



27th October, 2021

Singapore Exchange Limited

2 Shenton Way, #19-00,
SGX Centre 1,
Singapore 068804
sgxnet.services@sgx.com

Scrip Code: AEML

Dear Sir,

Sub: Submission of Un-Audited Financial Results of the Company for the quarter and half year ended 30th September 2021.

With reference to above, we hereby submit / inform that The Board of Directors ("the Board") at its meeting held today on 27th October 2021 has approved and taken on record the Un-Audited Financial Results of the Company for the quarter and half year ended 30th September 2021. A copy of Unaudited Financial Results of the Company for the quarter and half year ended 30th September 2021 are enclosed herewith.

We request you to inform your members accordingly.

Kindly take the same on your records.

Yours faithfully,

For Adani Electricity Mumbai Limited

A handwritten signature in blue ink, appearing to read "Jaladhi Shukla".

Jaladhi Shukla
Company Secretary
Encl.: as above.

Adani Electricity Mumbai Ltd

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Eksar Devidas Lane, Off SVP Road, Borivali (W)
Mumbai 400 103
Maharashtra, India
CIN: U74999GJ2008PLC107256

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Registered Office: Adani Corporate House, Shantigram, Near Vaishno Devi Circle, S G Highway, Khodiyar, Ahmedabad, 382421 Gujarat

(₹ in Crores)

Sr.No	Particulars	For Quarter ended			For Six Months ended		For the Year ended
		30-Sep-21	30-Jun-21	30-Sep-20	30-Sep-21	30-Sep-20	31-Mar-21
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	Revenue from operations	1,690.58	1,742.29	1,467.76	3,432.87	2,905.13	6,049.27
	Other income	90.79	78.01	124.77	168.80	188.00	421.67
	Total Income	1,781.37	1,820.30	1,592.53	3,601.67	3,093.13	6,470.94
2	Expenses						
	Cost of Power Purchased	664.73	576.55	427.37	1,241.28	906.14	1,914.51
	Cost of Fuel	290.86	242.57	157.18	533.43	454.18	972.56
	Transmission Charges	119.46	119.46	111.57	238.92	232.06	468.52
	Purchases of Traded Goods	0.08	0.47	0.57	0.55	0.87	1.46
	Employee Benefits Expense	225.04	209.21	237.65	434.25	440.55	856.17
	Finance Costs	247.98	334.67	283.40	582.65	670.27	1,096.98
	Depreciation and Amortization Expense	161.36	158.19	144.46	319.55	355.40	644.56
	Other Expenses	164.90	172.74	203.37	337.64	339.15	762.67
	Total Expenses	1,874.41	1,813.86	1,565.57	3,688.27	3,398.62	6,717.43
3	Profit / (Loss) Before Rate Regulated Activities, Exceptional Items And Tax (1-2)	(93.04)	6.44	26.96	(86.60)	(305.49)	(246.49)
4	Add / (Less): Regulatory Income/(Expense) (Net)	201.71	(15.59)	33.46	186.12	271.76	582.81
5	Profit / (Loss) Before Exceptional Items and Tax (3+4)	108.67	(9.15)	60.42	99.52	(33.73)	336.32
6	Exceptional Items	-	-	-	-	-	-
7	Profit / (Loss) Before Tax (5-6)	108.67	(9.15)	60.42	99.52	(33.73)	336.32
8	Tax Expenses						
	-Current Tax	17.38	-	6.86	17.38	6.86	49.40
	-Deferred Tax Expense / (Credit) - (Net)	26.97	-	24.19	26.97	42.19	27.75
9	Profit / (Loss) After Tax (7-8)	64.32	(9.15)	29.37	55.17	(82.78)	259.17
10	Other Comprehensive Income / (Expense)						
	(a) Items that will not be reclassified to profit or loss						
	-Remeasurement of Defined Benefit Plans	(18.93)	(1.89)	(24.50)	(20.82)	(24.50)	33.34
	-Income Tax (Expense) / Credit	3.64	-	4.28	3.64	4.28	(5.83)
	(b) Items that will be reclassified to profit or loss						
	-Effective portion of gains / (losses) on designated portion of hedging instruments in a cash flow hedge	(19.48)	32.76	105.82	13.28	2.65	(100.66)
	Total Other Comprehensive Income / (Expense)	(34.77)	30.87	85.60	(3.90)	(17.57)	(73.15)
11	Total Comprehensive Income / (Expense) (9+10)	29.55	21.72	114.97	51.27	(100.35)	186.02
12	Paid-up Equity Share Capital (Face Value ₹ 10 each.)	4,020.82	4,020.82	4,020.82	4,020.82	4,020.82	4,020.82
13	Other Equity (excluding Revaluation Reserve)						689.53
14	Basic and Diluted Earnings Per Share of ₹ 10 each (not annualised) - (Excluding Regulatory Income / (Expense)) (Net) - ₹	(0.26)	0.02	(0.01)	(0.24)	(0.88)	(0.55)
15	Basic and Diluted Earnings Per Share of ₹ 10 (not annualised) - (Including Regulatory Income / (Expense)) (Net) - ₹	0.16	(0.02)	0.07	0.14	(0.21)	0.64



Statement of Assets and Liabilities

(₹ in Crores)

