of ledger accounts has also been computerized and manual ledgers are dispensed with.

vii. IT initiatives:

The Company has taken lot of IT initiatives like, SCADA, TRM, Video conference, and also providing Online Payment facilities for consumer convenience.

viii. Communication Strategies:

- The Company believes in effective internal and external communication. A monthly newsletter Viz., GESCOM News(English& Kannada) is being brought out, giving information and latest developmental activities in the company.
- Jana Samparka Sabhas are being held in urban and rural areas of the Company's jurisdiction involving people's representatives, Company's local officials and senior officers of the Company to redress the grievances of the consumers.

ix. DTC Metering:

The status of DTC metering as on 31-03-18 in GESCOM both in urban and rural area are as followed.

Sl. No.	Particulars	Total No. of DTC Metered	Balance to be Metered
1	Urban area	9336	2727
2	Rural area	62052	18607



x. Employee Training:

With a view of harnessing the Human Resources to the maximum, the Company has given utmost importance to Employee training. This will go a long way in our pursuit of achieving the Business Goals. During the year the Company has imparted training to 2709 Employees on various subjects such as Financial Management of Distribution Business, Best Practices in Distribution Loss Reduction, Pilferage of Electricity Detection & Prevention, Power Trading, Intrastate ABT & ABT Mechanism for Distribution companies etc., The training was imparted by professionals from reputed institutions viz. REC, PFC, NTPC, Engineering Staff College of India, Power Research & Development Consultation Pvt. Ltd., CPRI & ICWAI etc.,

I. CORPORATE GOVERNANCE

GESCOM believes in transparency, accountability and fairness in all aspects of its operations. Board of Directors of GESCOM believes and supports Corporate Governance Practices ensuring observance of best practices in all its dealings.

The Governance process in the Company includes an effective post-meeting follow-up, review and reporting process for Action Taken/ pending on decisions of the Board & Board Sub-committees.

As on 31st March 2018, the Board of Directors comprised of 20 members. All the Directors took active part in the proceedings of Board and Sub-Committee meetings and which is added value to the decision making process.

Board of Directors:

The composition of Board of Directors as on date of AGM is as below:

1. Dr.S.Selvakumar, IAS : Chairman
2. Dr.R.Ragapriya, IAS : Managing Director
3. Sri.AnilkumarS.Babaleshwar :Director (Technical)
4. Dr.Raja P., IAS : Director
5. Dr.H.NGopalakrishna, IAS : Director
6. Sri.Rajkumar S. Biradar : Director
7. Sri.PurushothamSingh.B.H : Director
8. Sri. A.N.Jayaraj : Director
9. Sri.T.R. Ramakrishnaiah : Director

Board Meetings:

Meetings of the Board of Directors are scheduled in advance for which notice is given to each Director in writing. Agenda and other relevant Notes are circulated to the Directors well in advance.

During 2017-18, Board meetings were held on the dates as mentioned below:

Sl. No.	Meeting No.	Held on
1	65 th Meeting	29.06.2017
2	66 th Meeting	28.09.2017
3	67 th Meeting	09.11.2017
4	68 th Meeting	15.12.2017
5	69 th Meeting	23.12.2017
6	70 th Meeting	05.03.2018



ii. Board Sub Committees:

The Sub committees of the Board were constituted not only to give more focused attention on important issues but also to expedite decisions on such issues. The Board has delegated certain specific powers to the Sub Committees towards expediting decisions.

1. Purchases Committee:

Purchase Committee was formed to consider all cases of purchases & Award of Station works/ Line Works or any other works and all matters relating thereto Company financial implication above Rs.3.00 Crs. and upto Rs.10.00 Crores. The composition of the Purchase Committee is as follows:

Sl. No.	Members	Designation
1	Managing Director, GESCOM	Chairman
2	Director (Tech) , GESCOM	Member
3	Sri Rajkumar S. Biradar	Member
	Authorised Signatory, GESCOM	Convener

During the year under report, Purchase Committee meetings were held is as follows:

Sl. No.	Meeting No.	Held on
1	72nd Meeting	09.06.2017
2.	73th Meeting	27.11.2017
3.	74 th Meeting	23.12.2017
4.	75 th Meeting	26.02.2018
5.	76 th Meeting	19.03.2018

2. Audit Committee:

The Composition of the Audit committee is as follows:

Sl. No.	Members	Designation
1	Ms.Hephshiba Rani Korlapati, IAS	Chairperson
2	Director(Technical), GESCOM	Member
3	Sri.Rajkumar S Biradar	Member
4	Authorised Signatory, GESCOM	Convener

NOTE :*Membership is coterminous with their Directorship on the Board of GESCOM.

The Statutory Auditor, the Internal Auditor and the Chief Finance Officer in charge of Finance shall attend and participate at the meetings of the Audit Committee.

During the year under report, the Audit Committee held its meetings as below:

Sl. No.	Meeting No.	Held on
1	22 nd Meeting	29.06.2017

1. Corporate Social Responsibility (CSR) Committee:

A CSR Committee has been constituted by the Board comprising the following members:

Sl. No.	Members	Designation
1	Chairman, GESCOM	Chairman
2	Director(Technical), GESCOM	Member
3	Director(Admn.& HR), KPTCL	Member



The Company has not earned any Average Net Profit before Tax during the immediately preceding three years. Hence spending of CSR amount during FY 2017-18 is not applicable.

I. Pursuant to provisions of Section 134(3) of the Act, the following information is provided:

(a) ANNUAL RETURN:

Extract of Annual Return pursuant to the provisions of Section 92 furnished in Annexure 1 is attached to this Report (MGT-9).

(b) Directors' Responsibility Statement;

Pursuant to the requirement under Section 134(5) of the Companies Act, 2013 the Directors, state that

- i. In the preparation of the Annual Accounts, the applicable Accounting Standards have been followed along with proper explanation relating to material departures;
- ii. The Directors have selected such Accounting Policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the State of Affairs of the Company at the end of the financial year and of the Profit and Loss of the Company for that period;
- iii. The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- iv. The Directors have prepared the annual accounts on a going concern basis; and

- v. The Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

(c) Explanations or Comments by the Board on every Qualification, Reservation Or Adverse Remark Or Disclaimer Made

- (i) By the Statutory Auditor in their report; enclosed as Annexure-2
- (d) Particulars of loans, guarantees or investments under section 186 - Nil
- (e) Particulars of contracts or arrangements with related parties referred to in sub-section (1) of section 188 in the prescribed form; Nil
- (f) The state of the Company's affairs; indicated ante
- (g) The amounts, if any, which it proposes to carry to any reserves –No amount is proposed to carry to any Reserve.
- (h) The amount, if any, which it recommends should be paid by way of dividend – No amount recommended towards dividend.
- (i) Material changes and commitments, if any, affecting the financial position of the company which have occurred between the end of the financial year of the company to which the financial statements relate and the date of the report – NIL
- (j) The conservation of energy, technology absorption, foreign exchange earnings and outgo:

As the Company's operations do not involve any manufacturing or processing activities, the particulars as per the Companies (Disclosure of Particulars in the Report of the Board of Directors) Rules, 1988, regarding conservation of energy and technology absorption, are not



applicable. During the year under review, there is no foreign exchange earnings and outgo.

- (k) Statement Concerning Development and Implementation of risk Management Policy of the Company – Nil
- (l) Details of Policy developed and implemented by the Company on its CSR initiatives(Annexure-3)

Since the average of Net Profit after Tax for the last three consecutive years is loss, GESCOM has not spent any amount during the year under report, towards activities listed under schedule VII to Companies Act 2013 as Corporate Social Responsibility expenditure for FY 2017-18.

I. Auditors:

(a) Statutory Auditors:

The C & AG of India, New Delhi has appointed M/s GRC & Associates, Chartered Accountants, Chennai as Statutory Auditors for the year 2017-18.

(b) Cost Auditors:

M/s K.P.R & Associates, Cost Accountants Bengaluru are the Cost Auditors for the year 2017-18.

(c) Secretarial Auditors:

Sri.S.Vishwanathan,Practicing Company Secretary were appointed

as Secretarial Auditors to carry out the Secretarial Audit for the year 2017-18.\

II. ACKNOWLEDGEMENT:

The Board would like to place on record its appreciation of:

- The Government of India and the Government of Karnataka, Comptroller & Auditor General of India and other Agencies/ Regulatory bodies such as Central Electricity Authority, Central Electricity Regulatory Commission, Karnataka Electricity Regulatory Commission for their assistance, guidance and co-operation.
- Financial institutions such as Rural Electrification Corporation, Power Finance Corporation and Commercial Banks for their financial support.
- The media for publicity and creating awareness among public.
- The Statutory Auditors, Cost Auditors & Secretarial Auditors for their guidance and support.
- Employees' Unions and Associations for their co-operation and collective participation.

For and on behalf of GESCOM

Sd/-
(Dr.S.SELVAKUMAR, IAS)
Chairman, GESCOM



Annexure -1 to Director's Report

FORM NO. MGT - 9
EXTRACT OF ANNUAL RETURNS**ON THE FINANCIAL YEAR ENDED ON**

[Pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014]

I. REGISTRATION AND OTHER DETAILS:

i.	CIN	U31401KA2002SGC030437
ii.	RegistrationDate	30/04/2002
iii.	NameoftheCompany	GULBARGA ELECTRICITY SUPPLY COMPANY LIMITED
iv.	Category/Sub-Category of theCompany	Government Company
v.	AddressoftheRegisteredoffice andcontactdetails	Corporate Office, Station Road, Kalaburagi, Karnataka 585102
vi.	Whether listed company	Not listed Company
vii.	Name, Address and Contact details of Registrar and Transfer Agent, if any	Not applicable

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the business activities contributing 10% or more of the total turn over of the company shall be stated :-

Sr. No.	Name and Description of main products/ services	NIC Code of the Product/ service	% to total turnover of the company
1	Distribution of Electricity	35109	100%

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

Sr. No.	Name And Address Of The Company	CIN/GLN	Holding/ Subsidiary /Associate	No.of shares held	Applicable Section
1	NA	NA	NA	NA	NA
2					
3					


IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)
i. Category-wise Share Holding

Category of Share holders	No. of Shares held at the beginning of the year at Rs. 10/- each				No. of Shares held at the end of the year				% Change during theyear
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoter									
1) Indian									
a) Individual/ HUF									
b) Central Govt									
c) State Govt(s)	-	776766104	776766104	100%	-	1114956104	1114956104	100%	(+)43.55%
d) Bodies Corp									
e) Banks / FI									
f) Any Other									
Sub-total(A)(1):-	-	776766104	776766104	100%	-	1114956104	1114956104	100%	(+)43.55%
2) Foreign									
g) NRIs-Individuals									
h) Other-Individuals									
i) Bodies Corp.									
j) Banks / FI									
k) Any Other....									
Sub-total(A)(2):-	-	-	-	-	-	-	-	-	-
B. Public Shareholding									
1. Institutions									
a) Mutual Funds									
b) Banks / FI									
c) Central Govt									
d) State Govt(s)									
e) Venture Capital Funds									
f) Insurance Companies									



g) FIIs								
h) Foreign Venture Capital Funds								
i) Others (specify)								
Sub-total(B)(1)	-	-	-	-	-	-	-	-
2. Non Institutions								
a) Bodies Corp.								
(i) Indian								
(ii) Overseas								
b) Individuals								
(i) Individual share holders holding nominal share capital upto Rs. 1 lakh								
(ii) Individual share holders holding nominal share capital in excess of Rs 1 lakh								
c) Others(Specify)								
Sub-total(B)(2)	-	-	-	-	-	-	-	-
TotalPublic Share holding (B)=(B)(1)+ (B)(2)	-	-	-	-	-	-	-	-
C. Shares heldby Custodian for GDRs&ADRs	-	-	-	-	-	-	-	-
GrandTotal (A+B+C)	776766104	776766104	100		1114956104	1114956104	100	(+)43.55%


ii. Share holding of Promoters

Sl. No	Shareholder's Name	Shareholding at the beginning of the year			Shareholding at the end of the year			%
		No. of Shares	% of total Shares of the company	% of Shares Pledged /encumbered to the total shares	No. of Shares	% of total Shares of the company	% of Shares Pledged /encumbered to	
1.	Hon'ble Governor State of Karnataka	776766095	100%		1114956095	+43.54%	-	100%
2	Sri.JawaidAkthar	01			01			
3	M.Muniraju	01			00		-	100%
4	Chikkananjappa	00			01		+	100%
5	R.Jayakumar	01			01			
6	M. Ramakrishna	01			01			
7	Ujjwal Kumar Ghosh	01			00		-	100%
8	Sri.P. Sunil Kumar	00			01		+	100%
9	Rajkumar S Biradar	01			01			
10	A.N.Jayaraj	01			01			
11	M.Nagaraja	01			00		-	100%
12	T.R.Ramakrishnaiah	00			01		+	100%
13	L.R Neelyanaik	01			00		-	100%
14	Pavankumarmalapati	00			01		+	100%
	Total	776766104			1114956104		+	43.54%


iii. Change in Promoters' Share holding (please specify, if there is no change)

Sl. No		Shareholding at the beginning of the year		Cumulative Share holding during the year	
		No. of Shares	% of total Shares of the company	No. of Shares	% of total Shares of the company
	At the beginning of the year	776766104	69.67%	776766104	69.67%
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity etc):	338190000 No. of Shares issued in favour of Hon'ble Governor on 5 th March 2018	30.33%	1114956104	100%
	At the End of the year	1114956104	100%	1114956104	100%

V. INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment

	Secured Loans	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	10,36,25,31,413	7,88,61,460	4,52,91,76,711	14,97,05,69,584
ii) Interest due but not paid				
iii) Interest accrued but not	28,20,71,398			28,20,71,398
Total (i+ii+iii)	10,64,46,02,811	7,88,61,460	4,52,91,76,711	15,25,26,40,982
Change in Indebtedness during the financial year				
- Addition	80,13,80,457		3,96,44,86,087	1,19,78,66,544
- Reduction	2,39,19,97,186	1,25,63,903		2,40,45,61,089
Net Change	(-)1,59,06,16,729	(-)1,25,63,903	3,96,44,86,087	(-)12,06,69,45,445
Indebtedness at the end of the financial year				
i) Principal Amount	8,77,19,14,684	6,62,97,557	4,92,56,62,798	13,76,38,75,039
ii) Interest due but not paid	-	-	31,74,71,775	31,74,71,775
iii) Interest accrued but not due	23,39,74,088	-	-	23,39,74,088
Total (i+ii+iii)	9,00,58,88,772	6,62,97,557	5,24,31,34,573	14,31,53,20,902



VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole-time Directors and / or Manager

Sl. No	Particulars of Remuneration	Name of MD/WTD/ Manager	Total Amount
1.	Gross salary (a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961 (b) Value of perquisites u/s 17(2) Income-tax Act 1961 (c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	Sri. M. Muniraju Managing Director Managing Director	Rs. 6,31,750.00 Rs. 2,82,186.00
2.	Gross salary (a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961 (b) Value of perquisites u/s 17(2) Income-tax Act, 1961 (c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	Dr. R. Ragapriya (IAS) Managing Director	Rs. 4,13,545.00 Rs. 44,542.00
3.	Gross salary (a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961 (b) Value of perquisites u/s 17(2) Income-tax Act, 1961 (c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	Sri. Chikkananjappa Managing Director	Rs. 2,27,430.00 Rs. 33,322.00



Sl. No	Particulars of Remuneration	Name of MD/WTD/ Manager	Total Amount
4.	Gross salary (a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961 (b) Value of perquisites u/s 17(2) Income-tax Act, 1961 (c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	Sri. L.R. Neelya Naik Director (Technical)	Rs. 6,00,184.00 Rs. 1,17,953.00
5.	Gross salary (a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961 (b) Value of perquisites u/s 17(2) Income-tax Act, 1961 (c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	Sri. R. Jayakumar Director (Technical)	Rs. 12,46,301.00 Rs. 2,74,206.00
3.	Stock Option		
4.	Sweat Equity		
5.	Commission - as % of profit - others, specify...		
6.	Others, please specify		
7.	Total (A)		
	Ceiling as per the Act		Rs. 38,71,419.00



B. Remuneration to other directors:

Sl. No	Particulars of Remuneration	Name of MD/WTD/ Manager			Total Amount
1.	Independent Directors · Fee for attending board committee meetings · Commission · Others, please specify		Sitting Fee	TA & DA	
		Sri.JawaidAkthar IAS	3000/-		16,000.00
		Sri.M.Ramkrishna	3000/-		
		Sri.R.Jayakumar	500/-		
		Sri.A.N.Jayaraj	2000/-		
		Sri T.R. Ramakrishnaiah	2500/-		
		Sri.Purushotham Singh B.H	1000/-		
		Sri.RajkumarS.Biradar	4000/-		
		Total	16000/-		
	Total (1)	16,000.00			
2.	Other Non-Executive Directors · Fee for attending board committee meetings · Commission · Others, please specify	Non Official Directors	Sitting Fee	TA & DA	Total Amount
		Sri.S.B.Manjunath	18000	78618	96618
		Sri.Sharana Reddy	12000	157095	169095
		Sri.Aftab Ahmed Patel	12000	59665	71665
		Sri.Reddy Srinivas	18000	-	18000
		Sri.Muktar Ahmed Patel	9000	-	9000
		Ms.UmaPatil	15000	106060	121060
		Sri.B. Hanumanthappa	12000	109840	121840
		Sri.Veeranna.B. Karbari	3000	-	3000
		Sri.Ponna Raj	3000	-	3000
		Sri.GopikrishnaGudenavar	15000	68946	83946
		Total	117000	580224	697224
	Total (B) = (1+2)	7,13,224.00			
	Total Managerial Remuneration A+B	4584643.00			
	Over all Ceiling as per the Act				


C. Remuneration to Key Managerial Personnel Other Than MD/Manager/WTD

Sl. No	Particulars of Remuneration	CFO	Total
1.	Grosssalary (a)Salary as per provisions contained in section17(1) of the Income-tax Act,1961(b) Value of perquisites u/s17(2) Income-taxAct,1961 DA/HRAArrears,ELS (c)Profits in lieu of salary under Section17(3) Income- Tax Act,1961	Sri. Suresh R.Terdal, CFO	Rs.17,65,896.00 Rs. 4,234.00 --
2.	Grosssalary (a)Salary as per provisions contained in section17(1) of the Income-tax Act,1961 (b)Value of perquisites u/s17(2) Income-taxAct,1961 (c)Profits in lieu of salary under Section17(3) Income- TaxAct,1961	Sri. B. Abdul Wajid, CFO	Rs.1,62,998.00 -- --
3.	Stock Option		
4.	Sweat Equity		
5.	Commission- as % of profit-others,specify...		
6.	Others, please specify		
7.	Total		Rs. 19,28,894.00

VII. PENALTIES/PUNISHMENT/COMPOUNDINGOFFENCES:

Type	Section of the companies Act	Brief description	Details of Penalty/ Punishment/ Compounding fees imposed	Authority [RD /NCLT/Court]	Appeal made. If any (give details)
A. Company					
Penalty			NIL		
Punishment					
Compounding					
B. Directors					
Penalty			NIL		
Punishment					
Compounding					
C. Other Officers In Default					
Penalty			NIL		
Punishment					
Compounding					



Annexure -2 to Director's Report
Addendum to the Directors' Report FY 18.

Sl. No.	Auditors Qualification	Responses
1	Inventories :	
a	Company's inventories lying at various locations have become obsolete and lying idle for a considerable long period of time. The usefulness and the serviceability of these inventories are subject to verification, identification and inspection by the management. Pending verification, identification and inspection by the management and subsequent adjustment entries to be passed in the books of accounts, we are unable to ascertain the effect of the same on the loss for the year.	The Annual Store Counting at each store of the Company is taken up during January, during which, each item of the inventory held in Stock as on date is physically verified with respect to its quantity mentioned in the numerical ledger and actual stock. In case, any of the store item is found not useable / repairable then recommendation is made to competent authority to scrap such items duly following the norms. The differential amount between value as per books and the amount realized is recognized and brought to the Profit & Loss Account during the financial year.
b	Inventories, stores and spares include the value of scrapped assets and the value of faulty and dismantled assets for reuse, which are retained at written down value in stores records.	Factual. The same is as per the Significant Accounting Policy of the Company.
c	Materials lying with employees (material imprest account) shown as a part of inventory amounting to Rs.180.11 lakhs (previous year Rs.73.05 lakhs) includes old items yet to be regularized.	The materials drawn by the field officers is for ongoing urgent works (restoration of power supply) and the employee wise records for the same are available at the Accounting units. These are regularized with regular work orders and documentation the along with the completion reports.
2	Cash and Cash Equivalents:	
a	The cash balance stated in the books of the Company other than imprest cash, cash deposits from consumers includes cheques / DDs collected, Cash suspense – advance / salary and other allowance paid to employees. But not regularized for the past several years and fraud amounts pending enquiry which is not in compliance with Ind AS-7.	Necessary disclosure has been made through a foot note to note -12 forming part of accounts indicating the extent of amount under Cash Suspense, unrecouped vouchers.



