

Item No. 6

**Documents held by the
Company**

BALANCE SHEET AS AT 31ST MARCH, 2022

(₹ in Lakh)

Particulars	Note No.	As at 31st March, 2022 (Ind-AS)	As at 31st March, 2021 (Ind-AS)
ASSETS			
I Non-Current Assets			
(a) Property, plant and equipment	3	306,177.14	280,778.26
(b) Capital work-in-progress	4	23,917.29	22,949.56
(c) Intangible assets	5	178.80	496.10
(d) Right of use assets	6	90.12	-
(e) Financial assets			
(i) Investments	7	1.00	1.00
(ii) Other financial assets	8	12,958.81	12,957.67
(f) Non-current tax assets (Net)	9	1,706.28	4,122.93
(g) Other non-current assets	10	807.04	807.04
Total Non-current Assets (I)		345,836.48	322,112.56
II Current Assets			
(a) Inventories	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 ¹	17	3,593.07	686.31
Sub-Total		222,340.09	228,903.65
Non-current Assets held for sale	18	427.16	441.44
Total Current Assets (II)		222,767.25	229,345.09
Total Assets (I+II)		568,603.73	551,457.65
III Regulatory Deferral Account Debit Balance	19	57,906.95	92,698.53
Total Assets & Regulatory account balance (I+II+III)		626,510.68	644,156.18
EQUITY AND LIABILITIES			
I Equity			
(a) Equity Share Capital	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
Liabilities			
II Non-Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	22	109,921.61	101,053.81
(ii) Lease liabilities	23	89.35	-
(ii) Trade payables			
- 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
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			
- 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
Notes 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

Place: Mangaluru
Date: 12.12.2022

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

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

Sl. No	Particulars	Note No.	Year ended	
			31 st March, 2022 (Ind-AS)	31 st March, 2021 (Ind-AS)
I	Revenue from operations	35	389,577.85	360,673.92
II	Other Income	36	18,196.33	18,653.83
	Total income (I + II)		407,774.18	379,327.75
IV	Expenses			
	Cost of Power Purchased	37	257,983.06	310,880.45
	Employee Benefits Expenses	38	52,275.97	46,761.12
	Finance Costs	39	13,185.59	13,165.84
	Depreciation and amortization expenses	40	20,988.13	19,304.97
	Other Expenses	41	20,871.00	21,558.37
	Total expenses (IV)		365,303.75	411,670.75
V	Profit before exceptional items and tax (III-IV)		42,470.43	(32,343.00)
VI	Exceptional items income/expenses (net)	42	(4,408.58)	795.98
VII	Profit/(Loss) before tax (V + VI)		38,061.85	(31,547.02)
VIII	Tax expense:			
	(1) Current tax	43	-	-
	(2) Deferred tax		-	-
	(3) MAT credit entitlement		-	-
	Total tax expense (VIII)		-	-
IX	Profit/(Loss) for the year before movement in regulatory deferral account balance (VII - VIII)		38,061.85	(31,547.02)
X	Net Movement in Regulatory Deferral Account Balance related to Profit or Loss	44	(34,791.58)	26,250.33
XI	Profit for the year after movement in regulatory deferral account balance (IX + X)		3,270.27	(5,296.69)
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	Total comprehensive income for the year (XI+XII)		3,270.27	(5,296.69)
XIV	Earnings per equity share:			
	Before net movement in regulatory deferral account balance			
	(1) Basic (in ₹)		5.80	(5.25)
	(2) Diluted (in ₹)		-	-
	After net movement in regulatory deferral account balance			
	(1) Basic (in ₹)		0.50	(0.88)
	(2) Diluted (in ₹)		-	-
	Notes 1 to 47 are an integral part of the financial statements			

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(JAGADEESHA. B)
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(D.PADMAVATHI)
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(PRASHANT KUMAR MISHRA, IAS)
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In terms of our Report of even date
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