

**INDEPENDENT AUDITORS' REPORT****TO THE MEMBERS OF CESC Green Power Limited****Report on the Ind AS Financial Statements**

We have audited the accompanying Ind AS financial statements of **CESC Green Power Limited** ("the Company"), which comprise the Balance Sheet as at March 31, 2018, the Statement of Profit and Loss, including Other Comprehensive Income, the Statement of Cash Flow and the Statement of Changes in Equity for the period then ended, and a summary of the significant accounting policies and other explanatory information.

**Management's Responsibility for the Ind AS Financial Statements**

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 Ind AS financial statements to 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 accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under Section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended. 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 Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

**Auditors' Responsibility**

Our responsibility is to express an opinion on these Ind AS financial statements based on 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 thereunder. We conducted our audit of Standalone Ind AS financial statements in accordance with the Standards on Auditing, issued by the Institute of Chartered Accountants of India, as 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.

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 Ind AS 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 Ind AS 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



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To the Members of CESC Green Power Limited

Report on the Ind AS Financial Statements

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

**Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Ind AS 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, 2018, and its loss including other comprehensive income, its cash flows and changes in equity for the period ended on that date.

**Report on Other Legal and Regulatory Requirements**

1. 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, we give in the Annexure – A, a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. 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, the Statement of Cash Flow and Statement of Changes in Equity dealt with by this Report are in agreement with the books of account.
  - (d) In our opinion, the aforesaid Ind AS financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015, as amended.
  - (e) On the basis of the written representations received from the directors as on March 31, 2018, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2018 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 with reference to these Ind AS financial statements and the operating effectiveness of such controls, refer to our separate Report in Annexure – B to this report.
  - (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 information and according to explanations given to us:
    - i) The Company does not have any pending litigations which would impact its financial position.



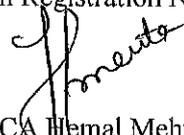
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- ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

Kolkata  
Dated: May 19, 2018

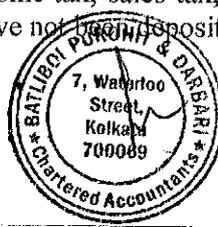


For Batliboi, Purohit & Darbari  
Chartered Accountants  
Firm Registration Number: 303086E

  
(FCA Hemal Mehta)  
Partner  
Membership Number 063 404

**Annexure - A to Independent Auditors' Report referred to in paragraph 1 of the section on "Report on other legal and regulatory requirements" of our report on even date****To the members of CESC Green Power Limited**

- 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.
- (c) According to the information and explanations given by the management, there are no immovable properties, included in property, plant and equipment of the company and accordingly, the requirements under paragraph 3(i)(c) of the Order are not applicable to the Company.
- ii. The Company's business does not involve inventories and, accordingly, the requirements under paragraph 3(ii) of the Order are not applicable to the Company.
- iii. According to the information and explanations given to us, the Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013. Accordingly, the provisions of clause 3(iii)(a), (b) and (c) of the Order are not applicable to the Company and hence not commented upon.
- iv. In our opinion and according to the information and explanations given to us, the Company has not issued loans, guarantee or securities to which provisions of section 185 and 186 of the Companies Act 2013 apply and hence not commented upon. Therefore, the provisions of section 186 of the Companies Act, 2013 in respect of investments made by the company, are not applicable.
- v. The Company has not accepted any deposits within the meaning of Sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, the provisions of clause 3(v) of the Order are not applicable.
- vi. To the best of our knowledge and as explained, the Central Government has not specified the maintenance of cost records under Section 148(1) of the Companies Act, 2013, for the products/services of 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, no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, service tax, sales-tax, duty of custom, duty of excise, value added tax, goods and service tax, cess and other statutory dues were outstanding, at the year end, for a period of more than six months from the date they became payable.
- (c) 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, wealth tax, service tax, duty of customs, value added tax or cess which have not been deposited on account of any dispute.