Sl. No.	Auditors Qualification	Responses
b	Difference in Cash and Bank Balance with the Trail Balance : As reported in earlier auditor's report, in respect of Gulbarga O&M division I, there is a difference in cash and bank balances between Trial Balance and Cash / Bank Book. These are differences long pending since the formation of the company. The Company has not made any provision for these shortages and is shown as part of cash and bank balance, which is inconsistent with Ind AS	The shortage of balance in cash and the un reconciled bank balances in the books of accounts of O&M Division 1 Rural Gulbarga, are pertaining to the period prior to the formation of the company. The matter is being persued with KPTCL. Necessary adjustments would be accounted on obtaining the details from KPTCL.
	Further as reported in earlier auditor's report in respect of Bidar O&M division and Gulbarga O&M (Kadaganchi sub division), there is a difference in bank balance between trail balance and bank book to the extent of Rs. 3.67 lakhs and Rs. 14.30 lakhs respectively due to fraud. Further there is a difference in cash balances between trial balance and cash books for various divisions to the extent of Rs. 261.04 Lakhs due to cash misappropriation during the period from Jan-2013 to March-2016.	The investigations has been completed in case of the Kadaganchi Sub Division, Gulbarga Rural Division, Bhalki Sub Divison of Bidar Division, Deodurga Sub Division of Raichur Rural Division, City Sub Divisions at Bellary Urban Division & Gulbarga Urban Division. Shortages/ Misappropriations have been reported to competent authorities for initiating enquiries in the matter and passing final orders.
	In 2016-17, the division wise bifurcation for such differences are a.Shahabad Sub-Division Rs.1.12 Lakhs, b.O&M Section Mudhal Rs.0.85 Lakhs, c. Wadi Section Rs.0.95 Lakhs, d.Sub-Division Hagaribomman Halli Rs.0.06 Lakhs, and e.CSD-2 Kalaburagi Rs.83.95 lakhs, and pending reconciliation the amount could not be quantified.	Special Audit Reports on the shortages/ Misappropriations of cash have been finalised and enquiries are initiated/being initiated on the concerned employees as per the report of the Internal Audit. Based on the outcome of the enquiry, suitable disciplinary action will be initiated against the defaulting employees and also to recover the shortages from the concerned.
c	For the above amounts, no provision has been made in the books.	Disclosure has been made in the Note No 47 & footnote to Note 12 of the financial statements for FY18.



Sl. No.	Auditors Qualification	Responses
3	Tangible Assets:	
a	An amount of Rs.8479.80 lakhs is shown as Capital Work-in-Progress and Rs.740.18 lakhs under Intangible assets under development. However, without adequate documents with regard to stage of completion of capital works (for example : R-APDRP Part A & B works, NJY works station and other capital works) and also due to want of Completion Certificates in the divisions, we are unable to comment whether categorization of works have been made as and when the assets have been put to use. Further, Capital Advance have a balance of Rs.17139.28 lakhs. Without adequate information regarding the same, we are unable to ascertain whether any portion of its have to be transferred to Capital Work in Progress..	Policy of the Company on Capitalisation of Assets is indicated under Clause 2.4 of Note 1 of the Financial statements for FY18. Capital Advances are made to the Contractors / suppliers as per the conditions of the Contract and the same are adjusted in the running bills. In most of the cases only 50% of the value of materials are paid on supply and balance is retained as Retention Money of the Contract. The value of material lying with the Contractor until such time the erections have been reported treated as Capital advance. On completion of the works and submission of the final bills, these advances are adjusted and Assets Capitalised.
b	Material imprest account of Bellary O&M division includes Rs. 7.76 lakhs (previous year Rs. 7.76 lakhs) for the period till July 11, 2005. These amounts are outstanding in individual employee's names though the same may have been utilized towards fixed assets. Pending regularization of the material imprest account, fixed assets have been understated to this extent consequently depreciation on these assets has not been provided. In the absence of the documents supporting the actual date of installation of the fixed asset, we are unable to quantify the effect of provision of deprecation. In the absence of detailed information	The reconciliation of balances under material imprest is under progress. The details of the Technical Officers/Officials who have drawn material are being traced out.



Sl. No.	Auditors Qualification	Responses
	we are not able to comment on the impact of the above in case of other divisions.	
c	There are instances where assets (transformers) received for repairs are originally valued at WDV, but when these assets are re-issued to works on bulk quantities, issue value is reckoned at average rate instead of considering WDV of the respective assets. In our opinion, this treatment is not in accordance with generally accepted accounting standards prevalent in India and ought to have been recognized at the WDV of the reissued asset, including the improvements (if the same increases the original life of the asset satisfying conditions stipulated in Ind -AS. This may also lead to revision in the useful life of the assets).	Factual. Same is as per the Significant Accounting Policy of GESCOM vide clause 2.6 of Note 1 to the Financial Statements for FY18The assets as and when withdrawn from active use are accounted at the written down value and in case of failed assets necessary repairs are carried out which top-ups the working capacity to the optimum level and thereby the life cycle of the assets may extend.
d	The Accounting policy of the Company on Capitalizing the Assets after the receipt of final bill and the approved by the competent authority is not in compliance with Ind AS - 16. Attention of the members is invited to Para 2.4 of note 1 - Significant Accounting Policies - forming part of financial statements. Regarding delay in capitalization of fixed assets and providing depreciation on the assets from the date of capitalization and not from the date when the asset was ready for intended use, in the absence of documents supporting the actual date when the asset was ready to use, we are unable to ascertain the effect of short provision of depreciation in the statement of profit & loss.	This is due to the time difference of the actual asset being put to use and the formalities required for the closure of the account viz., Certification of Measurement, Material utilized etc being forwarded to the Accounts Dept. However, in light of the audit observation care will be taken to ensure that the Depreciation/ Interest will not be capitalized since commissioning of the Assets/ put to use of Asset.



Sl. No.	Auditors Qualification	Responses
e	Reconductoring works and Scada works being carried out in Koppal division has been stopped and enquiry has been initiated. Total value of works suspended amounting to Rs. 2,225.01 lakhs as on 31 March, 2015 is shown under Capital Works in Progress due to disputes. Pending bills of the contractor have been accounted for. Though the asset has been put to use, it has not been capitalized and depreciated appropriately.	Factual. The final Bills are pending to submitted by the contractor and need to be processed. Hence the works could not be measured and capitalized in full. As per Significant Accounting Policy Clause 2.4 of Note 1 to the Accounts for FY18.
f	There is Allegation of Misconduct in the allotment of Works contract involving huge amount for the works relating to Transformer Fencing and Fixing aerial Fuse Board by many Divisions during the financial year 2015 – 16. We were informed that an Enquiry was ordered in this regard by Government of Karnataka. The enquiry has been completed but order is awaited. In the meanwhile, all the Pending works were suspended. In the absence of detailed Information on the nature, Value and award of such work contract, violation of the laid down procedures and the Enquiry Order by Karnataka Government, we are not able to comment on the nature of misconduct and it's Impact on the Financials of the Company.	An enquiry in the matter has been conducted by a committee formed by the Energy Department, GoK. On receipt of the copy of the Report/Outcome of the enquiry, necessary action as per the directions of the Report will be initiated by GESCOM.
G	The Tangible Assets – Property, Plant and Equipment for which clear title doesn't exist with the Company have been incorrectly revalued and accounted resulting in excess accounting of Tangible Assets and other Equity to an extent of Rs.24.79 Crores.	Noted for guidance. Necessary Corrections will be incorporated in the financial statements for FY19



Sl. No.	Auditors Qualification	Responses
H	In the absence of comprehensive information and pending capitalization we are not in a position to ascertain the impact of the above qualifications in the financial statement of the company.	Capitalisation of Assets to the extent of Documents available is made based on the policy laid down.
4	Borrowing Costs:	
	The Company has availed loans from PFC released through several installments towards R-APDRP scheme, viz, Part A and Part B. The disbursed loan amounts were invested under fixed deposits on a renewal basis. No amount of interest has been capitalized during the year as Borrowing Costs. We are unable to ascertain the impact on the financial statements.	Factual.
5	Deferred Tax:	
	a) The company has not provided for deferred tax asset / liability on account of timing differences of taxing its income, which would reverse after the carry forward loss is fully set-off in the IT Assessment .Since, the company is having huge carry forward loss to be set-off against future profits, the eventuality of setoff of the entire loss will not happen in the near future. b) Also, all additions to fixed assets made during the year for the purposes of depreciation under Income Tax Act have been considered at less than six months.The impact of such non provisioning of the timing differences mentioned above on the financial statements of the company is not ascertainable.	Factual.Consequential to carry forward losses and also the Loss for the year, there would be Nil Impact on the Income Tax payable by the Company.



Sl. No.	Auditors Qualification	Responses
6	Impairment of Assets	
	The company has not identified the assets which have been impaired and hence we are not in a position to comment on the compliance of AS 28 and its impact on financial statements of the company.	During the year, no such asset are found which could be classified as impaired.
7	Regulatory Income / (Expenses) (Net) - Note 15	
	The Company has recognized Rs.45634.70 Lakhs as Income during the year, on account of Creation of Regulatory Assets to that extent, for recovering the increase in the actual power purchase cost over and above the power purchase cost approved by KERC. The lack of certainty in realizing the future economic benefit associated with regulatory assets has resulted in the Overstatement of Regulatory Deferral Account – Assets - (Note-15) and under statement of loss to the extent of Rs.45634.70 Lakhs.	Reference is invited to the clause 2.6.3 of KERC (Terms and Conditions for Determination of Tariff for Distribution and Retail Sale of Electricity) Regulations, 2006 issued vide Notification No. D/01/6 dated 31st May 2006, where in the components of the ARR have been segregated into Controllable and Uncontrollable expenditure. Power purchase is treated as an uncontrollable expenditure for the purpose. Reference is invited to the Guidance note No GN(A) 30 Revised (2015) on Accounting for Rate Regulated Activities, para 13 where the objective of the guidance note is indicated on creation of the Regulatory Asset / Regulatory Liability. Reference is also invited to para 21 (iii) of the Guidance note where the Regulatory Asset is defined as “A regulatory Asset is an entity’s right to recover fixed or determinable amounts of money towards incurred costs as a result of the actual or expected actions of its regulator under the applicable regulatory framework. Power purchase being the uncontrollable expense of ARR and the ESCOMs have a right to recover any additional expense i.e cost incurred under this head which is over and above the approved costs. Reference is invited to para 23 to 27 of the Guidance note which highlight on the recognition of the Regulatory Assets.... “Further, the Framework states that control over the future



Sl. No.	Auditors Qualification	Responses
		economic benefits is sufficient for an asset to exist, even in absence of the legal rights”.... “Any issues regarding recoverability of the amounts should not affect the recognition of the right in the financial statements though they certainly merit consideration in its merit”. Based on all the above, the Significant Accounting Policy of the Company has been modified w.e.f FY16 on the Revenue Recognition so as to enable the Company to recognize the Regulatory Deferral Assets based on the Actual Expenses which also satisfied the requirement of the Matching Revenue Concept. The same is as per the Guidance Note issued by the ICAI and within the Framework prescribed for Preparation and Presentation of the financial statements by the ICAI .The Regulatory Deferral Assets/Regulatory Income accounted during FY16 had been filed before the KERC in the Annual Performance Review during FY17 and the difference of power purchase Cost of Rs. 577.39 crores has been approved by the Hon’ble Commission and included in the ARR for the year FY18. The same has been reversed during the current financial year
8	Note 42 forming part of Financial statement, regarding balance from certain debtors, secured and unsecured loans, transformers sent to repairs, other loan funds, loans and advances to suppliers , deposit with others, bank suppliers, amount due to contractors and creditors, in the absence of balance confirmation, we are unable to ascertain the impact on the financial statement.	Noted for guidance.
9	Documents of title deeds, (about 10%) in respect of certain Land & Building and vehicles, transferred by M/s.	Documentation of title deeds is in progress.



Sl. No.	Auditors Qualification	Responses
	KPTCL to the Company consequent to unbundling of distribution operation are not held in the name of the company.	
10	The amount shown under the head “Inter Unit Accounts (‘IUT’)” amounting to Rs.685.44 lakhs (Debit) as on 31 st March 2018 [opening balance outstanding Rs.1188.95 Lakhs (Credit) as on 31 st March 2017] is the un-reconciled balances pertaining to fund transfer, material transfer, assets transfer, entries for demerger of divisions and other employee transfer related entries. In the absence of IUT balances being reconciled we are not in a position to (i) comment on the incorporation of transferred assets, liabilities, income and expenses in newly created divisions and (ii) ascertain the impact of un-reconciled IUT balances on the financial statements.	The reconciliation of the IUA transaction is in progress but it has not been possible to fully reconcile the difference. Some of the differences in the IUA are on account of the transactions initiated prior to formation of the ESCOMs but terminated after formation of the Company. Efforts are being made to trace the details and reconcile the differences in Inter Unit Account.
11	Para 8.1 of Note 1-Significant Accounting policies – forming part of financial statements, provisions for bad and doubtful debts is made at 4% (as per Para 4.2 of Annexure V of ESAAR, 1985) on the balance of sundry debtors for sale of power outstanding as at the end of the year in the case of LT Consumers. The Company is having old outstanding dues receivable (under LT category) from IP set installations, including interest to the extent provided, pertaining to the period prior to 31/07/2008, not recoverable from Govt. of Karnataka (prior to subsidy	The total amount of Rs. 1130.33 Crores Outstanding arrears include a major receivables Towards w/s and street lighting installations and is due from Government Departments which the company has considered as good. An amount of Rs. 1,090.75 Crores is outstanding against the IP Set installations, BJ/KJ, Street light and Water Supply installations. It is to be noted that the above dues are fully secured to an extent of Rs. 492.56 crores by way of Consumer Security Deposits available with the Company. Besides the above a provision of Rs. 354.84 crores towards Bad & doubtful dues, is made by GESCOM. this includes Rs 197.19 Crores towards IP set Dues where provisioning has been enhanced to 100% subjected to 10% per



Sl. No.	Auditors Qualification	Responses
	era needs to be collected from ultimate consumer) amounting to Rs. 70870.23 Lakhs . Recovery of these outstanding trade receivables seems to be doubtful and consequently b a d debts provision enhanced from @ 4% pa to @ 10% pa seems to be insufficient. Effect on revenue is not ascertainable.	year w.e.f FY16 and onwards Considering the dues from the Departments of Government of Karnataka out of the total dues, the provisions made by the Company is adequate.
12	The control account balances as reflected by the general ledger at divisions and subsidiary registers at sub divisions in the matter of consumer security deposits are not fully reconciled. The impact of the same the financial statements is not readily ascertainable.	The reconciliation of Security Deposits is in progress and the same has been disclosed vide Note 42 of the financial statements.
13	Under Micro, Small and Medium Enterprises Development Act,2006 read with notification no':8-7-2006-CDN dated 17/05/2007,certain disclosures are required to be made relating to Micro, Small and Medium Enterprises. As per Note 22 forming part official statements; regarding non-disclosure of dues to Micro, Small and Medium Enterprises and non-provision of interest if any for delayed payments as per the said Act, effect on loss for the year is unascertainable.	Company is in the process of compiling relevant information from its suppliers about their coverage under the said Act.Disclosure is made in the note forming to the account.
14	Ageing of trade receivables and balances as per DCB are based on the statements provided by the individual divisions, which are yet to be reconciled with the consumer wise ledger maintained and managed by	The reconciliation of the sundry debtors is in process and the same has been disclosed in the notes to accounts.



Sl. No.	Auditors Qualification	Responses
	the third party. We have relied on the statements provided by management for the correctness of the same.	
15	Classification of advances to suppliers and contractors, deposits and receivables from the GOK and liabilities are verified to the extent of relevant records, schedules and statements maintained and provided for our review.	All relevant records are made available for Audit
16	Attention is drawn to Note 47 forming part of financial statements, regarding frauds committed by employees of the Company. Management has represented to us that KPTCL is conducting enquiry and the final orders are awaited. No provision for the same has been made in the books.	The enquiries against the concerned are yet to be initiated and final orders issued in the matter. In view of the same, the same could not be provided
17	1) Attention is drawn to the Significant Accounting Policy of the Company clause 9.1 of Note 1 as per which the Capital Grants received from the Government have been depicted under the Capital Reserve. The same is not in compliance with Ind AS 20 which requires the Grants received from Government to be depicted as Deferred Income. The Contribution received from Consumers towards Capital Assets have also been depicted in the same way.	Noted for guidance. Necessary modification in the presentation of the financials will be taken case while preparing the financials for FY19
	2) Misclassification of the cashflow have been observed in the Cashflow Statement prepared by the Company which have resulted in overstatement of Cash flow from Operating Activities and from Investing Activities by Rs 216.43 lakhs and 3748.42 lakhs respectively. The cash flow from Financing Activities have been understated by Rs 3965. 86 lakhs	Necessary modification in the presentation of the financials will be taken case while preparing the financials for FY19



Sl. No.	Auditors Qualification	Responses
	3) Power Purchase bills for Rs.613.90 lakhs have not been included in the cost of power purchase and the corresponding liability is not included in the current liabilities- Trade Payables This omission has resulted in under statement of cost of power purchase (Note 29), loss for the year and current liabilities – Trade Payables to that extent.	The corrections have been incorporated in the financials for FY19
	4) The Company has not disclosed the details of leases and it's impact on the financials for the year which is not in compliance to the requirements of IND-AS 17.	As of now GESCOM has not leased any of its assets to others. Hence no disclosure was made in the financials. However, in view of the observations, Nil Disclosure will be made in the subsequent financials.
	Annexure “B”	
1	1. The company did not have appropriate / adequate internal control procedures commensurate with the size, nature, complexity, volume and value of its business operation with regard to 1.1. Maintenance of account books, periodical reconciliation between daily cash collection as per cash book and MIS DCB considering huge volume of transactions involved and the control risk could not be ascertained. 1.2. Updation of registers, physical verification and reconciliation to the books of accounts at regular interval.1.3. Transfer from capital work in progress to fixed assets register on the basis of completion of work and related documents.	There are large number of vacancies in the clerical cadre across the Company where recruitment process is in progress. The updation of the records, differences / reconciliation between the Subsidiary records/Registers and the financials etc Transfer of Capital Works (Capitalisation of Assets) have been effected due these vacancies . Once the vacancies are filled up the maintenance of books, updation and reconciliation will be taken up on priority.

For GESCOM,

(Jawaid Akhtar)
Chairman



**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF GULBARGA
ELECTRICITY SUPPLY COMPANY LIMITED, (GESCOM) KALABURAGI - 585 102**

I. Report on the Ind AS financial Statements

1. We have audited the accompanying financial statements of Gulbarga Electricity Supply Company Limited ("the Company") which comprise of Balance Sheet as at 31st March 2018, the Statement of profit and loss account including Other Comprehensive Income, the Statement of changes in Equity and the Cash Flow Statement for the year ended on that date, and a summary of the significant accounting policies and other explanatory information.
2. The Balance Sheet, statement of Profit & Loss Accounts, including Other Comprehensive Income, the Statement of changes in Equity and the Cash Flow Statement was approved by the Board of Directors on 26-10-2018 and in the light observation arising from the Audit by the Comptroller & Auditor General of India under section 143(6)(b) of the Companies Act, 2013, we revised our Audit Report and this report supersedes our report dated: 26-10-2018

Management's Responsibility for the Financial Statements:

2. The Company's Board of Directors is responsible for the matters stated in Section

134(5) of the Companies Act, 2013("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the company in accordance with the Indian Accounting standards (IND AS) prescribed u/s 133 of the Companies Act, 2013 read with, companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India and the accounting system laid down in the Electricity (Supply) Annual Accounts Rules, 1985 framed under the Electricity (Supply) Act, 1948 (54 of 1948) now repealed by virtue of Section 185(2)(d) of the Electricity Act, 2003.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of



adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility:

4. Our responsibility is to express an opinion on these financial statements based on our audit.
5. In conducting our Audit, we have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under and the order issued u/s.143 (11) of the act.
6. We conducted our audit in accordance with the Standards on auditing specified under section 143(10) of the Act. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
7. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks

of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's directors, as well as evaluating the overall presentation of the financial statements.

8. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

II. Basis for Qualified Opinion

Attention of the members is invited to the following qualifications:

1. Inventories:

- a. Company's inventories lying at various locations have become obsolete and lying idle for a considerable long period of time. The



usefulness and the serviceability of these inventories are subject to verification, identification and inspection by the management. Pending verification, identification and inspection by the management and subsequent adjustment entries to be passed in the books of accounts, we are unable to ascertain the effect of the same on the loss for the year.

- b. Inventories, stores and spares include the value of scrapped assets and the value of faulty and dismantled assets for reuse, which are retained at written down value in stores records.
- c. Materials lying with employees (material imprest account) shown as a part of inventory amounting to Rs.180.11 lakhs (previous year Rs.73.05 lakhs) includes old items yet to be regularized.

2. Cash and Cash Equivalents:

- a. The cash balance stated in the books of the Company other than imprest cash, cash deposits from consumers includes cheques / DDs collected, Cash suspense – advance / salary and other allowance paid to employees. But not regularized for the past several years and fraud amounts pending enquiry which is not in compliance with Ind AS-7.
- b. Difference in Cash and Bank Balance with the Trial Balance :
 - i. As reported in earlier auditor's report, in respect of Gulbarga O&M division I, there

is a difference in cash and bank balances between Trial Balance and Cash / Bank Book. These are differences long pending since the formation of the company. The Company has not made any provision for these shortages and is shown as part of cash and bank balance, which is inconsistent with Ind AS

- ii. Further as reported in earlier auditor's report in respect of Bidar O&M division and Gulbarga O&M (Kadaganchi sub division), there is a difference in bank balance between trail balance and bank book to the extent of Rs. 3.67 lakhs and Rs. 14.30 lakhs respectively due to fraud. Further there is a difference in cash balances between trial balance and cash books for various divisions to the extent of Rs. 261.04 Lakhs due to cash misappropriation during the period from Jan-2013 to March-2016.
- iii. In 2016-17, the division wise bifurcation for such differences are a.Shahabad Sub-Division Rs.1.12 Lakhs, b.O&M Section Mudhal Rs.0.85 Lakhs, c. Wadi Section Rs.0.95 Lakhs, d.Sub- Division Hagaribomman Halli Rs.0.06 Lakhs, and e.CSD-2 Kalaburagi Rs.83.95 lakhs, and pending reconciliation the amount could not be quantified.
 - i) For the above amounts, no provision has been made in the books.



