

**CESC Limited
Audited Financials**

Rs (crore)

Sl. No.	Particulars	(A)	(B)	(C)
		As per last Audited Financial Year (as per Ind AS)	1 year prior to the last Audited Financial Year (as per Ind AS) (note 1)	2 years prior to the last Audited Financial Year (note 2)
		2016-17	2015-16	2014-15
1	Paid up Equity Share Capital	133.22	133.22	133.22
2	Reserves and surplus (Note 3)	13190.53	12867.83	12673.23
3	Carry forward losses	-	-	-
4	Net Worth (1+2+3)	13323.75	13001.05	12806.45
5	Miscellaneous Expenditure	-	-	-
6	Secured Loans	4885.42	4631.86	4309.89
7	Unsecured Loans	1100.00	699.50	924.50
8	Fixed Assets (including Capital Work in Progress)	15057.45	15111.13	14905.60
9	Income from Operations	7220.07	6796.14	6188.80
10	Total Income	7366.63	6923.79	6273.60
11	Total Expenditure (excl tax)	6455.63	5689.58	5390.88
12	Profit before Tax	1101.23	1046.05	882.72
13	Profit after Tax (before adjustments for Other Comprehensive Income)	862.86	845.13	697.72
14	Cash Profit (note 4)	1316.40	1255.34	1077.11
15	EPS (on Profit after tax in Sl. No 13) (Rs)	65.09	63.75	54.51
16	Book value (Rs. per share)	1005.13	980.79	966.11

Note 1: The financial data for 2015-16 shown above represents recasted figures on adoption of Ind AS from 01.04.2015.

Note 2: The figures in Column (C) above for sl. No 1 to 8 & 16 are as per Ind AS as at 01.04.2015, all other figures are as per I-GAAP (as applicable)

Note 3 : Reserves and Surplus includes the balance of Capital Redemption Reserve of Rs. 20.13 crore and Fund for unforeseen exigencies of Rs. 228.24 crore.

Note 4: Cash Profit = Profit after tax + Depreciation + Provision for bad & doubtful debts

For CESC Limited


Company Secretary

19 July, 2017



CESC Infrastructure Limited
Audited Financials

Rs (crore)

Particulars	As per last Audited Financial Year (as per IGAAP)	1 year prior to the last Audited Financial Year (as per IGAAP)	2 years prior to the last Audited Financial Year (as per IGAAP)
	2016-17	2015-16	2014-15
Paid up Equity Capital	2688.05	2688.05	2443.05
Reserves and surplus	4.58	-2.66	-6.02
Carry forward losses*	-	-	-
Net Worth	2692.63	2685.39	2437.03
Miscellaneous Expenditure	-	-	-
Secured Loans	-	-	-
Unsecured Loans	-	-	-
Fixed Assets (including capital Work in Progress)	1.24	0.04	0.07
Income from Operations/Investments	7.43	4.46	-
Total Income	7.84	4.47	0.03
Total Expenditure(excl tax)	0.60	1.11	1.70
Profit before Tax	7.24	3.36	-1.67
Profit after Tax(before OCI adjustments)	7.24	3.36	-1.67
Cash profit (note 1)	7.26	3.41	-1.61
EPS -(on PAT)	0.03	0.01	-0.01
Book value (Rs. per share)	10.02	9.99	9.98

For CESC Infrastructure Limited

Authorized Signatory

19 July, 2017



**RP-Sanjiv Goenka
Group**

Growing Legacies



Haldia Energy Limited

CIN : U74210WB1994PLC066154

E-mail : haldiaenergy@rp-sg.in

**Haldia Energy Limited
Audited Financials**

Rs (crore)

SL. NO		(A)	(B)	(C)
		As per last Audited Financial Year (as per Ind AS)	1 year prior to the last Audited Financial Year (as per Ind AS)	2 years prior to the last Audited Financial Year (note 3)
		2016-17	2015-16	2014-15
1	Paid up Equity Share Capital	1203.44	1203.44	1033.44
2	Reserves and surplus	439.08	142.95	-90.02
3	Carry forward losses*	-	-	-
4	Net Worth	1642.52	1346.39	943.42
5	Miscellaneous Expenditure	-	-	-
6	Secured Loans	3288.89	3627.46	3123.98
7	Unsecured Loans	800.00	150.00	470.00
8	Fixed Assets (including capital Work in Progress)	4420.59	4525.02	4628.28
9	Income from Operations	2032.47	1708.94	172.74
10	Total Income	2045.03	1725.25	172.74
11	Total Expenditure(excl tax)	1668.07	1428.87	203.55
12	Profit before Tax	376.96	296.38	-30.80
13	Profit after Tax (before OCI adjustments)	296.51	233.21	-30.80
14	Cash profit (note 2)	456.61	391.50	-7.30
15	EPS – (on Profit after tax in sl. No 13) -Rs	2.46	2.25	-0.42
16	Book value (Rs. per share)	13.65	11.19	9.13

