

Pact C . 2B

Details Of Utilities Consumed								
Name Of Product				Distribution & Transmission of Electricity				
CETA Heading				Not Applicable				
S. No	Description Of Material	UOM	2014-15			2013-14		
			Quantity	Rate per Unit(Rs.)	Amount	Quantity	Rate per Unit(Rs.)	Amount
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								

As per our report of even date

For Gurvinder Chopra & Co.
Cost Accountants

CMA Gurvinder Chopra
Membership No. 18104



For and on behalf of Board


Mr. U. K. Panda
Director F & C

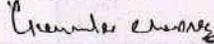

Mr. Jasvir Singh
Company Secretary

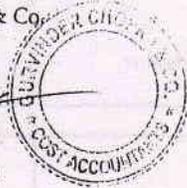
Para D.1

1. Product and Service Profitability Statement (for audited products/services)							
S.No.	Particulars	2014-15			2013-14		
		Sales	Cost Of Sales	Margin	Sales	Cost Of Sales	Margin
1	Transmission & Distribution of Electricity	95,259	102,273	(7,014)	132,313	83,909	48,404
	Total	95,259	102,273	-7,014	132,313	83,909	48,404

As per our report of even date

For Gurvinder Chopra & Co
Cost Accountants


CMA Gurvinder Chopra
Membership No. 18104



For and on behalf of Board


Mr. U. K. Panda
Director F & C


Mr. Jasvir Singh
Company Secretary

Part D.2

PROFIT RECONCILIATION (for the company as a whole)			
S No.	Particulars	2014-15	2013-14
1	Profit or Loss as per Cost Accounts	(7,013.97)	48,403.72
	(a) Profit (loss) from product or activity groups covered under Cost Audit		
	(b) Profit (loss) from product or activity groups covered under cost accounting records rules but not covered under cost audit		
	(b) Profit (loss) from activities not covered under cost accounting records rules		
2	Add: Incomes not considered in cost accounts:		
(a)	Interest on Staff Loans & Advances	4.18	2.34
(b)	Income from Sale of Scrap	263.65	169.00
(c)	Income from Sale of Fixed Assets	157.59	
(d)	Income from Staff Welfare Activities	0.80	0.83
(e)	Misc. Receipts	1,276.53	1,522.69
(f)	Provision withdrawn on obsolete items & losses under Investigation	132.40	
(g)	Prior period income	100.21	732.40
	Total	1,935.36	2,427.26
3	Less: Expenses not considered in cost accounts:		
(a)	Misc. Losses & Written off/Preliminary Exp	1,192.07	2,119.41
(b)	Donations	0.42	
	Total (a)	1,192.49	2,119.41
4	Add: Overvaluation of closing stock in financial accounts		
5	Add: Undervaluation of opening stock in financial accounts		
6	Less: Undervaluation of closing stock in financial accounts		
7	Less: Overvaluation of opening stock in financial accounts		
8	Adjustments for others, if any (specify)		
9	Profit or Loss as per Financial Accounts	-6,271.10	48,711.57

As per our report of even date:

For Gurvinder Chopra & Co.
Cost Accountants

CMA Gurvinder Chopra
Membership No. 18104



For and on behalf of Board

Mr. U. K. Panda
Director F & C

Mr. Jasvir Singh
Company Secretary

3. VALUE ADDITION AND DISTRIBUTION OF EARNINGS (for the company as a whole)			
S No.	Particulars	2014-15	2013-14
	Value Addition:		
1	Gross Sales (excluding returns)	95,259	132,313
2	Less: Excise duty, etc.	-	-
3	Net Sales	95,259	132,313
4	Add: Export Incentives		
5	Add/Less: Adjustment in Finished Stocks		
6	Less: Cost of bought out inputs/Services		
	(a) Cost of Materials Consumed		
	(b) Process Materials / Chemicals		
	(c) Consumption of Stores & Spares		
	(d) Utilities		
	(e) Others, if any	43,819	36,051
	Total Cost of bought out inputs/Services	43,819	36,051
7	Value Added	51,439	96,262
8	Add: Income from any other sources	1,935	2,427
9	Add: Extra Ordinary Income		
10	Earnings available for distribution	53,375	98,689
	Distribution of Earnings to:		
1	Employees as salaries & wages, retirement benefits, etc.	35,563	33,944
2	Shareholders as dividend		
3	Company as retained funds	16,620	51,967
4	Government as taxes (specify)		10,659
5	Other Ordinary Expense		
6	Other, if any (specify)	1,192	2,119
7	Total distribution of earnings	53,375	98,689

As per our report of even date

For Gurvinder Chopra & Co.
Cost AccountantsCMA Gurvinder Chopra
Membership No. 18104