1. Tangible Assets:

- a. An amount of Rs.8479.80 lakhs is shown as Capital Work-in-Progress and Rs.740.18 lakhs under Intangible assets under development. However, without adequate documents with regard to stage of completion of capital works (for example : R-APDRP Part A & B works, NJY works station and other capital works) and also due to want of Completion Certificates in the divisions, we are unable to comment whether categorization of works have been made as and when the assets have been put to use. Further, Capital Advance have a balance of Rs.17139.28 lakhs. Without adequate information regarding the same, we are unable to ascertain whether any portion of its have to be transferred to Capital Work in Progress.
- b. Material imprest account of Bellary O&M division includes Rs. 7.76 lakhs (previous year Rs. 7.76 lakhs) for the period till July 11, 2005. These amounts are outstanding in individual employee's names though the same may have been utilized towards fixed assets. Pending regularization of the material imprest account, fixed assets have been understated to this extent consequently depreciation on these assets has not been provided. In the absence of the documents supporting the actual date of installation of the fixed asset, we are unable to quantify the effect of provision of depreciation. In the absence of detailed

information we are not able to comment on the impact of the above in case of other divisions.

- c. There are instances where assets (transformers) received for repairs are originally valued at WDV, but when these assets are re-issued to works on bulk quantities, issue value is reckoned at average rate instead of considering WDV of the respective assets. In our opinion, this treatment is not in accordance with generally accepted accounting standards prevalent in India and ought to have been recognized at the WDV of the reissued asset, including the improvements (if the same increases the original life of the asset satisfying conditions stipulated in Ind -AS. This may also lead to revision in the useful life of the assets).
- d. The Accounting policy of the Company on Capitalizing the Assets after the receipt of final bill and the approved by the competent authority is not in compliance with Ind AS - 16. Attention of the members is invited to Para 2.4 of note 1 - Significant Accounting Policies - forming part of financial statements. Regarding delay in capitalization of fixed assets and providing depreciation on the assets from the date of capitalization and not from the date when the asset was ready for intended use, in the absence of documents supporting the actual date when the asset was ready to use, we are unable to ascertain the effect of short provision of depreciation in the statement of profit & loss



- e. Reconductoring works and Scada works being carried out in Koppal division has been stopped and enquiry has been initiated. Total value of works suspended amounting to Rs. 2,225.01 lakhs as on 31 March, 2015 is shown under Capital Works in Progress due to disputes. Pending bills of the contractor have been accounted for. Though the asset has been put to use, it has not been capitalized and depreciated appropriately.
- f. There is Allegation of Misconduct in the allotment of Works contract involving huge amount for the works relating to Transformer Fencing and Fixing aerial Fuse Board by many Divisions during the financial year 2015 – 16. We were informed that an Enquiry was ordered in this regard by Government of Karnataka. The enquiry has been completed but order is awaited. In the meanwhile, all the Pending works were suspended. In the absence of detailed Information on the nature, Value and award of such work contract, violation of the laid down procedures and the Enquiry Order by Karnataka Government, we are not able to comment on the nature of misconduct and it's Impact on the Financials of the Company.
- g. The Tangible Assets – Property, Plant and Equipment for which clear title doesn't exist with the Company have been incorrectly revalued and accounted resulting in excess accounting of Tangible Assets and other Equity to an extent of Rs.24.79 Crores.
- h. In the absence of comprehensive information and pending capitalization we are not in a position to ascertain the impact of the above

qualifications in the financial statement of the company.

1. **Borrowing Costs:**

The Company has availed loans from PFC released through several installments towards R-APDRP scheme, viz, Part A and Part B.

The disbursed loan amounts were invested under fixed deposits on a renewal basis. No amount of interest has been capitalized during the year as Borrowing Costs. We are unable to ascertain the impact on the financial statements

2. **Deferred Tax:**

- a. The company has not provided for deferred tax asset / liability on account of timing differences of taxing its income, which would reverse after the carry forward loss is fully set-off in the IT Assessment .Since, the company is having huge carry forward loss to be set-off against future profits, the eventuality of setoff of the entire loss will not happen in the near future.
- b. Also, all additions to fixed assets made during the year for the purposes of depreciation under Income Tax Act have been considered at less than six months.

The impact of such non provisioning of the timing differences mentioned above on the financial statements of the company is not ascertainable.



3. Impairment of Assets

The company has not identified the assets which have been impaired and hence we are not in a position to comment on the compliance of AS 28 and its impact on financial statements of the company.

4. Regulatory Income / (Expenses) (Net) - Note 15

The Company has recognized Rs.45634.70 Lakhs as Income during the year, on account of Creation of Regulatory Assets to that extent, for recovering the increase in the actual power purchase cost over and above the power purchase cost approved by KERC.

The lack of certainty in realizing the future economic benefit associated with regulatory assets has resulted in the Overstatement of **Regulatory Deferral Account – Assets - (Note-15)** and understatement of loss to the extent of Rs.45634.70 Lakhs.

5. Note 42 forming part of Financial statement, regarding balance from certain debtors, secured and unsecured loans, transformers sent to repairs, other loan funds, loans and advances to suppliers , deposit with others, bank suppliers, amount due to contractors and creditors, in the absence of balance confirmation, we are unable to ascertain the impact on the financial statement.
6. Documents of title deeds, (about 10%) in respect of certain Land & Building and vehicles, transferred by M/s. KPTCL to the

Company consequent to unbundling of distribution operation are not held in the name of the company.

7. The amount shown under the head “Inter Unit Accounts (‘IUT’)” amounting to Rs.685.44 lakhs (Debit) as on 31st March 2018 [opening balance outstanding Rs.1188.95 Lakhs (Credit) as on 31st March 2017] is the un-reconciled balances pertaining to fund transfer, material transfer, assets transfer, entries for demerger of divisions and other employee transfer related entries. In the absence of IUT balances being reconciled we are not in a position to (i) comment on the incorporation of transferred assets, liabilities, income and expenses in newly created divisions and (ii) ascertain the impact of un-reconciled IUT balances on the financial statements.
8. Para 8.1 of Note 1-Significant Accounting policies – forming part of financial statements, provisions for bad and doubtful debts is made at 4% (as per Para 4.2 of Annexure V of ESAAR, 1985) on the balance of sundry debtors for sale of power outstanding as at the end of the year in the case of LT Consumers. The Company is having old outstanding dues receivable (under LT category) from IP set installations, including interest to the extent provided, pertaining to the period prior to 31/07/2008, not recoverable from Govt. of Karnataka (prior to subsidy era needs to be



collected from ultimate consumer) amounting to **Rs. 70870.23 Lakhs**. Recovery of these outstanding trade receivables seems to be doubtful and consequently bad debts provision enhanced from @ 4% pa to @ 10% pa seems to be insufficient. Effect on revenue is not ascertainable.

9. The control account balances as reflected by the general ledger at divisions and subsidiary registers at sub divisions in the matter of consumer security deposits are not fully reconciled. The impact of the same the financial statements is not readily ascertainable.

10. Under Micro, Small and Medium Enterprises Development Act, 2006 read with notification no': 8-7-2006-CDN dated 17/05/2007, certain disclosures are required to be made relating to Micro, Small and Medium Enterprises.

As per **Note 22** forming part official statements; regarding non-disclosure of dues to Micro, Small and Medium Enterprises and non-provision of interest if any for delayed payments as per the said Act, effect on loss for the year is unascertainable.

11. Ageing of trade receivables and balances as per DCB are based on the statements provided by the individual divisions, which are yet to be reconciled with the consumer wise ledger maintained and managed by the third party. We have relied on the statements

provided by management for the correctness of the same.

12. Classification of advances to suppliers and contractors, deposits and receivables from the GOK and liabilities are verified to the extent of relevant records, schedules and statements maintained and provided for our review.

13. Attention is drawn to **Note 47** forming part of financial statements, regarding frauds committed by employees of the Company. Management has represented to us that KPTCL is conducting enquiry and the final orders are awaited. No provision for the same has been made in the books.

1. **Additional Qualifications:**

1. Attention is drawn to the Significant Accounting Policy of the Company clause 9.1 of Note 1 as per which the Capital Grants received from the Government have been depicted under the Capital Reserve. The same is not in compliance with Ind AS 20 which requires the Grants received from Government to be depicted as Deferred Income. The Contribution received from Consumers towards Capital Assets have also been depicted in the same way.
2. Misclassification of the cashflow have been observed in the Cashflow Statement prepared by the Company which have resulted in overstatement of Cash flow from Operating Activities and from Investing Activities by Rs



216.43 lakhs and 3748.42 lakhs respectively. The cash flow from Financing Activities have been understated by Rs 3965. 86 lakhs

3. Power Purchase bills for Rs.613.90 lakhs have not been included in the cost of power purchase and the corresponding liability is not included in the current liabilities- Trade Payables This omission has resulted in under statement of cost of power purchase (Note 29), loss for the year and current liabilities – Trade Payables to that extent.
4. The Company has not disclosed the details of leases and it's impact on the financials for the year which is not in compliance to the requirements of IND-AS 17.

II. **Qualified Opinion:**

In our opinion and to the best of our knowledge and according to the information and explanations given to us, except for the effects of the matters described in **Point II** of the Basis for Qualified Opinion paragraph and the possible effects of matters described in points **1 to 16** of the “**Basis for Qualified Opinion**” paragraphs, the said financial statements give the information required by the Act in the manner so required; give a true and fair view in conformity with the accounting principles generally accepted in India.

1. In the case of the Balance Sheet of the state of affairs of the Company as at March 31, 2018 and the changes in equity.

2. In the case of Statement of Profit and Loss, including other comprehensive income, of the **LOSS** for the year ended on that date and
3. In the case of Cash Flow Statement, of the cash flows for the year ended on that date.

II. **Emphasis of Matter:**

Without qualifying our report, attention is drawn, in respect of the following;

- a. The Company has adopted the accounting policies and procedures followed by KPTCL and is consistently following the accounting system laid down in the Electricity (Supply) Annual Accounts Rules, 1985 framed under the Electricity (Supply) Act, 1948 (54 of 1948) now repealed by virtue of Section 185(2)(d) of the Electricity Act, 2003.
- b. The appropriation of energy balancing done among various ESCOMS which is confirmed is on a notional basis taking average rates.
- c. The company's revenue management involving consumer billing, collection and ledger maintenance under R-APDRP has been done under Infosys software in selected town areas of 21 towns. The software generates various reports viz, DCB Report, Counter wise Cash collection reports, Installation wise collection reports and Tariff wise DCB



reports. However, during the course of our audit, it was observed that there were inconsistencies in the reports generated through the Infosys software which was have a bearing on the accounts of the company regarding revenue and demand collection and receivables.

Further, it was also observed during the course of audit that the above mentioned reports could be generated only up to 3 months from “Live data” and for earlier periods from the system archived data. With this constraint of time and volume, we were unable to quantify the impact of these issues on the revenue.

- d. The Company has accounted Rs. 740.17 Lakhs as Intangible Assets under Development for which depreciation is not provided on the part of assets (Computer Hardware System and Network related assets) already put to use which is not in accordance with the Company’s significant accounting policy stated vide Clause 2 and 3 of note 1. The impact of non-compliance with the accounting policy on the financials of the Company could not be ascertained.

There is no follow-up and no Action taken on Exceptional reports on Revenue Leakage like MNR (Meter Not Recorded), NRG (No Reading Generated) and Zero Consumption,

available in the billing software (RAPDRP and Software implemented by TRM-Total Revenue Management agencies) even though such reports are available for generation at all levels of hierarchy. A close monitoring and timely action on these exceptional reports could generate significant revenue to the Company.

II. Report on Other Legal and Regulatory Requirements (CARO 2016):

1. As required by the Companies (Auditor’s Report) Order, 2016 (“The Order”) issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act 2013, we give in the Annexure – A, a statement on the matters specified in paragraphs 3 and 4.
2. As required by section 143 (3) of the companies Act, 2013, we report that:
 - a. We have sought and obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books and proper returns adequate for the purposes of our audit have been received from the divisions not visited by us, subject to our remarks below:



- i. The company has maintained its books of accounts as per the Electricity (Supply) Annual Accounts Rules (ESAAR), 1985 which came into existence as per Section 69 of the Electricity (Supply) Act, 1948 (repealed by Electricity Act, 2003).
 - ii. The Present system of accounts keeping is neither robust nor Integrated and highly susceptible to alteration / Modification and takes a lot of time and effort for the preparation Financial Statements.
 - iii. However, the following registers are under process of updating viz. Fixed Deposits register, Fixed asset Register, Assets categorization register, Staff loans and advances register, Leave Encashment Register, Sundry Creditors for materials and contractors, transformers repairs register, scrap sales and miscellaneous revenue.
 - iv. The Company is not having integrated Computerized accounting system Commensurate with the complexities and volume and value of its Business.
- c. In our opinion the company does not have Internal Audit control system commensurate with the size, nature, complexity, volume and value of its business transaction
- d. The Balance Sheet, Statement of Profit and Loss account including other comprehensive income, changes in equity and Cash Flow Statement dealt with by this report are in agreement with the books of accounts.
- e. In our opinion, except for the effects of the matters described in point II and the possible effect of matters described in points **1 to 16** of the Basis for Qualified Opinion paragraph and clauses **1, 7, 8 and 10 of Annexure-A and Annexure-B** read with the other notes, the Balance Sheet, Statement of Profit and Loss account including other comprehensive income and the Cash Flow Statement dealt with by this report, comply with the Ind AS specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2015.
- f. The Government of India vide General Notification No. G.S.R 463 (E) dt 05.06.2015 has exempted the Directors of the Government Companies from the provisions of disqualification. Hence, the provision for disqualification of directors of the Government Companies under section 164 (2) of the Companies Act, 2013 are not applicable.
- g. With respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls, refer to our separate Report in “**Annexure – B**”. Our Report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company’s



- internal financial controls over financial reporting.
- h. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us,
- i. The Company does not have any pending litigations which would impact its financial position subject to the contingent liabilities reported vide Note 26 to the Financial Statements and our responses given to Item No. 4 of the “**Annexure - C**”

- ii. The Company did not have any long term contracts including derivative contracts for which there were any material foreseeable losses – Refer Note 48 to the Financial Statements
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company, - Refer Note 49 to the Financial Statement.
1. As required by section 143 (5) of the Act, we have considered the directions issued by the Comptroller and Auditor General of India, the action taken there on and its impact on the accounts and financial statements of the company is, herewith enclosed as “**Annexure – C**”

Chennai
21-11-2018

**For G R C & Associates,
Chartered Accountants
Firm Reg. No. 002437S**

**T.S.Chandrasekar, FCA
Partner, M. No. 022052**



**“ANNEXURE – A” TO THE INDEPENDENT AUDITOR’S REPORT
REFERRED TO IN PARAGRAPH 1 UNDER THE HEADING “REPORT ON OTHER
LEGAL AND REGULATORY REQUIREMENTS” OF OUR REPORT OF EVEN DATE TO
THE MEMBERS OF GULBARGA ELECTRICITY SUPPLY COMPANY LIMITED,
(GESCOM) KALABURAGI - 585 102.**

For the year ended 31st March 2018.

1. a) The Company has maintained records for fixed assets. However the same does not give particulars about quantitative details and situation of fixed assets in the Fixed Assets Register.
- b) We are informed that Company has carried out the physical verification of its fixed assets during the period of review as per the scheme of physical verification regularly followed.
- c) However, the documents of physical verification have not been made available to us. Hence, we are not in a position to comment on the discrepancies, if any between the physical and book balances.
2. a. The inventory was physically verified during the year by the management.
- b. The company is maintaining proper records of inventory. According to the information and explanations given to us the discrepancies noticed during physical verification between the physical stocks and the book records have been properly dealt in the books of the company.
3. The Company has not granted/ taken any loans, secured or unsecured, to/ from companies, firms or other parties listed in the register maintained under section 189 of the Companies Act, 2013 and accordingly, clause (iii)(a) and (iii)(b) of paragraph 3 of the Order are not applicable;
4. In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 in respect of loans, in respect of loans, investments, guarantees and security.
5. The Company has not accepted any deposits from public; hence in our opinion the provisions of section 73 and 76 of the Companies Act, 2013 and the Companies (Acceptance of deposits) Rules, 2014 are not applicable.
6. As explained to us, the Company has maintained cost records under Companies (Cost Records and Audit) Rules, 2014.



According to the information and explanation given to us, the Company has maintained cost records as required under the 'Cost accounting Records (Electricity Industry) Rules 2001 read with Companies (Cost Records and Audit) Rules, 2014. However we have not made a detailed examination of the records. Further, the Cost Audit Report was not verified by us as the Company is yet to obtain the same.

7. According to information and explanation given to us, the Company has been regular in depositing undisputed statutory dues including provident fund, income tax, sales tax and other statutory dues to the appropriate authorities, except in following cases;

- a) An amount of Rs. 10.37 lakhs in Koppal division and Rs. 7.98 lakhs in Bellary rural division is shown under the head 'Employee Welfare Trust' as on 31 March, 2016. The amounts have not been remitted to the Trust, neither a separate schedule as required has been maintained.
- b) The Company has received intimation, from the Department of Income Tax (TDS) regarding default in TDS Statements for short deduction/ short payments/ late deduction/ late payments/ late filings and interest thereon for the financial years starting from 2007 and onwards amounting to Rs. 392.24 lakhs.

- b. There are no outstanding disputed amounts payable on account of sales tax, income tax that were in arrears, as at March 31, 2018 for a period of more than six months from the date they became payable, other than one furnished below:

Name of the Statute	Nature of Dues	Amount (Rs. in lakhs)	Amount (Rs. in lakhs)	Forum where the dispute is pending
Central Sales Tax Act, 1956	'C' Form issued on purchase of CFL bulbs and DTC meters	165.10	82.55	Karnataka Sales Tax Tribunal
Income Tax Act, 1961	Default in TDS statements for short deduction/ short payments/ late deduction/ late payments/ late filings and interest thereon for financial years starting from 2007 and onwards	364.96	Nil	Department of Income Tax (TDS)

- c. As per the records maintained by the Company, there is no amount required to be transferred to investor education and protection fund in accordance with the relevant provisions of the Companies Act, 2013 and Rules made there under.

8. In our opinion and according to the information and explanations given to us, the company has not defaulted in the repayment of dues to bank.

The company has not executed any documents with the financial institutions nor does it possess any documents in respect of loans transferred from KPTCL to the Company consequent to unbundling of transmission and distribution



activities. Hence we are unable to comment on default made in repayment of these dues to a financial institution or bank.

9. Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further

public offer including debt instruments and term Loans. Accordingly, the provisions of clause 3 (ix) of the Order are not applicable to the Company and hence not commented upon.

10. As per the information and explanations furnished to us by the management, following frauds on the Company have been reported.

Description	Amount (Rs. In lakhs)	Recovery (Rs. In lakhs)	Write-off (Rs. In lakhs)	Provision (Rs. In lakhs)
Hospet Urban (FY 14-15)	92.53 lakhs	0	0	0
CSD Division Gulbarga(FY 14-15)	6.77 lakhs	0	0	0
Devadurga Sub Divisions(FY 14-15)	96.37 lakhs	0	0	0
Bellary Urban (FY 14-15)	10.87 lakhs	7.89 lakhs	0	0
Gulbarga CSD 2 (FY 15-16)	62.39 lakhs		0	0
Shahabad Sub-division and Wadi Section (FY 16-17)	1.12 lakhs	0	0	0
O & M Section Mudhol (FY 16-17)	0.86 lakhs	0	0	0
Wadi Section Shahabad Sub-Division(FY 16-17)	0.95 lakhs	0	0	0
Sub-divison Hagaribomman Halli (FY 16-17)	0.06 lakhs	0	0	0
CSD-2 Kalaburagi (FY 16-17)	83.95 lakhs	0	0	0

11. Based upon the audit procedures performed and the information and explanations given by the management, the managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act;

As per Notification dated 05.06.2015 the Provisions relating to section 197 of Companies Act, 2013 is not applicable to the Government Company.

Hence the Company is not required to comply with the above Provision.

12. In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 3 (xii) of the Order are not applicable to the Company.

13. In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements



as required by the applicable accounting standards.

14. Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause 3 (xiv) of the Order are not applicable to the Company and hence not commented upon.

15. Based upon the audit procedures performed and the information and explanations given by

the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.

16. In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.

Chennai
21-11-2018

For **G R C & Associates,**
Chartered Accountants
Firm Reg. No. 002437S

T.S.Chandrasekar, FCA
Partner, M. No. 022052



**"ANNEXURE - B" TO THE INDEPENDENT AUDITOR'S REPORT
REFERRED TO IN PARAGRAPH 2(G) UNDER THE HEADING "REPORT ON
OTHER LEGAL AND REGULATORY REQUIREMENTS" OF OUR REPORT OF
EVEN DATE TO THE MEMBERS OF GULBARGA ELECTRICITY SUPPLY
COMPANY LIMITED, (GESCOM) KALABURAGI - 585 102,**

For the year ended 31st March 2018.

We have audited the internal financial controls over financial reporting of **GULBARGA ELECTRICITY SUPPLY COMPANY LIMITED ("the Company")** as of March 31, 2018 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the

Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding

of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India.

Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.



Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Qualified Opinion

According to information and explanation given to us and based on the audit evidence obtained by doing sample audit, the following material weakness, control lapses have been identified as at 31st March 2018 in its internal financial control over financial reporting of its operations:

1. The company did not have appropriate / adequate internal control procedures commensurate with the size, nature,

complexity, volume and value of its business operation with regard to

- 1.1. Maintenance of account books, periodical reconciliation between daily cash collection as per cash book and MIS DCB considering huge volume of transactions involved and the control risk could not be ascertained.
- 1.2. Updation of registers, physical verification and reconciliation to the books of accounts at regular interval.
- 1.3. Transfer from capital work in progress to fixed assets register on the basis of completion of work and related documents.
2. In our opinion, subject to the material weakness and control lapses in the internal financial control over financial reporting listed above, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2018, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Chennai
21-11.2018

For **G R C & Associates,**
Chartered Accountants
Firm Reg. No. 002437S

T.S.Chandrasekar, FCA
Partner, M. No. 022052

**"ANNEXURE - C"**

Directions to the Statutory Auditors of the Company, issued by the Comptroller & Auditor General of India Under Section 143 (5) of the Companies Act, 2013 and the actions taken there on during the Course of audit of annual accounts of Gulbarga Electricity Supply Company Limited for the year 2017-18

We have generated this report as per the information and explanation given to us by the management during the course of audit.

