Item No. 6

Documents held by the Company



BALANCE SHEET AS AT 31ST MARCH, 2022

(₹ in Lakh)

Note Particulars Note Note March 2021	DI ILLITE STEEL AS AT SIST WARCH,	DALANCE SITELY AS AT SIST WARCH, 2022 (₹ in Lakh)						
ASSETS I Non-Current Assets (a) Property, plant and equipment (b) Capital work-im-progress (c) Intangible assets (d) Right of use assets (d) Right of use assets (e) Financial assets (i) Investments (ii) Other financial assets (i) Investments (iii) Other financial assets (ive) Color non-current assets (Net) (g) Other non-current assets (Net) (iii) Current Assets (ive) Financial assets (ive) Total Non-current Assets (ive) Financial assets (ive) Total Non-current Assets (ive) Financial assets (ive) Total Non-current Assets (ive) Total Assets (ive) Total Assets (ive) Total Assets (ive) Total Assets (ive) Current Assets (ive) Total Equity (ive) Equity (ive) Equity (iv	Particulars		March , 2022	March , 2021				
(a) Property, Plant and equipment (b) Capital work-in-progress (c) Intangible assets (c) Intangible assets (d) Right of use assets (d) Right of use assets (e) Financial assets (ii) Investments (iii) Other financial assets (iii) Other financial assets (iii) Other financial assets (i) Non-current assets (Net) (g) Other non-current assets (a) Inventories (b) Financial assets (ii) Total Non-current Assets (ii) II Current Assets (iii) Total receivables (ii) Tade receivables (ii) Tade receivables (ii) Gash and cash equivalents (iii) Bank Baiances other than (ii) above (iv) Other financial assets (d) Other current assets (e) Current Tax Assets (Net) (f) Other current assets (iii) Tade receivables (iv) Other financial assets (iv) Total Current Assets (iv) (iv) Other financial assets (iv) Total Current Assets (iv) (iv) Other financial assets (iv) Total Current Assets (iv) (iv) Other financial assets (iv) Total Current Assets (iv) (iv) Other financial assets (iv) Total Current Assets (iv) (iv) Other financial assets (iv) Total Current Assets (iv) (iv) Other financial assets (iv) Total Current Assets (iv) (iv) Other financial assets (iv) Total Current Assets (iv) (iv) Other financial assets (iv) Total Current Assets (iv) (iv) Other financial assets (iv) Total Current Assets (iv) (iv) Other financial assets (iv) Total Current Assets (iv) (iv) Other financial Liabilities (iv)	ASSETS			()				
(b) Capital work-in-progress (c) Intangible assets (d) Right of use assets (e) Financial assets (i) Investments (ii) Other financial assets (iii) Other financial assets (iv) Other financial assets (I Non-Current Assets							
(b) Capital work-in-progress (c) Intangible assets (c) Financial assets (d) Right of use assets (e) Financial assets (i) Investments (ii) Other financial assets (iii) Other financial assets (iv) Financial assets (iv) Total Non-current Assets (iv) Total Non-current Assets (iv) Trade receivables (iv) Cather and ceash equivalents (iv) Other financial assets (iv) Cather and ceash equivalents (iv) Other financial assets (iv) Trade receivables (iv) Cother financial assets (iv) Trade receivables (iv) Other financial assets (iv) Other financial liabilities (iv) Other financial liabilit	(a) Property, plant and equipment	3	306,177.14	280 778 26				
(c) Irlangible assets (d) Right of use assets (e) Financial assets (i) Investments (ii) Other financial assets (iii) Other financial assets (iv) Investments (iii) Other financial assets (iv) Investment (iv) Other financial assets (iv) Investment (iv) Inv	(b) Capital work-in-progress	4	1	1				
(d) Right of use assets (e) Financial assets (i) Investments (ii) Other financial assets (ii) Other financial assets (iii) Other financial assets (iv) Other non-current assets (Net) (iv) Other financial assets (iv) Other financial assets (iv) Trade receivables (iv) Trade receivables (iv) Cash and cash equivalents (iv) Other financial assets (iv) Other financial labilities (iv) Ot	(c) Intangible assets	5						
(i) Investments (ii) Other financial assets (iii) Other financial assets (iv) Non-current assets (Net) (g) Other non-current assets Total Non-current Assets (I) II Current Assets (a) Inventories (b) Financial assets (ii) Trade receivables (iii) Cash and cash equivalents (iii) Bank Balances other than (ii) above (iv) Other financial assets (iv) Other financial assets (iv) Other financial assets (iv) Trade receivables (iv) Other financial Liabilities (iv) Other inancial liabili	(d) Right of use assets	6	1	_				
(ii) Other financial assets 1,2,957.87 (f) Non-current lax assets (Net) 9 1,706.28 4,122.93 6,007.04 807	(e) Financial assets			_				
(ii) Other financial assets (Net) (f) Non-current lax assets (Net) (g) Other non-current assets (Net) (g) Other non-current assets (Net) (go) Other non-current assets (Net) (go) Other non-current assets (Net) (non-current Assets (I) (non-current Assets (II) (non-current Assets (III)	(i) Investments	7	1.00	1.00				
