



HPL Electric & Power Limited

CIN : L74899DL1992PLC048945

Corporate Office : Windsor Business Park, B-1D, Sector-10,
Noida - 201301 (U.P.) | Tel.: +91-120-4656300 | Fax. +91-120-4656333
E-mail : hpl@hplindia.com | website: www.hplindia.com

9th August, 2023

The Manager,
Listing Department,
National Stock Exchange of India Ltd.
“Exchange Plaza”, C-1, Block G,
Bandra-Kurla Complex, Bandra (E),
Mumbai – 400 051
Symbol: HPL

BSE Limited
25th Floor, New Trading Ring, Rotunda
Building, Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400 001
Scrip Code: 540136

Sub: Outcome of Board Meeting

Dear Sir,

In terms of Regulation 30 and 33 of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform that the Board of Directors of the Company in its meeting held today i.e. 9th August, 2023 has inter-alia considered and approved the following:

1. The Un-audited (Standalone & Consolidated) Financial Results for the quarter ended 30th June, 2023, along with the Limited Review Report thereon, as received from the Statutory Auditors M/s. Sakshi & Associates, Chartered Accountants.
2. The 31st Annual General Meeting (AGM) of the Company is scheduled to be held on Saturday, 30th September, 2023 through Video Conferencing/Other Audio Visual Means. The Notice convening the AGM & the Annual Report for the financial year ended 31st March, 2023, will be sent in due course.
3. Appointment of the following Auditors:

S. No	Particulars	Brief Profile	Reason of Change and Term of Appointment
1.	M/s. M.K. Singhal & Co., Cost Accountants, Partnership Firm as the Cost Auditor of the Company	M.K. Singhal & Co., Cost Accountants, is a Partnership Firm and specializes in Financing, Taxation and costing and Pricing Assignments. Many costing and pricing assignments are carried out by the firm. Practising contemporary costing issues including cost reduction, strategic costing, Activity Based Costing etc.	For the Financial Year 2023-24
2.	PricewaterhouseCoopers Services LLP (PwC), as Internal Auditor of the Company.	PwC is a widely known large professional services firm and provide a range of services spanning across assurance, advisory and tax. Its purpose is to build trust in	For the Financial Year 2023-24



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		society and solve important problems. In India, PwC has offices in various cities including Ahmedabad, Bangalore, Chennai, Delhi NCR, Hyderabad, Kolkata, Mumbai and Pune.	
3.	M/s. AVA Associates, Company Secretaries, as Secretarial Auditor of the company	AVA Associates is a team of young and dynamic corporate consultants serving the industry in the field of corporate law and governance. AVA Associates places itself to serve the corporate sector in the following major areas: <ol style="list-style-type: none">1. Business start up services2. Corporate secretarial & regulatory compliances3. Liaison, representation & approval services4. Corporate/ Business restructuring (merger, amalgamation, demerger,5. Corporate litigations, agreements & contracts6. IPR consulting & protection:7. Certification services:8. Audit services	For the Financial Year 2023-24

The Board Meeting commenced at 3:30 PM and concluded at 5:40 PM.

This is for your kind information and record please.

Thanking You,
For HPL Electric & Power Limited

Vivek Kumar
Company Secretary

Encl: As Above

SAKSHI & ASSOCIATES

Chartered Accountants

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015, as amended

Review Report to

The Board of Directors

HPL Electric & Power Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results ("the Statement") of HPL Electric & Power Limited (the 'Company') for the quarter ended June 30, 2023 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Regulation') as amended (the "Listing Regulations").
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity" issued by the institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standard on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

112 RPS, SHEIKH SARAI PHASE-1, NEW DELHI-110017
T: +91 11 26017190 M: +91 9811934958 E: info@sakshiandassociates.com
W: www.sakshiandassociates.com



SAKSHI & ASSOCIATES

Chartered Accountants

4. Based on our review conducted as above , nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act 2013 as amended, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For SAKSHI & ASSOCIATES
Chartered Accountants
Firm Registration No. 025099N

Sakshi Kharabanda

CA Sakshi Kharabanda
Proprietor
Membership No. 523802
UDIN: 23523802BGUWHY6325



Place: New Delhi
Date: 09 August 2023



HPL Electric & Power Limited

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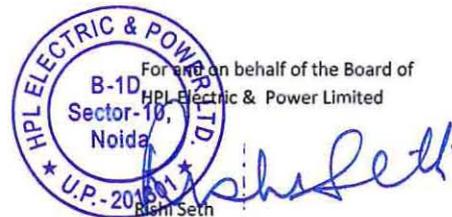
UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2023