Sl. No.	Directions	Responses															
1.	Whether the Company has clear title / lease deeds for freehold and leasehold land respectively? If not please state the area of freehold and leasehold land for which title / lease deeds are not available	YES Reference is drawn to clause 9 of our audit report to the members of GESCOM on its Financial Statement where we have indicated that about 10% of the title deeds of the land assets are not held in the name of company															
2	Please report whether there are any cases of waiver/write off of debts/loans/ interest etc., if yes, the reasons there for and the amount involved.	According to information and explanations given to us, there are no cases of waiver/ write off of debts/ loans/ interest etc.															
3	Whether proper records are maintained for inventories lying with third parties & assets received as gift from Govt. or other authorities.	Proper records are being maintained for the inventories lying with the parties & assets received as gift from Govt. or other authorities. However, during the year there is no case of assets received as gift from Govt. or other authorities.															
4	A report on age-wise analysis of pending legal/ arbitration cases including the reasons of pendency and existence / effectiveness of a monitoring mechanism for expenditure on all legal cases (foreign and local) may be given.	Age-wise analysis of pending legal & arbitration cases and pending industrial dispute cases as under: <table border="1"> <thead> <tr> <th>Ageason 31.03.2017</th><th>No.of Cases</th><th>Amount wherever ascertainable (Rs. In Lakhs)</th></tr> </thead> <tbody> <tr> <td>Upto - 2006</td><td>2</td><td>15.63</td></tr> <tr> <td>2007 - 2011</td><td>13</td><td>2035.52</td></tr> <tr> <td>2012 - 2017</td><td>220</td><td>2705.82</td></tr> <tr> <td>2017-2018</td><td>46</td><td>100.52</td></tr> </tbody> </table> Reasons for their pendency is that the legal cases entail procedural rules being adhered to and are finally heard/ disposed of by the court at their own turn.	Ageason 31.03.2017	No.of Cases	Amount wherever ascertainable (Rs. In Lakhs)	Upto - 2006	2	15.63	2007 - 2011	13	2035.52	2012 - 2017	220	2705.82	2017-2018	46	100.52
Ageason 31.03.2017	No.of Cases	Amount wherever ascertainable (Rs. In Lakhs)															
Upto - 2006	2	15.63															
2007 - 2011	13	2035.52															
2012 - 2017	220	2705.82															
2017-2018	46	100.52															



Additional Company Specific Directions:

Sl. No.	Directions	Responses	Impact On Ind AS Financial Statements
a.	Report on the efficacy of the system of billing and collection of revenue in the Company. Whether tamper proof meters have been installed for all consumers? If not then, examine how accuracy of billing was ensured	➤ Presently, there are two software's implemented throughout GESCOM FOR Billing, collection and consumer ledger maintenance. a. Software developed under the R-APDRP and being implemented as per the specifications prescribed by the central Government through ministry of power and PFC. This software has been put to use with all modules in the urban areas of GESCOM covering 21 towns, though there were issues during the initial phase of the implementations of this scheme. b. In the other areas, software developed by M/s. N Soft Ltd and M/s. BCIT Ltd have been installed whose scope is limited to billing, collection and ledger account maintenance. ➤ Tamper proof meters are being installed in the urban areas of the GESCOM under the R-APDRP Program and	Not ascertainable



Sl. No.	Directions	Responses	Impact On Ind AS Financial Statements
		as of now the work is not yet completed. ➤ Refer point (c) under Emphasis of Matter paragraph of auditor's report regarding consumer billing, collection and ledger accounts maintenance under R-APDRP Scheme.	
b.	Whether the reconciliation of receivables and payables between the generation, distribution and transmission companies has been completed. The reasons for difference may be examined.	➤ It is informed that Reconciliation of receivables/ payables between Distribution companies/ Transmission Companies is in progress. ➤ In this regard, refer note 42 of the financial Statements	Not ascertainable
c.	Whether the Company has been recovering and accounting, the State Electricity Regulatory Commission (SERC) approved Fuel and Power purchase Adjustment Cost (FPPCA)?	It is informed that Fuel Escalation adjustment is approved by State Electricity Regulatory Commission and the same is considered for billing to Consumers to the extent of the period of approval and is accounted as revenue.	Not ascertainable
d.	How much tariff roll back subsidies have been allowed and booked in the accounts during the year? Whether the same is being reimbursed regularly by the State Government?	It is informed that no roll back tariff subsidies have been received during the year.	Not applicable



Sl. No.	Directions	Responses	Impact On Ind AS Financial Statements
e.	If the audited entity has computerized its operations or part of it, assess and report, how much of the data in the company is in electronic format, which of the area such as accounting, sales personnel information, payroll, inventory etc. have been computerized and the company has evolved proper security policy for data/ software/ hardware?	➤ The Company has computerized only areas related to revenue billing, collections and consumer ledger maintenance. However Company does not have proper security policy for data, software and hardware. ➤ It is understood that no specific IS audit has been carried out during the financial year in this area.	Not ascertainable
	policy for data/ software/ hardware?	➤ carried out during the financial year in this area.	

Chennai
21-11.2018

For **G R C & Associates,**
Chartered Accountants
Firm Reg. No. 002437S

T.S.Chandrasekar, FCA
Partner, M. No. 022052

**KPR & Associates**
Cost Accountants

COST AUDIT REPORT

We, **KPR & Associates, Cost Accountants** having been appointed as Cost Auditors under Section 148(3) of the Companies Act, 2013 (18 of 2013) of **GULBARGA ELECTRICITY SUPPLY COMPANY LIMITED**, having its registered office at Station Road, Gulbarga, Karnataka-585102. (hereinafter referred to as the Company), have audited the Cost Records maintained under section 148 of the said Act, in compliance with the cost auditing standards in respect of the **Electricity Industry – Distribution and retail supply of electricity** for the year **2017-18** maintained by the company and report, in addition to our observations and suggestions in Para2.

- (i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of this audit.
- (ii) In our opinion, proper cost records, as per Companies (Cost Records and Audit) Rules, 2014 as amended in 2017 have been maintained by the company in respect of service under reference (Confirmed by the company in their letter of representation).
- (iii) In our opinion, proper returns/records adequate for the purpose of the Cost Audit have been received from the branches not visited by us.
- (iv) In our opinion and to the best of our information, the said books and records give the information required by the Companies Act, 2013, in the manner so required.
- (v) In our opinion, the company has adequate system of Internal Audit of Cost Records which is commensurate to the nature and size of its business. (Confirmed by the company in their letter of representation).
- (vi) In our opinion, information, statements in the annexure to this cost audit report gives a true and fair view of the cost of service rendering, cost of sales, margin and other information relating to services under reference.
- (vii) Circle wise cost statements and schedules thereto in respect of the services under reference of the company duly audited and certified by us are kept in the company.

**2(ii) Observations and Suggestions : Nil**

The quantity of power purchased and billed for 2017-18 is given below :

2017-2018			
	MU	Rs in CroresRate	per unit Rs
Power Purchased	7787.36	3577.16	4.59
Power Sold & Billed	6510.89	4291.76	6.59
Distribution Loss	1276.47(16.39%)		

It was learnt that distribution loss is more in Rural distribution compared to Urban distribution. The norm for the distribution loss for FY18 is in the range of 15.50% to 16.50%. A reduction of 1.00% in distribution loss could mean generation of additional revenue of Rs 35.77 Crores. Efforts may be made to reduce distribution losses to improve the working results of the company.

Note:

- We have conducted the audit in accordance with the Guidance Manual for Audit Quality issued by the Quality Review Board of the Institute of Cost Accountants of India. An audit includes examining on a test basis, various Cost Accounting Records, Cost Statements and Annexure to the Cost Audit Report. We believe that our audit provides a reasonable basis for our opinion.
- The cost accounting records of the company have been maintained in accordance with CRA-1 of the Rules and are also in conformity with generally accepted cost accounting principles and cost accounting standards issued by the Institute of Cost Accountants of India to the extent these are found to be relevant and applicable .
- In our opinion, the company has a well laid down Budgetary Control System. (Confirmed by the company in their letter of representation).
- The Annexure to the Cost Audit Report is an integral part of this report.
- The quantitative information shown in Part C-1 in respect of the service is as certified by the management.
- Reconciliation of Indirect Taxes for the company as a whole (Part D - 6) is based on the monthly returns submitted by the company to the various authorities and prima facie reviewed by us. We have not carried out detailed audit of the same.
- The Cost Audit Report and Annexure's have been prepared based on accounts for 2017-18 Audited by Statutory Auditors and C&AG, considering a turnover of Rs. 429175.72 lakhs and loss of Rs. 47262.57 lakhs for the year and the letter of representation given by the company.



- h) Previous year's figures have been revised / regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.
- i) It is confirmed by the company that the accounts for 2017-18 are IND AS compliant and for fair comparison the figures for 2016-17 have also been made IND AS compliant by reclassification/ regrouping of income, expenditure, assets and liabilities.

Date:

Place:

For KPR & Associates

Cost Accountants

(Firm No.000126)

V.V. Kalyanasundaram

Partner

(M No (1320))



य लेखा तथा लेखापरीक्षा विभाग
Audit And Accounts Department



महालेखाकार का कार्यालय (आ.व.रा.से.प.) कर्नाटक
Office of the Accountant General (E & RSA)
Karnataka.

BY REGISTERED POST
CONFIDENTIAL

No. AG (E&RSA)/ES-II/PS/2018-19/F-94

Date: 27.11.2018

To
The Managing Director
Gulbarga Electricity Supply Company Limited,
Corporate Office, Registered Office at Station Road,
Gulbarga, Karnataka – 585102

Sub: Comments of the Comptroller & Auditor General of India under Section 143(6)(b) of the Companies Act, 2013 on the accounts of Gulbarga Electricity Supply Company Limited, Gulbarga for the year ended 31 March 2018.

Sir,

I forward herewith Comments under section 143(6)(b) of the Companies Act, 2013 on the accounts of Gulbarga Electricity Supply Company Limited, Gulbarga for the year ended 31st March 2018.

2. A copy of the proceedings of the Annual General Meeting adopting the certified accounts, Auditors Report thereon and the Comments of the Comptroller and Auditor General of India may be forwarded to this office immediately after the conclusion of the Annual General Meeting. Six copies of the printed Annual Reports may also be sent to this office.

3. Receipt of the letter and the enclosures may please be acknowledged.

Yours faithfully,

(E. P. NIVEDITA)
Pr. ACCOUNTANT GENERAL
(ECONOMIC & REVENUE SECTOR AUDIT)
KARNATAKA, BENGALURU



**COMMENTS OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA
UNDER SECTION 143(6) (B) OF THE COMPANIES ACT, 2013 ON THE FINANCIAL
STATEMENTS OF GULBARGA ELECTRICITY SUPPLY COMPANY LIMITED,
GULBARGA FOR THE YEAR ENDED 31 MARCH 2018**

The preparation of financial statements of **Gulbarga Electricity Supply Company Limited, Gulbarga** for the year ended **31 March 2018** in accordance with the financial reporting framework prescribed under the Companies Act, 2013 (Act) is the responsibility of the management of the company. The statutory auditors appointed by the Comptroller and Auditor General of India under section 139 (5) of the Act is responsible for expressing opinion on the financial statements under section 143 of the Act based on independent audit in accordance with the standards on auditing prescribed under section 143 of the Act based on independent audit in accordance with the standards on auditing prescribed under section 143(10) of the Act. This is stated to have been done by them vide their Revised Audit Report dated **21-11-2018** which supersedes their earlier Audit Report dated **26-10-2018**

1. on behalf of the Comptroller and Auditor General of India, have conducted a supplementary audit of the financial statement of **Gulbarga Electricity Supply Company Limited, Gulbarga** for the year ended **31 March 2018** under section 143(6)(a) of the Act. This supplementary audit has been carried out independently without access to the working papers of the statutory auditors and is limited primarily to inquiries of the statutory auditors and company personnel and a selective examination of some of the accounting records.

In view of the revision made in the Statutory Auditors Report, to give effect to some of my audit observation raised during supplementary audit. I have no further comments to offer upon or supplement to the statutory auditors report under section 143(6)(b) of the Act.

For and on behalf of the
Comptroller & Auditor General of India



(E. P. NIVEDITA)
Pr. ACCOUNTANT GENERAL
(ECONOMIC & REVENUE SECTOR AUDIT)
KARNATAKA, BENGALURU



S. VISWANATHAN
COMPANY SECRETARY

Susheel Chandra Apartment
17th 'A' Cross, 10th 'A' Main,
Malleswaram, Bangalore-56
E-Mail id: cs_viswanathan@gescom.co.in
Tel: 41674875 Mobile: 9845

FORM MR-3
SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED ON 31st MARCH, 2018
[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule No.9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To,
The Members,
Gulbarga Electricity Supply Company Limited

I have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **Gulbarga Electricity Supply Company Limited (hereinafter referred to as GESCOM)** (CIN: U04010KA20025GC030436) Registered Office at **Gulbarga Main Road, Gulbarga, Karnataka- 585102 (hereinafter the Company)**. Secretarial Audit was conducted in a manner that provided me a basis for evaluating the corporate conducts/statutory compliances and expressing opinion thereon.

The Company is an Unlisted Public Company, wholly owned by Government of Karnataka is engaged in supply of electricity. Besides the Companies Act and other applicable provisions, the Company is required to comply with directions issued by the Government of Karnataka from time to time in the interest of the Company. The Company has no foreign investments. By Notifications No GSR 463(E) dated 5.6.2015 and dated 13.6.2017 Government of Karnataka has exempted the Company from certain provisions of the Companies Act, 2013 and Rules made there under.

Based on my verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the course of Secretarial Audit, I hereby report that, in my opinion, the Company has, during the period covering the financial year ended 31st March, 2018, complied with the provisions listed hereunder and also that the Company has proper Board-processes in place to the extent, in the manner and subject to the conditions specified hereinafter:

I have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended, 31st March 2018, according to the provisions of:

- I. The Companies Act, 2013 (the Act) and the Rules made thereunder;





S. VISWANATHAN
COMPANY SECRETARY

Susheel Chandra Apartments, Flat 8
17th 'A' Cross, 10th 'A' Main
Malleswaram, Bangalore-560055
E-Mail id: cs_viswanathan@yahoo.com
Tel: 41674875 Mobile: 98452-20950

- ii. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the Rules made thereunder; **NOT APPLICABLE**.
- iii. The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder; **NOT APPLICABLE**
- iv. Foreign Exchange Management Act, 1999 and the Rules and Regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings; **NOT APPLICABLE**
- v. Electricity Act, 2003 and the Rules made there under and in particular the Annual performance review and regulatory mechanism with the Karnataka Electricity Regulatory Commission.
- vi. Central Electricity Authority (Technical Standards for Construction of Electrical Plants and Electric Lines) Regulations, 2010.
- vii. Central Electricity Authority (Measures relating to safety and Electricity supply) Regulations 2010 (as amended in 2015)
- viii. Central Electricity Authority (Safety requirements for construction, operations, and maintenance of electrical plants and electrical lines) Regulations 2011
- ix. Indian Electricity Grid Code Regulations 2010
- x. Energy Conservation Act, 2011
- xi. Forest (Conservation) Act, 1980
- xii. Indian Contract Act
- xiii. Karnataka Essential Services Maintenance Act in 1994

I have also reviewed the **systems and mechanisms** established by the Company for ensuring compliances under other applicable Acts, Laws, Rules, Regulations, Guidelines applicable to the Company and categorized under the following major heads/groups:

- 1. Air (Prevention and Control of Pollution) Act, 1961
- 2. Water (Prevention and Control of Pollution) Act, 1974
- 3. The Water (Prevention and Control of Pollution) Cess Act, 1977
- 4. Environment (Protection) Act, 1986
- 5. Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.
- 6. Consumer Protection Act, 1986
- 7. Apprentices Act, 1961
- 8. Factories Act 1948 And Rules
- 9. Industrial Disputes Act, 1947
- 10. Maternity Benefit Act (Applicable to Woman Employees who are outside the purview of the ESI Act)
- 11. Contract Labour (Regulation & Abolition) Act 1970,
- 12. Contract Labour (Regulation and Abolition) Karnataka Rules 1974.
- 13. Payment of Bonus Act, 1965





CS
S. VISWANATHAN
COMPANY SECRETARY

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14. Payment Of Wages Act, 1936
15. Workmen's Compensation Act, 1923.
16. KERC (General & Conduct Of Proceedings) Regulations 2000
17. KERC (Licensing) Regulations 2000.
18. KERC (Fee) Regulations 2016.
19. KERC (Tariff) Regulations 2000.
20. KERC (Recovery of Expenditure for supply of Electricity) Regulations 2004
21. KERC (Electricity Supply) Code 2004.
22. Karnataka Electricity Grid Code 2005.
23. Karnataka Electricity Board employees' service regulations
24. Conditions of supply of Electricity on Distribution Licensees in the State of Karnataka Gazette notification dated 17.6.2006.
25. KERC Notification No. KERC/COS/D/07/10 dated 1.7.2016
26. Karnataka Electricity Board Recruitment and Promotion Regulations, employees (Probation) Regulation and Employees (Seniority) Regulations.

I have also examined compliance with the applicable clauses of the following:

- (i) Secretarial Standards issued by The Institute of Company Secretaries of India.
- (ii) The Listing Agreement entered into by the Company with National Stock Exchange of India Limited (NSE) and Bombay Stock Exchange Limited (BSE); **NOT APPLICABLE**
- (iii) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 **NOT APPLICABLE**

During the period under review, the Company has complied with the provisions of the applicable Acts, Rules, Regulations, Guidelines, Standards, etc. mentioned above, subject to the observations made below:

Regarding "Other laws", the Company is a well established Government Company and, in general, there are proper systems and mechanisms in place for Compliance with the Provisions of Other laws. Certificate of compliance with the provisions of various other laws are obtained from concerned departmental Heads.

I have not examined compliance by the Company with applicable financial laws, like direct and indirect tax laws, since the same have been subject to review by statutory financial audit and other designated professionals.





S. VISWANATHAN
COMPANY SECRETARY

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Tel: 41674875 Mobile: 98452-20950

I further report that

The Board of Directors of the Company and its Audit Committee are duly constituted. The Changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

The Company has constituted the following Committees.

- 1) Central Purchase Committee
- 2) Audit Committee
- 3) CSR Committee

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda are sent in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

The Minutes of Meetings of the Board and its Sub Committees are maintained properly.

I further report that there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with other applicable laws, rules, regulations and guidelines.

S. Viswanathan
Practicing Company Secretary
ACS No: 5284
CP No: 5284

Place: Bangalore
Date: 26/10/2018

Encl: Annexure

S. VISWANATHAN
Company Secretary
C.P. No. 5284



CS

S. VISWANATHAN
COMPANY SECRETARY

Susheel Chandra Apartments, Flat B
17th 'A' Cross, 10th 'A' Main
Malleswaram, Bangalore-560055
E-Mail Id: cs_viswanathan@yahoo.com
Tel: 41674875 Mobile: 98452-20950

Annexure A

To
The Members
Gulbarga Electricity Supply Company Limited

My report of even date is to be read along with this letter.

- 1) Maintenance of secretarial record is the responsibility of the management of the Company. My responsibility is to express an opinion on these secretarial records based on my audit.
- 2) I have followed the audit practices and process as are appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. I believe that the process and practices, I followed provide a reasonable basis for my opinion.
- 3) I have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.
- 4) Wherever required, I have obtained the Management representation about the compliance of laws, rules and regulations and happening of events, etc.
- 5) The compliance of the Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. My examination was limited to the verification of procedure on test basis.
- 6) The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

S Viswanathan
Practicing Company Secretary
ACS No: 5284
CP No: 5284

Place: Bangalore
Date: 26/10/2018

S. VISWANATHAN
Company Secretary
C.P. No. 5284



GULBARGA ELECTRICITY SUPPLY COMPANY LIMITED

(CIN NO. - U04010KA2002SGC030436)

Registered Office at Station Road, Gulbarga, Karnataka - 585 102

Balance Sheet as at 31 March, 2018

Particulars		Note No.	As at 31 March, 2018	As at 31 March, 2017	As at 01 April, 2016
I.	ASSETS				
A	Non-current assets				
	(a) Property, plant and equipment	3	35,66,68,66,600	34,21,80,36,738	30,16,70,72,538
	(b) Capital work-in-progress	4	84,79,98,245	1,28,86,98,647	2,68,64,76,676
	(c) Intangible Assets under Development	5	7,40,17,653	7,18,92,402	3,13,20,073
	(e) Financial assets				
	(i) Investments	6	2,51,00,000	2,51,00,000	2,51,00,000
	(f) Deferred tax assets	7	-	-	-
	(g) Other non-current assets	8	1,88,41,74,018	1,40,84,33,204	2,11,84,14,858
	Total Non-current assets		38,49,81,56,516	37,01,21,60,991	35,02,83,84,145
B	Current assets				
	(a) Inventories	9	1,82,73,06,659	1,82,16,64,828	1,49,09,76,937
	(b) Financial assets				
	(i) Unbilled Revenue	10	2,37,26,90,170	2,01,24,23,981	1,85,99,05,241
	(ii) Trade receivables	11	7,75,49,10,491	16,00,09,95,688	15,95,32,51,979
	(iii) Cash and cash equivalents	12	1,04,01,35,352	2,37,24,88,115	2,08,04,58,565
	(iv) Other financial assets	13	5,77,30,45,479	4,68,98,06,779	4,06,73,72,138
	(c) Other Current Assets	14	8,83,50,27,815	8,14,23,93,128	11,51,14,41,134
	Total Current assets		27,60,31,15,966	35,03,97,72,519	36,96,34,05,994
	Total Assets before Regulatory Deferral Account		66,10,12,72,482	72,05,19,33,510	71,99,17,90,139
C	Regulatory Deferral Account- Assets	15	8,10,11,29,873	9,31,15,59,837	5,77,39,00,000
	TOTAL ASSETS		74,20,24,02,355	81,36,34,93,347	77,76,56,90,139
II.	EQUITY AND LIABILITIES				
A	EQUIT				
	Shareholders' funds				
	(a) Share capital	16	11,14,95,61,040	7,76,76,61,040	3,05,13,61,040
	(b) Other equity	17	2,01,72,49,106	7,28,88,92,716	11,39,88,58,130
	TOTAL EQUITY		13,16,68,10,146	15,05,65,53,756	14,45,02,19,170
B	LIABILITIES				
	Non-current liabilities				
	(a) Financial liabilities				
	(i) Borrowings	18	6,33,65,47,052	7,51,60,73,202	6,98,18,31,558
	(ii) Other financial liabilities	19	4,91,80,76,547	4,08,28,12,216	4,23,22,55,857
	(b) Provisions	20	72,14,55,277	74,30,99,196	65,63,94,502
	(c) Deferred tax liabilities (net)	7	1,98,27,36,252	1,98,27,36,252	1,98,27,36,252
	Total Non current liabilities		13,95,88,15,128	14,32,47,20,866	13,85,32,18,169



	Particulars	Note No.	As at 31 March, 2018	As at 31 March, 2017	As at 01 April, 2016
			₹	₹	₹
	Current liabilities				
	(a) Financial liabilities				
	(i) Borrowings	21	74,39,69,617	1,61,52,86,249	83,59,35,981
	(ii) Trade payables				
	(i) micro and small enterprises, and	22	-	-	-
	(ii) other than micro and small enterprises		41,34,51,73,942	45,68,78,31,658	44,14,82,47,007
	(b) Provisions	23	41,48,34,535	20,86,59,297	22,19,81,156
	(c) Other current liabilities	24	4,53,60,42,960	4,47,04,41,521	4,25,60,88,656
	(d) Current Tax Liabilities (Net)	25	3,67,56,027	-	-
	Total Current liabilities		47,07,67,77,081	51,98,22,18,725	49,46,22,52,800
	TOTAL EQUITY AND LIABILITIES		74,20,24,02,355	81,36,34,93,347	77,76,56,90,139

As per our Report of Even Date
For M/s GRC & Associates
Chartered Accountants
Firm Reg. No. 002437S

For and on behalf of the Board of Directors

T.S.Chandrasekar
Partner

B Abdul Wajid
Chief Financial Officer

Anil Kumar Babaleshwar
Director (Technical)

Dr. R Ragapriya, IAS
Managing Director

Membership No: 022052

Place :

Date :



GULBARGA ELECTRICITY SUPPLY COMPANY LIMITED

(CIN NO. - U04010KA2002SGC030436)

Registered Office at Station Road, Gulbarga, Karnataka - 585 102

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 2017-18 Amt. in Rs.