(f) Non-current tax assets (Net) (g) Other non-ourrent assets Total Non-current Assets (I) Il Current Assets (a) Inventories (b) Financial assets (ii) Tade receivables (iii) Cash and cash equivalents (iii) Bank Balances other than (ii) above (iv) Other financial assets (c) Current Tax Assets (Net) (d) Other current assets' Total Current Assets (II) Non-current Assets held for sale Total Current Assets (II) Total Assets (III) Regulatory Deferral Account Debit Balance Total Assets & Regulatory account balance (I+II+III) EQUITY AND LIABILITIES I Equity (a) Equity Share Capital (b) Other Equity Total Current Assets (II) (c) Borrowings (i) Lass liabilities (i) Borrowings (i) Lass liabilities (i) Borrowings (i) Lass liabilities (iii) Trade payables - total outstanding dues of creditors other than micro and small enterprises (v) Other financial liabilities (i) Provisions (c) Deferred Income (d) Other non-current liabilities (i) Deferred Income (d) Other non-current liabilities (ii) Deferred Income (d) Other non-current liabilities (ii) Deferred Income (d) Other non-current liabilities (iii) Trade payables - total outstanding dues of creditors other than micro and small enterprises (iv) Other financial liabilities (i) Provisions (c) Deferred Income (d) Other non-current liabilities (d) Other non-current liabilities (e) Deferred Income (d) Deferred Income (e) Deferred Income	(ii) Other financial assets	8		1				
Total Non-current Assets (I)	(f) Non-current tax assets (Net)	9						
Total Non-current Assets (i) 345,836.48 322,112.56 II Current Assets (ii) Current Assets (iii) Current Assets (iii) Current Assets (iiii) Current Assets (iiiii) Current Assets (iiii) Curren	(g) Other non-current assets	10	*					
Current Assets (a) Inventorities 11 5,005.54 3,156.55 (b) Financial assets (i) Trade receivables 12 84,597.52 74,176.60 (ii) Cash and cash equivalents 13 4,820,78 4,390.41 (iii) Bank Balances other than (ii) above 14 906.46 148.20 (iv) Other financial assets 15 121,478.45 144,247.09 (c) Current Tax Assets (Net) 16 1,938.27 2,098.49 (d) Other current assets 15 122,478.45 144,247.09 (d) Other current assets 17 3,593.07 666.31 222,340.09 228,903.65 (e) Current Assets held for sale 18 427.16 441.44 422,769 (d) Other current assets held for sale 18 427.16 441.44 (222,767.25 229,345.09 228,903.65 (e) Cash Sale (e) Current Assets (III) (e) Current Assets Regulatory account balance (I+II+III) 19 55,006.95 92,680.37 (e) Cash Sale (e)	Total Non-current Assets (I)							
(b) Financial assets (i) Trade receivables (ii) Cash and cash equivalents (iii) Bank Balances other than (ii) above (iv) Other financial assets (c) Current Tax Assets (Net) (d) Other current assets Non-current Assets held for sale Total Current Assets (II) Total Assets (III) Total Assets (III) Total Assets (III) Equity And LIABILITIES I Equity (a) Equity Share Capital (b) Other Equity (a) Equity Share Capital (b) Other Equity (a) Financial Liabilities (ii) Borrowings (iii) Lease liabilities (iii) Trade payables - total outstanding dues of recitors other than micro and small enterprises - total outstanding dues of recitors other than micro and small enterprises (b) Provisions (c) Deferred Income (d) Other non-current liabilities (iii) Financial Liabilities (iv) Other financial lia	4.0			022,112.50				
(b) Financial assets (i) Trade receivables (ii) Cash and cash equivalents (iii) Bank Balances other than (ii) above (iv) Other financial assets (c) Current Tax Assets (Net) (d) Other current assets (d) Other current assets (d) Other current assets (e) Other current assets (f) Total Current Assets (III) Total Assets (III) Regulatory Deferral Account Debit Balance Total Assets & Regulatory account balance (I+II+III) EQUITY AND LIABILITIES I Equity (a) Equity Share Capital (b) Other Equity (a) Equity Share Capital (b) Other Equity (a) Financial Liabilities (a) Financial Liabilities (ii) Borrowings (iii) Lease liabilities (iii) Trade payables (iv) Other financial liabilities (iv) Other financial liabilities (b) Provisions (c) Deferred Income (d) Other non-current liabilities (e) Deferred Income (d) Other non-current liabilities (iv) Other non-cu	(a) Inventories	11	5 005 54	3 156 55				
(ii) Cash and cash equivalents (iii) Bank Balances other than (ii) above (iv) Other financial assets (v) Other financial assets (v) Other current assets held for sale Total Current Assets (III) Total Assets (III) Total Assets (III) Total Assets (III) Total Assets (III) EQUITY AND LIABILITIES I Equity (a) Equity Share Capital (b) Other Equity Total Equity (i) Liabilities (i) Borrowings (ii) Lease liabilities (i) Borrowings (iii) Trade payables total outstanding dues of creditors other than micro and small enterprises total outstanding dues of creditors other than micro and small enterprises (v) Other financial liabilities (i) Provisions (c) Deferred Income (d) Other non-current liabilities Total Liabilities Total Equity (i) Equity (i) Lease liabilities (iii) Trade payables total outstanding dues of creditors other than micro and small enterprises total outstanding dues of creditors other than micro and small enterprises (v) Other financial liabilities	(b) Financial assets		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	3, 130.33				
