

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF RANCHI POWER DISTRIBUTION COMPANY LIMITED

Report on the Financial Statements

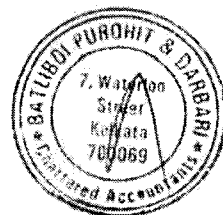
1. We have audited the accompanying financial statements of **RANCHI POWER DISTRIBUTION COMPANY LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2016, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and a summary of the significant accounting policies and other explanatory information.

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 to give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies(Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 fair view and are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

3. Our responsibility is to express an opinion on these financial statements based on our audit.
4. We have taken into account the provisions of the Act and the Rules made there under including the accounting standards and matters which are required to be included in the audit report.
5. We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Those Standards and pronouncements 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.
6. 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 auditors' 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. 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.
7. 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.

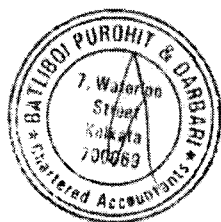


Opinion

8. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2016, and its profit and its cash flows for the year ended on that date.

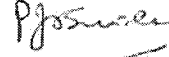
Report on Other Legal and Regulatory Requirements

9. As required by the 'Companies (Auditor's Report) Order, 2016', issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act (hereinafter referred to as the "Order"), and on the basis of such checks of the books and records of the Company as we considered appropriate and according to the information and explanations given to us, we give in the Annexure -A a statement on the matters specified in paragraphs 3 and 4 of the Order.
10. As required by Section 143 (3) of the Act, 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 purposes 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.
 - (c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - (e) On the basis of the written representations received from the directors as on March 31, 2016, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2016 from being appointed as a director in terms of Section 164 (2) of the Act.
 - (f) 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.
 - (g) With respect to the other matters to be included in the Auditors' Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our knowledge and belief and according to the information and explanations given to us:
 - i) The Company has disclosed the impact, if any, of pending litigations as at March, 31, 2016 on its financial position in its financial statements.
 - ii) The Company has made provisions as at March, 31, 2016, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long term contracts including derivative contracts.



iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company during the year ended March, 31, 2016.

for **Batliboi, Purohit & Darbari**
Chartered Accountants
Firm Registration Number: 303086E



(CA P J Bhide)
Partner

Membership Number 004714

Kolkata

Dated: 16th May 2016



Annexure - A to Independent Auditors' Report

Referred to in paragraph 9 of the Independent Auditors' Report of even date to the members of Ranchi Power Distribution Company Limited on the financial statements for the year ended March, 31, 2016

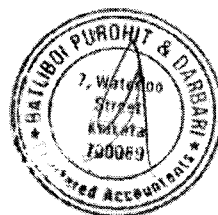
Page 1 of 2

- i. (a) The Company is maintaining proper records showing full particulars, including quantitative details and situation, of fixed assets.

(b) The fixed assets of the Company have been physically verified by the Management during the year and no material discrepancies have been noticed on such verification. In our opinion, the frequency of verification is reasonable.

(c) The title deeds of immovable properties are held in the name of the Company.
- ii. (a) The Company does not have any inventory. Therefore, the provisions of Clause (ii) (a) & (ii) (b) of the said Order are not applicable to the Company.
- iii. The Company has not granted any loans, secured or unsecured, to companies, firms or other parties covered in the register maintained under Section 189 of the Act. Therefore, the provisions of Clause (iii) (a) to (iii) (c) of the said Order are not applicable to the Company.
- iv. The Company has not given loan to any of its Director therefore, at present, the Company is outside the ambit of the provisions of Section 185 and 186 of the Companies Act, 2013 in respect of the loans and investments made, and guarantees and security provided by it.
- v. The Company has not accepted any deposits from the public within the meaning of Sections 73, 74, 75 and 76 of the Act and the Rules framed there under to the extent notified.
- vi. At present, the provisions specified under sub-section (1) of Section 148 of the Act, is not applicable to the Company.
- vii. (a) According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the Company is regular in depositing the undisputed statutory dues, including provident fund, income tax, sales tax, wealth tax, service tax, duty of customs, value added tax, cess and other material statutory dues, as applicable, with the appropriate authorities.