Particulars		Note No.	Current Year		Previous Year	
			₹	₹	₹	₹
I	Revenue from operations	27		42,91,75,72,146		37,74,32,06,563
II	Other income	28		74,43,77,239		95,27,74,661
III	Total revenue (I + II)			43,66,19,49,385		38,69,59,81,224
IV	Expenses:					
	Purchases of stock in trade	29	35,77,15,95,773		34,79,98,88,732	
	Changes in inventories of finished goods, work in progress and Stock-in-Trade	-		-		
				35,77,15,95,773		34,79,98,88,732
	Employee benefits expense	30		4,44,71,16,527		3,35,29,71,856
	Finance costs	31		3,51,68,25,357		3,47,37,71,247
	Depreciation and amortization expense	32		1,41,30,15,101		1,22,41,29,445
	Other expenses	33		2,02,92,24,094		2,05,34,30,930
				47,17,77,76,852		44,90,41,92,210
	Less: expenses capitalised					
	Total expenses			47,17,77,76,852		44,90,41,92,210
V	Profit before Rate Regulated Activities, Exceptional items and tax (III-IV)			(3,51,58,27,467)		(6,20,82,10,986)
VI	Add/(Less): Regulatory income/(expense) (net):					
	Regulatory income/(expense) (net)	15		4,56,34,70,036		3,53,76,59,837
	Regulatory income/(expense) (net) in respect of earlier years	15		(5,77,39,00,000)		-
VII	Profit Before Exceptional Items and Tax (V+VI)			(4,72,62,57,431)		(2,67,05,51,149)
VIII	Exceptional Items			-		-
IX	Profit before tax (VII-VIII)			(4,72,62,57,431)		(2,67,05,51,149)
X	Tax expense:					
	Current tax			-	20,000	
	Deferred tax			-	-	20,000
XI	Profit for the year from continuing operations (IX- X)			(4,72,62,57,431)		(2,67,05,71,149)
XII	Profit/(loss) from discontinuing operations			-		-
XIII	Tax expense of discontinuing operations			-		-
XIV	Profit/(loss) for the year (after tax) (XI+XII-XIII)			(4,72,62,57,431)		(2,67,05,71,149)
	Other comprehensive income					
	(I) Items that will not be reclassified to profit or loss					
	a) Remeasurements of the defined benefit plans			-	-	-
	b) Taxes on above			-	-	-
	(ii) Items that may be reclassified to profit or loss					
	a) Mark to Market of Investments			-	-	-
	b) Taxes on above			-	-	-



Amt. in Rs.

	Particulars	Note No.	Current Year		Previous Year	
			₹		₹	
XV	Total Comprehensive Income for the year (XI + XIV)			(4,72,62,57,431)		(2,67,05,71,149)
XVI	Earning per equity share before and after exceptional item:					
	Basic (in ₹)	34		-5.87		-3.44
	Earning per equity share before and after exceptional item:					
	Diluted(in ₹)	34		(5.87)		-3.44
	(Paid up value per share)			10.00		10.00
	Significant accounting policies and notes attached form an integral part of the financial statements					

As per our Report of Even Date
For M/s GRC & Associates
Chartered Accountants
Firm Reg. No. 002437S

For and on behalf of the Board of Directors

T.S.Chandrasekar
Partner

B Abdul Wajid
Chief Financial Officer

Anil Kumar Babaleshwar
Director (Technical)

Dr. R Ragapriya, IAS
Managing Director

Membership No: 022052

Place :

Date :



GULBARGA ELECTRICITY SUPPLY COMPANY LIMITED

(CIN NO. - U04010KA2002SGC030436)

Registered Office at Station Road, Gulbarga, Karnataka - 585 102

CASH FLOW STATEMENT FOR THE YEAR ENDED 2017- 18

Particulars	March 31, 2018 ₹	March 31, 2017 ₹
A. Cash Flow from Operating Activities		
Net Profit Before Taxation	(4,72,62,57,431)	(2,67,05,71,149)
Adjustments for:		
Provisions	20,61,75,238	(1,33,21,859)
Depreciation	1,41,30,15,101	1,22,41,29,445
Interest Expense	3,51,68,25,357	3,47,37,71,247
Interest Income	(2,96,99,058)	(4,00,91,000)
Rental Income	(1,57,08,203)	(3,34,74,094)
Operating Profit Before Working Capital Changes	36,43,51,004	1,94,04,42,590
Movements in Working Capital :		
(Increase)/Decrease in Trade Receivables	7,88,58,19,008	(20,02,62,449)
(Increase)/Decrease in Inventories	(56,41,831)	(33,06,87,891)
(Increase)/Decrease in short term Loans and Advances	(1,04,11,84,237)	(8,10,64,818)
Increase/(Decrease) in Current Liabilities	(4,24,03,00,250)	1,75,39,37,516
Cash Generated from Operations	2,96,30,43,694	3,08,23,64,948
Direct Taxes paid (Net of Refunds)	-	(20,000)
Net cash from Operating Activities	2,96,30,43,694	3,08,23,44,948
B. Cash Flows from Investing Activities		
Purchase of Fixed Assets	(40,27,60,390)	1,46,96,29,055
Other Non-Current Liabilities	83,52,64,331	(14,94,43,641)
Long term Provisions	(2,16,43,919)	8,67,04,694
Rental Income	1,57,08,203	3,34,74,094
Interest Received	2,96,99,058	4,00,91,000
Net cash used in Investing Activities	45,62,67,283	1,48,04,55,202
C. Cash Flows from Financing Activities		
(Repayment)/ Acceptance of Long Term Borrowings	(1,17,95,26,150)	53,42,41,644



Particulars	March 31, 2018 ₹	March 31, 2017 ₹
(Repayment)/ Acceptance of Short Term Borrowings	(87,13,16,632)	77,93,50,268
Proceeds from issue of equity share capital (net of expenses)	3,38,19,00,000	4,71,63,00,000
Other movements in statement showing changes in equity	(2,56,58,95,601)	(6,82,68,91,265)
Interest paid	(3,51,68,25,357)	(3,47,37,71,247)
Net Cash used in Financing Activities	(4,75,16,63,740)	(4,27,07,70,600)
Net increase in Cash and Cash Equivalents (A + B + C)	(1,33,23,52,763)	29,20,29,550
Cash and Cash Equivalents at the Beginning of the Year	2,37,24,88,115	2,08,04,58,565
Cash and Cash Equivalents at the End of the Year	1,04,01,35,352	2,37,24,88,115
Components of Cash and Cash Equivalents	March 31, 2018	March 31, 2017
Balances with banks		
- in current accounts	57,95,41,236	64,06,08,490
- in other accounts (to the extent held as margin money or security against the borrowings, guarantees, other commitments)	40,80,58,125	1,65,36,91,937
Cash on hand	5,20,77,781	7,73,47,677
Cheques and Funds in Transit	11,138	4,23,000
Stamps on Hand	4,47,072	4,17,011
	1,04,01,35,352	2,37,24,88,115

As per our Report of Even Date
For M/s GRC & Associates
Chartered Accountants
Firm Reg. No. 002437S

For and on behalf of the Board of Directors

T.S.Chandrasekar
Partner

B Abdul Wajid
Chief Financial Officer

Anil Kumar Babaleshwar
Director (Technical)

Dr. R Ragapriya, IAS
Managing Director

Membership No: 022052

Place :

Date :



GULBARGA ELECTRICITY SUPPLY COMPANY LIMITED

(CIN NO. - U04010KA2002SGC030436)

Registered Office at Station Road, Gulbarga, Karnataka - 585 102

NOTE - 1 : SIGNIFICANT ACCOUNTING POLICIES

I BACKGROUND:	
Gulbarga Electricity Supply Company Limited (GESCOM) is a Limited Company which is fully owned by Government of Karnataka. GESCOM is engaged in the business of retail distribution of power in the area of Northern Karnataka comprising Six Districts namely Bidar, Gulbarga, Yadgir, Raichur, Bellary and Koppal.	
II. SIGNIFICANT ACCOUNTING POLICIES	
1 METHOD OF ACCOUNTING	
1.1	The financial statements have been prepared under historical cost convention and on accrual basis of accounting in accordance with the provisions of the Electricity Supply Annual Accounts Rules 1985 (ESAAR) framed under the repealed Electricity (Supply) Act, 1948 as well as those to comply with Accounting Standards ("AS") specified under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules as amended from time to time. to the extent not inconsistent with the repealed Electricity (Supply) Act, 1948.
1.2	In accordance with the provisions of Section 185(2)(d) of the Electricity Act, 2003, all rules made under sub -section(1) of Section 69 of the repealed Electricity (Supply) Act, 1948 shall continue to have effect until such rules are rescinded or modified, as the case may be.
1.3	Use of Estimates
	The preparation of financial statements in conformity with ESAAR / generally accepted accounting principles requires management of the Company to make estimates and assumptions that affect certain reported balances of assets and liabilities, disclosures relating to the contingent liabilities as at the date of the financial statements and reported amounts of income and expense during the year. Accordingly, future results could differ due to changes in these estimates and the difference between the actual result and the estimate are recognized in the period in which the results are known / materialize.
2 Property Plant & Equipment ("PPE")	
2.1	Buildings are valued at actual cost of acquisition/ construction, less accumulated depreciation and impairment losses. Land has been revalued as on the date of transition too Indian Accounting Standards ("Ind AS").
2.2	Assets and liabilities transferred from M/s. Karnataka Power Transmission Corporation Ltd, (KPTCL) consequent to unbundling of transmission and distribution activities, have been stated at the amount indicated by KPTCL in transfer document.
2.3	PPE acquired/constructed (other than land and buildings) are valued at standard rate (as per rates prescribed under " Common Schedule of Rates"), less accumulated depreciation and impairment losses. The Schedule of Rates/ Common Schedule of Rates is determined on the basis of previous purchase price and prevailing market rates).
2.4	The Company has the practice of capitalizing the Assets after the receipt of Final Bill from the Contractor and are accepted/approved/certified by the competent authority. The borrowing costs attributable to the acquisition/construction of qualifying assets are capitalized as part of cost of such assets up to the date when such assets are ready for its intended use.



2.5	Employee cost of Officers / Officials involved in Construction & Maintenance Activity has been capitalized in the ratio of 70:30 between Capital and Revenue based on the time and effort put in by such officers/ officials on a conservative basis.
2.6	Assets retired from active use and re-issued to works after necessary repairs/servicing are categorized at the weighted average of the written down value existing in the books of account at that time
3	DEPRECIATION
3.1	Depreciation on all assets (except lease hold land and Assets created out of Consumer Contribution and Grants) is provided on straight line method at the rates as prescribed by CERC from time to time.
3.2	Depreciation on all assets is provided up to 90% of the Original Cost.
3.3	Depreciation on leasehold land is provided for the years on amortization rates arrived at on the basis of the lease period.
3.4	Plant and machinery costing Rs.500/- or less individually is depreciated at 100% in the year in which they are installed and put to use, in accordance with para 2.37 of Annexure-III of ESAAR, 1985.
3.5	Depreciation is provided from the month of commissioning of the assets.
i)	While assessing pro-rata depreciation in case of commissioning of new assets the full month shall be considered irrespective of the date of commissioning.
ii)	In respect of decommissioning of assets the pro-rata depreciation shall be considered up to the end of previous full month irrespective of date of de-commissioning of assets.
4	CAPITAL WORK IN PROGRESS
4.1	Materials issued to Capital Work in Progress are valued at standard rate (as per rates prescribed under “ Common Schedule of Rates”. The Schedule of Rates/Common Schedule of Rates is determined on the basis of previous purchase price and prevailing market rates.) In respect of labour and direct overheads, the same is accounted at actual.
5	INVENTORY
5.1	Inventories are valued at Standard Rate (as per rates prescribed under “ Common Schedule of Rates” .The Schedule of Rates/Common Schedule of rates is determined on the basis of previous purchase price and prevailing market rates)
5.2	Materials procured for capital and revenue works will be accounted in stocks only after verification, inspection and clearance of the same by the competent authorities of the Company.
6	RETIREMENT BENEFITS
6.1	In respect of pension and gratuity, Contribution to KPTCL/ ESCOMs Pension & Gratuity Trust is made based on the actuarial valuation and in accordance with the following formula evolved by the Trust:-
a.	Pension : 33.02% of (Basic Pay + Dearness pay + Dearness Allowance)
b.	Gratuity : 6.06% of (Basic Pay + Dearness pay)
	The Company provides for Pension and Gratuity, a defined benefit retirement plan covering eligible employees. The Plan provides for a lump sum payment to vested employees at retirement, death or termination of employment, of an amount based on the respective employee's salary and the terms of employment. Liabilities with regard to pension and gratuity are determined by actuarial valuation, based upon which, the company contributes all ascertained liabilities to the KPTCL/ESCOMS Pension and Gratuity Fund Trust.



6.2	The liability towards Leave Encashment and Family Benefit Fund has been provided based on actuarial valuation under the projected Unit Credit Method
7	REVENUE RECOGNITION
7.1	Revenue from sale of energy is accounted on accrual basis.
7.2	Provision for unbilled revenue in respect of LT installations billed on bimonthly basis is recognized as the average of February and March bills of the year. In respect of LT installations billed on monthly basis, provision for unbilled revenue is recognized to the extent of 50% of the demand raised in the month of March. In respect of HT installations, the bills issued with regard to consumption during the month of March are taken into account.
7.3	The Tariff/Rural Electrification Subsidy released by Government of Karnataka is recognized as part of Revenue in accordance of the Government of Karnataka order No EN 48 PSR 2006 Bangalore Dated 13th June 2007. The Tariff subsidy is claimed from the Government as per the Commission Determined Tariff (As per the prevailing tariff order) on the consumption of BJ/KJ upto 18 units per installations per month and IP Set Category upto and inclusive of 10 HP
7.4	In respect of amount recovered from Contractors/Suppliers towards delay in execution of works/supplies, the amount is recognized as income upon rejection of the delay condonation request of the contractor/supplier, by the competent authority. Until such time the same is accounted under current liabilities. In the absence of any such request, the amount so recovered would be treated as penalty and credited to miscellaneous revenue.
7.5	Interest income is accrued on time proportionate bases and in respect of overdue bills on crystallisation.
7.6	Additional Expenditure incurred in respect of Power purchase Cost over and above the Approved Power Purchase Cost in the Tariff Orders of relevant financial years is accounted as Income for the year and treated as receivables from Consumers as Regulatory Asset in future years
8	ALLOWANCE FOR BAD & DOUBTFUL DEBTS
8.1	Provision for bad and doubtful debts is made at 4% (as per para 4.2 of Annexure V of ESAAR, 1985) on the balance of sundry debtors for sale of power outstanding as at the end of the year in the case of LT consumers.
8.2	In case of HT consumers, 100% provision is made on case to case basis, wherever necessary and in remaining cases, a provision @ 4% is made on the balance of sundry debtors outstanding as at the end of the year.
8.3	a. Dues outstanding for 2 years and above – 100% Subject to a maximum of 10% in a financial year of the Total ourstanding IP Set Installation duesb. Dues outstanding between 1 year and 2 years – 20% Subject to a maximum of 7.5% in a financial year of the Total ourstanding IP Set Installation dues. c. Dues outstanding less than 1 years – NIL.
9	ASSETS CREATED OUT OF NON OWNED FUNDS
9.1	Assets created out of Capital Grants/Contribution from consumers/Deposit Contribution works are included in the Fixed Assets with corresponding liability in the Capital Reserves and the Depreciation on such assets is progressively sett-off against these reserves.
9.2	Other grants are credited to the Profit & Loss account.
10	RELEASED AND SCRAPPED ASSETS:



10.1	Assets not in use and released assets are accounted at Written Down Value on the month of release and treated as inventory.
10.2	Scrapped assets are accounted at the residual value i.e., at 10% of the original cost of the asset and treated as inventory
10.3	The transformers released during the year are removed from assets account only after they are returned to stores.
11 BORROWING COST:	
11.1	Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalized till the date of such assets being put to use, as part of the cost of that asset. When the funds are borrowed specifically for the purpose of obtaining a qualifying asset, the borrowing costs incurred on such borrowing, will be set-off against any interest income earned on the temporary investment of such borrowed funds till such asset is installed and being put to use.
11.2	Other borrowing costs are recognized as an expense in the period in which they are incurred.
12 TAXATION	
12.1	Current Taxes are measured at the amount expected to be paid using the applicable tax rates and tax laws.
12.2	Deferred Tax asset or liability is recognized for timing differences between the profits as per financial statements and the profit offered for income taxes, based on tax rates that have been enacted or substantially enacted at the Balance sheet date. Deferred Tax assets resulting from tax losses carried forward are recognized only to the extent that there is a virtual certainty that sufficient taxable income will be available against which such deferred tax assets can be realized. The carrying amount of deferred tax assets is reviewed at each Balance sheet date and reduced to the extent that is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilized.
13 MATERIAL COST VARIANCE ACCOUNT	
13.1	The Company is following the Standard Rates for accounting of material receipts and issues in accordance with the guidelines contained in the Electricity Supply Annual Accounts Rules, 1985.
13.2	The variation in purchase price over the Standard Rate is credited/ debited to the “Material Cost Variance account”.
13.3	The balance in the “Material Cost Variance Account” at the year end will be treated as follows:
a.	Credit balance is credited to a reserve called ‘Reserve Material Cost Variance’.
b.	Debit Balance is debited to the “Reserve for Material Cost Variance”. If as a result of such debit, net balance in this reserve account is a debit balance, the amount of debit balance shall be charged to revenue account for the year.
14 SEGMENT REPORTING:	
14.1	The Company is engaged in the activity of distribution of electricity.
14.2	Considering the Geographical Area of Operations, Economic and political conditions affecting the operations of the company there is no identifiable reporting segment. Hence no Segment wise report is furnished.



15 IMPAIRMENT
15.1 Financial Assets:
The Company assesses at each date of balance sheet whether a financial asset or a group of financial assets is impaired. Ind AS 109 requires expected credit losses to be measured through a loss allowance. The Company recognizes lifetime expected losses for all contract assets and / or all trade receivables that do not constitute a financing transaction. For all other financial assets, expected credit losses are measured at an amount equal to the 12-month expected credit losses or at an amount equal to the life time expected credit losses if the credit risk on the financial asset has increased significantly since initial recognition.
15.2 Non Financial Assets:
A non financial asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. An impairment loss, if any, is charged to statement of profit and loss, in the year in which an asset is identified as impaired.
16 EARNING PER SHARE
16.1 Basic and Dilutive Earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting preference dividends and attributable taxes) by the weighted average number of equity shares outstanding during the period (including dilutive).
17 PROVISIONS
17.1 A provision is recognized when GESCOM has a present obligation as a result of past event; it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimates required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.
18 CASH AND CASH EQUIVALENTS
18.1 Cash and Cash Equivalents in the Balance Sheet comprise cash at bank and in hand and short term investments with an original maturity period of less than three months.
19 POWER PURCHASE
19.1 Power purchase in respect of State Grid, Central Grid and other Major Independent Power Producers is accounted based on the sharing formula intimated by State Load Dispatch Centre
19.2 Interest on Power purchase in respect of State Grid, Central Grid and other Major Independent Power Producers is accounted based on the sharing formula intimated by State Load Dispatch Centre
20 FINANCIAL INSTRUMENTS:
Financial assets and liabilities are recognized when the Company becomes a party to the contractual provisions of the instrument. Financial assets and liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value measured on initial recognition of financial asset or financial liability.
20.1 Cash and Cash Equivalents:
Cash and Cash Equivalents comprise cash and deposit with banks. The company considers all highly liquid investments including demand deposits with bank with an original maturity of three months or less and that are readily convertible to known amounts of cash to be cash equivalents.