Particulars	As At	As At
	30-Sep-21	31-Mar-21
	Unaudited	Audited
ASSETS		
Non Current Assets		
Property, Plant and Equipment	12,959.90	12,985.27
Capital Work-In-Progress	528.10	363.56
Right-of-Use Assets	97.61	141.49
Intangible Assets	1,009.01	1,004.30
Intangible Assets Under Development	15.41	15.41
Financial Assets		
(i) Investments	204.71	204.97
(ii) Loans	1,071.15	1,073.11
(iii) Other Financial Assets	735.03	639.82
Income Tax Assets (net)	8.17	3.91
Other Non-current Assets	498.88	288.56
Total Non-current Assets	17,127.97	16,720.40
Current Assets		
Inventories	88.73	193.50
Financial Assets		
(i) Investments	29.57	-
(ii) Trade Receivables	567.67	578.06
(iii) Cash and Cash Equivalents	45.51	151.89
(iv) Bank Balances other than (iii) above	1,086.02	886.56
(v) Loans	35.69	6.72
(vi) Other Financial Assets	512.79	491.10
Other Current Assets	598.68	385.22
Total Current Assets	2,964.66	2,693.05
Total Assets before Regulatory Deferral Account	20,092.63	19,413.45
Regulatory Deferral Account - Assets	625.54	439.45
Total Assets	20,718.17	19,852.90
EQUITY AND LIABILITIES		
EQUITY		
Equity Share Capital	4,020.82	4,020.82
Other Equity	740.80	689.53
Total Equity	4,761.62	4,710.35
LIABILITIES		
Non Current Liabilities		
Financial Liabilities		
(i) Borrowings	11,611.27	10,544.70
(ii) Trade Payables		
(A) total outstanding dues of micro enterprises and small enterprises; and	-	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	33.43	31.93
(iii) Lease Liabilities	32.28	50.70
(iv) Other Financial Liabilities	53.31	63.12
Provisions	612.40	542.20
Deferred Tax Liabilities (Net)	105.14	78.17
Other Non Current Liabilities	287.15	282.89
Total Non-current Liabilities	12,734.98	11,593.71
Current Liabilities		
Financial Liabilities		
(i) Borrowings	831.00	916.68
(ii) Trade Payables		
(A) total outstanding dues of micro enterprises and small enterprises; and	41.42	28.99
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	979.19	1,158.69
(iii) Lease Liabilities	21.72	42.89
(iv) Other Financial Liabilities	773.06	817.82
Other Current Liabilities	245.07	253.66
Provisions	58.55	58.55
Total Current Liabilities	2,950.01	3,277.28
Total Liabilities before Regulatory Deferral Account	15,684.99	14,870.99
Regulatory Deferral Account - Liabilities	271.56	271.56
Total Equity and Liabilities	20,718.17	19,852.90



(₹ in Crores)

Sr. No	Particulars	For the Period Ended	
		30-Sep-21	30-Sep-20
		Unaudited	Unaudited
A	Cash flow from operating activities		
	Profit / (Loss) before taxes	99.52	(33.73)
	Operating Profit before working capital changes	847.36	838.59
	Net cash generated from / (used in) operating activities	423.73	299.10
B	Net cash generated from / (used in) investing activities	(897.61)	(514.09)
C	Net cash generated from / (used in) financing activities	367.50	164.72
D	Net Increase / (Decrease) In cash and cash equivalents	(106.38)	(50.27)
	Cash and cash equivalents at the beginning of the Year	151.89	122.69
	Cash and cash equivalents at the end of the Period	45.51	72.42



Notes :

- 1 The aforesaid results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 27 October, 2021. The statutory auditor have carried out a review of the financial results for the quarter / half year ended 30 September, 2021.
- 2 Due to outbreak of COVID-19 globally and in India, the Company's management has made initial assessment of impact on business and financial risks on account of COVID-19. Considering that the Company is in the business of Generation, Transmission and Distribution of Power which is considered to be an Essential Service, the management believes that the impact of this outbreak on the business and financial position of the Company will not be significant. The management does not see any risks in the Company's ability to continue as a going concern and meeting its liabilities as and when they fall due.
- 3 During the current quarter and for six months ended, the Company has incurred finance cost of Rs. 247.98 crores and Rs. 582.65 Crores respectively on borrowings. As per certain Lender Facility agreements, the Company is required to create Debt Service Reserve Account (DSRA) and Capex Reserve Account (CRA) which are earmarked funds. The Company earns interest income from restricted irreversible investment until the corresponding debts are outstanding. During the quarter and for six months ended, the Company has earned interest income of Rs. 8.63 crores and Rs 17.04 crores respectively from these earmarked funds. Accordingly, the net effective finance cost for the quarter and for six months ended amounts to Rs 239.35 crores and Rs 565.61 crores respectively.

Refer below table for comparatives:

Rs in crores

Quarter / Year Ended*	Finance Cost	Interest Earned on said Restricted Funds	Net Finance Cost
Quarter ended 30 Sep, 2021	247.98	8.63	239.35
Quarter ended 30 Sep, 2020	283.40	7.31	276.09
Quarter ended 30 June, 2021	334.67	8.41	326.26
Six months ended 30 Sep, 2021	582.65	17.04	565.61
Six months ended 30 Sep, 2020	670.27	13.95	656.32
Year ended 31 March, 2021	1,096.98	30.75	1,066.23

* Includes Derivative MTM/Foreign exchange fluctuation Loss/(Profit) - (Net) of Rs (5.52) crores for the Quarter ended 30 September, 2021, Loss - (Net) of Rs 49.53 crores for the Quarter ended 30 September, 2020, Loss - (Net) of Rs 70.22 crores for the Quarter ended 30 June, 2021, Loss - (Net) of Rs 64.70 crores for the period / six months ended 30 September, 2021, Loss - (Net) of Rs 204.17 crores for the period / six months ended 30 September, 2020 and Loss - (Net) of Rs 166.80 for the year ended 31 March, 2021

- 4 ATL has acquired the control of the Company w.e.f. 29 August, 2018, through its purchase from Reliance Infrastructure Limited ("RINFRA"), of the equity shares of the Company. In accordance with Share Purchase Agreement, any incremental adjustment, arising as a result of the MERC MYT order for the period 1 April, 2017 to 28 August, 2018 is to the account of R-infra. MERC in its MYT order has provided for recovery of certain regulatory assets in subsequent years subject to final truing up adjustments.

Such recoverable amounts are mainly on account of various components such as annual surplus, capex disallowances, MAT credit etc. Pending final truing up by MERC, the amount recoverable from RINFRA have not been accounted for as at 30 Sep, 2021 and would be accounted for as and when such amount is finally determined.

- 5 The Company under its Capital Management Plan, has established USD 2 billion Global Medium-Term Notes program (GMTN) on July 13, 2021 and as its first takedown, the Company has issued the Sustainability Linked Bond (SLB) of USD 300 million through 10-year notes on July 15, 2021, which are listed on Singapore Stock Exchange and Indian National Exchange. The funds raised under the first takedown has been partially utilised to prepay existing External Commercial Borrowing (ECB) amounting to USD 175 million (approx. Rs. 1300 crores) on July 26, 2021 as per the terms related to use of proceeds and balance USD 125 million will be utilised for capital expenditure / general corporate purpose. The unamortised upfront fees on the existing ECB amounting to Rs. 28.45 crores have been charged off to the Finance Cost for six months ended September 30, 2021.
- 6 The date of implementation of the Code on Wages, 2019 and the Code on Social Security, 2020 is yet to be notified by the Government. The Company will assess the impact of these Codes and give effect in the financial results when the Rules/Schemes thereunder are notified.
- 7 The chief operating decision maker evaluates the Company's performance and applies the resources to whole of the Company business viz. "Generation, Transmission and Distribution of Power" as an integrated utility. Hence the Company does not have any reportable segment as per Ind AS- 108 "Operating Segments".
- 8 The Statement has been prepared by the Company for the sole purposes of consolidation requirements of ATL, the Holding Company.