(b) According to the information and explanations given to us and the records of the Company examined by us, there are no dues of income-tax, sales-tax, service-tax, duty of customs, duty of excise, value added tax which have not been deposited on account of any dispute.
- viii. According to the records of the Company examined by us and the information and explanation given to us, the Company has not taken loans or borrowed money from any financial institution or bank or Government or dues to debenture holders as at the balance sheet date.



Annexure - A to Independent Auditors' Report

Referred to in paragraph 9 of the Independent Auditors' Report of even date to the members of Ranchi Power Distribution Company Limited on the financial statements for the year ended March, 31, 2016

Page 2 of 2

- ix. 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.
- x. During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of material fraud by the Company or on the Company by its officers or employees, noticed or reported during the year, nor have we been informed of any such case by the Management.
- xi. The Company has not paid any managerial remuneration during the financial year.
- xii. As the Company is not a Nidhi Company and the Nidhi Rules, 2014 are not applicable to it, the provisions of Clause 3(xii) of the Order are not applicable to the Company.
- xiii. The Company has entered into transactions with related parties in compliance with the provisions of Section 177 and 188 of the Act. The details of such related party transactions have been disclosed in the financial statements as required under Accounting Standard (AS) 18, Related Party Disclosures specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- xiv. 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.
- xv. The Company has not entered into any non-cash transactions with its directors or persons connected with him. Accordingly, the provisions of Clause 3(xv) of the Order are not applicable to the Company.
- xvi. The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, the provisions of Clause 3(xvi) of the Order are not applicable to the Company.

Kolkata
Dated: 16th May 2016



for **Batliboi, Purohit & Darbari**
Chartered Accountants
Firm Registration Number: 303086E


(CA P J Bhide)
Partner

Membership Number 004714

Annexure B to Independent Auditors' Report

Referred to in paragraph 10 of the Independent Auditors' Report of even date to the members of Ranchi Power Distribution Company Limited on the financial statements for the year ended March 31, 2016

Page 1 of 2

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Act

1. We have audited the internal financial controls over financial reporting of Ranchi Power Distribution Company Limited ("the Company") as of March 31, 2016 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

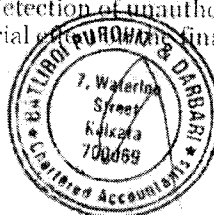
2. The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI). 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 Act.

Auditors' Responsibility

3. 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 deemed to be prescribed under section 143(10) of the Act 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 ICAI. 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.
4. 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.
5. 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.

Meaning of Internal Financial Controls over Financial Reporting

6. A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.



Annexure B to Independent Auditors' Report

Referred to in paragraph 10 of the Independent Auditors' Report of even date to the members of Ranchi Power Distribution Company Limited on the financial statements for the year ended March 31, 2016

Page 2 of 2

Inherent Limitations of Internal Financial Controls over Financial Reporting

7. Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

8. In our opinion, 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, 2016, 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.

for **Batliboi, Purohit & Darbari**
Chartered Accountants
Firm Registration Number: 303086E

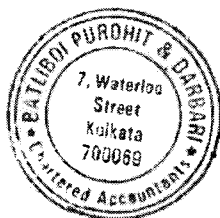
P. J. Bhide

(CA P J Bhide)
Partner

Membership Number 004714

Kolkata

Dated: 16th May 2016



Nanchi Power Distribution Company Limited
Registered Office: Barick Bhawan, 8, Chittaranjan Avenue, Kolkata-700072
Balance Sheet as at 31st March, 2016