* Carry forward losses has been included in Reserves & Surplus

Note 1: The financial data for 2015-16 shown above represents recasted figures on adoption of Ind AS from 01.04.2015

Note 2: Cash Profit = Profit after tax + Depreciation + Provision for bad & doubtful debts

Note 3: The figures in Column (C) above for sl. No 1 to 8 & 16 are as per Ind AS as at 01.04.2015, all other figures are as per I-GAAP (as applicable)

19 July, 2017



For Haldia Energy Limited

[Signature]

Authorized Signatory

SPEN LIQ PRIVATE LIMITED

Registered Office: 31, N.S. Road, Kolkata – 700 001

CIN: U72900WB1995PTC075089, E-mail: secretarial@rp-sg.in Telephone No: 033-66251428**Spen Liq Private Limited
Audited Financials**

Rs (crore)

		(A)	(B)	(C)
		As per last Audited Financial Year (as per Ind AS)	1 year prior to the last Audited Financial Year (as per Ind AS)	2 years prior to the last Audited Financial Year (note 3)
		2016-17	2015-16	2014-15
1	Paid up Equity Share Capital	471.03	471.03	471.03
2	Reserves and surplus	1.08	1.10	1.12
3	Carry forward losses	-	-	-
4	Net Worth	472.11	472.13	472.15
5	Miscellaneous Expenditure	-	-	-
6	Secured Loans	-	-	-
7	Unsecured Loans	-	-	-
8	Fixed Assets (including capital Work in Progress)	-	-	-
9	Income from Operations	-	-	-
10	Total Income	-	-	-
11	Total Expenditure (excl tax)	0.02	0.02	0.02
12	Profit before Tax	-0.02	-0.02	-0.02
13	Profit after Tax (before OCI adjustments)	-0.02	-0.02	-0.02
14	Cash profit (note 2)	-0.02	-0.02	-0.02
15	EPS –(on Profit after tax in sl. No 13) - Rs	0.00	0.00	0.00
16	Book value (Rs. per share)	10.02	10.02	10.02

Note 1: The financial data for 2015-16 shown above represents recasted figures on adoption of Ind AS from 01.04.2015

Note 2: Cash Profit = Profit after tax + Depreciation + Provision for bad & doubtful debts

Note 3: The figures in Column (C) above for sl. No 1 to 8 & 16 are as per Ind AS as at 01.04.2015, all other figures are as per I-GAAP (as applicable)

19 July, 2017



For Spen Liq Private Limited

Authorized Signatory



Spencers' Retail Limited
Audited Financials

Rs (crore)

Sl No	Particulars	(A)	(B)	(C)
		As per last Audited Financial Year (as per Ind AS) 2016-17	1 year prior to the last Audited Financial Year (as per Ind AS) 2015-16	2 years prior to the last Audited Financial Year (note 3) 2014-15
1	Paid up Equity Capital	296.75	296.75	242.80
2	Reserves and surplus	-1992.95	-1863.37	-1723.17
3	Carry forward losses*	-	-	-
4	Net Worth	-1696.20	-1566.62	-1480.37
5	Miscellaneous Expenditure	-	-	-
6	Secured Loans	16.00	233.27	218.29
7	Unsecured Loans	-	336.23	290.07
8	Fixed Assets (including capital Work in Progress)	172.27	178.73	188.72
9	Income from Operations	2012.38	1796.49	1665.70
10	Total Income	2021.27	1805.35	1671.92
11	Total Expenditure(excl tax)	2128.85	1947.87	1823.55
12	Profit before Tax	-107.58	-142.52	-151.63
13	Profit after Tax (before OCI adjustments)	-107.58	-142.52	-151.63
14	Cash profit (note 2)	-74.39	-105.80	-114.71
15	EPS –(on Profit after tax in sl. No 13) -Rs	-3.63	-5.86	-8.70
16	Book value (Rs. per share)	-57.16	-52.79	-60.97

* Carry forward losses has been included in Reserves & Surplus

Note 1: The financial data for 2015-16 shown above represents recasted figures on adoption of Ind AS from 01.04.2015

Note 2: Cash Profit = Profit after tax + Depreciation + Provision for bad & doubtful debts

Note 3: The figures in Column (C) above for sl. No 1 to 8 & 16 are as per Ind AS as at 01.04.2015, all other figures are as per I-GAAP (as applicable)

