



MANGALORE ELECTRICITY SUPPLY COMPANY LIMITED
BALANCE SHEET AS AT 30TH SETEMBER, 2022

(₹ in Lakh)

Particulars	Note No.	As at 30th September , 2022 (Ind-AS)	As at 31st March , 2022 (Ind-AS)
ASSETS			
I Non Current Assets			
(a) Property, plant and equipment	3	302,387.91	305,868.30
(b) Capital work-in-progress	4	35,354.69	23,917.29
(c) Intangible assets	5	42.96	237.51
(d) Right of use assets	6	90.12	90.12
(e) Financial assets			
(i) Investments	7	1.00	1.00
(ii) Other financial assets	8	13,387.62	12,958.81
(f) Non-current tax assets (Net)	9	1,708.51	1,706.28
(g) Other non-current assets	10	807.04	807.04
Total Non-current Assets (I)		353,779.84	345,586.35
II Current Assets			
(a) Inventories	11	4,700.71	5,046.14
(b) Financial assets			
(i) Trade receivables	12	71,468.49	84,468.64
(ii) Cash and cash equivalents	13	3,918.84	4,820.49
(iii) Bank Balances other than (ii) above	14	856.64	906.46
(iv) Other financial assets	15	132,003.00	121,436.76
(c) Current Tax Assets (Net)	16	181.51	1,938.27
(d) Other current assets	17	6,350.23	3,593.07
Sub-Total		219,479.42	222,209.83
Non-current Assets held for sale	18	362.93	427.16
Total Current Assets (II)		219,842.35	222,636.99
Total Assets (I+II)		573,622.19	568,223.34
III Regulatory Deferral Account Debit Balance	19	40,408.88	57,506.88
Total Assets & Regulatory account balance (I+II+III)		614,031.07	625,730.22
EQUITY AND LIABILITIES			
I Equity			
(a) Equity Share Capital	20	66,317.20	66,242.35
(b) Other Equity	21	43,243.21	26,000.85
Total Equity (I)		109,560.41	92,243.20
Liabilities			
II Non Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	22	129,362.87	109,921.61
(ii) Lease liabilities	23	89.35	89.35
(iii) Trade payables			
- total outstanding dues of micro and small enterprises	24	-	-
- total outstanding dues of creditors other than micro and small enterprises	24	20,435.85	10,192.50
(iv) Other financial liabilities	25	121,048.08	119,708.45
(b) Provisions	26	9,383.23	7,752.62
(c) Deferred Income	27	76,843.85	69,599.21
(d) Other non-current liabilities	28	38.79	38.79
Total Non-current Liabilities (II)		357,202.02	317,302.53

Particulars	Note No.	As at 30th September , 2022 (Ind-AS)	As at 31st March , 2022 (Ind-AS)
III Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	29	21,191.57	64,641.32
(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	32,797.17	32,445.69
(iv) Other financial liabilities	32	68,474.67	89,526.74
(b) Provisions	33	-	1,977.85
(c) Deferred Income	27	-	4,526.16
(d) Other Current Liabilities	34	24,805.28	23,066.73
Total Current Liabilities (III)		147,268.69	216,184.49
Total Liabilities (II+III)		504,470.71	533,487.02
Total Equity and Liabilities (I+II+III)		614,031.12	625,730.22
Notes 1 to 46 are an integral part of the financial statements			

Chief Financial Officer
MESCO BANGALURU



MANGALORE ELECTRICITY SUPPLY COMPANY LIMITED
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 30TH SEPTEMBER , 2022

(₹ in Lakh)

Particulars		Note No.	Year ended 30th Sept , 2022 (Ind-AS)	Year ended 31st March , 2022 (Ind-AS)
I	Revenue from operations	35	209,283.27	389,577.85
II	Other Income	36	7,876.93	18,132.19
III	Total income (I + II)		217,160.20	407,710.04
IV	Expenses			
	Cost of Power Purchased	37	130,715.42	257,983.06
	Employee Benefits Expenses	38	25,076.11	51,822.16
	Finance Costs	39	6,516.94	13,185.59
	Depreciation and amortization expenses	40	11,487.20	20,923.38
	Other Expenses	41	9,390.49	20,925.35
	Total expenses (IV)		183,186.16	364,839.54
V	Profit before exceptional items and tax (III-IV)		33,974.04	42,870.50
VI	Exceptional items income/expenses (net)	42	-	(4,408.58)
VII	Profit/(Loss) before tax (V + VI)		33,974.04	38,461.92
VIII	Tax expense:			
	(1) Current tax	43	-	-
	(2) Deferred tax		-	-
	(3) MAT credit entitlement Reversal		-	-
	Total tax expense (VIII)		-	-
IX	Profit/(Loss) for the year before movement in regulatory deferral account balance (VII - VIII)		33,974.04	38,461.92
X	Net Movement in Regulatory Deferral Account Balance related to Profit or Loss	44	(17,098.00)	(35,191.65)
XI	Profit for the year after movement in regulatory deferral account balance (IX + X)		16,876.04	3,270.27
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)		16,876.04	3,270.27
XIV	Earnings per equity share:			
	Before net movement in regulatory deferral account balance			
	(1) Basic (in ₹)		5.17	(5.25)
	(2) Diluted (in ₹)		-	-
	After net movement in regulatory deferral account balance			
	(1) Basic (in ₹)		2.57	(0.88)
	(2) Diluted (in ₹)		-	-

Notes 1 to 46 are an integral part of the financial statements


Chief Financial Officer
MESCOM MANGALURU

Notes to the Financial Statements for the year ended September 30th, 2022

Note 4- Capital work-in-progress

(₹ in Lakh)

