



MANGALORE ELECTRICITY SUPPLY COMPANY LIMITED

BALANCE SHEET AS AT 30TH SEPTEMBER, 2023 (PROVISIONAL & UNAUDITED)

(₹ in Lakh)

Particulars	Note No.	As at 30th Sept , 2023 (Ind-AS)	As at 31st March , 2023 (Ind-AS)
ASSETS			
I Non Current Assets			
(a) Property, plant and equipment	3	344,492.19	344,313.30
(b) Capital work-in-progress	4	18,274.51	14,824.44
(c) Intangible assets	5	68.04	92.05
(d) Right of use assets	6	129.08	129.08
(e) Financial assets			
(i) Investments	7	1.00	1.00
(ii) Other financial assets	8	11,993.38	11,562.74
(f) Non-current tax assets (Net)	9	125.66	3.04
(g) Other non-current assets	10	1,745.89	1,745.89
Total Non-current Assets (I)		376,829.74	372,671.54
II Current Assets			
(a) Inventories	11	6,170.38	5,674.25
(b) Financial assets			
(i) Trade receivables	12	98,010.71	87,154.65
(ii) Cash and cash equivalents	13	10,388.05	4,236.71
(iii) Bank Balances other than (ii) above	14	757.00	790.84
(iv) Other financial assets	15	153,237.61	119,302.50
(c) Current Tax Assets (Net)	16	0.18	89.93
(d) Other current assets	17	13,489.01	6,870.90
Sub-Total		282,052.94	224,119.78
Non-current Assets held for sale	18	345.33	341.15
Total Current Assets (II)		282,398.27	224,460.93
Total Assets (I+II)		659,228.01	597,132.47
III Regulatory Deferral Account Debit Balance	19	11,855.48	23,710.95
Total Assets & Regulatory account balance (I+II+III)		671,083.49	620,843.42
EQUITY AND LIABILITIES			
I Equity			
(a) Equity Share Capital	20	75,580.20	74,130.20
(b) Other Equity	21	58,922.43	31,139.36
Total Equity (I)		134,502.63	105,269.56
Liabilities			
II Non Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	22	119,121.36	99,215.23
(ii) Lease liabilities	23	136.66	136.66
(iii) Trade payables			
- total outstanding dues of micro and small enterprises	24	-	-
- total outstanding dues of creditors other than micro and small enterprises	24	15,197.28	9,256.33
(iv) Other financial liabilities	25	128,585.26	124,968.64
(b) Provisions	26	10,928.72	8,468.27
(c) Deferred Income	27	80,440.56	76,737.17
(d) Other non-current liabilities	28	38.79	38.79
Total Non-current Liabilities (II)		354,448.63	318,821.09

Particulars	Note No.	As at 30th Sept , 2023 (Ind-AS)	As at 31st March , 2023 (Ind-AS)
III Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	29	34,065.18	40,882.45
(ii) Lease liabilities	30	-	-
(iii) Trade payables			
- total outstanding dues of micro and small enterprises	31	-	-
- total outstanding dues of creditors other than micro and small enterprises	31	46,497.11	25,994.42
(iv) Other financial liabilities	32	59,963.15	98,207.45
(b) Provisions	33	-	2,079.22
(c) Deferred Income	27	2,597.50	5,195.00
(d) Other Current Liabilities	34	39,009.24	24,394.23
Total Current Liabilities (III)		182,132.18	196,752.77
Total Liabilities (II+III)		536,580.81	515,573.86
Total Equity and Liabilities (I+II+III)		671,083.44	620,843.42
Notes 1 to 47 are an integral part of the financial statements			


 Chief Financial Officer
 MESCOM, Mangaluru