(ii) Cash and cash equivalents (iii) Bank Balances other than (ii) above (iv) Other financial assets (c) Current Tax Assets (Net) (d) Other current assets (d) Other current assets Non-current Assets held for sale Total Current Assets (III) Total Assets (III) Total Assets (IIII) EQUITY AND LIABILITIES I Equity (a) Equity Share Capital (b) Other Equity Total Equity (i) Liabilities INOn-Current Liabilities (a) Financial Liabilities (b) Borrowings (ii) Lease liabilities (i) Borrowings (iii) Trade payables - total outstanding dues of creditors other than micro and small enterprises - total outstanding dues of creditors other than micro and small enterprises (c) Deferred Income (d) Other non-current liabilities (e) Deferred Income (f) Other non-current liabilities (e) Deferred Income (f) Other non-current liabilities (e) Deferred Income (f) Other non-current liabilities (f) Other non-current liabilities (g) Deferred Income (h) Other non-current liabilities (g) Other non-current liabilities (g) Deferred Income (h) Other non-current liabilities (g) Other non-current liabilities (g) Other non-current liabilities (g) Deferred Income (h) Other non-current liabilities (g) Other non-current liabilities	(i) Trade receivables	12	84 597 52	74 176 60				
(iii) Bank Balances other than (ii) above (iv) Other financial assets (iv) Other current assets held for sale Total Current Assets (iv) Total Assets (ivi) Total Assets (ivi) Total Assets (ivi) Formula Assets (ivi) Total Assets (ivi) Total Assets (ivi) Formula Assets (ivi) Fo	(ii) Cash and cash equivalents							
(iv) Other financial assets (c) Current Tax Assets (Net) (d) Other current assets (d) Other current assets (d) Other current assets (d) Other current assets (e) Sub-Total Non-current Assets held for sale Total Current Assets (III) Total Assets (III) EQUITY AND LIABILITIES I Equity (a) Equity Share Capital (b) Other Equity Total Equity(I) Liabilities II Non-current Liabilities (a) Financial Liabilities (b) Borrowings (ii) Lease liabilities (i) Borrowings (iii) Trade payables - total outstanding dues of micro and small enterprises - total outstanding dues of creditors other than micro and small enterprises (iv) Other financial liabilities (b) Provisions (c) Deferred Income (d) Other non-current liabilities Total Liabilities 15 121,478.45 1,938.27 17 2,098.49 17 3,593.07 686.31 222,340.09 222,767.25 229,345.09 586.803.73 551,457.65 586.803.73 551,457.65 586.803.73 551,457.65 626,510.68 644,156.18 20 66,242.35 61,944.16 21 26,045.03 26,175.83 92,287.38 88,119.99 21 22 109,921.61 101,053.81 23 89.35 - 101,192.50 60,114.46 (iv) Other financial liabilities (i) Provisions 26 7,752.62 8,127.32 (c) Deferred Income 27 69,599.21 62,606.66 60 (d) Other non-current liabilities	(iii) Bank Balances other than (ii) above	خ ا						
(c) Current Tax Assets (Net) (d) Other current assets (Net) (d) Other sale Total Current Assets (III) (d) Equity Deferral Account Debit Balance (Net III Regulatory Deferral Account Debit Balance (Net III Advised Balance (Net III Advised Balance	(iv) Other financial assets	15						
Sub-Total 17 3,593.07 696.31	(c) Current Tax Assets (Net)	16						
Non-current Assets held for sale 18	(d) Other current assets*	1						
18	Sub-Total							
Total Current Assets (II) Total Assets (III) 568,603.73 551,457.65 57,906.95 92,698.53 626,510.68 644,156.18	Non-current Assets held for sale	18.						
Total Assets (I+II) 19 568,603.73 551,457.65 10 19 57,906.95 92,698.53 626,510.68 644,156.18 644,156.18 644,156	Total Current Assets (II)							
19	Total Assets (I+II)		,	200				
Total Assets & Regulatory account balance (I+II+III) 626,510.68 644,156.18 Equity (a) Equity Share Capital (b) Other Equity 20 66,242.35 61,944.16 (b) Other Equity 21 26,045.03 26,175.83 Total Equity (I) 92,287.38 88,119.99 Il Non-Current Liabilities (a) Financial Liabilities (i) Borrowings 22 109,921.61 101,053.81 (ii) Lease liabilities 23 89.35 (iii) Trade payables 101,1053.81 total outstanding dues of micro and small enterprises 24 10,192.50 60,114.46 (iv) Other financial liabilities 25 119,708.45 115,982.31 (b) Provisions 26 7,752.62 8,127.32 (c) Deferred Income 27 69,599.21 62,606.66 (d) Other non-current liabilities 28 38.79 38.79	III Regulatory Deferral Account Debit Balance	19	57,906.95					
Equity (a) Equity Share Capital 20 66,242.35 61,944.16 (b) Other Equity (a) Equity Share Capital 21 26,045.03 26,175.83 (b) Other Equity (b) Other Equity (c) 21 26,045.03 26,175.83 (c) Deferred Income 20 20 20,045.03 26,175.83 (d) Share Capital 21 22,287.38 (d) Share Capital 32,287.38 (d) Share	Total Assets & Regulatory account balance (I+II+III)							