Particulars	Note No.	As at 31st March,	As at 31st March,
		2016	2015
		Rs.	Rs.
I. EQUITY AND LIABILITIES			
Shareholders' Funds			
(a) Share Capital	2.1	2350,00,000	1900,00,000
(b) Reserves and Surplus	2.2	(2339,43,015)	(1697,10,737)
		10,56,985	202,89,263
Non Current Liabilities			
Long-term provisions	2.3	17,62,660	16,33,839
		17,62,660	16,33,839
Current liabilities			
(a) Other current liabilities	2.4	608,68,577	555,94,389
(b) Short-term provisions	2.5	16,009	16,465
		608,84,586	556,10,854
TOTAL		637,04,231	775,33,956
II. ASSETS			
1. Non-current assets			
(a) Fixed assets			
(i) Tangible assets	2.6	192,55,157	243,15,818
(ii) Intangible assets	2.7	1,91,228	3,53,670
(iii) Capital work-in-progress		329,39,379	315,50,209
		523,85,764	562,19,697
(b) Deferred tax assets (net)	2.8	-	-
(c) Long-term loans and advances	2.9	25,47,836	44,83,850
		25,47,836	44,83,860
2. Current assets			
(a) Cash and bank balances	2.10	37,08,119	117,54,806
(b) Short term Loans & advances	2.11	9,94,107	3,69,857
(c) Other Current Assets	2.12	40,68,405	47,05,736
TOTAL		637,04,231	775,33,956

Significant Accounting Policies

1

Notes 1 - 2.22 form an integral part of the Accounts.

This is the Balance Sheet referred to in our Report of even date.

For Batliboi, Purohit & Darbari
Firm Registration Number: 303086E
Chartered Accountants

For and on behalf of the Board of Directors

P.J Bhide
Partner
Membership.No. 004714



[Signature]

Managing Director

Director

Kolkata
Date: 16th May 2016

Ranchi Power Distribution Company Limited
Registered Office: Barick Bhawan, 8, Chittaranjan Avenue, Kolkata-700072

Statement of Profit and Loss for the year ended 31st March, 2016

Particulars	Note No.	2015-16	2014-15
		Rs.	Rs.
Other Income	2.13	1,09,711	13,70,511
Total Revenue		1,09,711	13,70,511
Expenses			
Employee benefit expense	2.14	278,09,880	419,90,675
Depreciation and amortisation expenses	2.15	52,23,103	46,51,537
Other expenses	2.16	313,09,006	451,53,028
Total expenses		643,41,989	917,95,240
Profit / (Loss) before tax		(642,32,278)	(904,24,729)
Tax expense		-	-
Current		-	-
Deferred		-	-
Profit / (Loss) for the year		(642,32,278)	(904,24,729)
Earnings per equity share (Face value of Rs.10 per share)			
Basic	2.19	(3.37)	(11.26)
Diluted	2.19	(3.37)	(11.26)

Significant Accounting Policies

1

Notes 1 - 2.22 form an integral part of the Accounts.

This is the Statement of Profit and loss referred to in our Report of even date

For Batliboi, Purohit & Darbari
 Firm Registration Number:303086E
 Chartered Accountants

For and on behalf of the Board of Directors

P.J Bhide
 Partner
 Membership.No. 004714



Kolkata
 Date: 16th May 2016

Managing Director

Director

Cash Flow Statement for the year ended 31st March, 2016

Particulars	2015-16	2014-15
	Rs.	Rs.
Cash flow from Operating Activities		
Profit/(Loss) before Taxation	(642,32,278)	(904,24,729)
Adjustments for:		
Depreciation/Amortisation	52,23,103	46,51,537
Provision for Gratuity/ Leave Encashment	1,28,365	8,42,046
Operating Profit before Working Capital changes	(588,80,810)	(849,31,146)
Adjustments for:		
Receivables	24,09,815	(55,54,701)
Payables	73,58,887	95,25,467
Net cash flow from Operating Activities	(491,12,108)	(809,60,380)
Cash flow from Investing Activities		
Purchase of Fixed Assets / Cwip	(39,34,579)	(285,26,634)
Net cash flow used in Investing Activities	(39,34,579)	(285,26,634)
Cash flows from Financing Activities		
Proceeds from issue of Equity Shares	450,00,000	1100,00,000
Net cash flow from Financing Activities	450,00,000	1100,00,000
Net Increase/(Decrease) in cash and cash equivalents	(80,46,687)	5,12,985
Cash and Cash equivalents - Opening Balance	117,54,806	112,41,820
Cash and Cash equivalents - Closing Balance	37,08,119	117,54,806

Notes:

1. The Cash Flow Statement has been prepared under the 'Indirect Method' as given in the Accounting Standard on Cash Flow Statement (AS- 3) as per Companies Accounting Standard Rules, 2006.