20.2 Financial assets at amortized cost
Financial assets are subsequently measured at amortized cost if these financial assets are held within a business whose objective is to hold these assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.
20.3 Financial liabilities
Financial liabilities are subsequently carried at amortized cost using the effective interest method. For trade and other payables maturing within one year from the balance sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.
III Recent Accounting Pronouncements:
Introduction of new Ind AS Standard/Amendments to Ind AS Standards
Through a Notification dated 28th March 2018, the Ministry of Corporate Affairs has indicated 1st April 2018 as the effective date for the implementation of Ind AS 115- Revenue from Contracts with Customers. In addition, limited amendments have been made to some other Ind AS standards (Ind AS's 2, 12, 21, 28 and 40)
The company is in the process of assessing the impact of the introduction of Ind AS 115- Revenue from Contracts with Customers and the limited amendments to the other Ind AS Standards. The impact, if any, will be disclosed in the financial statements for the year ended 31st March 2019.



GULBARGA ELECTRICITY SUPPLY COMPANY LIMITED

(CIN NO. - U04010KA2002SGC030436)

Registered Office at Station Road, Gulburga, Karnataka - 585 102

NOTES TO THE FINANCIAL STATEMENTS

2.1 Transition to Ind AS:

These are the Company's first financial statements prepared in accordance with Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015. The adoption of Ind AS was carried out in accordance with Ind AS 101 - 'First-time Adoption of Indian Accounting Standards' using transition date as April 1, 2016.

Ind AS 101 requires that all Ind AS be consistently and retrospectively applied for fiscal years presented. The Company has prepared Opening Balance Sheet on the transition date and subsequent financials based on the accounting policies set out in Note-1.

In preparing these financials, the Company has availed following exemptions in the transition from previous GAAP to Ind AS in accordance with Ind AS 101.

Optional Exemptions:

a) Deemed Cost:

Property, plant and equipment and intangible assets were carried in the balance sheet prepared under previous GAAP as at March 31, 2016. The Company has elected to regard such carrying amount as deemed cost at the date of transition i.e. April 01, 2016 except for Land. Land has been revalued on the date of transition and the same has been considered as deemed cost.

b) Designation of previously recognized financial instruments

Under Ind AS 109, at initial recognition of a financial asset, an entity may make an irrevocable election to present subsequent changes in the fair value of an investment in an equity instrument in other comprehensive income. Ind AS 101 allows such designation of previously recognized financial assets, as 'fair value through other comprehensive income' on the basis of the facts and circumstances that existed at the date of transition to Ind AS.

Accordingly, the Company has designated its investments in certain equity instruments at fair value through other comprehensive income on the basis of the facts and circumstances that existed at the date of transition to Ind AS.



2.2 The following statement provides first-time Ind AS adoption reconciliation that quantifies the significant differences arising on account of transition from previous GAAP to Ind AS

S. No.	Particulars	As at March 31,2017			As at April 01,2016		
		Amount as per previous GAAP	Effect of transition to Ind AS	Amount as per Ind AS	Amount as per previous GAAP	Effect of transition to Ind AS	Amount as per Ind AS
I.	ASSETS						
	Non-current assets						
	(a) Property, plant and equipment	25,07,43,23,157	9,14,37,13,580	34,21,80,36,737	21,02,33,58,958	9,14,37,13,580	30,16,70,72,538
	(b) Capital work-in-progress	1,28,86,98,647	-	1,28,86,98,647	2,68,64,76,676		2,68,64,76,676
	(c) Other Intangible assets	7,18,92,402	-	7,18,92,402	3,13,20,073		3,13,20,073
	(d) Financial assets						
	(i) Investments	2,51,00,000	-	2,51,00,000	2,51,00,000		2,51,00,000
	(e) Deferred tax assets (net)	8,99,56,870	(8,99,56,870)	-	8,99,56,870	(8,99,56,870)	-
	(f) Other non-current assets	1,40,84,33,204	-	1,40,84,33,204	2,11,84,14,858		2,11,84,14,858
	Total Non-current assets	27,95,84,04,280	9,05,37,56,710	37,01,21,60,990	25,97,46,27,435	9,05,37,56,710	35,02,83,84,145
	Current assets						
	(a) Inventories	1,82,16,64,828	-	1,82,16,64,828	1,49,09,76,937		1,49,09,76,937
	(b) Financial assets						
	(i) Unbilled Revenue	2,01,24,23,981	-	2,01,24,23,981	1,85,99,05,241	-	1,85,99,05,241
	(ii) Trade receivables	25,31,25,55,527	(9,31,15,59,837)	16,00,09,95,690	21,72,71,51,979	(5,77,39,00,000)	15,95,32,51,979
	(iii) Cash and cash equivalents	2,37,24,88,115		2,37,24,88,115	2,08,04,58,565		2,08,04,58,565
	(iv) Other financial assets	4,68,98,06,779		4,68,98,06,779	4,06,73,72,138		4,06,73,72,138
	(v) Other current assets	8,14,23,93,128		8,14,23,93,128	11,51,14,41,134		11,51,14,41,134
	Total Current assets	44,35,13,32,358	(9,31,15,59,837)	35,03,97,72,521	42,73,73,05,994	(5,77,39,00,000)	36,96,34,05,994
	Total Assets before Regulatory Deferral Account	72,30,97,36,638	(25,78,03,127)	72,05,19,33,511	68,71,19,33,429	3,27,98,56,710	71,99,17,90,139
	Regulatory Deferral Account- Assets	-	9,31,15,59,837	9,31,15,59,837	-	5,77,39,00,000,	5,77,39,00,000
	TOTALASSETS	72,30,97,36,638	9,05,37,56,710	81,36,34,93,348	68,71,19,33,429	9,05,37,56,710	77,76,56,90,139
I.	EQUITY AND LIABILITIES						
	Shareholders' funds						
	(a) Share capital	7,76,76,61,040		7,76,76,61,040	3,05,13,61,040	-	3,05,13,61,040
	(b) Other equity	33,80,14,642	6,95,08,78,078	7,28,88,92,720	4,90,58,17,919	6,49,30,40,211	11,39,88,58,130
	TOTALEQUITY	8,10,56,75,682	6,95,08,78,078	15,05,65,53,760	7,95,71,78,959	6,49,30,40,211	14,45,02,19,170
II.	LIABILITIES						
	Non-current liabilities						
	(a) Financial liabilities						
	(i) Borrowings	7,51,60,73,199		7,51,60,73,199	6,98,18,31,558	-	6,98,18,31,558
	(ii) Other financial liabilities	4,08,28,12,216		4,08,28,12,216	4,23,22,55,857	-	4,23,22,55,857
	(b) Provisions	74,30,99,196		74,30,99,196	65,63,94,502	-	65,63,94,502
	(c) Deferred tax liabilities (net)	-	1,98,27,36,252	1,98,27,36,252	-	1,98,27,36,252	1,98,27,36,252
	Total Non current liabilities	12,34,19,84,611	1,98,27,36,252	14,32,47,20,863	11,87,04,81,917	1,98,27,36,252	13,85,32,18,169



S. No.	Particulars	As at March 31,2017			As at April 01,2016		
		Amount as per previous GAAP	Effect of transition to Ind AS	Amount as per Ind AS	Amount as per previous GAAP	Effect of transition to Ind AS	Amount as per Ind AS
	Current liabilities						
	(a) Financial liabilities						
	(i) Borrowings	1,61,52,86,249	-	1,61,52,86,249	83,59,35,981	-	83,59,35,981
	(ii) Trade payables						
	(i) micro and small enterprises, and	-	-	-	-	-	-
	(ii) other than micro and small enterprises	45,56,76,89,278	12,01,42,380	45,68,78,31,658	43,57,02,66,760	57,79,80,247	44,14,82,47,007
	(iii) Other Financial Liabilities	-	-	-	-	-	-
	(b) Provisions	20,86,59,297	-	20,86,59,297	22,19,81,156	-	22,19,81,156
	(c) Other current liabilities	4,47,04,41,521	-	4,47,04,41,521	4,25,60,88,656	-	4,25,60,88,656
	(d) Current Tax Liabilities (Net)	-	-	-	-	-	-
	Total Current liabilities	51,86,20,76,345	12,01,42,380	51,98,22,18,725	48,88,42,72,553	57,79,80,247	49,46,22,52,800
	TOTAL EQUITY AND LIABILITIES	72,30,97,36,638	9,05,37,56,710	81,36,34,93,348	68,71,19,33,429	9,05,37,56,710	77,76,56,90,139

b) Reconciliation of loss between Ind AS and previous GAAP

(Rs.)

Nature of adjustments	Amount
Net Loss after tax as reported under Previous GAAP	(3,12,84,09,016)
Ind AS: Adjustments increase/(decrease)	
Prior Period expense of earlier year adjusted in opening balance	57,79,80,247
Prior Period expense of current year adjusted	(12,01,42,380)
Actuarial gains/losses in respect of employees defined benefit plans reclassified as other comprehensive income	-
Total Ind AS adjustments affecting loss as per statement of profit and loss	45,78,37,867
Profit under Ind AS (after tax)	(2,67,05,71,149)
Other comprehensive income	
Actuarial gains/losses in respect of employees defined benefit plans reclassified as other comprehensive income	-
Fair value adjustments on investments (Mark to Market of Mutual Funds)	-
Deferred tax Asset in respect of above items(net)	-
Total Ind AS adjustments of other comprehensive income	-
Total comprehensive income reported under Ind AS	(2,67,05,71,149)



c) Reconciliation of Other equity between Ind AS and previous GAAP

Nature of adjustments	As at March 31,2017	As at April 1,2016
	₹	₹
Other Equity as reported under Previous GAAP	(1,60,14,85,364)	18,95,17,916
Effect of Transition to Ind AS:		
Revaluation gain on Land	9,14,37,13,580	9,14,37,13,580
Deferred tax liabilities (net)	(2,07,26,93,122)	(2,07,26,93,122)
Reclassification of Share		
Application money pending allotment	1,93,95,00,003	4,71,63,00,003
Prior period - correctly recognised (to year which it belongs)	(12,01,42,381)	(57,79,80,247)
Total Ind AS Adjustments	8,89,03,78,080	11,20,93,40,214
Other equity under Ind AS	7,28,88,92,716	11,39,88,58,130

- d) There were no significant reconciliation items between cash flows prepared under previous GAAP and those prepared under Ind AS.

Notes:

- A Under previous GAAP, there was no requirement to present investment property as a distinct line item and the same was included under property, plant and equipment as at March 31,2016 and non current investments as at March 31,2017 and measured at cost..
- B Under previous GAAP, non current Investments were recognized at cost. Where applicable, provision was made to recognize a decline, other than temporary, in valuation of such Investments. Under Ind AS, financial assets in equity instruments (other than investments in subsidiaries, associate and joint ventures) are to be recognized at fair value through other comprehensive income.
- C Under previous GAAP, rental deposits were recognised at amount paid to lessors. Under Ind AS, lease deposits are carried at amortised cost over the period of deposits.
- D Under previous GAAP, allowance for trade receivables and dues from consumers were recognized based on the incurred loss method. Under Ind AS, loss allowance are based on probable loss assessment as estimated by the management.
- E Under previous GAAP, actuarial gains and losses on measurement of employees defined benefit plans were recognized in the statement of profit and loss. Under Ind AS, the same are recognized under other comprehensive income. Suitable reclassifications have been done.
- F Under previous GAAP, deferred tax was accounted based on timing differences impacting the Statement of Profit and Loss for the period. Under Ind AS, Deferred tax is recognised for temporary differences between tax and book bases of the relevant assets and liabilities.



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3. Property plant and equipment:

Tangible assets

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Gross block	Land & Rights	Buildings	Other Civil Works	Roads	Plant & Machinery	Lines Cable Networks	Motor vehicles	Furniture and fittings	Office Equipments	Total
Balance as at 01 April 2016	6,62,13,430	48,76,70,935	4,38,33,615	2,30,71,267	5,26,67,10,703	24,48,33,61,813	5,37,69,780	4,81,37,601	6,01,49,083	30,53,29,18,227
Revaluation gains/(losses)	9,14,37,13,580	-	-	-	-	-	-	-	-	9,14,37,13,580
Balance as at 01 April 2016 (Ind AS)	9,20,99,27,010	48,76,70,935	4,38,33,615	2,30,71,267	5,26,67,10,703	24,48,33,61,813	5,37,69,780	4,81,37,601	6,01,49,083	39,67,66,31,807
Additions	2,09,94,146	11,96,95,027	84,07,417	87,18,534	1,39,18,50,098	4,44,93,80,739	47,82,636	66,24,686	17,81,258	6,01,22,34,541
Disposals	-	-	-	-	56,03,78,036	13,36,16,668	-	16,88,553	3,45,365	69,60,28,622
Balance as at 31 March 2017	9,23,09,21,156	60,73,65,962	5,22,41,032	3,17,89,801	6,09,81,82,765	28,79,91,25,88	5,85,52,416	5,30,73,734	6,15,84,976	44,99,28,37,726
Additions	1,69,47,844	9,10,64,805	60,38,417	30,48,796	1,18,14,03,046	2,85,56,39,554	-	62,60,548	81,42,231	4,16,85,45,241
Disposals	-	-	-	-	74,49,79,700	37,60,59,426	-	2,13,833	15,35,496	1,12,27,88,456
Balance as at 31 March 2018	9,24,78,69,000	69,84,30,767	5,82,79,449	3,48,38,597	6,53,46,06,110	31,27,87,06,012	5,85,52,416	5,91,20,449	6,81,91,711	48,03,85,94,511
Accumulated depreciation										
Balance as at 01 April 2016	-	9,71,75,876	1,64,71,160	44,98,675	1,31,82,02,177	7,99,94,27,668	3,47,30,574	2,29,31,019	1,61,22,120	9,50,95,59,269
Reclassification to investment property	-	-	-	-	-	-	-	-	-	-
Balance as at 01 April 2016 (Ind AS)	-	9,71,75,876	1,64,71,160	44,98,675	1,31,82,02,177	7,99,94,27,668	3,47,30,574	2,29,31,019	1,61,22,120	9,50,95,59,269
Depreciation charge for the year	-	1,69,22,866	23,79,783	808,110	27,89,73,942	1,18,78,37,374	19,97,807	23,43,665	32,53,810	1,49,45,17,357
Other Adjustments	-	2,82,511	(1,33,252)	(63,718)	(63,30,081)	(13,86,93,557)	(20,391)	(3,60,723)	51,056	(14,52,68,155)
Disposals	-	-	-	-	7,70,21,304	69,84,722	-	1,457	-	8,40,07,483
Balance as at 31 March 2017	-	11,43,81,253	1,87,17,691	52,43,067	1,51,38,24,734	9,04,15,86,763	3,67,07,990	2,49,12,504	1,94,26,986	10,77,48,00,988
Depreciation charge for the year	-	2,16,90,501	22,46,531	10,80,308	33,24,91,040	1,40,42,71,323	23,93,905	27,10,884	34,30,609	1,77,03,15,102
Other Adjustments	-	(6,01,697)	6,01,697	-	(2,94,80,395)	(1,95,72,375)	-	(525)	(772)	(4,90,54,067)
Disposals	-	-	-	-	10,34,80,969	2,08,53,144	-	-	-	12,43,34,113
Balance as at 31 March 2018	-	13,54,70,057	2,15,65,919	63,23,375	1,71,33,54,410	10,40,54,32,568	3,91,01,895	2,76,22,863	2,28,56,823	12,37,17,27,910
Net block										
Balance as at 01 April 2016	9,20,99,27,010	39,04,95,059	2,73,62,455	1,85,72,592	3,94,85,08,526	16,48,39,34,145	1,90,39,206	2,52,06,582	4,40,26,963	30,16,70,72,538
Balance as at 31 March 2017	9,23,09,21,156	49,29,84,709	3,35,23,341	2,65,46,734	4,58,43,58,031	19,75,75,39,121	2,18,44,426	2,81,61,230	4,21,57,990	34,21,80,36,738
Balance as at 31 March 2018	9,24,78,69,000	56,29,60,710	3,67,13,530	2,85,15,222	4,82,12,51,700	20,87,32,73,444	1,94,50,521	3,14,97,586	4,53,34,888	35,66,68,66,600

Additional information:

- 1) As allowed under Ind AS-101, the Company has revalued the entire class of land as at April 1, 2016 which is the effective date of the revaluation by approved independent valuers and accordingly crediting revaluation reserve by Rs. 914.37 crores. The method adopted and significant assumptions applied in estimating fair values/revalues of the said lands are based on the local market surveys and from market enquiries. The independent valuers have arrived at the fair values/revalues of those lands considering the rates fixed by the respective State Government, the municipal limits where the respective lands are situated, considering the proximity/connectivity to the towns/cities and availability of similar kind of properties as duly assessed in the active markets.
- 2) If the Company has valued its freehold & leasehold Land using Cost model the carrying amount would have been Rs. 6.62 crores as at April 01, 2016.
- 3) The title deeds of some of the properties transferred to the Company from KPITCL are being obtained/built up.
- 4) Assets created out of Consumer Contribution/Grants / Deposit Contribution Works vests with Company. Accumulated Depreciation attributable for these assets is not ascertainable
- 5) In respect of assets shared with KPITCL, the ownership and title vests with KPITCL and as such, they are not reflected in the books of accounts of the Company. But the share of maintenance expenditure in respect of such assets is charged to Profit & Loss account.
- 6) Management has determined that there are no significant parts of assets whose useful life is different from that of the principal asset to which it relates to in terms of Note 4 Schedule II to the Companies Act, 2013. Accordingly, useful life of assets have been determined for the overall asset and not for its individual components.



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7) Included in above PPE by way of Capitalisation of Interest & Capitalisation of assets by way of consumer contribution/grants/deposit contribution works:

Particulars	31-Mar-18	31-Mar-17	01-Apr-16
	₹	₹	₹
Capitalisation of Interest:			
Opening Balance	32,79,59,781	32,79,59,781	32,79,59,781
Add: For the year			-
Closing Balance	32,79,59,781	32,79,59,781	32,79,59,781
Capitalisation of assets by way of consumer contribution/grants/deposit contribution works:			
Opening Balance	6,89,44,41,698	5,24,81,84,873	4,62,12,17,282
Add: For the year	51,91,90,042	1,64,62,56,825	62,69,67,591
Closing Balance	7,41,36,31,740	6,89,44,41,698	5,24,81,84,873

4 Capital Work In Progress:

Particulars	As at March 31, 2018	As at March 31, 2017	As at April 01, 2016
	₹	₹	₹
Capitalisation of Interest:			
a) Plant & Machinery	84,79,98,245	1,28,86,98,647	2,68,64,76,676
	84,79,98,245	1,28,86,98,647	2,68,64,76,676
5 Intangible Assets under development:			
a) Computer Software	7,40,17,653	7,18,92,402	3,13,20,073
	7,40,17,653	7,18,92,402	3,13,20,073



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6. Non current investments:

Details of investments	Name of the Company	As at March 31, 2018			As at March 31, 2017			As at March 31, 2016		
		No of shares	Face value	Amount	No of shares	Face value	Amount	No of shares	Face value	Amount
a) Investments in equity Instruments:										
1) Others: (Other than Trade, Unquoted)										
Fully paid up Investment in equity instruments		2,51,000	100	2,51,00,000	2,51,000	100	2,51,00,000	2,51,000	100	2,51,00,000
Total				2,51,00,000			2,51,00,000			2,51,00,000
Less:										
Provision for diminution in value of investments				-			-			-
Total				2,51,00,000			2,51,00,000			2,51,00,000



7 Deferred tax Assets (Net):

Particulars	31-Mar-18	31-Mar-17	01-Apr-16
	₹	₹	₹
a) Deferred tax liability:			
i) On account of depreciation on fixed assets (other than land)	-	1,90,6,2,76,319	1,69,74,34,863
ii) On account of revaluation of land	2,07,26,93,122	2,07,26,93,122	2,07,26,93,122
ii) On account of fair valuation of investments	-	-	-
Total	2,07,26,93,122	3,97,89,69,441	3,77,01,27,985
b) Deferred tax asset:			
i) On account of depreciation on fixed assets (other than land)	8,99,56,870	1,22,02,19,515	1,16,54,76,164
ii) On account of timing differences in recognition of expenditure		77,60,13,674	62,19,15,569
Total	8,99,56,870	1,99,62,33,189	1,78,73,91,733
Net Deferred tax (liability)/asset	(1,98,27,36,252)	(1,98,27,36,252)	(1,98,27,36,252)

8 Other non current assets:

Particulars	31-Mar-18	31-Mar-17	01-Apr-16
	₹	₹	₹
(unsecured and considered good)			
a) Advance payment of tax (net)	-	44,63,71,248	44,49,22,084
b) Capital advances	1,71,30,28,215	79,26,73,686	1,49,72,48,422
c) Security deposits	17,11,45,803	16,93,88,270	17,62,44,352
d) Security deposits- Others	-	-	-
	1,88,41,74,018	1,40,84,33,204	2,11,84,14,858
Less: Allowance for other non current assets	-	-	-
	1,88,41,74,018	1,40,84,33,204	2,11,84,14,858



9. Inventories:

Particulars	31-Mar-18	31-Mar-17	01-Apr-16
	₹	₹	₹
Stocks, spares and loose tools			
a) Materials lying at Stores	1,34,19,99,214	1,42,20,00,372	1,15,20,17,001
b) Materials with Contractors	1,86,08,819	1,53,64,794	1,60,30,300
c) Materials with Employees	1,80,11,269	73,05,828	1,10,50,140
d) Obsolete/ Scrapped Assets	1,46,82,016	92,29,691	63,36,907
e) WDV of Faulty/Dismantled Assets	43,40,05,341	36,77,64,143	30,55,42,589
	1,827,306,659	1,821,664,828	1,49,09,76,937