(a) Equity Share Capital (b) Other Equity Total Equity (I) Liabilities INon-Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables - total outstanding dues of micro and small enterprises - total outstanding dues of creditors other than micro and small enterprises (iv) Other financial liabilities (iv) Other financial liabilities (iv) Provisions (c) Deferred Income (d) Other non-current liabilities 20 66,242.35 26,175.83 22 26,175.83 92,287.38 88,119.99 101,053.81 101,053.81 101,053.81 101,053.81 101,053.81 101,053.81 101,053.81 101,053.81 101,053.81 101,053.81 101,053.81 101,053.81 101,053.81 102,060.66 103,060.66 104,060.66 105,060.66 106,060.66 107,752.62 109,921.61 101,053.81 101,053.81 101,053.81 101,053.81 101,053.81 101,053.81 101,053.81 101,053.81 101,053.81 102,045.03 103,	EQUITY AND LIABILITIES		,	011,100.10				
(b) Other Equity Total Equity (I) Liabilities II Non-Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables - total outstanding dues of micro and small enterprises - total outstanding dues of creditors other than micro and small enterprises (iv) Other financial liabilities (b) Provisions (c) Deferred Income (d) Other non-current liabilities Tatal March 1912 10 12 12 12 109,921.61 101,053.81 101,053	I Equity							
(b) Other Equity Total Equity (I) Liabilities II Non-Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables - total outstanding dues of micro and small enterprises (iv) Other financial liabilities (iv) Other financial liabilities (b) Provisions (c) Deferred Income (d) Other non-current liabilities Total Equity (I) 21 26,045.03 26,175.83 92,287.38 88,119.99 101,053.81 101,053.81 22 109,921.61 101,053.81 23 89.35 - 101,1053.81 101,053.81 101,053.81 101,053.81 101,053.81 101,053.81 101,053.81 24 - 10,192.50 60,114.46 115,982.31 115,982.31 100,053.81 115,982.31 115,982.31 115,982.31 115,982.31 115,982.31	(a) Equity Share Capital	20	66.242.35	61 944 16				
Non-Current Liabilities 92,287.38 88,119.99	(b) Other Equity							
Liabilities Non-Current Liabilities	Total Equity (I)							
(a) Financial Liabilities (i) Borrowings 22 109,921.61 101,053.81 (ii) Lease liabilities 23 89.35 (iii) Trade payables - total outstanding dues of micro and small enterprises - total outstanding dues of creditors other than micro and small enterprises (iv) Other financial liabilities 25 119,708.45 115,982.31 (b) Provisions 26 7,752.62 8,127.32 (c) Deferred Income 27 69,599.21 62,606.66 (d) Other non-current liabilities 28 38.79			,	55,110.00				
(i) Borrowings 22 109,921.61 101,053.81 (ii) Lease liabilities 23 89.35 - (iii) Trade payables 24 - - - total outstanding dues of micro and small enterprises 24 10,192.50 60,114.46 (iv) Other financial liabilities 25 119,708.45 115,982.31 (b) Provisions 26 7,752.62 8,127.32 (c) Deferred Income 27 69,599.21 62,606.66 (d) Other non-current liabilities 28 38.79 38.79	II Non-Current Liabilities							
(ii) Lease liabilities 23 89.35 (iii) Trade payables 24 - - total outstanding dues of micro and small enterprises 24 - - total outstanding dues of creditors other than micro and small enterprises 24 10,192.50 60,114.46 (iv) Other financial liabilities 25 119,708.45 115,982.31 (b) Provisions 26 7,752.62 8,127.32 (c) Deferred Income 27 69,599.21 62,606.66 (d) Other non-current liabilities 28 38.79 38.79	(a) Financial Liabilities							
(iii) Lease liabilities 23 89.35 - (iii) Trade payables 24 - - - total outstanding dues of micro and small enterprises 24 10,192.50 60,114.46 (iv) Other financial liabilities 25 119,708.45 115,982.31 (b) Provisions 26 7,752.62 8,127.32 (c) Deferred Income 27 69,599.21 62,606.66 (d) Other non-current liabilities 28 38.79 38.79	(i) Borrowings	22	109.921.61	101 053 81				
(iii) Trade payables 24 - - total outstanding dues of micro and small enterprises 24 10,192.50 60,114.46 (iv) Other financial liabilities 25 119,708.45 115,982.31 (b) Provisions 26 7,752.62 8,127.32 (c) Deferred Income 27 69,599.21 62,606.66 (d) Other non-current liabilities 28 38.79 38.79	(ii) Lease liabilities		1	.01,000.01				
- total outstanding dues of creditors other than micro and small enterprises (iv) Other financial liabilities (b) Provisions (c) Deferred Income (d) Other non-current liabilities 24 10,192.50 60,114.46 115,982.31 25 7,752.62 8,127.32 62,606.66 27 69,599.21 62,606.66 38.79	(iii) Trade payables							
- total outstanding dues of creditors other than micro and small enterprises (iv) Other financial liabilities (b) Provisions (c) Deferred Income (d) Other non-current liabilities 24 10,192.50 60,114.46 115,982.31 25 7,752.62 8,127.32 62,606.66 27 69,599.21 62,606.66 38.79	- total outstanding dues of micro and small enterprises	24						
(iv) Other financial liabilities 25 119,708.45 115,982.31 (b) Provisions 26 7,752.62 8,127.32 (c) Deferred Income 27 69,599.21 62,606.66 (d) Other non-current liabilities 28 38.79 38.79		1	10,192.50	60 114 46				
(b) Provisions 26 7,752.62 8,127.32 (c) Deferred Income 27 69,599.21 62,606.66 (d) Other non-current liabilities 28 38.79 38.79				1				
(c) Deferred Income 27 69,599.21 62,606.66 (d) Other non-current liabilities 28 38.79 38.79	(b) Provisions	26	,	1				
(d) Other non-current liabilities 28 38.79 38.79	(c) Deferred Income	27		1.				
Total Name and Associated and Associated Aso	(d) Other non-current liabilities	28						
	Total Non-current Liabilities (II)		317,302.53	347,923.35				