- viii. According information and explanation given to us, the Company did not have any outstanding loans or borrowing dues in respect of a financial institution or bank or to government or dues to debenture holders during the year.
- ix. Based upon the audit procedures performed and the information and explanations given by the management, the Company has not raised any money way of initial public offer / further public offer / debt instruments) and term loans hence, reporting under this clause is not applicable to the Company and hence not commented upon.
- x. Based upon the audit procedures performed for the purpose of reporting the true and fair view of the financial statements and according to the information and explanations given by the management, we report that no fraud by the company or no fraud / material fraud on the company by the officers and employees of the Company has been noticed or reported during the year.
- xi. According to the information and explanations given by the management, the managerial remuneration has been paid / provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act, 2013.
- xii. 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 and hence not commented upon.
- xiii. According to the information and explanations given by the management, transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the notes to the financial statements, as required by the applicable accounting standards.
- xiv. According to the information and explanations given to us and on an overall examination of the balance sheet, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review and hence, reporting requirements under this clause are not applicable to the company and, therefore, not commented upon.
- xv. According to 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 as referred to in section 192 of Companies Act, 2013.
- xvi. According to the information and explanations given to us, the provisions of section 45-IA of the Reserve Bank of India Act, 1934 are not applicable to the Company.

Kolkata  
Dated: May 19, 2018



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

*Hemal Mehta*  
(FCA Hemal Mehta)  
Partner

Membership Number 063404

**ANNEXURE B TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE IND AS FINANCIAL STATEMENTS OF CESC GREEN POWER LIMITED****Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")**

We have audited the internal financial controls over financial reporting of CESC Green Power Limited ("the Company") as of March 31, 2018 in conjunction with our audit of the Ind AS financial statements of the Company for the period 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 the 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**

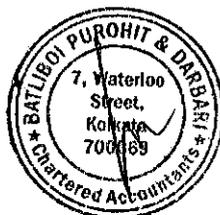
Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing as specified under section 143(10) of the Companies Act, 2013, to the extent 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 judgement, 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 internal financial controls system over financial reporting.

**Meaning of Internal Financial Controls over Financial Reporting**

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 authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

**Inherent Limitations of Internal Financial Controls over Financial Reporting**

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.

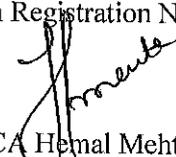
**Opinion**

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, 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.

Kolkata  
Dated: May 19, 2018



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

  
(FCA Hemal Mehta)  
Partner

Membership Number 063 404

**CESC Green Power Limited**

Registered Office: CESC House, Chowringhee Square, Kolkata-700001

CIN: U74999WB2017PLC219352

Telephone: +91 33 2225 6040

E-mail: secretarial@rp-sg.in

**Balance Sheet as at 31st March, 2018**

(Rs. in lacs)

Particulars		Note No.	As at 31st March, 2018
<b>ASSETS</b>			
<u>Non-current assets</u>	(A)		-
<u>Current assets</u>			
Financial assets			
Cash and cash equivalents		2.1	5.00
	(B)		5.00
<b>TOTAL ASSETS</b>	<b>( A +B )</b>		<b>5.00</b>
<b>EQUITY AND LIABILITIES</b>			
<u>Equity</u>			
Equity share capital		2.2	5.00
Other Equity		2.3	(0.15)
	(C)		4.85
<u>Liabilities</u>			
<u>Current liabilities</u>			
Other current liabilities		2.4	0.15
<b>TOTAL LIABILITIES</b>	<b>(D)</b>		<b>0.15</b>
<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>( C + D )</b>		<b>5.00</b>

Notes forming part of Financial Statements

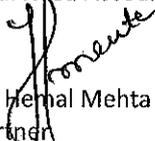
1 to 2.9

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

**For Batliboi, Purohit & Darbari**

Firm Registration Number - 303086E

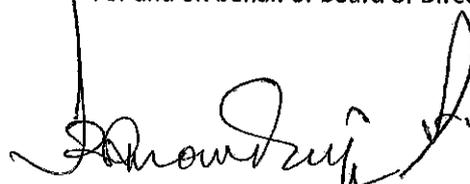
Chartered Accountants

  
 CA Hemal Mehta  
 Partner

Membership No. 063404

Place: Kolkata

Date: 19 May 2018

**For and on behalf of Board of Directors**
  
 Director
   
 Director

**CESC Green Power Limited**

Registered Office: CESC House, Chowringhee Square, Kolkata-700001

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**Statement of Profit and Loss for the period 08 February 2017 to 31 March, 2018**

(Rs. in lacs)