10. Unbilled Revenue:

Particulars	31-Mar-18	31-Mar-17	01-Apr-16
	₹	₹	₹
Unbilled Revenue	2,37,26,90,170	2,01,24,23,981	1,85,99,05,241
	2,37,26,90,170	2,01,24,23,981	1,85,99,05,241

**11 Trade receivables:**

Particulars	31-Mar-18	31-Mar-17	01-Apr-16
	₹	₹	₹
a) Trade receivables exceeding six months	4,25,11,38,126	13,45,46,47,928	13,36,54,60,635
b) others	7,05,21,29,845	54,259,25,432	4,68,39,64,698
	11,30,32,67,971	18,88,05,73,360	18,04,94,25,333
Less: Allowance for doubtful receivables	3,54,83,57,480	2,87,95,77,672	2,09,61,73,354
	7,75,49,10,491	16,00,09,95,688	15,95,32,51,979
Additional information:			
1) Breakup of above:			
a) Secured, considered good	5,52,25,76,657	4,91,74,79,167	4,52,08,68,091
b) Unsecured, considered good	2,23,23,33,834	11,08,35,16,521	11,43,23,83,888
c) Doubtful	3,54,83,57,480	2,87,95,77,672	2,09,61,73,354
Total	11,30,32,67,971	18,88,05,73,360	18,04,94,25,333
Less: Allowance for doubtful receivables (\$)	3,54,83,57,480	2,87,95,77,672	2,09,61,73,354
	7,75,49,10,491	16,00,09,95,688	15,95,32,51,979

(\$) An amount of Rs. 99.37 Crores is transferred by GoK in the Opening Balance of the Company, as provision towards Bad & doubtful consumer receivables. In accordance with the clause (b) of the Government of Karnataka order No DE 48 PSR 2003 dated 31.05.2003, the same is not to be adjusted against any consumer categories at the Sub Divisions of the ESCOMs. The provision towards Doubtful dues from Consumers amounting to Rs. 354.84 crores is inclusive of the aforesaid provision. **Besides the above, 100% provision is made on case to case basis under HT installations category which works out Rs. 44.32 Crs and 10% provision is created on IP set Dues outstanding for more than 2 years which works out to Rs.197.19 Crores. On the Balance Debtors, 4% provision is made.**



12 Cash and Cash Equivalents:

Particulars	31-Mar-18	31-Mar-17	01-Apr-16
	₹	₹	₹
Cash and cash equivalents:			
a) Balances with banks			
- in current accounts	57,95,41,236	64,06,08,490	88,75,55,443
-in other accounts (to the extent held as margin money or security against the borrowings, guarantees, other commitments)	40,80,58,125	1,65,36,91,937	1,04,25,27,857
b) Cash on hand	5,20,77,781	7,73,47,677	14,98,41,230
c) Cheques and Funds in Transit	11,138	4,23,000	1,53,000
d) Stamps on Hand	4,47,072	4,17,011	3,81,035
Total	1,04,01,35,352	2,37,24,88,115	2,08,04,58,565

* Cash & Bank Balance includes a. Unrecouped Vouchers : Rs.1,24,362/- & b. Suspense : Rs. 14.56 lakhs (some of the suspense vouchers are not charged off within 3 months from the Balance Sheet date.)

** Lien Deposit serving as security against LC for Central Government Stations (Power Generators)

There is a difference in cash balance as per cash certificate as compared to the Balance as per Trial Balance under A/c Code 24.110 in respect of Raichur Division and the same is on account of mis-appropriation in Deodurga Sub Division and to pending reconciliation.



13 Other Financial Assets:

Particulars	31-Mar-18	31-Mar-17	01-Apr-16
	₹	₹	₹
a) Advance to Suppliers	14,33,68,879	33,72,363	59,34,105
b) Advance to Employees	3,46,61,861	1,94,44,235	1,80,70,165
c) Receivable from Associates (KPTCL/ESCOMS/PCKL)	5,33,88,63,635	4,53,23,68,927	3,87,79,48,927
d) Receivable from Power Generators	25,61,51,104	13,46,21,254	16,54,18,941
	5,77,30,45,479	4,68,98,06,779	4,06,73,72,138
Less: Allowance for other financial assets	-	-	-
	5,77,30,45,479	4,68,98,06,779	4,06,73,72,138
Additional information:			
1) Breakup of above:			
a) Secured, considered good	40,60,07,170	40,60,07,170	40,60,07,170
b) Unsecured, considered good	5,36,70,38,309	4,28,37,99,609	3,66,13,64,968
c) Doubtful	-	-	-
Total	5,77,30,45,479	4,68,98,06,779	4,06,73,72,138
Less: Allowance for doubtful advances for advance paid to suppliers and other receivables	-	-	-
Total	5,77,30,45,479	4,68,98,06,779	4,06,73,72,138

14 Other Current Assets:

Particulars	31-Mar-18	31-Mar-17	01-Apr-16
	₹	₹	₹
a) Receivable from Government of Karnataka:			
Rural Electrification Subsidy	30,50,87,720	30,50,87,720	30,50,87,720
Tariff Subsidy	6,31,31,02,034	7,73,20,15,902	11,10,47,92,529
RDPR Dues	2,07,45,62,711	-	-
b) Receivable from Pension/Gratuity Trust	9,74,41,075	5,31,71,882	5,81,91,420
c) Receivable from beneficiaries of Solar Lantern	1,94,06,483	2,45,31,120	1,90,36,448
d) Prepaid Expenses	12,48,166	12,96,141	12,26,967
e) Income accrued and not due	2,30,95,417	2,52,06,154	2,13,53,669
f) Claims for loss/Damage to Capital Assets	10,84,209	10,84,209	17,52,381
	8,83,50,27,815	8,14,23,93,128	11,51,14,41,134
Less: Allowance for doubtful advances for advance paid to suppliers and others	-	-	-
	8,83,50,27,815	8,14,23,93,128	11,51,14,41,134



15 Regulatory Deferral Accounts :

Particulars	31-Mar-18	31-Mar-17	01-Apr-16
	₹	₹	₹
Regulatory Deferral Account - Liability:			
Regulatory Liabilities	-	-	-
Regulatory Deferral Account-Asset:			
Regulatory Assets	8,10,11,29,873	9,31,15,59,837	5,77,39,00,000
Regulatory Deferral Account - Asset/ (Liability)	8,10,11,29,873	9,31,15,59,837	5,77,39,00,000

Rate Regulated Activities:

(i) As per the Ind AS-114 'Regulatory Deferral Accounts' the business of electricity distribution is a Rate Regulated activity wherein the regulators determine Tariff to be charged from consumers based on prevailing regulations in place.

The Multi Year Tariff (MYT) Regulations issued by Karnataka Electricity Regulatory Commission ("KERC") is applicable to the Company's distribution business. According to these regulations, the regulators shall determine tariff in a manner in which the Company can recover its fixed and variable costs including assured rate on return approved equity base, from its consumers. The Company determines the Revenue, Regulatory Assets and Liabilities as per the terms and conditions specified in respective MYT Regulations.

(ii) Reconciliation of Regulatory Assets/Liabilities of distribution business as per Rate Regulated Activities as on March 31, 2018, and March 31, 2017 is as follows:

Particulars	As at 31-Mar-18	As at 31-Mar-17
	₹	₹
Opening Regulatory Assets (net)	9,31,15,59,837	5,77,39,00,000
Regulatory Income/(Expenses) during the year:		
(i) Power Purchase Cost	4,56,34,70,036	3,53,76,59,837
(ii) Reversal of earlier years income recognised	(5,77,39,00,000)	-
Closing Regulatory Assets (net)	8,10,11,29,873	9,31,15,59,837



Particulars	As at March 31, 2018		As at March 31, 2017		As at April 01, 2016	
	Number	₹	Number	₹	Number	₹
16 Share capital: Authorized: (*) Equity shares of ₹ 10/- each	1,20,00,00,000	12,00,00,00,000	80,00,00,000	8,00,00,00,000	80,00,00,000	8,00,00,00,000
	1,20,00,00,000	12,00,00,00,000	80,00,00,000	8,00,00,00,000	80,00,00,000	8,00,00,00,000
Issued, subscribed and fully paid up: Equity shares of ₹10/- each						
At the beginning of the year	77,67,66,104	7,76,76,61,040	30,51,36,104	3,05,13,61,040	30,51,36,104	3,05,13,61,040
Issued during the year - by way of issue of fully paid up equity shares	33,81,90,000	3,38,19,00,000	47,16,30,000	4,71,63,00,000	-	-
At the close of the year	1,11,49,56,104	11,14,95,61,040	77,67,66,104	7,76,76,61,040	30,51,36,104	3,05,13,61,040
Total carried to Balance Sheet		11,14,95,61,040		7,76,76,61,040		3,05,13,61,040

a. Particulars of equity share holders holding more than 5% of the total number of equity share capital:

Particulars	As at March 31, 2018		As at March 31, 2017		As at March 31, 2016	
	Number	Percentage	Number	Percentage	Number	Percentage
(i) Government of Karnataka	1,11,49,56,095	99.99%	77,67,66,095	99.99%	30,51,36,095	99.99%

The Company has only one class of equity shares having a par value of Rs. 10/- each. Each holder of equity shares is entitled to one vote per share. In the event of liquidation of the Company, the holders of the equity shares will be entitled to receive the remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the equity shares held by the shareholder



GULBARGA ELECTRICITY SUPPLY COMPANY LIMITED

(CIN NO. - U04010KA2002SGC030436)

Registered Office at Station Road, Gulbarga, Karnataka - 585 102



Note : 17

Other Equity

Statement of Changes in Equity

Particulars	Other Equity				Other Comprehensive Income		
	Share Application Money Pending Allotment	Capital Reserve	Grants towards cost of Capital Assets	Reserve for Material Cost variance	Retained Earnings	Total (A)	Total (B)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
As at 1 April 2016							
Add/(Less): Ind AS adjustments	4,71,63,00,003	3,49,43,70,657	1,72,74,29,014	48,86,90,437	(5,52,09,72,192)	4,90,58,17,919	-
Less: Tax Adjustment on Ind AS items	-	-	-	-	(57,79,80,247)	(57,79,80,247)	-
As at 1st April 2016							
(after opening Ind AS adjustments)							
Add/(Less): Profit / (Loss) for the year	4,71,63,00,003	3,49,43,70,657	1,72,74,29,014	48,86,90,437	(6,09,89,52,439)	4,32,78,37,672	-
Add: Additions during the year	-	-	-	-	(3,12,84,09,016)	(3,12,84,09,016)	-
Add: Share application money received	1,93,95,00,000	1,11,26,31,814	53,36,25,012	-	-	1,64,62,56,826	-
Add/(Less): Allotment of shares	(4,71,63,00,000)	-	-	-	-	1,93,95,00,000	-
Less: Reversal of Depreciation/ withdrawal during the year	-	(19,16,00,000)	(8,01,00,000)	(3,71,51,089)	-	(4,71,63,00,000)	-
Add/(Less): Ind AS adjustments	-	-	-	-	-	(30,88,51,089)	-
Less: Tax Adjustment on Ind AS items	-	-	-	-	45,78,37,865	45,78,37,865	-
Total comprehensive income as at March 31 2017	1,93,95,00,003	4,41,54,02,471	2,18,09,54,026	45,15,39,348	(8,76,95,23,590)	21,78,72,258	7,07,10,20,458
Add/(Less): Loss for the year	-	-	-	-	(4,72,62,57,431)	(4,72,62,57,431)	-
Add/(Less): On account of new issue	-	-	-	-	-	-	-
Add: Additions during the year	-	56,60,76,302	71,69,39,400	-	-	1,28,30,15,702	-
Add: Share application money received	1,91,50,00,000	-	-	-	-	1,91,50,00,000	-
Add/(Less): Allotment of shares	(3,38,19,00,000)	-	-	-	-	(3,38,19,00,000)	-
Less: Reversal of Depreciation/ withdrawal during the year	-	(22,51,00,000)	(13,22,00,000)	(42,01,880)	-	(36,15,01,880)	-
Add/(Less): Ind AS adjustments	-	-	-	-	-	-	-
Less: Tax Adjustment on Ind AS items-	-	-	-	-	-	-	-
Total comprehensive income as at March 31 2018	47,26,00,003	4,75,63,78,773	2,76,56,93,426	44,73,37,468	(13,49,57,81,021)	(5,05,37,71,352)	7,07,10,20,458
							2,01,72,49,106

**Non- Current Liabilities****18 Borrowings:**

Particulars	31-Mar-18	31-Mar-17	01-Apr-16
I) Secured loans:			
a) Loan from Others	8,02,79,44,833	8,74,72,45,205	7,55,53,58,042
Less: Current maturities on loan from others	1,74,51,31,435	1,29,74,69,560	65,23,87,944
	6,28,28,13,398	7,44,97,75,645	6,90,29,70,098
II) Unsecured loans:			
a) Loan from Others	6,62,97,557	7,88,61,460	9,27,30,363
Less: Current maturities on loan from others	1,25,63,903	1,25,63,903	1,38,68,903
	5,37,33,654	6,62,97,557	7,88,61,460
Total Borrowings	6,33,65,47,052	7,51,60,73,202	69,818,31,558

Additional information:**Secured Loans:**

Particulars	31-Mar-18	31-Mar-17	01-Apr-16
<u>Term Loans from Others</u>			
Loans from Rural Electrification Corporation Limited, New Delhi. -APDRP Counter part funding	1,87,61,297	2,26,75,637	5,34,14,077
(Secured by Hypothecation of all existing unencumbered moveable properties including machinery, equipments, machinery spares, tools, implements, and accessories installed / created / erected and all future moveable including machinery, equipmetns, machinery spares, tools, implements, and accessories installed / created / erected in future and its stock of materials equipments bought or to be bought out of the loan amount. The Tenure of the loan is 13 years with 3 years moratorium, repayable in 10 equal annual installments. Repayment starting from 2009. Interest rate is 8.00%)			



Particulars	31-Mar-18	31-Mar-17	01-Apr-16
PFC - RAPDRP	27,87,45,229	36,05,31,446	40,16,80,330
Part A -The tenure of loan originally was 10 years from the date of disbursement including moratorium period of 3 years for both Principal and interest. Interest to be paid as notified by Ministry of Finance from time to time. 'Secured by way of hypothecation on the newly financed assets under the project as securities for loan. The Tenure of the loan is modified as 10 years with 5 years moratorium repayable in equal annual installments. (i.e.Moratorium period extended by two years). Interest rate is 11.50%. Part B- The Tenure of the loan is 20 years with 5 years moratorium. Repayable in equal annual installments starting from 2016. Interest rate is 11.50%.)			
Loan from Rural Electrification Corporation	5,28,84,24,040	5,86,57,45,448	5,86,70,74,259
a REC-Rural Load Management System- Rs. 36.84 Crores - The Tenure of the loan is 13 years with 3 years moratorium. repay- able in 10 equal annual installments. Starting from 2011. Interest rate is 10.90%.			
b REC-NJY (Phase-I) Rs.108.19 Crores- The Tenure of the loan is 13 years with 3 years moratorium. Repayable in 10 equal annual installments. Repayment starting from 2016. Interest rate is 11.00%.			
c REC-Reconductoring - Rs. 139.87 Crores - The Tenure of the loan is 13 years with 3 years moratorium. Repayable in 10 equal annual installments. Repayment starting from 2010. Interest rate varying from 9.75% to 10.90%.			



Particulars	31-Mar-18	31-Mar-17	01-Apr-16
d REC-DTC Metering - Rs. 128.04 Crores - The Tenure of the loan is 13 years with 3 years moratorium. Repayable in 10 equal annual installments. Repayment starting from 2014. Interest rate is 12.50%.			
e REC- RGGVY - Rs. 12.72 Crores -The tenure of the Loan is 15 years with 5 years moratorium. Repayable in 10 equal annual installment. Interest rate is varying from 10% to 12.5%.			
Loans from Power Finance Corporation	1,42,69,788	1,65,22,913	1,95,27,079
(Secured by hypothecation of Assets created under the project - Nirantara Jyoti. The Tenure of the loan is 12 years repayable in 48 equal quarterly installments starting from 2010. Interest rate 11.75)			
Loans from Power Finance Corporation	20,30,76,319	26,31,23,008	31,24,25,108
(Secured by hypothecation of Assets created under the project - DTC Metering. The Tenure of the loan is 5 years repayable in 20 equal quarterly installments starting from 2009. Interest rate is 10.90%)			
Loan from Rural Electrification Corporation - PSI	53,62,25,991	61,91,72,012	60,28,01,312
(Secured by hypothecation of Assets installed in Sub Stations constructed under the project. The Tenure of the loan is 13 years with 3 years moratorium. Repayable in 10 equal annual installments starting from 2010. Rate of Interest is varying from 8.25% to 10.90%)			



Particulars	31-Mar-18	31-Mar-17	01-Apr-16
	₹	₹	₹
Loans from Power Finance Corporation	16,25,39,333	22,59,07,873	29,84,35,877
(Secured by hypothecation of Movable Assets comprising 2 x 5 MVA, 33/11 KV Sub Stations and associated lines. The Tenure of the loan is 12 years repayable in 48 equal quarterly installments starting from 2004 & 2007. Interest rate varying from 8.00% to 11%)			
Loans from Commercial Banks	1,52,59,02,836	1,37,35,66,868	-
a) Syndicate Bank (Secured by 1st pari passu charge by way of hypothecation of receivables of company along with other working capital lenders.. The Tenure of the loan is three years repayable in 36 equal quarterly installments starting from Jan 2017 with an Interest rate of one year MCLR+0.50% pa i.e 10.95% pa)			
Sub-Total	8,02,79,44,833	8,74,72,45,205	7,55,53,58,042
Less : Current Maturities :	1,74,51,31,435	1,29,74,69,560	65,23,87,944
Total	6,28,28,13,398	7,44,97,75,645	6,90,29,70,098
Unsecured Loans:			
1 Loans from Government - PMGY (The tenure of the loan is 20 years with 5 years moratorium, principal being repayable in equal Annual Installments, repayment starting from 1st Sep 2010 and ending during Sep 2024. The rate of Interest is 12%.)	3,07,31,270	3,61,81,916	4,16,32,562
2 Loans from Government - APDRP (The tenure of the loan is 13 years with 3 years moratorium, principal being			



Particulars	31-Mar-18	31-Mar-17	01-Apr-16
repayable in 10 equal Annual Installments, repayment starting from 2009 and ending during 2018. The rate of Interest is 8%.)	3,55,66,287	4,26,79,544	4,97,92,801
3 Loan from GoK - Power Sector Automation (The tenure of the loan is 10 years starting from 3rd Dec 2007 and rate of interest is 9% repayable in 10 equal annual installments starting from 3rd Dec 2007 and ends on Dec 2017)	-	-	13,05,000
Sub-Total	6,62,97,557	7,88,61,460	9,27,30,363
Less : Current Maturities :	1,25,63,903	1,25,63,903	1,38,68,903
Total	5,37,33,654	6,62,97,557	7,88,61,460
19 Other Financial Liabilities:			
a) Deposit Contribution Work	(75,86,251)	(44,63,64,495)	(5,42,97,616)
b) Security Deposit from Consumers	4,92,56,62,798	4,52,91,76,711	4,28,65,53,473
	4,91,80,76,547	4,08,28,12,216	4,23,22,55,857
20 Provisions:			
a) Provision for Family Benefit Fund	5,37,58,508	5,03,06,251	4,41,61,489
b) Provision for Leave Encashment	44,51,65,655	47,02,61,831	38,97,01,899
c) Provision made by GOK towards consumers	59,6,95,651	5,96,95,651	5,96,95,651
d) BRP II Adjustment given by GOK i.r.o SMIORE	12,93,06,507	12,93,06,507	12,93,06,507
e) Other Payables to GoK	3,35,28,956	3,35,28,956	3,35,28,956
	72,14,55,277	74,30,99,196	65,63,94,502



Particulars	31-Mar-18	31-Mar-17	01-Apr-16
	₹	₹	₹
21 Borrowings:			
I) Secured loans:			
a) Loans repayable on demand	74,39,69,617	94,86,19,585	83,59,35,981
- from others	-	66,66,66,664	-
Total	74,39,69,617	1,61,52,86,249	83,59,35,981
1) Details of security for secured loans:			
a) Loan from Banks: (Secured by Charge on Receivables from Consumers)	74,39,69,617	94,86,19,585	83,59,35,981
b) Loan from Others: (Secured by hypothecation of Assets such as overhead lines comprising of towers, poles, fixtures, overhead conductors and devices, - lines on fabricated steel supports - 11 kv on treated wooden poles. The Tenure of the loan is 12 months repayable in 12 equal monthly installments starting from Dec 2016 Rate of Interest @ 12.25% pa)	-	66,66,66,664	-
22 Trade payables:			
a) Total outstanding dues of micro and small enterprises	-	-	-
b) Total outstanding dues other than micro and small enterprises	41,34,51,73,942	45,68,78,31,658	44,14,82,47,007
	41,34,51,73,942	45,68,78,31,658	44,14,82,47,007
Additional Information:			
1 Trade Payables for Purchase of Power	36,20,82,11,855	32,51,25,34,403	33,69,65,54,630
2 Other Liability for Outstanding Expenses	5,90,01,00,593	5,11,73,87,101	65,46,66,681
3 Payable to Associates - KPTCL/PCKL /other ESCOMs	(76,31,38,501)	7,93,77,67,774	9,219,045,448
	41,34,51,73,948	45,56,76,89,278	43,570,266,759



(\$ Micro, Small and Medium Enterprises Development Act, 2006: Under Micro, Small Medium Enterprises Development Act, 2006 read with notification no:8-7-2006-CDN dt17-05-2007, certain disclosures are required to be made relating to Micro, Small and Medium Enterprises. The Company is in the process of compiling relevant information from its suppliers about their coverage under the said Act. Since the relevant information is not readily available, no disclosures have been made in the accounts. However, in the view of the management, the impact of interest, if any, that may be payable in accordance with provisions of this Act is not expected to be material. Also no amounts are due to small scale industrial undertaking to whom the Company owes and which is outstanding for more than 30 days as at 31st March 2018.