Particulars	Note No.	As at 31st March , 2022 (Ind-AS)	As at 31st March , 2021 (Ind-AS)
III Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	29	64,641.32	59,734.98
(ii) Lease liabilities	30	_	-
(iii) Trade payables	1		
- total outstanding dues of micro and small enterprises	31	-	_
- total outstanding dues of creditors other than micro and small enterprises	31	32,445.69	24,945.94
(iv) Other financial liabilities	32	90,263.02	97,329.79
(b) Provisions	33	1,977.85	2,256.46
(c) Deferred Income	27	4,526.16	3,904.95
(d) Other Current Liabilities	34	23,066.73	19,940.72
Total Current Liabilities (III)		216,920.77	208,112.84
Total Liabilities (II+III)		534,223.30	556,036.19
Total Equity and Liabilities (I+II+III)		626,510.68	644,156.18
otes 1 to 47 are an integral part of the financial statements			

Sd/-(PRABHAT.M.JOSHI) Company Secretary

Sd/-(JAGADEESHA.B) Chief Financial Officer-

Sd/-(D. PADMAVATHI) Director(Tech) Sd/-(PRASHANT KUMAR MISHRA, IAS) Managing Director

In terms of our Report of even date for NITIN J SHETTY & CO., Chartered Accountants Firm Reg. No 008891S