For and on behalf of the Board of
ADANI ELECTRICITY MUMBAI LIMITED



Kandarp Patel
Kandarp Patel
CEO & Managing Director

Rakesh Tiwary
Rakesh Tiwary
Chief Financial Officer

Place : Ahmedabad
Date : 27 October, 2021

Particulars	Note	As at 30 September, 2021	As at 31 March, 2021
ASSETS			
Non-current Assets			
Property, Plant and Equipment	5	12,959.90	12,985.27
Capital Work-In-Progress		528.10	363.56
Right-of-Use Assets	5a	97.61	141.49
Intangible Assets	5b	1,009.01	1,004.30
Intangible Assets Under Development		15.41	15.41
Financial Assets			
(i) Investments	6a	204.71	204.97
(ii) Loans	7	1,071.15	1,073.11
(iii) Other Financial Assets	8	735.03	639.82
Income Tax Assets (net)	9	8.17	3.91
Other Non-current Assets	10	498.88	288.56
Total Non-current Assets		17,127.97	16,720.40
Current Assets			
Inventories	11	88.73	193.50
Financial Assets			
(i) Investments	6b	29.57	-
(ii) Trade Receivables	12	567.67	578.06
(iii) Cash and Cash Equivalents	13	45.51	151.89
(iv) Bank Balances other than (iii) above	14	1,086.02	886.56
(v) Loans	7	35.69	6.72
(vi) Other Financial Assets	8	512.79	491.10
Other Current Assets	10	598.68	385.22
Total Current Assets		2,964.66	2,693.05
Total Assets before Regulatory Deferral Account		20,092.63	19,413.45
Regulatory Deferral Account - Assets		625.54	439.45
Total Assets		20,718.17	19,852.90
EQUITY AND LIABILITIES			
Equity			
Share Capital	15	4,020.82	4,020.82
Other Equity	16	740.80	689.53
Total Equity		4,761.62	4,710.35
Liabilities			
Non-current Liabilities			
Financial Liabilities			
(i) Borrowings	17	11,611.27	10,544.70
(ii) Trade Payables	18		
(A) total outstanding dues of micro enterprises and small enterprises; and		-	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.		33.43	31.93
(iii) Lease Liabilities	19	32.28	50.70
(iv) Other Financial Liabilities	20	53.31	63.12
Provisions	21	612.40	542.20
Deferred Tax Liabilities (Net)	29	105.14	78.17
Other Non Current Liabilities	22	287.15	282.89
Total Non-current Liabilities		12,734.98	11,593.71
Current Liabilities			
Financial Liabilities			
(i) Borrowings	23	831.00	916.68
(ii) Trade Payables	18		
(A) total outstanding dues of micro enterprises and small enterprises; and		41.42	28.99
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.		979.19	1,158.69
(iii) Lease Liabilities	19	21.72	42.89
(iv) Other Financial Liabilities	20	773.06	817.82
Provisions	21	58.55	58.55
Current Tax Liabilities	24	-	-
Other Current Liabilities	22	245.07	253.66
Total Current Liabilities		2,950.01	3,277.28
Total Liabilities before Regulatory Deferral Account		15,684.99	14,870.99
Regulatory Deferral Account - Liabilities		271.56	271.56
Total Equity and Liabilities		20,718.17	19,852.90

See accompanying notes forms part of the financial statements

As per our attached report of even date

For and on behalf of the Board of Directors
ADANI ELECTRICITY MUMBAI LIMITED



Kandarp Patel
Kandarp Patel
CEO & Managing Director

Rakesh Tiwary
Rakesh Tiwary
Chief Financial Officer

Place : Ahmedabad
Date : 27 October, 2021

Statement of Profit and Loss

Particulars	Note	For the period ended 30 September, 2021	For the year ended 31 March, 2021
Income :			
Revenue from Operations	24	3,432.87	6,049.27
Other Income	25	168.80	421.67
Total Income		3,601.67	6,470.94
Expenses :			
Cost Of Power Purchased		1,241.28	1,914.51
Cost of Fuel		533.43	972.56
Transmission Charges		238.92	468.52
Purchases of traded goods		0.55	1.46
Employee Benefits Expense	26	434.25	856.17
Finance Costs	27	582.65	1,096.98
Depreciation and Amortisation Expenses	5,5a85b	319.55	644.56
Other Expenses	28	337.64	762.67
Total Expenses		3,688.27	6,717.43
Profit/(Loss) Before Movement in Regulatory Deferral Balance, Exceptional Items and Tax		(86.60)	(246.49)
Add/(Less): Net Movement in Regulatory Deferral Balance		186.12	582.81
Profit Before Exceptional Items and Tax		99.52	336.32
Exceptional items		-	-
Profit Before Tax		99.52	336.32
Tax Expense:	29		
Current Tax		17.38	49.40
Deferred Tax		26.97	27.75
		44.35	77.15
Profit after tax	Total A	55.17	259.17
Other Comprehensive Income / (Expense)			
(a) Items that will not be reclassified to profit or loss			
-Remeasurement of Defined Benefit Plans		(20.82)	33.34
-Income Tax Impact		3.64	(5.83)
(b) Items that will be reclassified to profit or loss			
-Effective portion of gains and losses on designated portion of hedging instruments in a cash flow hedge		13.28	(100.66)
Other Comprehensive Expense	Total B	(3.90)	(73.15)
Total Comprehensive Income	Total (A+B)	51.27	186.02
Earnings Per Share (EPS) (in ₹)	30		
(Face Value ₹ 10 Per Share)			
Basic / Diluted earnings per Equity Share before net Movement in Regulatory Deferral Balance		(0.24)	(0.55)
Basic / Diluted earnings per Equity Share after net Movement in Regulatory Deferral Balance		0.14	0.64

See accompanying notes forms part of the financial statements


 For and on behalf of the Board of
 ADANI ELECTRICITY MUMBAI LIMITED


 Kandar Patel
 CEO & Managing Director


 Rakesh Tiwary
 Chief Financial Officer

 Place : Ahmedabad
 Date : 27 October, 2021

A. Equity Share Capital

(₹ in Crores)