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended
		30.06.2023	31.03.2023	30.06.2022	31.03.2023
		Unaudited	Audited	Unaudited	Audited
1	Income				
	(a) Revenue from operations	31,205.94	35,219.59	28,454.48	1,21,486.69
	(b) Other income	86.91	130.29	83.77	322.03
	Total Income	31,292.85	35,349.88	28,538.25	1,21,808.72
2	Expenses				
	(a) Cost of materials consumed	22,408.17	23,553.59	19,456.31	81,459.61
	(b) Changes in inventories of finished goods and work-in-progress	(1,237.40)	577.78	(351.20)	369.59
	(c) Employee benefits expense	3,709.21	3,655.42	3,286.50	13,862.74
	(d) Finance Cost	2,035.68	1,907.75	1,643.55	7,090.89
	(e) Depreciation and amortisation expense	780.46	750.25	1,059.91	3,496.42
	(f) Other expenses	2,593.77	3,251.92	2,584.00	11,254.09
	Total Expenses	30,289.89	33,696.71	27,679.07	1,17,533.34
3	Profit before exceptional items and tax (1-2)	1,002.96	1,653.17	859.18	4,275.38
4	Exceptional Items (Loss)/Income	-	-	-	-
5	Profit before tax (3+4)	1,002.96	1,653.17	859.18	4,275.38
6	Tax expense				
	(a) Current tax	175.24	303.91	150.12	771.18
	(b) Deferred tax	180.57	279.56	148.95	728.47
	Total Tax Expense	355.81	583.47	299.07	1499.65
7	Net profit for the period (5-6)	647.15	1,069.70	560.11	2,775.73
8	Other comprehensive income / (loss)				
	(A) items that will not be reclassified to profit or loss in subsequent period				
	(i) Remeasurement of post employment benefit obligations	(6.10)	56.04	(25.15)	(18.66)
	(ii) income tax related to above	2.13	(19.01)	8.79	6.52
	(B) items that will be reclassified to profit or loss in subsequent period	-	-	-	-
	Other comprehensive income for the period, net of tax	(3.97)	37.03	(16.36)	(12.14)
9	Total comprehensive income for the period, net of tax (7+8)	643.18	1,106.73	543.75	2,763.59
10	Paid up equity share capital (face value of Rs. 10/- each)	6,430.05	6,430.05	6,430.05	6,430.05
11	Earnings Per Equity Share (EPS)				
	(nominal value of Rs. 10/- each) (not annualised)				
	(a) Basic (Rs.)	1.01	1.66	0.87	4.32
	(b) Diluted (Rs.)	1.01	1.66	0.87	4.32

Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Director's at their respective meetings held on August 09, 2023. The statutory auditors of the Company have conducted limited review of these financial results, pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015.
- These financial results have been prepared in accordance with Indian Accounting Standards (Ind-AS) as prescribed under section 133 of Companies Act 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and relevant amendment thereafter.
- The figures of the quarter ended March 31, 2023 are the balancing figures between audited figures in respect of the full financial year upto March 31, 2023 and the unaudited published year-to-date figures up to December 31, 2022, being the date of the end of the third quarter of the financial year which were subjected to limited review.
- Previous quarter/year ended figures have been regrouped/ restated wherever necessary.



For and on behalf of the Board of
HPL Electric & Power Limited

Managing Director
DIN:00203469

Place: Noida
Date: 09.08.2023

Registered Office : 1/20, Asaf Ali Road, New Delhi - 110 002
Tel.: +91-11-23234411 | Fax:+91-11-23232639



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Standalone Segmentwise Revenue, Results, Assets and Liabilities for the quarter ended June 30, 2023

(Rs in lakhs)

S. No.	Particulars	Quarter Ended			Year Ended
		30.06.2023	31.03.2023	30.06.2022	31.03.2023
		Unaudited	Audited	Unaudited	Audited
(a)	Segment Revenue				
	Metering & Systems	16,723.39	18,104.91	13,583.02	62,268.45
	Consumer & Industrial	14,482.55	17,114.68	14,871.46	59,218.24
		31,205.94	35,219.59	28,454.48	1,21,486.69
	less: Inter segment revenue	-	-	-	-
	Total	31,205.94	35,219.59	28,454.48	1,21,486.69
(b)	Segment Results				
	Metering & Systems	2,327.01	2,507.84	1,669.35	8,285.53
	Consumer & Industrial	1,633.17	2,040.99	1,793.11	7,003.63
	Sub Total	3,960.18	4,548.83	3,462.46	15,289.16
	Less : Unallocated expenses net of Income	921.54	987.91	959.73	3,922.89
	Less : Interest Expense	2,035.68	1,907.75	1,643.55	7,090.89
	Profit before tax	1,002.96	1,653.17	859.18	4,275.38
	Less : Tax Expenses	355.81	583.47	299.07	1,499.65
	Profit after Tax	647.15	1,069.70	560.11	2,775.73
(c)	Segment Assets				
	Metering & Systems	80,766.23	75,568.33	68,257.90	75,568.33
	Consumer & Industrial	82,611.32	81,242.93	81,773.66	81,242.93
	sub-total	1,63,377.55	1,56,811.26	1,50,031.56	1,56,811.26
	Unallocated	5,881.11	6,078.96	6,707.69	6,078.96
	Total	1,69,258.66	1,62,890.22	1,56,739.25	1,62,890.22
(d)	Segment Liabilities				
	Metering & Systems	16,538.21	16,254.78	11,291.66	16,254.78
	Consumer & Industrial	13,164.96	12,175.48	12,564.02	12,175.48
	sub-total	29,703.17	28,430.26	23,855.68	28,430.26
	Unallocated	60,166.04	55,713.71	56,260.75	55,713.71
	Total	89,869.21	84,143.97	80,116.43	84,143.97