> Sd/-CA DHANUSH D. BOLAR PARTNER Membership No. 250601

Place: Mangaluru Date: 12.12.2022



STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st MARCH, 2022

III				(₹i	(₹ in Lakh)		
No	SI.	Partie de	Note		Year ended		
Revenue from operations	No	Particulars		31 st March, 2022			
III V Expenses	ī	Revenue from operations	110.	(Ind-AS)			
It	11	Other Income	1	5 1 - 4 Billion	360,673.92		
Expenses S10,327,73 S10,327,73 Cost of Power Purchased Employee Benefits Expenses Finance Costs Sample Benefits Expenses S10,327,59 Sample Benefits Benefits Expenses S10,327,59 Sample Benefits	III		36		18,653.83		
Employee Banefits Expenses 310,880.45 52,275.97 46,761.12 39 13,185.59 13,165.84 20,988.13 19,304.97 13,185.59 13,165.84 20,988.13 19,304.97 19,30	IV	Expenses Total Income (I + II)		407,774.18	379,327.75		
Employee Banefits Expenses 310,880.45 52,275.97 46,761.12 39 13,185.59 13,165.84 20,988.13 19,304.97 13,185.59 13,165.84 20,988.13 19,304.97 19,30		Cost of Power Purchased					
Finance Costs Depreciation and amortization expenses Depreciation and amortization Depreciation Depreciation and amortization Depreciation Deprec					310,880.45		
Depreciation and amortization expenses 20,988.13 19,304,97 19,304,97 20,871,00 21,558.37 20,871,00 21,558.37 365,303.75 411,670.75 42,470.43 (32,343.00) 21,558.37 42,470.43 (32,343.00) 24,470.43 (34,791.58) 38,061.85 (31,547.02) 24,470.43 24,470.		Finance Costs			46,761.12		
Other Expenses		Depreciation and amortization expenses	1	No. of the second	13,165.84		
Total expenses (IV) Profit before exceptional items and tax (III-IV) Exceptional items income/expenses (net) Profit/(Loss) before tax (V + VI) Tax expense: (1) Current tax (2) Deferred tax (3) MAT credit entititement Total tax expense (VIII) Profit of Loss for the year before movement in regulatory deferral account balance (VI - VIII) Net Movement in Regulatory Deferral Account Balance related to Profit or Loss Profit for the year after movement in regulatory deferral account balance (V + X) Other comprehensive income		Other Expenses	100.00				
Profit before exceptional items and tax (III-IV) Exceptional items income/expenses (net) Profit(Loss) before tax (V + VI) Tax expense: (1) Current tax (2) Deferred tax (3) MAT credit entitlement Total tax expense (VIII) Profit/(Loss) for the year before movement in regulatory deferral account balance (VII - VIII) Net Movement in Regulatory Deferral Account Balance related to Profit or Loss Frofit for the year after movement in regulatory deferral account balance (IX + X) VIII A (i) Items that will be reclassified to Profit or Loss (ii) Income tax relating to items that will be reclassified to Profit & Loss B (i) Items that will be reclassified to Profit or Loss (iii) Income tax relating to items that will be reclassified to Profit & Loss Total other comprehensive income (XII) Total comprehensive income (XIII) Total comprehensive income for the year (XI+XII) Examings per equity share: Before net movement in regulatory deferral account balance (1) Basic (in ₹) (2) Diluted (in ₹) Profit defers tax (III-IV) 42 44 43 43 43 43 44 44 47 43 43		Total expenses (IV)	1				
Vi Exceptional items income/expenses (net) 42 (4,408.58) 795.98 38,061.85 (31,547.02) (1) Current tax (2) Deferred tax (3) MAT credit entitlement Total tax expense (VIII) Total comprehensive income A (1) Items that will not be reclassified to Profit & Loss B (1) Items that will be reclassified to Profit & Loss Cii) Income tax relating to items that will be reclassified to Profit & Loss Total comprehensive income (XII) Total comprehensive income (XII) Total comprehensive income (XII) Total comprehensive income for the year after movement in regulatory deferral account balance (IX + X) Sili Income tax relating to items that will be reclassified to Profit & Loss Cii) Income tax relating to items that will be reclassified to Profit & Loss Total other comprehensive income (XIII) Total comprehensive income for the year (XI+XII) Samings per equity share: Before net movement in regulatory deferral account balance (I) Basic (in ₹) (2) Diluted (in ₹) 0.50 (0.88)	V	Profit before exceptional items and tax (III-IV)	ł				
VII	VI	Exceptional items income/expenses (net)	40		(32,343.00)		
Tax expense: (1) Current tax (2) Deferred tax (3) MAT credit entitlement	VII		42		795.98		
(1) Current tax (2) Deferred tax (3) MAT credit entitlement Total tax expense (VIII) Profit/(Loss) for the year before movement in regulatory deferral account balance (VII - VIII) X	VIII			38,061.85	(31,547.02)		
(2) Deferred tax (3) MAT credit entitlement Total tax expense (VIII) Profit/(Loss) for the year before movement in regulatory deferral account balance (VII - VIII) X Net Movement in Regulatory Deferral Account Balance related to Profit or Loss Profit for the year after movement in regulatory deferral account balance (IX + X) Other comprehensive income A (i) Items that will not be reclassified to Profit & Loss (ii) Income tax relating to items that will be reclassified to Profit & Loss B (i) Items that will be reclassified to Profit or Loss (ii) Income tax relating to items that will be reclassified to Profit & Loss Total other comprehensive income (XII) XIII XIVI Eamings per equity share: Before net movement in regulatory deferral account balance (1) Basic (in ₹) (2) Diluted (in ₹) (2) Diluted (in ₹) (3, 1,547.02) 38,061.85 (31,547.02) 44 (34,791.58) 26,250.33 44 (5,296.69) 45 46 (34,791.58) 26,250.33 47 (5,296.69) 47 48 49 40 (34,791.58) 26,250.33 47 (5,296.69) 48 49 40 40 41 42 44 44 44 44 44 44 44 44		l comment of the comm					
Total tax expense (VIII) Profit/(Loss) for the year before movement in regulatory deferral account balance (VII - VIII) X Net Movement in Regulatory Deferral Account Balance related to Profit or Loss Profit for the year after movement in regulatory deferral account balance (IX + X) XII Other comprehensive income A (i) Items that will not be reclassified to Profit & Loss (ii) Income tax relating to items that will not be reclassified to Profit & Loss B (i) Items that will be reclassified to Profit or Loss (ii) Income tax relating to items that will be reclassified to Profit & Loss Total other comprehensive income (XII) XIII Still Earnings per equity share: Before net movement in regulatory deferral account balance (1) Basic (in ₹) (2) Diluted (in ₹) (2) Diluted (in ₹) (34,791.58) 444 (34,791.58) 26,250.33 445 (5,296.69) 3,270.27 (5,296.69) 3,270.27 (5,296.69) 5.80 (5,25) 5.80 (5,25) 6,5296.69)		(2) Deferred tax	43	-	=		