Particulars	No. Shares	Amount
Balance as at April 01, 2020	4,020,823,535	4,020.82
Changes in Equity Share Capital due to prior period errors	-	-
Restated balance at beginning of the current reporting period	4,020,823,535	4,020.82
Changes in Equity Share Capital during the current year	-	-
Balance as at March 31, 2021	4,020,823,535	4,020.82
Changes in Equity Share Capital due to prior period errors	-	-
Restated balance at beginning of the current reporting period	4,020,823,535	4,020.82
Changes in Equity Share Capital during the current year	-	-
Balance as at September 30, 2021	4,020,823,535	4,020.82

B. Other Equity

For the Period ended September 30, 2021

(₹ in Crores)

Particulars	Reserves and Surplus				Items of Other Comprehensive Income	Total
	Capital Reserve	Contingency Reserve Fund	Share Premium Account	Retained Earnings	Cashflow Hedge Reserve	
Balance as at April 01, 2020	230.78	196.95	120.43	(31.41)	(13.24)	503.51
Profit/(Loss) for the year	-	-	-	259.17	-	259.17
Share Premium Amount Received During the year	-	-	-	-	-	-
Other comprehensive Income / (Expense) for the year	-	-	-	27.51	(100.66)	(73.15)
Total comprehensive Income / (Expense) for the year	-	-	-	286.68	(100.66)	186.02
Distribution on Perpetual Equity Instrument	-	-	-	-	-	-
Transfer to Contingency Reserve	-	22.74	-	(22.74)	-	-
Balance as at March 31, 2021	230.78	219.69	120.43	232.53	(113.90)	689.53
Balance as at April 01, 2021	230.78	219.69	120.43	232.53	(113.90)	689.53
Profit/(Loss) for the year	-	-	-	55.17	-	55.17
Other comprehensive Income / (Expense) for the year	-	-	-	(17.18)	13.28	(3.90)
Total comprehensive Income / (Expense) for the year	-	-	-	37.99	13.28	51.27
Transfer to Contingency Reserve	-	12.87	-	(12.87)	-	-
Balance as at September 30, 2021	230.78	232.56	120.43	257.65	(100.62)	740.80

See accompanying notes forming part of the financial statements

As per our attached report of even date



For and on behalf of the Board of Directors
ADANI ELECTRICITY MUMBAI LIMITED

Kandarp Patel
Kandarp Patel
Managing Director & CEO

Rakesh Tiwary
Rakesh Tiwary
Chief Financial Officer

Place : Ahmedabad
Date : 27 October, 2021

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Statement of Cash flow

(₹ in Crores)

Particulars	For the period ended 30 September,2021	For the period ended 30 September,2020
A. Cash flow from operating activities		
Profit before tax	99.52	(33.73)
Adjustments for:		
Interest Income	(149.93)	(131.89)
Delayed Payment Charges	(11.63)	
Unrealised Foreign Exchange Gain from Borrowings net of Hedging	64.70	204.17
Amortisation of Consumer Contribution	(5.02)	(4.54)
Gain On Sale / Fair Value Of Current Investments Measured at FVTPL	(0.60)	(29.64)
Gain On Sale / Fair Value Of Current Investments Measured at FVTPL - Contingency Reserve Fund	-	(1.33)
Finance Costs	517.95	466.10
Depreciation and Amortisation Expense	319.55	355.40
(Profit)/Loss on sale of Fixed Assets (Net)	(0.80)	0.03
Bad Debts Written Off	-	
Provision for Doubtful Debts / Advances / Deposits	13.62	14.02
Operating Profit before working capital changes	847.36	838.59
Changes in Working Capital:		
Adjustments for (Increase) / Decrease in Assets :		
Trade Receivables	(3.23)	(400.95)
Inventories	104.77	324.34
Financial Assets - Current / Non Current	(22.11)	118.41
Other Assets - Current / Non Current	(212.64)	(378.10)
Regulatory Deferral Account - Assets	(186.09)	(168.43)
Adjustment for Increase / (Decrease) in Liabilities :		
Trade Payables	(142.74)	(58.03)
Financial Liabilities - Current / Non Current	16.14	(2.64)
Provisions - Current / Non Current	49.38	49.28
Other Liabilities - Current / Non Current	(9.11)	3.42
Regulatory Deferral Account - Liability	-	-
Cash generated from operations	441.73	325.89
Tax paid (Net)	(18.00)	(26.79)
Net cash from operating activities (A)	423.73	299.10
B. Cash flow from investing activities		
Capital expenditure on Property, Plant and Equipment & Intangible Assets	(780.70)	(420.55)
Proceeds from Sale of Property, Plant and Equipment	2.37	(0.03)
(Purchase) / Sale of Mutual Funds / Other Investments-Net	(21.74)	(21.52)
Investment in Subsidiary	-	-
Bank balances not considered as Cash & Cash Equivalents	(217.45)	(711.49)
Loans (given) / repaid (net)	1.99	584.29
Delayed payment charges received	11.63	
Interest Received	106.29	55.21
Net cash used in investing activities (B)	(897.61)	(514.09)
C. Cash flow from financing activities		
Increase in Service Line Contribution	9.80	2.52
Proceeds from Long-term borrowings	2,231.98	256.69
Repayment of Long-term borrowings	(1,369.40)	
Proceeds from Short-term borrowings	40.00	456.42
Repayment of Short-term borrowings	(92.35)	(83.03)
Payment of Lease Liability Obligation	(7.40)	(12.23)
Interest of Lease Liability Obligation	(3.10)	(5.21)
Interest & Other Borrowing Cost	(442.03)	(450.44)
Net cash used in financing activities (C)	367.50	164.72
Net increase in cash and cash equivalents (A+B+C)	(106.38)	(50.27)
Cash and cash equivalents as at 01 April (Opening Balance)	151.89	122.69
Cash and cash equivalents as at 31 March (Closing Balance)	45.51	72.42



ADANI ELECTRICITY MUMBAI LIMITED

Statement of Cash flow

adani

(₹ in Crores)