This is the Cash Flow Statement referred to in our Report of even date.

For Batliboi, Purohit & Darbari
 Firm Registration Number: 303086E
 Chartered Accountants

P. J. Bhide

P.J Bhide
 Partner
 Membership.No. 004714

Kolkata
 Date: 16 May 2016



For and on behalf of the Board of Directors

[Signature]

Managing Director

Director

[Signature]

Ranchi Power Distribution Company Limited

Registered Office: Barick Bhawan, 8, Chittaranjan Avenue, Kolkata-700072

Note 2.1 Share Capital

Particulars	As at 31st March, 2016 Rs.	As at 31st March, 2015 Rs.
Authorised share capital 300,00,000 (31.03.15 : 200,00,000) Equity shares of Rs. 10 each, fully paid up.	3000,00,000	2000,00,000
Issued, subscribed and paid - up capital 235,00,000 (31.03.15 : 190,00,000) Equity shares of Rs. 10 each, fully paid up.	2350,00,000	1900,00,000
	2350,00,000	1900,00,000

a) Terms/rights attached to equity shares:

The company has only one class of equity shares having a par value of Rs 10 per share. Each holder of equity is entitled to one vote per share. The company has not declared any dividend to its shareholders since inception. In the event of liquidation of the company the holders of equity shares will be entitled to receive remaining assets of the company after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

b) Details of shareholders holding more than 5% shares in the company

Name of the shareholder	As at 31st March, 2016		As at 31st March, 2015	
	No. of shares	% of holding	No. of shares	% of holding
CESC Limited	235,00,000	100	190,00,000	100

CESC Limited is also the holding Company of Ranchi Power Distribution Company Limited and percentage of shares held is stated above.

c) Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

Particulars	As at 31st March, 2016		As at 31st March, 2015	
	No of Shares	Value (Rs)	No of Shares	Value (Rs)
Shares outstanding at the beginning of the year	190,00,000	1900,00,000	80,00,000	800,00,000
Add: Equity Shares Issued during the year	45,00,000	450,00,000	110,00,000	1100,00,000
Shares outstanding at the end of the year	235,00,000	2350,00,000	190,00,000	1900,00,000

Note 2.2 Reserves and Surplus

Particulars	As at 31st March, 2016 Rs.	As at 31st March, 2015 Rs.
Surplus in the statement of Profit and Loss		
Debit Balance at the beginning of the year	(1697,10,737)	(792,86,008)
Add: Profit / (Loss) for the year	(542,32,278)	(904,24,729)
Debit Balance at the end of the year	(2339,43,015)	(1697,10,737)



Note 2.3 Long-term provisions

Particulars	As at 31st March, 2016 Rs.	As at 31st March, 2015 Rs.
Provision for employee benefits	17,62,650	16,33,839
	17,62,660	16,33,839

Note 2.4 Other current liabilities

Particulars	As at 31st March, 2016 Rs.	As at 31st March, 2015 Rs.
Payable to Holding Company	575,84,520	508,84,692
Audit fees payable	26,125	27,106
Statutory dues payable	6,35,516	8,63,328
Liabilities on capital account	4,25,995	25,10,694
Others payables	21,96,421	13,08,569
	608,68,577	555,94,389

There is no amount due to Micro and Small Enterprises as referred in the Micro, Small and Medium Enterprise Development Act, 2006 based on the information available with the Company.