Total tax expense (VIII) Profit/(Loss) for the year before movement in regulatory deferral account balance (VII - VIII) X Net Movement in Regulatory Deferral Account Balance related to Profit or Loss Profit for the year after movement in regulatory deferral account balance (IX + X) XII Other comprehensive income A (i) Items that will not be reclassified to Profit & Loss (ii) Income tax relating to items that will not be reclassified to Profit & Loss B (i) Items that will be reclassified to Profit or Loss (ii) Income tax relating to items that will be reclassified to Profit & Loss Total other comprehensive income (XII) XIII Still Earnings per equity share: Before net movement in regulatory deferral account balance (1) Basic (in ₹) (2) Diluted (in ₹) (2) Diluted (in ₹) (34,791.58) 444 (34,791.58) 26,250.33 445 (5,296.69) 3,270.27 (5,296.69) 3,270.27 (5,296.69) 5.80 (5,25) 5.80 (5,25) 6,5296.69)		(3) MAT credit entitlement		-	*		
Proffit (Loss) for the year before movement in regulatory deferral account balance (VII - VIII) All Movement in Regulatory Deferral Account Balance related to Profit or Loss A (i) Items that will not be reclassified to Profit & Loss B (i) Items that will be reclassified to Profit & Loss B (i) Items that will be reclassified to Profit & Loss C (ii) Income tax relating to items that will be reclassified to Profit & Loss C (ii) Income tax relating to items that will be reclassified to Profit & Loss C (ii) Income tax relating to items that will be reclassified to Profit & Loss C (ii) Income tax relating to items that will be reclassified to Profit & Loss C (ii) Income tax relating to items that will be reclassified to Profit & Loss C (ii) Income tax relating to items that will be reclassified to Profit & Loss C (ii) Income tax relating to items that will be reclassified to Profit & Loss C (ii) Income tax relating to items that will be reclassified to Profit & Loss C (ii) Items that will be reclassified to Profit & Loss C (ii) Items that will potential to Profit & Loss C (ii) Items that will potential to Profit & Loss C (ii) Items that will potential to Profit & Loss C (ii) Items that will potential to Profit & Loss C (ii) Items that will potential to Profit & Loss C (ii) Items that will potential to Profit & Loss C (ii) Items that will potential to Profit & Loss C (ii) Items that will potential to Profit & Loss C (ii) Items that will potential to Profit & Loss C (ii) Items that will potential to Profit & Loss C (ii) Items that will potential to Profit & Loss C (ii) Items that will potential to Profit & Loss C (ii) Items that will potential to Profit & Loss C (ii) Items that will potential to Profit & Loss C (ii) Items that will not be reclassified to Profit & Loss C (ii) Items that will not be reclassified to Profit & Loss C (ii) Items that will not be reclassified to Profit & Loss C (ii) Items that will not be reclassified to Profit & Loss C (ii) I		1		-	-		
A (i) Items that will not be reclassified to Profit & Loss B (ii) Income tax relating to items that will be reclassified to Profit & Loss (iii) Income tax relating to items that will be reclassified to Profit & Loss (ii) Income tax relating to items that will be reclassified to Profit & Loss Total other comprehensive income (XII) XIII XIII	IX	Profit/(Loss) for the year before movement in regulation of s		-	-		
Net Movement in Regulatory Deferral Account Balance related to Profit or Loss		account balance (VII - VIII)		38,061.85	(31,547.02)		
Profit or Loss Profit for the year after movement in regulatory deferral account balance (IX + X) XII Other comprehensive income A (i) Items that will not be reclassified to Profit & Loss (ii) Income tax relating to items that will not be reclassified to Profit & Loss B (i) Items that will be reclassified to Profit or Loss (ii) Income tax relating to items that will be reclassified to Profit & Loss Total other comprehensive income (XII) Total comprehensive income for the year (XI+XII) Earnings per equity share: Before net movement in regulatory deferral account balance (1) Basic (in ₹) (2) Diluted (in ₹) (2) Diluted (in ₹) (2) Diluted (in ₹) (2) Diluted (in ₹) (3,270.27 (5,296.69)	X			*			
balance (IX + X) Other comprehensive income A (i) Items that will not be reclassified to Profit & Loss (ii) Income tax relating to items that will not be reclassified to Profit & Loss B (i) Items that will be reclassified to Profit or Loss (ii) Income tax relating to items that will be reclassified to Profit & Loss Total other comprehensive income (XII) Total comprehensive income for the year (XI+XII) Earnings per equity share: Before net movement in regulatory deferral account balance (1) Basic (in ₹) (2) Diluted (in ₹) (2) Diluted (in ₹) (2) Diluted (in ₹) (3,270.27 (5,296.69)		Profit or Loss	44	<i>*</i> (34,791.58)	26,250.33		
A (i) Items that will not be reclassified to Profit & Loss (ii) Income tax relating to items that will not be reclassified to Profit & Loss B (i) Items that will be reclassified to Profit or Loss (ii) Income tax relating to items that will be reclassified to Profit & Loss Total other comprehensive income (XII) Total comprehensive income for the year (XI+XII) Earnings per equity share: Before net movement in regulatory deferral account balance (1) Basic (in ₹) (2) Diluted (in ₹) After net movement in regulatory deferral account balance (1) Basic (in ₹) (2) Diluted (in ₹) (2) Diluted (in ₹) (3,236.69)	ΧI	Profit for the year after movement in regulatory distorral assets					