Particulars	Note No.	08 February 2017 to 31 March, 2018
Revenue from Operations	-	-
<b>Total income</b>		-
<b>Expenses</b>		
Other expenses	2.5	0.15
<b>Total expenses</b>		<b>0.15</b>
<b>Profit before tax</b>		<b>(0.15)</b>
Income tax expense		
-Current tax		-
-Deferred tax		-
<b>Profit after tax</b>		<b>(0.15)</b>
<b>Other comprehensive income for the period, net of tax</b>		-
<b>Total comprehensive income for the period</b>		<b>(0.15)</b>
<b>Earnings per equity share - not annualised</b>	<b>2.7</b>	
Basic & Diluted earnings per share( Face value of Rs. 10 per share)		(0.39)

Notes forming part of Financial Statements

1 to 2.9

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

CA Hermal Mehta  
Partner

Membership No. 063404

**For and on behalf of Board of Directors**  
Director Director

Place: Kolkata

Date: 19 May 2018

**CESC Green Power Limited**

Registered Office: CESC House, Chowringhee Square, Kolkata-700001

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**Cash Flow Statement for the period 08 February 2017 to 31 March, 2018**

		(Rs. in lacs)
		08 February 2017 to 31 March, 2018
<b>A.</b>	<b>Cash flow from Operating Activities</b>	
	Profit before Taxation	(0.15)
	<b>Operating Profit before Working Capital changes</b>	<b>(0.15)</b>
	Adjustments for :	
	Trade and other payables	0.15
	<b>Cash Generated from Operations</b>	<b>-</b>
	<b>Net cash flow from Operating Activities</b>	<b>-</b>
<b>B.</b>	<b>Cash flow from Investing Activities</b>	
	<b>Net cash used in Investing Activities</b>	<b>-</b>
<b>C.</b>	<b>Cash flow from Financing Activities</b>	
	Proceeds from Issue of Share Capital	5.00
	<b>Net Cash flow from Financing Activities</b>	<b>5.00</b>
	<b>Net Increase / (decrease) in cash and cash equivalents</b>	<b>5.00</b>
	<b>Cash and Cash equivalents - Opening Balance</b>	<b>-</b>
	<b>Cash and Cash equivalents - Closing Balance (note 2.1)</b>	<b>5.00</b>

**CASH AND CASH EQUIVALENTS COMPRISES OF**

		(Rs. in lacs)
		As at 31st March, 2018
(a) Balances with banks		
- In current accounts		5.00
(b) Cash in hand		0.00
		<b>5.00</b>

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

**For Batliboi, Purohit & Darbari**

Firm Registration Number:303086E

Chartered Accountants

CA Hema Mehta  
Partner

Membership No. 063404

Place: Kolkata

Date: 19 May 2018

**For and on behalf of Board of Directors**

Director

Director



**CESC Green Power Limited**

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**Statement of changes in Equity****A. Equity Share Capital**

(Rs. in lacs)

Particulars	Balance at the beginning of the reporting period	Changes in equity share capital during the period	Balance at the end of the reporting period
As at 31st March, 2018	-	5.00	5.00

**B. Other Equity**

(Rs. in lacs)

Particulars	Reserves and Surplus	Total
	Retained Earnings	
Balance as at the beginning of the reporting period	-	-
Profit /(loss) for the period	(0.15)	(0.15)
Other Comprehensive Income/(expense) for the period	-	-
<b>Total Comprehensive Income for the period</b>	<b>(0.15)</b>	<b>(0.15)</b>
Balance as at the end of the reporting period	<b>(0.15)</b>	<b>(0.15)</b>

This is the Statement of Changes in Equity referred to in our Report of even date.

For Batliboi, Purohit &amp; Darbari

Firm Registration Number:303086E

Chartered Accountants

CA Hema Mehta

Partner

Membership No. 063404

Place: Kolkata

Date: 19 May 2018



For and on behalf of Board of Directors

Director

Director

## **CESC Green Power Limited**

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### **Corporate information**

CESC Green Power Limited ("the Company") is a limited company incorporated and domiciled in India. Its registered office is located at CESC House, Chowringhee Square, Kolkata-700001

### **NOTE-1 SIGNIFICANT ACCOUNTING POLICIES**

These financial statements have been prepared to comply in all material aspects with Indian Accounting Standards ("Ind AS") notified under the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016 notified under Section 133 of the Companies Act, 2013 and other provisions of the Companies Act, 2013 and the regulations under the Electricity Act, 2003 to the extent applicable. A summary of important accounting policies which have been applied consistently are set out below.

#### **a) Basis of Accounting**

The financial statements have been prepared under the historical cost convention

#### **b) Use of estimate**

As required under the provision of Ind AS for preparation of financial statements in conformity thereof, the management has made judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on a periodic basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected.