Note 2.5 Short-term provisions

Particulars	As at 31st March, 2016 Rs.	As at 31st March, 2015 Rs.
Provision for employee benefits	16,009	16,465
	16,009	16,465



Ranchi Power Distribution Company Limited
 Registered Office: Barick, Bhawan, 8, Chittaranjan Avenue, Kolkata - 700072

PARTICULARS	GROSS BLOCK AT COST OR VALUATION				DEPRECIATION/AMORTISATION				NET BLOCK	
	As at 1st April, 2015	Additions Rs.	Withdrawal/ Adjustments	As at 31st March, 2016	As at 1st April, 2015	Additions Rs.	Withdrawal/ Adjustments	As at 31st March, 2016	As at 31st March, 2016	As at 31st March, 2015
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Plant & Equipment	24,55,053	-	-	24,55,053	1,89,090	1,56,600	-	3,45,690	21,09,363	22,65,963
Furniture & Fixtures	103,24,315	-	-	103,24,315	9,91,913	10,14,028	-	20,05,941	83,18,374	93,32,402
Office equipment	15,39,852	-	-	15,39,852	3,73,861	3,24,078	-	6,97,939	8,41,913	11,65,991
Computers	148,45,696	-	-	148,45,696	32,94,234	35,65,955	-	68,60,189	79,85,507	115,51,462
Previous Year	291,64,916	0	0	291,64,916	48,49,098	50,60,661	-	99,09,759	192,55,157	243,15,818
	278,50,466	63,14,450	0	291,64,916	3,13,399	45,35,689	0	48,49,098	243,15,818	

Note: 2.7 Intangible assets

PARTICULARS	GROSS BLOCK AT COST				AMORTISATION				NET BLOCK	
	As at 1st April, 2014	Additions Rs.	Withdrawal/ Adjustments	As at 31st March, 2016	As at 1st April, 2014	Additions Rs.	Withdrawal/ Adjustments	As at 31st March, 2016	As at 31st March, 2016	As at 31st March, 2015
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Computer software	5,36,527.00	0	-	5,36,527	1,82,857	1,62,442	-	3,45,299	1,91,228	3,53,670
Previous Year	5,36,527.00	0	0	5,36,527	1,82,857	1,62,442	0	3,45,299	1,91,228	3,53,670
	2,01,057.00	3,35,470.00	-	5,36,527	67,019	1,15,838	-	1,82,857	3,53,670	



Note 2.8 Deferred Taxes

Particulars	As at 31st March, 2016 Rs.	As at 31st March, 2015 Rs.
Deferred Tax Liability Depreciation difference	-	34,83,249
Deferred Tax Asset Unabsorbed Business Loss/ Depreciation	-	(34,83,249)
	-	-

As a matter of prudence, deferred tax assets have been recognised only to the extent of deferred tax liability.

Note 2.9 Long term loans and advances

Particulars	As at 31st March, 2016 Rs.	As at 31st March, 2015 Rs.
(Unsecured, considered good) Capital Advance	10,89,446	6,28,736
Security Deposits	14,07,390	37,22,124
Other Loans and Advances Advance to Employee	51,000	1,33,000
	25,47,836	44,83,860

Note 2.10 Cash & bank balances

Particulars	As at 31st March, 2016 Rs.	As at 31st March, 2015 Rs.
Cash and cash equivalents Balance with banks in current account Cash on hand	33,77,398 30,721	113,88,840 65,966
(b) Other bank balances Bank deposit with original maturity more than 3 months (Bank deposit is in the form of lien marked Fixed Deposit)	3,00,000	3,00,000
	37,08,119	117,54,806

Note 2.11 Short term loans and advances

Particulars	As at 31st March, 2016 Rs.	As at 31st March, 2015 Rs.
(Unsecured, considered good) Advance Tax (Income Tax) (Net of Provision for taxation -Rs Nil, Previous year -Rs Nil)	6,88,353	3,62,457
Advance to Employee	-	7,400
Other Advances	3,05,754	-
	9,94,107	3,69,857



Ranchi Power Distribution Company Limited

Registered Office: Barick Bhawan, 8, Chittaranjan Avenue, Kolkata-700072

Note 2.12 Other Current Assets

Particulars	As at 31st March, 2016 Rs.	As at 31st March, 2015 Rs.
Interest Accrued on Bank Deposit	80,452	48,823
Receivable towards claim and services rendered - considered good	39,87,953	46,56,913
	40,68,405	47,05,736



Ranchi Power Distribution Company Ltd

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Note 2.13 Other Income

Particulars	2015-16	2014-15
	Rs.	Rs.
Interest on Deposit with bank	1,09,711	13,70,511
	1,09,711	13,70,511