A (i) Items that will not be reclassified to Profit & Loss (ii) Income tax relating to items that will not be reclassified to Profit & Loss B (i) Items that will be reclassified to Profit or Loss (ii) Income tax relating to items that will be reclassified to Profit & Loss Total other comprehensive income (XII) Total comprehensive income for the year (XI+XII) Earnings per equity share: Before net movement in regulatory deferral account balance (1) Basic (in ₹) After net movement in regulatory deferral account balance (1) Basic (in ₹) (2) Diluted (in ₹) (2) Diluted (in ₹) (2) Diluted (in ₹) (3.50 (0.88)		balance (IX + X)		3,270.27	(5,296.69)		
A (i) Items that will not be reclassified to Profit & Loss (ii) Income tax relating to items that will not be reclassified to Profit & Loss B (i) Items that will be reclassified to Profit or Loss (ii) Income tax relating to items that will be reclassified to Profit & Loss Total other comprehensive income (XII) Total comprehensive income for the year (XI+XII) Earnings per equity share: Before net movement in regulatory deferral account balance (1) Basic (in ₹) (2) Diluted (in ₹) After net movement in regulatory deferral account balance (1) Basic (in ₹) (2) Diluted (in ₹) (2) Diluted (in ₹) (3.270.27 (5.296.69)	XII	Other comprehensive income	*	3			
Profit & Loss (ii) Income tax relating to items that will not be reclassified to Profit & Loss B (i) Items that will be reclassified to Profit or Loss (ii) Income tax relating to items that will be reclassified to Profit & Loss Total other comprehensive income (XII) XIII Total comprehensive income for the year (XI+XII) Earnings per equity share: Before net movement in regulatory deferral account balance (1) Basic (in ₹) (2) Diluted (in ₹) (2) Diluted (in ₹) (2) Diluted (in ₹) (3) Diluted (in ₹) (4) Diluted (in ₹) (5) Diluted (in ₹) (6) Diluted (in ₹) (7) Diluted (in ₹)				,			
(ii) Income tax relating to items that will not be reclassified ito Profit & Loss B (i) Items that will be reclassified to Profit or Loss (ii) Income tax relating to items that will be reclassified to Profit & Loss Total other comprehensive income (XII) XIII Total comprehensive income for the year (XI+XII) Earnings per equity share: Before net movement in regulatory deferral account balance (1) Basic (in ₹) (2) Diluted (in ₹) (1) Basic (in ₹) (2) Diluted (in ₹) (2) Diluted (in ₹) (3) (0.88)				-	-		
reclassified to Profit & Loss B (i) Items that will be reclassified to Profit or Loss (ii) Income tax relating to items that will be reclassified to Profit & Loss Total other comprehensive income (XII) XIII Total comprehensive income for the year (XI+XII) Earnings per equity share: Before net movement in regulatory deferral account balance (1) Basic (in ₹) (2) Diluted (in ₹) (2) Diluted (in ₹) (2) Diluted (in ₹) (2) Diluted (in ₹) (3.25) Total comprehensive income (XII)		(ii) Income tax relating to items that will not be					
B (i) Items that will be reclassified to Profit or Loss (ii) Income tax relating to items that will be reclassified to Profit & Loss Total other comprehensive income (XII) XIV Earnings per equity share: Before net movement in regulatory deferral account balance (1) Basic (in ₹) (2) Diluted (in ₹) (2) Diluted (in ₹) (2) Diluted (in ₹) (2) Diluted (in ₹) (3.270.27 (5.296.69) 5.80 (5.25)		reclassified to Profit & Loss		-	-		
(ii) Income tax relating to items that will be reclassified to Profit & Loss Total other comprehensive income (XII) XIII Total comprehensive income for the year (XI+XII) Earnings per equity share: Before net movement in regulatory deferral account balance (1) Basic (in ₹) (2) Diluted (in ₹) After net movement in regulatory deferral account balance (1) Basic (in ₹) (2) Diluted (in ₹) (2) Diluted (in ₹) (3,270.27 (5,296.69) 5.80 (5.25) 6.80 (5.25)							
reclassified to Profit & Loss Total other comprehensive income (XII) XIII Total comprehensive income for the year (XI+XII) Earnings per equity share: Before net movement in regulatory deferral account balance (1) Basic (in ₹) (2) Diluted (in ₹) After net movement in regulatory deferral account balance (1) Basic (in ₹) (2) Diluted (in ₹) (2) Diluted (in ₹) (3,270.27 (5,296.69) (5.25) (5.25)		(ii) Income tax relating to items that will be		-	-		
Total other comprehensive income (XII)				-	-		
XIII Total comprehensive income for the year (XI+XII) 3,270.27 (5,296.69) XIIV Earnings per equity share: Before net movement in regulatory deferral account balance (1) Basic (in ₹) 5.80 (5.25) (2) Diluted (in ₹) 5.80 (5.25) After net movement in regulatory deferral account balance 0.50 (0.88)							
XIV Earnings per equity share: (5,296.69) Before net movement in regulatory deferral account balance (1) Basic (in ₹) 5.80 (5.25) (2) Diluted (in ₹) - - - (1) Basic (in ₹) 0.50 (0.88)	XIII	Total comprehensive income for the year (XI+XII)					
Before net movement in regulatory deferral account balance (1) Basic (in ₹) (2) Diluted (in ₹) After net movement in regulatory deferral account balance (1) Basic (in ₹) (2) Diluted (in ₹) (2) Diluted (in ₹)	XIV	Earnings per equity share:		3,270.27	(5,296.69)		
(1) Basic (in ₹) (2) Diluted (in ₹) After net movement in regulatory deferral account balance (1) Basic (in ₹) (2) Diluted (in ₹) (0.88)		Before net movement in regulatory deferral account balance					
(2) Diluted (in ₹) After net movement in regulatory deferral account balance (1) Basic (in ₹) (2) Diluted (in ₹) (0.88)		(1) Basic (in ₹)					
(1) Basic (in ₹) (2) Diluted (in ₹) (0.88)		(2) Diluted (in ₹)		5.80	(5.25)		
(1) Basic (in ₹) (2) Diluted (in ₹) (0.88)		After net movement in regulatory deferral account balance		-	-		
(2) Diluted (in ₹)		(1) Basic (in ₹)	}				
Notes 1 to 47 are an integral part of the financial statements		(2) Diluted (in ₹)		0.50	(0.88)		
				-	-		

Sd/-(PRABHAT.M.JOSHI) Company Secretary

Sd/-(JAGADEESHA. B) Chief Financial Officer

Sd/-(D.PADMAVATHI) Director(Tech)

(PRASHANT KUMAR MISHRA, IAS) **Managing Director**

In terms of our Report of even date for NITIN J SHETTY & CO., **Chartered Accountants** Firm Reg. No 008891S

> Sd/-CA DHANUSH D. BOLAR **PARTNER** Membership No. 250601

Place: Mangaluru Date: 12.12.2022