Cash and Cash Equivalents Includes

Balances with banks

- In current accounts

- Fixed Deposits

Cash On Hand

Cheques / Drafts On Hand

Total Cash & Cash Equivalents

As at 30 September,
2021As at 30 September,
2020

31.31

49.12

-

0.46

1.49

6.35

12.71

16.49

45.51

72.42

See accompanying notes forming part of the financial statements

For and on behalf of the Board of Directors
ADANI ELECTRICITY MUMBAI LIMITED

 Kandarp Patel
 Managing Director & CEO


 Rakesh Tiwary
 Chief Financial Officer

Place : Ahmedabad

Date : 27 October, 2021



Particulars	Freehold Land	Buildings - Residential	Buildings- Others	Plant and Equipment	Distribution Systems	Street Light	Railway Siding	Jetty	Furniture and Fixtures	Vehicles	Office Equipment	Computers	Electrical Installations	Total
Gross carrying amount As at 1st April 2020	2,636.87	104.09	784.03	4,490.58	4,981.69	171.47	6.87	1.26	19.55	26.51	15.34	74.02	24.95	13,337.23
Additions	-	0.33	38.39	487.42	610.13	23.25	-	0.05	1.41	15.15	8.70	33.06	4.93	1,222.82
Disposals	-	-	-	5.59	-	-	-	-	-	1.58	0.03	-	0.07	7.27
Closing Gross carrying amount as on 31 March, 2021	2,636.87	104.42	822.42	4,972.41	5,591.82	194.72	6.87	1.31	20.96	40.08	24.01	107.08	29.81	14,552.78
Accumulated depreciation and impairment As at 1st April 2020	-	8.30	53.74	449.80	365.10	21.26	0.84	0.16	7.37	5.18	9.89	29.39	8.14	959.17
Depreciation charge for the year	-	3.43	28.99	335.76	212.07	10.30	0.41	0.08	2.56	3.60	2.43	10.46	3.09	613.18
Eliminated on disposal of assets	-	-	-	4.09	-	-	-	-	-	0.65	0.03	-	0.07	4.84
Closing accumulated depreciation as on 31 March, 2021	-	11.73	82.73	781.47	577.17	31.56	1.25	0.24	9.93	8.13	12.29	39.85	11.16	1,567.51
Net carrying amount - 31 March, 2021	2,636.87	92.69	739.69	4,190.94	5,014.65	163.16	5.62	1.07	11.03	31.95	11.72	67.23	18.65	12,985.27
Gross carrying amount As at 1st April 2021	2,636.87	104.42	822.42	4,972.41	5,591.82	194.72	6.87	1.31	20.96	40.08	24.01	107.08	29.81	14,552.78
Additions	-	-	9.50	82.01	157.09	12.65	-	0.07	0.53	2.46	0.88	10.18	2.45	277.82
Disposals	-	-	-	5.54	-	-	-	-	0.13	0.29	-	-	-	5.96
Closing Gross carrying amount as on 30 September, 2021	2,636.87	104.42	831.92	5,048.88	5,748.91	207.37	6.87	1.38	21.36	42.25	24.89	117.26	32.26	14,824.64
Accumulated depreciation and impairment As at 1st April 2021	-	11.73	82.73	781.47	577.17	31.56	1.25	0.24	9.93	8.13	12.29	39.85	11.16	1,567.51
Depreciation charge for the year	-	1.73	15.12	143.65	121.43	5.57	0.21	0.04	1.10	2.52	1.45	7.26	1.54	301.62
Eliminated on disposal of assets	-	-	-	4.13	-	-	-	-	0.12	0.14	-	-	-	4.39
Closing accumulated depreciation as on 30 September, 2021	-	13.46	97.85	920.99	698.60	37.13	1.46	0.28	10.91	10.51	13.74	47.11	12.70	1,864.74
Net carrying amount - 30 September, 2021	2,636.87	90.96	734.07	4,127.89	5,050.31	170.24	5.41	1.10	10.45	31.74	11.15	70.15	19.56	12,959.90



Particulars	Right of Use			
	Land	Building	Right of Way	Total
Gross carrying amount				
As at 1st April 2020	-	-	-	-
On transition to Ind-AS 116	13.75	129.30	40.16	183.21
Additions	-	14.14	-	14.14
Derecognition	-	4.78	-	4.78
Closing Gross carrying amount as on 31 March, 2021	13.75	138.66	40.16	192.57
Accumulated amortisation & Impairment				
As at 1st April 2020	-	-	-	-
On transition to Ind-AS 116	0.32	23.80	1.80	25.92
Amortisation charge of the year	0.36	22.99	1.81	25.16
Derecognition	-	-	-	-
Closing accumulated amortisation as on 31 March, 2021	0.68	46.79	3.61	51.08
Net carrying amount - 31 March, 2021	13.07	91.87	36.55	141.49
Gross carrying amount				
As at 1st April 2021	13.75	138.66	40.16	192.57
Additions	0.30	-	-	0.30
Derecognition	-	32.19	-	32.19
Closing Gross carrying amount as on 30 September, 2021	14.05	106.47	40.16	160.68
Accumulated amortisation & Impairment				
As at 1st April 2021	0.68	46.79	3.61	51.08
Amortisation charge of the year	0.18	10.30	1.51	11.99
Derecognition	-	-	-	-
Closing accumulated amortisation as on 30 September, 2021	0.86	57.09	5.12	63.07
Net carrying amount - 30 September, 2021	13.19	49.38	35.04	97.61

Note 5b: Intangible Assets

(₹ in Crores)

Particulars	Computer Software	Transmission License	Total
Gross carrying amount			
As at 01 April 2020	24.20	981.62	1,005.82
Additions	18.94	-	18.94
Disposal	-	-	-
Closing Gross carrying amount as on 31 March, 2021	43.14	981.62	1,024.76
Accumulated amortisation & Impairment			
As at 01 April, 2020	14.24	-	14.24
Amortisation charge for the year	6.22	-	6.22
Eliminated on disposal of assets	-	-	-
Closing accumulated amortisation as on 31 March, 2021	20.46	-	20.46
Net carrying amount - 31 March, 2021	22.68	981.62	1,004.30
Gross carrying amount			
As at 01 April 2021	43.14	981.62	1,024.76
Additions	10.65	-	10.65
Disposal	-	-	-
Closing Gross carrying amount as on 30 September, 2021	53.79	981.62	1,035.41
Accumulated amortisation & Impairment			
As at 01 April 2021	20.46	-	20.46
Amortisation charge for the year	5.94	-	5.94
Eliminated on disposal of assets	-	-	-
Closing accumulated amortisation as on 30 September, 2021	26.40	-	26.40
Net carrying amount - 30 September, 2021	27.39	981.62	1,009.01