Particulars	31-Mar-18	31-Mar-17	01-Apr-16
23 Provisions:			
a) Provision for Earned Leave Encashment	8,70,81,868	8,35,09,557	6,59,67,857
b) Provision for Employee Benefits	32,30,68,958	12,09,99,116	15,18,15,040
c) Provision for Family Benefit Fund	46,83,709	41,50,624	41,98,259
	41,48,34,535	20,86,59,297	22,19,81,156
24 Other current liabilities:			
a) Current Maturities of Long term debts	1,75,76,95,338	1,31,00,33,463	66,62,56,847
b) Excess credit under reconciliation with Bank	6,97,21,996	5,87,80,931	4,47,88,932
c) Interest accrued and payable to consumers	66,31,62,107	59,32,93,161	54,49,01,109
d) Interest accrued but not due on loans	23,37,43,616	28,20,71,398	25,93,87,820
e) Interunit accounts	(6,85,44,524)	11,88,95,427	13,80,20,225
f) Liability towards consumers	4,34,49,790	2,80,94,322	2,69,28,728
g) Miscellaneous Deposits/other liabilities	21,16,54,568	24,10,30,770	26,41,75,871
h) Payables/liabilities for supplies/works	1,588,276,869	1,56,66,07,145	1,93,95,92,219
i) Security deposit in cash from Suppliers/ Contractors	9,32,33,899	9,49,09,672	8,32,33,840
j) Statutory Liabilities	(5,63,50,699)	17,67,25,232	28,88,03,065
	4,53,60,42,960	4,47,04,41,521	4,25,60,88,656
25 Current Tax Liabilities (Net):			
a) Provision for tax (net of advance tax)	3,67,56,027	-	-
	3,67,56,027	-	-



26 Contingent Liabilities for which no provision has been made by the Company.

Particulars	Pending at/with	31-Mar-18	31-Mar-17	01-Apr-16
1 Issue of C-Forms	Karnataka Appealated Tribunal	Rs. 82.55 Lakhs	Rs. 82.55 Lakhs	Rs. 82.55 Lakhs
2 Intimation regarding default in TDS statement based on the Tax Payers data reflected in the Computer System of the Department for Short Deduction/Short Payments/Late Deduction/ Late Payments/Late filings and interest thereon	DIT (TDS)	Rs. 364.96 Lakhs	Rs. 358.14 Lakhs	Rs. 991.09 Lakhs
3 TDS on Transmission charges & others	CIT / High Court / Supreme Court	Rs. 10377.58 Lakhs	Rs. 10377.58 Lakhs	Rs. 10377.58 Lakhs
4 Incorrect/excess/arrears billing pending	Appealte Authorities	Rs. 1661.27 Lakhs	Rs. 1534.23 Lakhs	Rs. 2362.00 Lakhs
5 Interest on Power Purchase Parties	Claims against the Company not acknowledged as debts	—	—	Rs. 99.81 Lakhs
6 Security to energy supplied by the Power Generators in the form of LC	Various Banks	Rs. 1276 Lakh	Rs. 9033 Lakh	Rs. 14234 Lakh
7 For loss of life on account of electrification	Consumer Courts	Rs 697.08 lakhs(39 cases)	Not Ascertainable	Not Ascertainable
8 Claims towards interest on delayed payments/ price variation/ refund of liquidated damages/ payment towards material supply/ variation in quantity and estimates	Arbitration	Not Ascertainable	Not Ascertainable	Not Ascertainable
9 Power Purchase Agreement trafiffs & dues	Appealte Authority	110 cases pending before various authorities, Courts where the Amount is not Ascertainable.	142 cases pending before various authorities, Courts where the Amount is not Ascertainable.	Not Ascertainable



Particulars	2017-18	2016-17
	₹	₹
27 Revenue from operations:		
a) Sale of Power - HT & LT	42,91,75,72,146	37,74,32,06,563
	42,91,75,72,146	37,74,32,06,563
28 Other income:		
a) Rental Income	1,57,08,203	3,34,74,094
b) Interest Income	2,96,99,058	4,00,91,000
c) Profit on sale of scrap	1,08,19,948	42,19,806
d) Provision no longer required written back	53,05,48,581	54,91,18,863
e) Rebate on Power Purchase	13,62,20,670	24,18,24,833
f) Rebate on remittance of eletricity duty	63,30,500	56,70,500
g) Other Miscellaneous Income	1,50,50,279	57,68,731
	74,43,77,239	88,01,67,827
29 Cost of Power Purchased:		
a) Purchase of Power	35,77,15,95,773	34,62,48,54,784
	35,77,15,95,773	34,62,48,54,784
30 Employee benefit expenses:		
a) Salaries & Wages	3,39,11,12,401	2,37,68,91,459
b) Contribution to provident and other funds	69,47,65,614	58,17,77,894
c) Bonus/Exgratia	5,34,95,131	5,76,41,506
d) Earned leave encashment	14,67,25,497	24,13,27,902
e) Staff welfare expenses	16,10,17,884	9,40,94,390
f) Reclassification of Actuarial gains/ losses	-	-
	4,44,71,16,527	3,35,17,33,151
31 Finance costs:		
a) Interest expense on loans from others*	1,03,91,97,933	1,03,47,82,429
b) Interest on Power charges	2,16,02,15,649	2,10,91,91,190
c) Interest to Consumers on security deposits	31,74,11,775	32,97,97,628
	3,51,68,25,357	3,47,37,71,247

*Payment of Interest, guarantee commission and principal amount paid to financial institutions in respect of some of the loans accounts, during the year 2017-18 has been made by KPTCL on behalf of the Company. The above amounts have been recorded in the books of account as per the intimations of KPTCL.



Nature of adjustments	2017-18	2016-17
	₹	₹
32 Depreciation and amortization:		
a) Depreciation on Building	2,39,37,032	1,93,02,648
Depreciation on furnitures, fixtures	27,10,884	23,43,665
Depreciation on lines, canle & network etc	1,40,42,71,323	1,18,78,37,374
Depreciation on office equipments	34,30,609	32,53,810
Depreciation on Other civil works	10,80,308	8,08,110
Depreciation on Plant & Machinery	33,24,91,040	27,89,73,942
Depreciation on vehicles	23,93,905	19,97,807
Reversal of Depreciation	(35,73,00,000)	(27,17,00,000)
	1,41,30,15,101	1,22,28,17,356
33 Other expenses:		
a) Advertisement Expenses	1,30,00,330	69,08,217
b) Asset Decomissioning Costs	11,09,290	1,52,86,984
c) Payment to auditors		-
- as auditor	8,11,250	8,11,250
- for taxation and other matters	1,77,000	1,77,000
- for Certification and limited review	-	-
d) R&M - Building	4,73,80,309	3,85,71,754
e) R&M - Plant & Machinery	27,89,44,754	29,21,52,156
f) R&M- Others	2,76,026	2,07,039
g) R&M- Vehicles	29,86,799	27,66,158
h) Rent	62,47,898	1,01,87,210
i) Bad and doubtful debts written off/provided for	66,89,43,434	78,34,04,318
j) Bank charges	2,16,15,417	1,10,52,802
k) Compensation for death, injuries and damages	1,41,34,221	1,72,67,347
l) Computer stationery and floppies	18,62,903	24,85,167
m) Contributions	30,000	36,51,794
n) Conveyance,travel and vehicle expenses	14,82,88,140	14,89,82,420
o) Electricity charges	3,76,29,507	3,07,67,996
p) Expenditure towards consumer awareness/education	2,24,28,50	31,13,518
q) Freight and other material related expenses	(83,42,112)	1,75,74,450
r) Incentive/Remuneration paid to Gram Vidyuth prathinidhi	14,73,47,656	11,55,16,690
s) Legal Charges	51,87,315	1,11,25,988
t) Maintenance charges	46,18,34,249	35,74,57,440
u) Rates & Taxes	6,33,76,397	1,48,31,902
v) Other Expenses	-	-
w) Postage and telephone charges	365,92,991	3,19,06,956
x) Printing & Stationery	2,74,61,171	2,29,52,457
y) Miscellaneous & other expenses	1,43,34,993	6,06,30,897
z) Miscellaneous losses	1,55,65,656	3,84,76,547
	2,02,92,24,094	2,03,82,66,457



Nature of adjustments	2017-18	2016-17
	₹	₹
34 Earnings per share: (Basic and diluted)		
Basic and Diluted Earnings per share [EPS] computed in accordance with Ind AS 33 “Earnings per Share”:		
a) Before exceptional item		
Profit for the year after tax expense	(4,72,62,57,431)	(2,67,05,71,149)
Weighted average number of equity shares	80,49,48,604	77,67,66,095
Paid up value per share	10.00	10.00
Earnings per share (basic & diluted) (*)	(5.87)	(3.44)
b) After exceptional item		
Profit for the year after tax expense	(4,72,62,57,431)	(2,67,05,71,149)
Add: Preference dividend payable including dividend tax	-	-
	(4,72,62,57,431)	(2,67,05,71,149)
Weighted average number of equity shares	80,49,48,604	77,67,66,095
Paid up value per share	10.00	10.00
Earnings per share (basic & diluted) (*)	(5.87)	(3.44)
(*) Effect of potential equity shares is antidilutive		

**GULBARGA ELECTRICITY SUPPLY COMPANY LIMITED**

(CIN NO. - U04010KA2002SGC030436)

Registered Office at Station Road, Gulbarga, Karnataka - 585 102

NOTES TO THE FINANCIAL STATEMENTS

Note 35 - (a) During the reporting period, the Company has made provisions towards Pension & Gratuity (Contributory Trust), Family Benefit Fund (unfunded) and Leave encashment (unfunded) and the details of the same are as under:

Disclosures as per Accounting Standard 15 “Employee Benefits”:**Defined Contribution Plan:**

Contribution to Defined Contribution, recognized as expense for the year are as under :

	2017-18		2016-17	
	₹	₹	₹	₹
Employer’s Contribution to Pension & Gratuity		69,47,65,614		58,17,77,894

(b) Defined Benefit Plan:

The employees’ family benefit fund (FBF) and leave encashment, which is unfunded. The Present value of obligation is determined based on actuarial valuation using the projected unit credit method.

1	Changes in Defined benefit obligation	March 31, 2018		March 31, 2017		March 31, 2016	
		Family Benefit Fund (Unfunded)	Leave Encashment (Unfunded)	Family Benefit Fund (Unfunded)	Leave Encashment (Unfunded)	Family Benefit Fund (Unfunded)	Leave Encashment (Unfunded)
		₹	₹	₹	₹	₹	₹
	Defined benefit obligation at the beginning of the year	5,44,56,875	55,37,71,388	4,83,59,748	45,56,69,756	4,31,41,984	34,62,61,033
	Current Service Cost	46,73,805	19,36,89,070	52,80,774	17,56,39,127	36,48,310	14,13,89,734
	Interest Cost	36,92,900	3,60,97,171	34,92,677	3,19,12,780	35,63,604	3,62,72,740
	Actuarial losses/ (gains)	16,82,936	(9,13,36,730)	97,94,665	3,28,69,832	36,23,038	7,38,19,280
	Benefits paid	(60,64,299)	(15,99,73,376)	(1,24,70,989)	(14,23,20,107)	(56,17,188)	(14,20,73,031)
	Defined benefit obligation at the end of the year	5,84,42,217	53,22,47,523	5,44,56,875	55,37,71,388	4,83,59,748	45,56,69,756
2	Changes in Fair Value of assets						
	Opening Fair value of plan assets	-	-	-	-	-	-
	Expected return on plan assets	-	-	-	-	-	-
	Actuarial losses/ (gains)	-	-	-	-	-	-
	Contributions by employer	-	-	-	-	-	-
	Benefits paid	-	-	-	-	-	-
	Closing Fair Value of Plan Assets	-	-	-	-	-	-



Changes in Defined benefit obligation	March 31, 2018		March 31, 2017		March 31, 2016	
	Family Benefit Fund (Unfunded)	Leave Encashment (Unfunded)	Family Benefit Fund (Unfunded)	Leave Encashment (Unfunded)	Family Benefit Fund (Unfunded)	Leave Encashment (Unfunded)
	₹	₹		₹		₹
3 Liability recognized in the Balance sheet						
Present value of unfunded obligations	5,84,42,217	53,22,47,523	5,44,56,875	55,37,71,388	4,83,59,748	45,56,69,756
Amount recognized in Balance sheet under Current liabilities and provision	5,84,42,217	53,22,47,523	5,44,56,875	55,37,71,388	4,83,59,748	45,56,69,756
4 Expenses recognized in Statement of Profit & loss under Note 26						
Current Service Cost	46,73,805	19,36,89,070	52,80,774	17,56,39,127	36,48,310	14,13,89,734
Interest on Defined Benefit Obligation	36,92,900	3,60,97,171	34,92,677	3,19,12,780	35,63,604	3,62,72,740
Net Actuarial losses/ (gains) recongnized in the year	16,82,936	(9,13,36,730)	97,94,665	3,28,69,832	36,23,038	7,38,19,280
Benefits paid	(60,64,299)	(15,99,73,376)	(1,24,70,989)	(14,23,20,107)	(56,17,188)	(14,20,73,031)
Total employer expense recognized in Statement of profit and loss	39,85,342	(2,15,23,865)	60,97,127	9,81,01,632	52,17,764	10,94,08,723
5 Actuarial assumptions:						
Discount rate	7.55%	7.55%	7.05%	7.05%	7.55%	7.55%
Expected rate of return on assets	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rate of escalation in salary (per annum)	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
Retirement Age	60 Years	60 Years	60 Years	60 Years	60 Years	60 Years
Apart from the above actuarial assumptions, the Company has ascertained the actuarial assumptions to the effect that the estimates of future salary increases are considered in actuarial valuation and the assumptions of inflation, seniority, promotion and other relevant factors, such as supply and demand in the employment market.						

Note 36 - Related Parties Disclosure:

A	In view of the Paragraph 9 of AS 18, no disclosure is required as regards to related party relationships with other state Controlled enterprises and the transactions with such enterprises. No related party transactions are carried out with enterprises other than State Controlled Enterprises during the year.
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B Other Disclosures as required under AS 18 are as below:

Sl. No.	Nature of transactions	2017-18	2016-17	2015-16
		₹	₹	₹
1	Directors Remuneration	4,451,643	4,682,068	3,130,049
2	Directors Sitting fees	133,000	39,500	19,500



Note 37 - Additional Information

PARTICULARS	2017-18		2016-17		2015-16	
	₹	₹	₹	₹	₹	₹
a) Value of Imports calculated on CIF basis:						
(i) Raw Materials		—		—		—
(ii) Capital goods		—		—		—
b) Expenditure in foreign currency: (net of withholding tax)						
i) Other matters		—		—		—
c) Details of non-resident shareholdings						
i) Number of non resident share holders		—		—		—
ii) Number of shares held by nonresident shareholders		—		—		—
iii) Amount remitted during the year in foreign currency on account of dividends		—		—		—
d) Earnings in foreign exchange:		—		—		—

Note 38 There were no derivative instruments outstanding as at the end of the reporting period. Foreign currency exposures which have not been hedged by any derivative instruments or otherwise as at end of the reporting period is as follows:

PARTICULARS	2017-18		2016-17		2015-16	
	₹	₹	₹	₹	₹	₹
Assets (Receivables)		--		--		--
Liabilities (payables)		--		--		--

**Note 39 - Financial risk management objectives and policies:**

The entity's principal financial liabilities comprise borrowings, trade and other payables. The main purpose of these financial liabilities is to finance the entity's operations to support its operations. The entity's principal financial assets include trade and other receivables, rental and bank deposits and cash and cash equivalents that are derived directly from its operations.

The entity is exposed to market risk/credit and liquidity risks. The entity's senior management oversee the management of these risks. The board reviews their activities. No significant derivative activities have been undertaken so far.

Market Risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risks: interest rate risk, currency risk and other price risk, such as equity price risk and commodity risk. Financial instruments affected by market risk include deposits, FVTOCI investments and derivative financial instruments.

Foreign currency risk

Foreign currency risk is the risk that the fair value or future cash flows of an exposure will fluctuate because of changes in foreign exchange rates. The company's exposure to the risk of changes in foreign exchange rates relates primarily to the some of the vendor payments and customer receivables.

Note 40 - Fair Value Measurement (Ind AS 113):

The Financial Instruments of the Company are initially recorded at fair value and subsequently measured at amortized cost based on the nature and timing of the cash flows.

The below table summarises particulars of Financial Instruments used:

PARTICULARS	31-Mar-18	31-Mar-17	01-Apr-16
	₹	₹	₹
Financial Assets at amortized cost:			
Investments	2,51,00,000	2,51,00,000	2,51,00,000
Unbilled Revenue	2,37,26,90,170	2,01,24,23,981	1,85,99,05,241
Trade receivables	7,75,49,10,491	16,00,09,95,688	15,95,32,51,979
Cash and cash equivalents	1,04,01,35,352	2,37,24,88,115	2,08,04,58,565
Other financial assets	5,77,30,45,479	4,68,98,06,779	4,06,73,72,138
Total Financial Assets	16,96,58,81,492	25,10,08,14,563	23,98,60,87,923
Financial Liabilities at amortized cost:			
Borrowings	7,08,05,16,669	9,13,13,59,451	7,81,77,67,539
Other Financial Liabilities	4,91,80,76,547	4,08,28,12,216	4,23,22,55,857
Trade Payables	41,34,51,73,942	45,68,78,31,658	44,14,82,47,007
Total Financial Liabilities	53,34,37,67,158	58,90,20,03,325	56,19,82,70,403

The Company has not classified any Financial Asset or Liabilities as measured at Fair value through Profit and Loss (FVTPL) or measured at Fair Value through Other Comprehensive Income (FVTOCI).

The Fair Value of the above financial assets and liabilities are measured at amortized cost which is considered to be approximate to their fair values.



Note 41 -	Consequent to unbundling of transmission and distribution activities and formation of Electricity Distribution Companies, the Government of Karnataka has transferred certain loans taken by M/s KPTCL to the Company, as part of transfer of assets and liabilities and the same has been accounted in the books of account
Note 42 -	The below mentioned points are subject to confirmation and reconciliation, pending which Company is unable to ascertain the impact on the financial results of the Company.a. The balances under Sundry Debtors, Sundry Creditors, Deposits, Secured Loans, Unsecured loans, other loan funds, Loans and Advances to suppliers, contractors , bank balances.b. Balances under Inter Unit accounts.c. Transactions with KPTCL/ SPPCC/ PCKL & ESCOMs, KPTCL/ESCOMs Pension & Gratuity Trust and KPCL .d. There are a few negative balances against assets in the statement of capital expenditure, works in progress, stock and suspense heads. e. The differences between ledger account balances and the balances in the respective subsidiary registers/ schedules maintained for the purpose in respect of loans from GoK, Sundry Debtors, Sundry Creditors, Advance to suppliers and other suspense balances transferred to Divisions as on 01.06.2002 is in progress
Note 43 -	In accordance with the provisions of Section 185(2)(d) of the Electricity Act, 2003, all rules made under sub-section (1) of Section 69 of the repealed Electricity (Supply) Act, 1948 shall continue to have effect until such rules are rescinded or modified. Accordingly, the financial statements have been prepared based on the rules laid down under the Electricity (Supply) Act, 1948, since modified rules have not yet been notified under the Electricity Act, 2003.
Note 44 -	Common expenditure incurred by Divisions/Circles/Zones and Administrative offices is not apportioned and debited to Capital Expenditure as the costing method and procedures are not yet evolved.
Note 45 -	The C&AG have commented on the adequacy of the provision / contribution to the KPTCL & ESCOMs Pension and Gratuity Trust. As the Liability of the Company is to the extent of the percentage contribution on the employee cost and hence a clarification has been sought regarding the information sought by the C&AG from the Pension & Gratuity Trust. The information is awaited and hence no provision in this regards could be incorporated in the financials for the year.
Note 46 -	In respect of assets shared with KPTCL, the ownership and title vests with KPTCL and as such, they are not reflected in the books of accounts of the Company. But the share of maintenance expenditure in respect of such assets is charged to Profit & Loss account.



Note 47 -	The Internal Audit has conducted a special audit on the reported cash misappropriation in Gulbarga Sub Division, Bellary urban , Hospet urban and Devadurga sub division. The investigation report submitted in Sep 2012 found that there had been a case of misappropriation of cash to an extent of Rs.198.65 lakh involving the defaults by Cashier and negligence of the Cash Officer, over a period 2010-11 to 2014-15. The misappropriations reported in the financial year 2013-14 amounting to Rs.36.94 lakhs is not regularised. The outcome of the investigation in respect of the Audit of the above has been referred to KPTCL for conducting enquiry and issue of charge sheet. The conducting of the enquiry and final orders there on is awaited and hence no recoveries/provision has been made on this count.
Note 48 -	The Company does not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
Note 49 -	There are no amounts required to be transferred to the Investor Education and Protection Fund by the Group as on the reporting date.
Note 50 -	All figures have been rounded off to the nearest rupee and previous reporting period's figures have been regrouped wherever required to be in conformity with the presentation for the current reporting period
Note 51 -	The Regulatory Asset pertaining to Tanir Bavi Power Project which is recoverable from Consumers and Payable to M/s KPTCL and GoK is not accounted as the matter is pending in the Supreme Court. Impact of the same will be brought on the books once the matter is decided.

As per our Report of Even Date

For M/s GRC & Associates

Chartered Accountants

Firm Reg. No. 002437S

For and on behalf of the Board of Directors

T.S.Chandrasekar
Partner

B Abdul Wajid
Chief Financial Officer

Anil Kumar Babaleshwar
Director (Technical)

Dr. R Ragapriya, IAS
Managing Director

Membership No: 022052

Place :

Date :