GREATER CHENNAI CORPORATION
RIPON BUILDING
CHENNAI – 600 003

Date: 29.11.2026

Subject: Half – Yearly Unaudited Financial Statements as on September 30, 2026

PART A: CONSOLIDATED UNAUDITED BALANCE SHEET (Amount in Rs. Crore)

Particulars	Half Yearly ended September 30, 2026	Half Yearly ended September 30, 2025
Liabilities		
Reserves and Surplus		
Fund Balance	(3,172.39)	(3,874.76)
Fund Control	1,160.62	1,415.57
Reserve	15,252.93	11,629.18
Total	**13,241.16**	**9,169.99**
Grants Contributions for Specific Purposes		
Grants Contributions for Specific Purposes	331.58	3,127.61
Total	**331.58**	**3,127.61**
Loans		
Secured Loans	2,200.76	1,759.48
Total	**2,200.76**	**1,759.48**
Current Liabilities and Provisions		
Deposits Received	399.48	337.17
Deposit Works	1,048.47	1,066.72
Other Liabilities	1,202.64	1,356.44
Total	**2,650.59**	**2,760.33**
Total Liabilities	**18,424.09**	**16,817.41**
Assets		
Fixed Assets		
Fixed Assets	21,279.99	19,978.36
Accumulated Depreciation	(15,721.43)	(14,446.06)
Capital Work In Progress	9,969.85	7,727.30
Total	**15,528.41**	**13,259.60**
Investments		
Investment General Fund	199.17	137.05
Total	**199.17**	**137.05**
Current Assets Loans and Advances		
Stock In Hand	38.28	2.30
Sundry Debtors (Receivables)	3,651.51	3,369.82
Cash and Bank Balances	(1,589.01)	(498.52)
Loans Advances and Deposits	595.73	547.16
Total	**2,696.51**	**3,420.76**
Total Assets	**18,424.09**	**16,817.41**

Financial Adviser **Deputy Commissioner (R&F)** **Commissioner**

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PART B: CONSOLIDATED UNAUDITED INCOME & EXPENDITURE STATEMENT (Amount in Rs. Crore)

Particulars	Half Yearly ended September 30,2026	Half Yearly ended September 30,2025
Income		
Tax Revenue (Demand)	1,464.60	1,314.84
Assigned Revenue and Compensations	994.99	645.02
Rental Income from Municipal Properties	11.83	6.07
Fees and User Charges	181.93	147.74
Sale and Hire Charges	1.79	0.84
Revenue Grants, Contribution and Subsidies	195.17	246.47
Income from Investment	0.15	0.35
Interest Earned	5.14	10.95
Other Income	26.17	18.31
Total Income	**2,881.77**	**2,390.59**
Expenditure		
Establishment Expenses	1017.79	930.18
Administrative Expenses	131.55	154.46
Operation and Maintenance Expenses	1305.32	935.61
Interest and Finance Charges	29.63	33.48
Programme Expenses	35.17	2.79
Miscellaneous Expenses	13.22	52.06
Depreciation	631.05	598.54
Other Expenses	-	-
Total	**3,163.73**	**2,707.13**
Income Over Expenditure	**(281.94)**	**(316.54)**

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PART C: CONSOLIDATED UNAUDITED CASH FLOW STATEMENT (Amount in Rs. Crore)

Particulars	Half Yearly ended September 30, 2026	Half Yearly ended September 30, 2025
Cash flows from Operating Activities: (A)		
Gross surplus/(deficit) over expenditure	(281.94)	(316.54)
Add:	-	-
Depreciation	631.07	598.48
Interest & finance expenses	29.62	33.48
Less:	-	-
Investment income	(0.15)	(0.35)
Interest income received	(5.14)	(10.95)
Adjusted income over expenditure before effecting changes in current assets and current liabilities and extra-ordinary items.	**373.46**	**304.12**
Changes in current assets and current liabilities		
(Increase)/decrease in Sundry debtors	(71.53)	(74.59)
(Increase)/decrease in Stock in Hand	(0.08)	(1.38)
(Increase)/decrease in Prepaid Expenses	-	-
(Increase)/decrease in other current assets	7.29	(11.23)
(Decrease)/increase in Deposits received	(13.02)	(20.13)
(Decrease)/increase in Deposits Work	172.03	266.61
(Decrease)/increase in other current liabilities	109.35	95.74
(Decrease)/increase in Municipal Fund	-	-
Net cash generated from/(used in) operating activities (A)	**577.50**	**559.14**
B. Cash flows from Investing Activities		
(Purchase) of fixed assets & CWIP	(1,560.87)	(1,669.63)
Increase/(Decrease) in Municipal Fund & Reserves	128.53	472.31
Grant towards Capital fund received	116.39	267.66
Sale/(Purchase) of Investments	(50.00)	(3.13)
Add:		
Investment income received	0.15	0.35
Interest income received	5.14	10.95
Net cash generated from/ (used in) investing activities (B)	**(1,360.66)**	**(921.49)**

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Particulars	Half Yearly ended September 30, 2026	Half Yearly ended September 30, 2025
C. Cash flows from Financing Activities		
Add:		
Loans from Banks/Others Received (Unsecured & Secured)	11.14	249.90
Loan Recovered	-	-
Less:	-	-
Deposits Made	-	-
Repayment of Loan (Unsecured & Secured)	(32.27)	(124.25)
Loans & Advances to Employees	-	-
Loans & Advances to Others	-	-
Interest & Finance Expenses	(29.62)	(33.48)
Net cash generated from/(used in) financing activities (C)	**(50.75)**	**92.17**
Net increase/ (decrease) in cash and cash equivalents (A+B+C)	**(833.91)**	**(270.18)**
Cash and cash equivalents at beginning of the period	(755.10)	(228.34)
Cash and cash equivalents at end of the period	(1,589.01)	(498.52)
Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year:	-	-
Cash balances	-	-
Bank balances	(1,598.01)	(498.52)

Financial Adviser **Deputy Commissioner (R&F)** **Commissioner**