Notes to financial statements

6	Investments	Face Value of ₹ unless otherwise specified	No of Shares	As at 30 September, 2021	As at 31 March, 2021
				(₹ in Crores)	(₹ in Crores)
6a	Non-current investments				
	Investment in Equity Shares of Subsidiary (Unquoted) (Cost)				
	Adani Electricity Mumbai Infra Limited	10 (10)	10,000 (10000)	0.01	0.01
	AEML SEEPZ Limited	10 (10)	10,000 (10000)	0.01	0.01
	Investment in Government Securities at amortised cost				
	Contingency Reserve Investments (Quoted)				
	7.16% Central Government of India - 2050	100 (100)	1,87,50,000 (1,87,50,000)	201.83	202.07
	9.23% Central Government of India - 2043	100 (100)	2,20,000 (2,20,000)	2.86	2.88
			Total	204.71	204.97
6b	Current investments	Face Value of ₹ unless otherwise specified	No of Units	As at 30 September, 2021	As at 31 March, 2021
	Contingency Reserve Investments			(₹ in Crores)	(₹ in Crores)
	Investment in Treasury Bills at FVTPL (Quoted)	100 (Nil)	30,00,000 (Nil)	29.57	-
				29.57	-
7	Loans - At Amortised Cost				
		Non-Current	Current		
		As at 30 September, 2021	As at 31 March, 2021	As at 30 September, 2021	As at 31 March, 2021
		(₹ in Crores)	(₹ in Crores)	(₹ in Crores)	(₹ in Crores)
	Housing loans to employee against hypothecation of the property	22.56	25.96	3.5	3.74
	(Secured, considered good)				
	Inter Corporate Deposit given to related party	1,040.00	1,040.00	28.84	-
	(Unsecured, considered good)				
	Loans to employees	8.59	7.15	3.35	2.98
	(Unsecured, considered good)				
		1,071.15	1,073.11	35.69	6.72
8	Other Financial Assets - At Amortised Cost				
		Non-Current	Current		
		As at 30 September, 2021	As at 31 March, 2021	As at 30 September, 2021	As at 31 March, 2021
		(₹ in Crores)	(₹ in Crores)	(₹ in Crores)	(₹ in Crores)
	Security Deposits - Unsecured				
	Considered Good	19.12	18.70	-	-
	Considered doubtful	1.05	1.05	-	-
		20.17	19.75	-	-
	Less : Provision For Doubtful Deposits	(1.05)	(1.05)	-	-
	Total	19.12	18.70	-	-
	* Fixed Deposit with Banks	503.65	477.99	-	-
	Derivative Instruments designated in hedge accounting relationship	212.26	143.13	-	-
	Unbilled Revenue	-	-	396.76	491.10
	Other Financial Assets	-	-	116.03	-
		735.03	639.82	512.79	491.10
Note :					
* Represents deposits towards Debt Service Reserve Account (DSRA) and Capex Reserve Account (CRA)					
9	Income Tax Assets (net)			As at 30 September, 2021	As at 31 March, 2021
				(₹ in Crores)	(₹ in Crores)
	Income Tax Assets (net)			8.17	3.91
				8.17	3.91



	Non-Current		Current	
	As at 30 September, 2021	As at 31 March, 2021	As at 30 September, 2021	As at 31 March, 2021
	(₹ in Crores)	(₹ in Crores)	(₹ in Crores)	(₹ in Crores)
10 Other Assets				
(Unsecured, Considered good)				
Advance to Suppliers	-	-	576.10	366.43
Balances with Government authorities	-	-	4.42	4.51
Prepaid Expenses	1.87	2.72	12.74	8.81
Capital advances	494.64	283.50	-	-
Advance to Employees	2.37	2.34	5.42	5.47
	498.88	288.56	598.68	385.22
11 Inventories				
(Stated at lower of Cost and Net Realisable Value)				
			As at 30 September, 2021	As at 31 March, 2021
			(₹ in Crores)	(₹ in Crores)
Fuel			22.98	128.06
Fuel - In Transit			22.72	19.06
Stores & spares			43.03	46.38
			88.73	193.50
12 Trade Receivables				
			As at 30 September, 2021	As at 31 March, 2021
			(₹ in Crores)	(₹ in Crores)
Unsecured, considered good			567.67	578.06
Credit Impaired			17.19	1.39
			584.86	579.45
Less : Provision for doubtful Trade receivables			(17.19)	(1.39)
			567.67	578.06
13 Cash and Cash Equivalents - At Amortised Cost				
			As at 30 September, 2021	As at 31 March, 2021
			(₹ in Crores)	(₹ in Crores)
Balances with banks				
- In current accounts			31.31	104.52
- Fixed Deposits			-	20.00
Cash On Hand			1.49	2.40
Cheques / Drafts On Hand			12.71	24.97
Total Cash & Cash Equivalents as per Statement of Cash Flows			45.51	151.89
14 Bank Balance Other than Cash and Cash Equivalents - At Amortised Cost				
			As at 30 September, 2021	As at 31 March, 2021
			(₹ in Crores)	(₹ in Crores)
Bank Deposits with Original Maturity of more than 3 months but less than 12 months			1,086.02	886.56
			1,086.02	886.56
15 Share Capital				
			As at 30 September, 2021	As at 31 March, 2021
			(₹ in Crores)	(₹ in Crores)
Authorised Share Capital				
5,00,00,00,000 (5,00,00,00,000) equity shares of ₹ 10 each.			5,000.00	5,000.00
			5,000.00	5,000.00
Issued, Subscribed and Paid-up Share Capital				
4,020,823,535 (3,400,050,000) fully paid up equity shares of ₹ 10 each.			4,020.82	4,020.82
			4,020.82	4,020.82
a. Reconciliation of the shares outstanding at the beginning and at the end of the reporting year				
			As at 30 September, 2021	As at 31 March, 2021
			No. Shares	No. Shares
Equity Shares				
At the beginning of the Year			4,020,823,535	4,020,823,535
Issued during the year			-	-
Outstanding at the end of the year			4,020,823,535	4,020,823,535