19 July, 2017

For Spencers' Retail Limited


Authorized Signatory

MUSIC WORLD RETAIL LIMITED

Registered Office : 31 Netaji Subhas Road, Duncan House,
Kolkata – 700001 (West Bengal)

CIN No.U15411WB2008PLC124063

Music World Retail Limited Audited Financials

Rs (crore)

		(A)	(B)	(C)
Sl No	Particulars	As per last Audited Financial Year (as per Ind AS)	1 year prior to the last Audited Financial Year (as per Ind AS)	2 years prior to the last Audited Financial Year (note 3)
		2016-17	2015-16	2014-15
1	Paid up Equity Capital	5.00	5.00	5.00
2	Reserves and surplus	-26.04	-26.04	-26.49
3	Carry forward losses*	-	-	-
4	Net Worth	-21.04	-21.04	-21.49
5	Miscellaneous Expenditure	-	-	-
6	Secured Loans	-	-	-
7	Unsecured Loans	-	-	-
8	Fixed Assets (including capital Work in Progress)	-	-	-
9	Income from Operations	-	-	-
10	Total Income	-	0.48	0.12
11	Total Expenditure (excl tax)	0.001	0.02	0.12
12	Profit before Tax	-0.001	0.45	-0.001
13	Profit after Tax (before OCI adjustments)	0.001	0.45	-0.001
14	Cash profit (note 2)	-0.001	0.45	-0.001
15	EPS –(on Profit after tax in sl. No 13) -Rs	0.000	0.90	0.000
16	Book value (Rs. per share)	-42.08	-42.08	-42.98

* Carry forward losses has been included in Reserves & Surplus

Note 1: The financial data for 2015-16 shown above represents recasted figures on adoption of Ind AS from 01.04.2015

Note 2: Cash Profit = Profit after tax + Depreciation + Provision for bad & doubtful debts

Note 3: The figures in Column (C) above for sl. No 1 to 8 & 16 are as per Ind AS as at 01.04.2015, all other figures are as per I-GAAP (as applicable)

For Music World Retail Limited


Authorized Signatory

19 July, 2017

Crescent Power Limited
Audited Financials

Rs (crore)

		(A)	(B)	(C)
		As per last Audited Financial Year (as per Ind AS)	1 year prior to the last Audited Financial Year (as per Ind AS)	2 years prior to the last Audited Financial Year (note 3)
		2016-17	2015-16	2014-15
1	Paid up Equity Share Capital	60.00	60.00	60.00
2	Reserves and surplus	196.97	149.50	106.21
3	Carry forward losses	-	-	-
4	Net Worth	256.97	209.50	166.21
5	Miscellaneous Expenditure	-	-	-
6	Secured Loans	122.13	130.83	75.36
7	Unsecured Loans	-	-	-
8	Fixed Assets (including Capital Work in Progress)	289.35	303.54	205.83
9	Income from Operations	167.12	156.10	139.31
10	Total Income	170.73	160.25	143.96
11	Total Expenditure (excl tax)	112.69	99.88	94.51
12	Profit before Tax	58.04	56.39	49.46
13	Profit after Tax (before OCI adjustments)	47.61	43.37	40.44
14	Cash profit (note 2)	66.60	59.03	56.64
15	EPS –(on Profit after tax in sl. No 13) -Rs	7.93	7.23	6.74
16	Book value (Rs. per share)	42.83	34.92	27.70

Note 1: The financial data for 2015-16 shown above represents recasted figures on adoption of Ind AS from 01.04.2015

Note 2: Cash Profit = Profit after tax + Depreciation + Provision for bad & doubtful debts

Note 3: The figures in Column (C) above for sl. No 1 to 8 & 16 are as per Ind AS as at 01.04.2015, all other figures are as per I-GAAP (as applicable)

19 July, 2017



For Crescent Power Limited

[Signature]
Authorized Signatory

NEW RISING PROMOTERS PRIVATE LIMITED

CIN: U70109WB2010PTC156101

Registered Office Address:

31, Netaji Subhas Road, Kolkata – 700 001

Phone: (033) 6625-1000/ 1500, (033) 2230-8515 / 9281

Fax: 2230-6844 / 2248-0140

Email: rpsg.secretarial@rp-sg.in

New Rising Promoter Private Limited

Audited Financials

Rs (crore)