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SAKSHI & ASSOCIATES

Chartered Accountants

Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015, as amended

**Review Report to
The Board of Directors
HPL Electric & Power Limited**

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **HPL Electric & Power Limited** ("the Company") and its subsidiaries listed in Annexure-I (the Company and its subsidiaries constitute "the Group") for the quarter ended June 30, 2023 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India read with Circular. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 as amended, to the extent applicable.

112 RPS, SHEIKH SARAI PHASE-1, NEW DELHI-110017
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SAKSHI & ASSOCIATES

Chartered Accountants

4. We did not review the financial results of subsidiaries considered in the preparation of the Statement and whose financial results reflects total assets of Rs. 15,890.10 lakhs as at June 30, 2023, total revenue of Rs. 2,279.42 lakhs, total net profit/(loss) of Rs. 46.69 lakhs and total comprehensive income/(loss) (comprising of profit and other comprehensive income) of Rs. 45.02 lakhs for the quarter ended June 30, 2023 as considered in the statement. These financial results and other financial information have been reviewed by other auditors whose report has been furnished to us, and our conclusion on the Statement, in so far it relates to the amounts and disclosure in respect of these subsidiaries is based solely on the report of the other auditors and procedures performed by us as stated in paragraph 3 above. Our conclusion on the statement is not modified in respect of the above matter.
5. Based on our review conducted as per Paragraph 3 above and based on the consideration of reports of the other auditor referred to in Paragraph 4, nothing has come to our attention that cause us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For SAKSHI & ASSOCIATES
Chartered Accountants
Firm Registration No. 025099N

Sakshi Kharabanda

CA Sakshi Kharabanda
Proprietor
Membership No. 523802
UDIN: 23523802BGUWHZ7994



Place : New Delhi
Date : 09 August 2023

Annexure-I: List of entities consolidated as at 30th June 2023

1. Himachal Energy Private Limited
2. HPL Electric & Power Limited-Shriji Designs
3. HPL Electric & Power Limited-Trimurthi Hitech Co. Pvt Ltd-Shriji Designs

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UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2023

(Rs. in Lakhs)

Sr.No.	Particulars	Quarter Ended			Year Ended
		30.06.2023	31.03.2023	30.06.2022	31.03.2023
		Unaudited	Audited	Unaudited	Audited
1	Income				
	(a) Revenue from operations	32,074.43	36,275.30	29,559.33	1,26,220.87
	(b) Other income	95.03	130.64	99.29	356.31
	Total Income	32,169.46	36,405.94	29,658.62	1,26,577.18
2	Expenses				
	(a) Cost of materials consumed	22,683.25	24,104.31	20,048.77	84,022.86
	(b) Changes in inventories of finished goods and work-in-progress	(1,214.02)	453.57	(409.86)	152.49
	(c) Employee benefits expense	3,822.31	3,799.15	3,404.27	14,380.97
	(d) Finance Cost	2,154.45	2,003.56	1,752.99	7,537.91
	(e) Depreciation and amortisation expense	866.12	836.94	1,141.45	3,836.41
	(f) Other expenses	2,779.10	3,459.90	2,751.67	11,977.76
	Total Expenses	31,091.21	34,657.43	28,689.29	1,21,908.40
3	Profit before exceptional items and tax (1-2)	1,078.25	1,748.51	969.33	4,668.78
4	Exceptional Items (Loss)/Income	-	-	-	-
5	Profit before tax (3+4)	1,078.25	1,748.51	969.33	4,668.78
6	Tax expense				
	(a) Current tax	192.40	324.42	173.09	855.22
	(b) Deferred tax	192.01	297.33	164.27	788.67
	Total Tax Expense	384.41	621.75	337.36	1,643.89
7	Net profit for the period (5-6)	693.84	1,126.76	631.97	3,024.89
8	Other comprehensive income / (loss)				
	(A) items that will not be reclassified to profit or loss in subsequent period				
	(i) Remeasurement of post employment benefit obligations	(8.41)	48.07	(25.18)	(26.95)
	(ii) income tax related to above	2.77	(16.79)	8.80	8.83
	(B) items that will be reclassified to profit or loss in subsequent period	-	-	-	-
	Other comprehensive income for the period, net of tax	(5.64)	31.28	(16.38)	(18.12)
9	Total comprehensive income for the period, net of tax (7+8)	688.20	1,158.04	615.59	3,006.77
10	Net Profit attributable to:				
	-Owners	692.51	1,125.14	629.92	3,017.79
	-Non-controlling interest	1.33	1.62	2.05	7.10
11	Other Comprehensive income attributable to:				
	-Owners	(5.59)	31.45	(16.38)	(17.95)
	-Non-controlling interest	(0.05)	(0.17)	(0.00)	(0.17)
12	Total Comprehensive income attributable to:				
	-Owners	686.92	1,156.59	613.54	2,999.84
	-Non-controlling interest	1.28	1.45	2.05	6.93
13	Paid up equity share capital (face value of Rs. 10/- each)	6,430.05	6,430.05	6,430.05	6,430.05
14	Earnings Per Equity Share (EPS) (nominal value of Rs. 10/- each) (not annualised)				
	(a) Basic (Rs.)	1.08	1.75	0.98	4.69
	(b) Diluted (Rs.)	1.08	1.75	0.98	4.69

Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Director's at their respective meetings held on August 09, 2023. The statutory auditors of the Company have conducted limited review of these financial results, pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015.
- These financial results have been prepared in accordance with Indian Accounting Standards (Ind-AS) as prescribed under section 133 of Companies Act 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and relevant amendment thereafter.
- The figures of the quarter ended March 31, 2023 are the balancing figures between audited figures in respect of the full financial year upto March 31, 2023 and the unaudited published year-to-date figures up to December 31, 2022, being the date of the end of the third quarter of the financial year which were subjected to limited review.
- Previous quarter/year ended figures have been regrouped/ restated wherever necessary.



For and on behalf of the Board of
HPL Electric & Power Limited

Rishi Seth
Managing Director
DIN:00203469

Place: Noida
Date: 09.08.2023

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HPL Electric & Power Limited

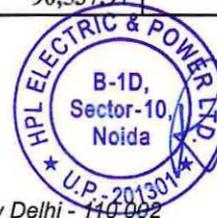
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Consolidated Segmentwise Revenue, Results, Assets and Liabilities for the quarter ended June 30, 2023

(Rs in lakhs)

S. No.	Particulars	Quarter Ended			Year Ended
		30.06.2023	31.03.2023	30.06.2022	31.03.2023
		Unaudited	Audited	Unaudited	Audited
(a)	Segment Revenue				
	Metering & Systems	17,591.88	19,160.62	14,687.87	67,002.63
	Consumer & Industrial	14,482.55	17,114.68	14,871.46	59,218.24
		32,074.43	36,275.30	29,559.33	1,26,220.87
	less: Inter segment revenue	-	-	-	-
	Total	32,074.43	36,275.30	29,559.33	1,26,220.87
(b)	Segment Results				
	Metering & Systems	2,521.07	2,698.99	1,888.94	9,125.95
	Consumer & Industrial	1,633.17	2,040.99	1,793.11	7,003.63
	Sub Total	4,154.24	4,739.98	3,682.05	16,129.58
	Less : Unallocated expenses net of Income	921.54	987.91	959.73	3,922.89
	Less : Interest Expense	2,154.45	2,003.56	1,752.99	7,537.91
	Profit before tax	1,078.25	1,748.51	969.33	4,668.78
	Less : Tax Expenses	384.41	621.75	337.36	1,643.89
	Profit after Tax	693.84	1,126.76	631.97	3,024.89
(c)	Segment Assets				
	Metering & Systems	91,691.85	86,636.44	78,911.30	86,636.44
	Consumer & Industrial	82,611.32	81,242.93	81,773.66	81,242.93
	sub-total	1,74,303.17	1,67,879.37	1,60,684.96	1,67,879.37
	Unallocated	2,001.84	2,193.36	2,925.31	2,193.36
	Total	1,76,305.01	1,70,072.73	1,63,610.27	1,70,072.73
(d)	Segment Liabilities				
	Metering & Systems	20,813.02	20,452.89	15,203.81	20,452.89
	Consumer & Industrial	13,164.96	12,175.48	12,564.02	12,175.48
	sub-total	33,977.98	32,628.37	27,767.83	32,628.37
	Unallocated	62,104.09	57,909.60	58,602.45	57,909.60
	Total	96,082.07	90,537.97	86,370.28	90,537.97



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