16 Other Equity	As at 30 September, 2021 (₹ in Crores)	As at 31 March, 2021 (₹ in Crores)
a. Capital Reserve	230.78	230.78
Capital Reserve represents the gain arising on accounting of business combination, wherein on the acquisition-date the net amounts of the identifiable assets acquired and the liabilities assumed exceeded the consideration amount paid.		
b. Effective portion of cashflow Hedge	As at 30 September, 2021 (₹ in Crores)	As at 31 March, 2021 (₹ in Crores)
Opening Balance	(113.90)	(13.24)
Add : Effective portion of cash flow hedge for the year	13.28	(100.66)
Closing Balance	(100.62)	(113.90)
c. Contingency Reserve Fund		
Opening Balance	219.69	196.95
Transfer from Retained Earnings	12.87	22.74
Closing Balance	232.56	219.69
d. Share Premium Account		
Opening Balance	120.43	-
Add : Additions during the year	-	120.43
Closing Balance	120.43	120.43
e. Retained Earnings		
(Retained Earnings are the profits of the Company earned till date net of appropriations)		
Opening Balance	232.53	(31.41)
Add : Profit / (Loss) for the year	55.17	259.17
Other Comprehensive Income arising from remeasurement of Defined Benefit Plans(net of tax)	(17.18)	27.51
Transfer to Contingency Reserve Fund	(12.87)	(22.74)
Interest accrued on Unsecured Perpetual Borrowing	-	-
Closing Balance	257.65	232.53
Total	740.80	689.53

17 Borrowings (At Amortised Cost)	Non-current \$\$\$		Current*	
	As at 30 September, 2021	As at 31 March, 2021	As at 30 September, 2021	As at 31 March, 2021
	(₹ in Crores)	(₹ in Crores)	(₹ in Crores)	(₹ in Crores)
Secured				
Rupee Term Loans from Banks - 8.50%	-	33.33	-	33.33
External Commercial Borrowings in Foreign Currency				
Senior Secured Note - 3.949%	7,351.90	7,235.63	-	-
Term Loans from Banks - 2.99938% (3.9466%)	-	1,248.77	-	-
Sustainability Linked Notes - 3.867%	2,199.05	-	-	-
Unsecured				
External Commercial Borrowings in Foreign Currency				
Shareholders Affiliated Debts - 6.365%	2,060.32	2,026.97	-	-
Total	11,611.27	10,544.70	-	33.33

18 Trade Payables	Non-Current		Current	
	As at 30 September, 2021	As at 31 March, 2021	As at 30 September, 2021	As at 31 March, 2021
	(₹ in Crores)	(₹ in Crores)	(₹ in Crores)	(₹ in Crores)
(A) total outstanding dues of micro enterprises and small enterprises; and	-	-	41.42	28.99
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	33.43	31.93	979.19	1,158.69
Total	33.43	31.93	1,020.61	1,187.68



Notes to financial statements

19 Lease Liabilities

	Non-Current		Current	
	As at 30 September, 2021	As at 31 March, 2021	As at 30 September, 2021	As at 31 March, 2021
	(₹ in Crores)	(₹ in Crores)	(₹ in Crores)	(₹ in Crores)
Lease Obligation	32.28	50.70	21.72	42.89
	32.28	50.70	21.72	42.89

20 Other Financial Liabilities (At Amortised Cost)

	Non-Current		Current	
	As at 30 September, 2021	As at 31 March, 2021	As at 30 September, 2021	As at 31 March, 2021
	(₹ in Crores)	(₹ in Crores)	(₹ in Crores)	(₹ in Crores)
Interest accrued but not due on borrowings	-	-	123.85	99.24
Payable towards purchase of PPE	-	-	85.25	191.58
Security Deposit from Consumers	-	-	481.31	474.80
Regulatory Liabilities other than Distribution	-	-	11.01	6.53
Security Deposit from Customers / Vendors	-	-	19.75	7.99
Other Financial Liabilities	-	-	-	6.61
Derivative Instruments designated in hedge	53.31	63.12	51.89	31.07
	53.31	63.12	773.06	817.82

21 Provisions

	Non-Current		Current	
	As at 30 September, 2021	As at 31 March, 2021	As at 30 September, 2021	As at 31 March, 2021
	(₹ in Crores)	(₹ in Crores)	(₹ in Crores)	(₹ in Crores)
Provision for Gratuity	176.12	132.02	31.96	31.96
Provision for Compensated absences	416.27	390.17	23.61	23.61
Provision for Other Employment Benefits	20.01	20.01	2.98	2.98
Total	612.40	542.20	58.55	58.55

22 Other Liabilities

	Non-Current		Current	
	As at 30 September, 2021	As at 31 March, 2021	As at 30 September, 2021	As at 31 March, 2021
	(₹ in Crores)	(₹ in Crores)	(₹ in Crores)	(₹ in Crores)
Deferred Revenue - Service Line Contributions from Consumers	236.03	231.77	10.30	9.78
Statutory dues payable	-	-	173.43	182.92
Advances From Customer	51.12	51.12	59.05	58.39
Other Payables	-	-	2.29	2.57
	287.15	282.89	245.07	253.66

23 Borrowings (At Amortised Cost)

	As at 30 September, 2021	As at 31 March, 2021
	(₹ in Crores)	(₹ in Crores)
Current maturities of long-term borrowings	-	33.33
Secured loans from banks		
Buyers credit	-	92.35
Working capital short term loan	831.00	486.00
Unsecured loans		
Working capital short term loan	-	305.00
	831.00	916.68