For and on behalf of Board


Mr. U. K. Panda
Director F & C
Mr. Jasvir Singh
Company Secretary

Part D.4

4. FINANCIAL POSITION AND RATIO ANALYSIS (for the company as a whole)				
S No.	Particulars	Units	2014-15	2013-14
A. Financial Position				
1	Share Capital		60,588	60,588
2	Reserves & Surplus		226,182	232,294
3	Long Term Borrowing		377,865	340,283
4	(a) Gross Fixed Assets		808,676	660,862
	(b) Net Fixed Assets		642,590	516,710
5	(a) Total Current Assets		51,179	48,236
	(b) Less: Current Liabilities		94,305	90,873
	(c) Net Current Assets		-43,126	-42,637
6	Capital Employed		536,768	435,954
7	Net Worth		286,770	292,883
B. Financial Performance				
1	Value Added		51,439	96,262
2	Net revenue From Operation Of Company		95,259	132,313
3	Profit before Tax (PBT)		-6,271	48,712
C. Profitability Ratios				
1	PBT to Capital Employed (B3/A6)	%	-1.17%	11.17%
2	PBT to Net Worth (B3/A7)	%	-2.19%	16.63%
3	PBT to Net Sales (B3/B2)	%	-6.58%	36.82%
4	PBT to Value Added (B3/B1)	%	-12.19%	50.60%
D. Other Financial Ratios				
1	Debt-Equity Ratio	%	131.77%	116.18%
2	Current Assets to Current Liabilities Valued Added to Net Revenue from	%	54.27%	53.08%
3	Operations	%	54.00%	72.75%
E. Working Capital Ratios				
1	Raw Materials Stock to Consumption	Months		
2	Stores & Spares to Consumption	Months		
3	Finished Goods Stock to Cost of Sales	Months		

Notes

(1) Capital Employed means average of net fixed assets (excluding intangible assets, effect of revaluation of fixed assets, and capital work-in-progress) plus net current assets existing at the beginning and close of the financial year.

(2) Net Worth means share capital plus reserves and surplus (excluding revaluation reserves) less accumulated losses and intangible assets.

As per our report of even date

For Gurvinder Chopra & Co.
Cost Accountants

CMA Gurvinder Chopra
Membership No. 18104



For and on behalf of Board

Mr. U. K Panda
Director F & C

Mr. Jasvir Singh
Company Secretary

Part D.6

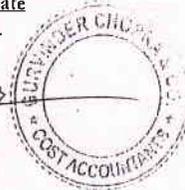
RECONCILIATION OF INDIRECT TAXES (for the company as a whole)					
Particulars	Assessable Value	Excise Duty	Service Tax	Cess & Others	VAT
Duties/taxes payable					
Excises duty					
Domestic					
Export					
Stock Transfers (Net)					
Others, if any					
Total					
Service Tax Payable by the Company	10,803,520		1,296,422	38,893	
VAT/CST Payable by the Company					7,985,751
Total Duties/Taxes Payable by the Company	10,803,520	-	1,296,422	38,893	7,985,751
Duties/Taxes Paid					
Cenvat/VAT Credit Utilised - Inputs					
Cenvat/VAT Credit Utilised - Capital Goods					
Cenvat/VAT Credit Utilised - Input Services					
Cenvat/VAT Credit Utilised - Others					
Total					
Paid through PLA/Cash			1,296,422	38,893	7,985,751
Total Duties/Taxes Paid			1,296,422	38,893	7,985,751
Duties/Taxes Recovered					
Difference between Duties/Taxes Paid and Recovered			1,296,422	38,893	7,985,751
Interest/Penalty/Fines Paid					1,320,392

Note :- Above Given Service tax Figures has been taken from Service tax return of PSTCL (Corporate Office only)

As per our report of even date

For Gurvinder Chopra & Co.
Cost Accountants

CMA Gurvinder Chopra
Membership No. 18104



For and on behalf of Board

Mr. U. K Panda
Director F & C

Mr. Jasvir Singh
Company Secretary

Statement showing Circle Wise Expenses of P&M Divisions for the FY 2014-15

Particulars	2014-15					2013-14					Total	
	Amritsar	Bhatinda	Jalandhar	Ludhiana	Patiala	Total	Amritsar	Bhatinda	Jalandhar	Ludhiana		Patiala
Direct Employee Cost	330338345	177846055	310649287	240438466	257911464	1317178617	313852431	169238156	204668436	2211363778	230728248	1139851049
Repair & Maintenance	49159572	92862837	34548359	78735680	77402548	332708996	81919867	84913217	42641458	80451637	89600724	379526903
Insurance	0	47094	12950	8223	30249	98516						
Lease Rent	0	0	0	930806	1503480	2434286						
Depreciation	303451090	510179613	338857581	476154790	481927380	2110570454	197386467	266999438	176377956	296392560	345832788	1282989209
Other Works Overhead	10990596	10038459	12586142	8691937	14127449	56434583	22321862	11607800	51789390	16167365	23472665	125359082
Administrative Overhead	45867490	50685628	47917275	57026350	62310327	263807070	37606015	44225464	38163917	47840836	51749105	219585337
Selling Expenses	0	0	0	0	0	0	0	0	0	0	0	0
Finance Cost	14222	5651	15208	20418	10818	66317	13893	7725	5830	13334	15425	56207
Total cost of Transmission	739821315	841665337	744586802	862001670	895223715	4083298839	653100535	576991800	513646987	662229510	741998955	3147367787
Revenue												13231282288
Margin												10083914501