During the period, no critical estimates or judgements were involved while preparation of these financial statements.

#### **c) Taxes on Income**

Provision for current tax is made as per prevailing taxation laws under the Income Tax Act, 1961

Deferred Tax is recognized, for all the timing differences subject to consideration of prudence, in respect of deferred tax assets. Deferred tax assets are recognised and carried forward only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. Deferred tax assets and liabilities are measured using tax rates and tax laws that have been enacted or substantively enacted by the Balance Sheet date. At each Balance Sheet date, the Company reassesses unrecognised deferred tax assets, if any.

#### **d) Cash and cash equivalents**

For the purpose of presentation in the Statement of Cash Flows, cash and cash equivalent includes cash, balances with banks which are unrestricted for withdrawal/usages.

**NOTE- 1 (A)** 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 31 March 2018.

**NOTE 1(B)** The carrying amount of current assets and current liabilities are considered to be the same as their fair values due to their short term nature.



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E-mail: [secretarial@rp-sg.in](mailto:secretarial@rp-sg.in)**Note 2.1: Cash and cash equivalents**

Particulars	(Rs. in lacs)	
	As at 31st March, 2018	
(a) Balances with banks		
-in current accounts		5.00
(b) Cash in Hand		0.00
		5.00

**Note 2.2: Equity share capital**

Particulars	(Rs. in lacs)	
	As at 31st March, 2018	
Authorised Share Capital 50,000 Equity Shares of Rs. 10 each		5.00
Issued Capital 50,000 Equity Shares of Rs. 10 each		5.00
Subscribed and paid up capital 50,000 Equity Shares of Rs. 10 each		5.00
		5.00

Reconciliation of the shares outstanding at the beginning and at the end of the reporting period	No. of shares	(Rs. in lacs)
At the beginning of the reporting period	-	-
Add : Change during the period	50,000	5.00
At the end of the reporting period	50,000	5.00

**Terms and 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.

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

Particulars	31-Mar-2018	
	Number of shares	% holding
CESC Limited (Parent company) & its nominees	50,000	100%

Rainbow Investments Limited is the Ultimate Parent Company, having control in terms of Ind AS 110.



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**Note 2.3: Other Equity**

Particulars	(Rs. in lacs)	
	As at	31st
	March, 2018	
<b>Reserve and Surplus</b>		
Retained Earning		(0.15)
		(0.15)

**Note 2.4: Other current liabilities**

Particulars	(Rs. in lacs)	
	As at	31st
	March, 2018	
Other payable		0.15
		0.15

**Note 2.5 : Other Expenses**

Particulars	(Rs. in lacs)	
	08 February 2017 to 31	March, 2018
Audit Fees		0.15
		0.15



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**Note 2.6: Related Party Transactions****Related Party and their relationship**

Name	Relationship	Place of Incorporation	Ownership Interest
			31-Mar-18
CESC Limited & Its nominees	Parent	India	100%
Rainbow Investments Limited	Ultimate Parent (having control in terms of Ind AS 110)	India	Having control in terms of Ind AS 110

**Details of transactions between the Company and related parties and status of outstanding balance.**

Particulars	Holding Company
	(Rs. In lacs)
1) Share Application Money Received	5.00
2) Allotment of Equity Shares against above *	5.00
<b>Outstanding Balance</b>	
	Debit -
	Credit -

\* share application money received from parent prior to its allotment



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### Note 2.7: Earnings per share:

#### Computation of Earnings per share

Profit After Tax (A)	(Rs. in lacs)	(0.15)
Weighted Average no. of shares for Earnings per share (B)		38,462
Basic and Diluted Earnings per share of Rs. 10/- = [(A) / (B)]		(0.39)

**Note 2.8 :** Since the Company has incurred business loss during the period, no provision for taxation has been made in the Financial Statements.

**Note 2.9:** (a) The Company is in the process of setting up renewable power plants and does not operate in any other reportable segment.

(b) While managing the capital, the Company ensures to take adequate precaution for providing returns to the shareholders and benefit for other stakeholders, including protecting and strengthening the balance sheet.

#### For Batliboi, Purohit & Darbari

Firm Registration Number:303086E

Chartered Accountants

CA Hemal Mehta  
Partner

Membership No. 063404

Place: Kolkata

Date: 19 May 2018



#### For and on behalf of Board of Directors

  
Director

  
Director