Notes to financial statements

24	Revenue from Operations	For the period ended 30 September,2021 (₹ in Crores)	For the year ended 31 March,2021 (₹ in Crores)
a)	Income from Sale of Power and Transmission Charges		
	Income from Sale of Power and Transmission Charges	3,362.47	5,881.61
	(Less)/Add: Income to be adjusted in future tariff determination (Net)	(4.48)	21.97
	Sub Total (a)	3,357.99	5,903.58
b)	Other Operating Income		
	Insurance Claim Received	0.84	0.01
	Income in respect of Services rendered	3.97	6.55
	Sale of Coal Rejects / Fly Ash	7.07	8.94
	Street Light Maintenance Charges	51.46	101.83
	Amortisation of Service Line Contribution	5.02	9.22
	Miscellaneous Revenue	5.96	17.51
	Sub Total (b)	74.32	144.06
c)	Sale of Traded Goods		
	Sale of Traded Goods	0.56	1.63
		0.56	1.63
	Total	3,432.87	6,049.27
25	Other Income	For the period ended 30 September,2021 (₹ in Crores)	For the year ended 31 March,2021 (₹ in Crores)
a)	Interest Income		
	On Financial Assets carried at Amortised Cost		
	Bank Deposits	55.63	98.59
	Overdue Trade Receivables	10.92	30.00
	Contingency Reserve Fund Investment - Non Current	6.55	3.84
	Contingency Reserve Fund Investment - Current	0.04	13.06
	Other Investments	-	23.74
	On Intercompany Deposits	57.36	116.87
	Other interest	19.19	47.24
	Interest on Security Deposits - Lease	0.24	0.98
b)	Gain/(Loss) on Investments		
	Gain On Sale / Fair Value Of Current Investments Measured at FVTPL	0.60	39.73
	Gain On Sale / Fair Value Of Current Investments Measured at FVTPL - Contingency Reserve Fund	-	1.33
c)	Other Non-operating Income		
	Bad Debts Recovery	0.03	3.00
	Sale of Scrap	5.70	8.63
	Rental Income	0.11	0.21
	Delayed Payment Charges	11.63	27.00
	Foreign Exchange Gain (net)	-	4.96
	Profit / (Loss) on Sale of Assets	0.80	1.87
	Miscellaneous Income	-	0.62
	Total	168.80	421.67
26	Employee Benefits Expenses	For the period ended 30 September,2021 (₹ in Crores)	For the year ended 31 March,2021 (₹ in Crores)
	Salaries, Wages & Bonus	366.22	744.53
	Contribution To Gratuity	24.03	46.08
	Contribution to Provident and Other Funds	26.93	51.91
	Contribution to Superannuation Fund	3.94	7.91
	Compensated absences	42.05	56.71
	Staff Welfare Expenses	43.63	89.76
		506.80	996.90
	Less : Staff Cost Capitalised	(72.55)	(140.73)
	Total	434.25	856.17



27	Finance costs	For the period ended 30 September,2021 (₹ in Crores)	For the year ended 31 March,2021 (₹ in Crores)
a)	Interest Expense		
	Borrowings - Amortised Cost		
	Rupee Term Loans	1.71	8.40
\$	Senior Secured Note	160.29	315.66
\$	Shareholders Affiliated Debts	68.66	135.66
\$	External Commercial Borrowings (Note 1 below)	47.99	42.02
\$	Sustainability Linked Notes	17.97	-
	Working Capital Loans	22.17	78.32
	Foreign Exchange Fluctuation Gain(net)-Borrowings	64.70	166.80
	Interest - Hedging Cost	197.17	348.42
	Interest on Intercompany Deposit - Parent Company	-	-
	Others		
	Security Deposits From Consumers at amortised cost	10.30	21.06
	Interest on lease obligation	3.10	6.92
	Interest - Others	0.09	1.48
		594.15	1,124.74
	Less : Interest Cost Capitalised	(12.90)	(30.10)
		581.25	1,094.64
b)	Other Borrowing Costs		
	Other Finance Cost	1.40	2.34
	Total	582.65	1,096.98
	Note :		
\$	In Foreign Currency,		
1	Includes Rs 28.45 Crores (31 March 2021: Rs Nil) (unamortised upfront fees) charged off on settlement of External Commercial Borrowings.		
28	Other Expenses	For the period ended 30 September,2021 (₹ in Crores)	For the year ended 31 March,2021 (₹ in Crores)
	Consumption Of Stores & Spares	26.07	37.82
	Repairs & Maintenance		
	- Plant & Machinery	135.01	355.36
	- Buildings	13.06	17.83
	- Others	7.09	13.36
@	Short Term Lease Rental of Land,Building,Plant & Machinery Etc	5.34	11.35
	Vehicle Hire Charges	10.55	19.57
	Rates and Taxes	2.08	20.38
	Legal & Professional Expenses	57.66	118.79
	Directors' Sitting Fees	0.04	0.06
	Bank Charges	3.65	9.62
	Payment to Auditors	0.77	1.60
	Communication Expenses	3.19	9.68
	Travelling & Conveyance Expenses	7.31	10.57
	Insurance Expenses	6.24	23.73
	License fees	0.84	1.65
	Security Charges	13.86	32.25
	Seminar & Training Expenses	0.77	2.10
	Software Expenses	7.59	13.05
	Provision for Doubtful Trade Receivables	13.62	-
	Bad debt Write off	-	22.52
	Bill Print/Collection/ Distribution	5.92	9.95
	Foreign Exchange Fluctuation Loss(net)	1.29	-
	Call Center Expenses	4.81	3.64
	(Profit) / Loss on Sale of Assets (net)	-	-
	Corporate Social Responsibility Expenses	0.24	3.56
	Electricity Expenses	0.18	0.41
	Printing & Stationery	0.78	1.60
	Advertisement & Publicity	1.68	3.50
	Water charges	1.45	4.17
	Other Miscellaneous Expenses	6.55	14.55
	Total	337.64	762.67
@	Lease Rentals in respect of low value assets is immaterial.		



30	Earnings Per Share (EPS)
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Earnings Per Share (EPS)		For the period ended 30 September,2021 (₹ in Crores)	For the year ended 31 March,2021 (₹ in Crores)
(A) Before net Movement in Regulatory Deferral Balance			
Profit / (Loss) attributable to Equity Shareholders		55.17	259.17
Add/(Less): Net Movement in Regulatory Deferral Balance		186.12	582.81
Income tax on Regulatory Income / (expense)		(32.52)	(101.83)
Regulatory Income / (expense) (net of tax)		153.60	480.98
Net Profit / (Net Loss) excluding regulatory Income		(98.43)	(221.81)
Less Distribution on perpetual borrowing		-	-
Net Profit / (Net Loss) attributable to Equity Shareholders excluding Regulatory income/(expense)		(98.43)	(221.81)
Number of Weighted Average Equity Shares, outstanding during the year for basic / diluted EPS	No	4,020,823,535	4,020,823,535
Nominal Value of Equity Shares	₹	10.00	10.00
Basic / Diluted Earnings per Share before net Movement in Regulatory Deferral Balance	₹	(0.24)	(0.55)
(B) After net Movement in Regulatory Deferral Balance			
Profit / (Loss) attributable to Equity Shareholders		55.17	259.17
Less Distribution on perpetual borrowing		-	-
Net Profit / (Net Loss) attributable to Equity Shareholders including Regulatory income/(expense)		55.17	259.17
Number of Weighted Average Equity Shares, outstanding during the year for basic EPS	No	4,020,823,535	4,020,823,535
Nominal Value of Equity Shares	₹	10.00	10.00
Basic / Diluted Earnings per Share after net Movement in Regulatory Deferral Balance	₹	0.14	0.64