		(A)	(B)	(C)
		As per last Audited Financial Year (as per Ind AS)	1 year prior to the last Audited Financial Year (as per Ind AS)	2 years prior to the last Audited Financial Year (note 3)
		2016-17	2015-16	2014-15
1	Paid up Equity Capital	0.01	0.01	0.01
2	Reserves and surplus	-64.30	-2.96	-0.01
3	Carry forward losses*	-	-	-
4	Net Worth	-64.29	-2.95	0.00
5	Miscellaneous Expenditure	-	-	-
6	Secured Loans	101.45	11.01	-
7	Unsecured Loans	-	-	-
8	Fixed Assets (including capital Work in Progress)	0.00	-	-
9	Income from Operations	51.13	-	-
10	Total Income	51.13	-	-
11	Total Expenditure (excl tax)	112.46	2.95	0.01
12	Profit before Tax	-61.34	-2.95	-0.01
13	Profit after Tax (before OCI adjustments)	-61.34	-2.95	-0.01
14	Cash profit (note 2)	-61.34	-2.95	-0.01
15	EPS –(on Profit after tax in sl. No 13) -Rs	-61335.00	-2948.00	-13.00
16	Book value (Rs. per share)	-64290.00	-2950.00	-3.00

NEW RISING PROMOTERS PRIVATE LIMITED

CIN: U70109WB2010PTC156101

Registered Office Address:

31, Netaji Subhas Road, Kolkata - 700 001

Phone: (033) 6625-1000/ 1500, (033) 2230-8515 / 9281

Fax: 2230-6844 / 2248-0140

Email: rpsg.secretarial@rp-sg.in

* Carry forward losses has been included in Reserves & Surplus

Note 1: The financial data for 2015-16 shown above represents recasted figures on adoption of Ind AS from 01.04.2015

Note 2: Cash Profit = Profit after tax + Depreciation + Provision for bad & doubtful debts

Note 3: The figures in Column (C) above for sl. No 1 to 8 & 16 are as per Ind AS as at 01.04.2015, all other figures are as per I-GAAP (as applicable)

For New Rising Promoter Private Limited



Authorized Signatory

19 July, 2017

RP-SG RETAIL LIMITED

CIN : U74999WB2017PLC219355

Registered Office :

CESEC House, Chowringhee Square, Kolkata-700001,

E-mail : secretarial@rp-sg.in, Phone No: 033-22040684

RP-SG Retail Limited

Audited Financials

Rs (Lakhs)

Sl No	Particulars	As per Audited Interim financial statement (as per Ind AS)
		As at 15th May 2017
1	Paid up Equity Capital	5.00
2	Reserves and surplus	-0.69
3	Carry forward losses*	-
4	Net Worth	4.32
5	Miscellaneous Expenditure	-
6	Secured Loans	-
7	Unsecured Loans	-
8	Fixed Assets (including capital Work in Progress)	-
9	Income from Operations	-
10	Total Income	-
11	Total Expenditure (excl tax)	0.69
12	Profit before Tax	-0.69
13	Profit after Tax (before OCI adjustments)	0.69
14	Cash profit (note 2)	-0.69
15	EPS -(on Profit after tax in sl. No 13) -Rs	-131.60
16	Book value (Rs. per share)	8.63

* Carry forward losses has been included in Reserves & Surplus

Note 1: The Company was incorporated on 8 February 2017 and hence the financial Statements have been prepared from the date of incorporation i.e , 8 February 2017 to 15 May 2017. This being the Company's first financial statement, there are no corresponding figures for the previous period.

19 July, 2017

For RP-SG Retail Limited


Authorized Signatory

RP-SG BUSINESS PROCESS SERVICES LIMITED

CIN : U74999WB2017PLC219318

Registered Office :

CEC House, Chowringhee Square, Kolkata-700001,

E-mail :secretarial@rp-sg.in, Phone No: 033-22040684

RP-SG Business Process Services Limited

Audited Financials

Rs (Lakhs)

Sl No	Particulars	As per Audited Interim financial statement (as per Ind AS)
		As at 15th May 2017
1	Paid up Equity Capital	5.00
2	Reserves and surplus	-0.68
3	Carry forward losses*	
4	Net Worth	4.32
5	Miscellaneous Expenditure	-
6	Secured Loans	-
7	Unsecured Loans	-
8	Fixed Assets (including capital Work in Progress)	-
9	Income from Operations	-
10	Total Income	-
11	Total Expenditure (excl tax)	0.68
12	Profit before Tax	-0.68
13	Profit after Tax (before OCI adjustments)	-0.68
14	Cash profit (note 2)	-0.68
15	EPS -(on Profit after tax in sl. No 13) -Rs	-132.64
16	Book value (Rs. per share)	8.63

* Carry forward losses has been included in Reserves & Surplus

Note 1: The Company was incorporated on 7 February 2017 and hence the financial Statements have been prepared from the date of incorporation i.e , 7 February 2017 to 15 May 2017. This being the Company's first financial statement, there are no corresponding figures for the previous period.

For RP-SG Business Process Services Limited


Authorized Signatory

19 July, 2017