Sl. No.	Particulars	As at 30/09/2022	As at 31/03/2022
4.1	Capital Works in Progress	35078.08	23694.80
4.2	Revenue expenses pending allocation over capital works - Interest	-	-
4.3	Preliminary expenditure on survey / feasibility studies of projects pending allocation	276.61	222.49
	Total	35354.69	23917.29

Note 6 - Right of use assets

(₹ in Lakh)

Sl. No.	Particulars	As at 30/09/2022	As at 31/03/2022
6.1	Right of use Assets	90.12	90.12
	Total	90.12	90.12

Note 7 - Investments

(₹ in Lakh)

Sl. No.	Particulars	As at 30/09/2022	As at 31/03/2022
7.1	(Unquoted Investments fully paid up)		
7.1.1	Investment in Equity share capital of Power Company of Karnataka Limited (100 Equity shares of ₹ 1,000 each)	1.00	1.00
	Total	1.00	1.00

Note 8 - Other Non-current Financial assets

(₹ in Lakh)

Sl. No.	Particulars	As at 30/09/2022	As at 31/03/2022
8.1	(Unsecured, considered good unless otherwise stated)		
8.1.1	Deposit with Andhra Pradesh Power Generation Corporation Ltd	1400.00	1400.00
8.1.2	Deposit with others	1085.88	657.07
8.1.3	Subsidy / Grant receivable from GoK	10901.74	10901.74
	Total	13387.62	12958.81

Note 9 - Non-current Tax Assets (Net)

(₹ in Lakh)

Sl. No.	Particulars	As at 30/09/2022	As at 31/03/2022
9.1	Income Tax paid in advance (Tax Asset)	1708.43	1706.28
9.2	MAT Credit Entitlement	0.08	0.00
	Total	1708.51	1706.28

Note 10 - Other non-current assets

(₹ in Lakh)

Sl. No.	Particulars	As at 30/09/2022	As at 31/03/2022
10.1	(Unsecured, considered good unless otherwise stated)		
10.1.1	Amount deposited with PF Authorities	807.04	807.04
	Total	807.04	807.04

Note 11 - Inventories

(₹ in Lakh)

Sl. No.	Particulars	As at 30/09/2022	As at 31/03/2022
11.1	Stores & Spares		
11.1.1	Materials Stock Account	4689.04	5037.46
11.1.2	Material imprest Account	4.19	4.19
11.1.3	Materials Account - Temporary works	7.48	4.49
	Sub-Total	4700.71	5046.14
11.2	Less: Provision for loss on obsolescence of stock	-	-
	Total	4700.71	5046.14

Note 12 - Current Trade receivables

(₹ in Lakh)

SI. No.	Particulars	As at 30/09/2022	As at 31/03/2022
12.1	Sundry Debtors for sale of Power – LT, HT & Others		
12.1.1	Secured and considered good	53568.57	37966.36
12.1.2	Un-secured and considered good	0.00	23404.92
12.1.3	Electricity Tax	4076.67	3337.31
12.1.4	Sundry Debtors for Un Billed Revenue - Un-secured and considered good	20643.90	27044.00
	Sub-Total	78289.14	91752.59
12.1.5	Less: Provision for withdrawal of Revenue demand	377.45	1004.31
12.1.6	Less: Provision for Doubtful dues from consumers	6443.20	6279.64
	Total	71468.49	84468.64

Note 13 - Cash and cash equivalents

(₹ in Lakh)

SI. No.	Particulars	As at 30/09/2022	As at 31/03/2022
13.1	Balances with Banks:		
13.1.1	Collecting Bank Accounts (Non-operative)	2328.84	1496.43
13.1.2	Disbursement Bank Accounts (Operative)	1126.47	2890.27
13.1.3	Transit account with Head Office	0.00	30.91
	Sub-Total	3455.31	4417.61
13.2	Cash on hand	459.44	187.98
13.3	Cheques on hand	0.00	211.44
13.4	Postage stamp on hand	4.09	3.46
	Total	3918.84	4820.49

Note 14 - Other Bank Balances

(₹ in Lakh)

SI. No.	Particulars	As at 31/03/2022	As at 31/03/2021
14.1	Restricted bank balance - Deposit with Courts	3.84	3.84
14.2	Deposits with Banks towards Bank Guarantee	852.80	902.62
	Total	856.64	906.46

Note 15 - Other Current financial assets

(₹ in Lakh)

SI. No.	Particulars	As at 30/09/2022	As at 31/03/2022
	(Unsecured, considered good unless otherwise stated)		
15.1	Receivables from KPTCL & other ESCOMs for transfer of material, purchase of power and other transactions	75641.56	75736.54
15.2	Subsidy receivable from State Govt. towards free power supply to IP Sets upto 10 HP	51894.92	41219.67
15.3	Cost of energisation of Rural Drinking Water Supply works receivable from Panchayaths	1227.03	1277.71
15.4	Advances to Staff	422.33	336.19
15.5	Recoverable from Employees	39.53	190.15
15.6	Amount receivable from P&G Trust	733.72	249.04
15.7	Advance payments to power suppliers	0.00	18.83
15.8	Amount receivable from State Govt. towards reliefs given to MSME Electrical consumers	1164.20	1164.20
15.9	Other Receivables	879.71	1244.43
	Total	132003.00	121436.76

Note 16 - Current Tax Assets (Net)

(₹ in Lakh)

Sl. No.	Particulars	As at 30/09/2022	As at 31/03/2022
16.1	Advance Income Tax		
16.1.1	Income Tax paid in advance (Tax Asset)	0.00	1777.65
16.1.2	TCS paid to the suppliers on purchases	181.51	160.62
	Sub-Total	181.51	1938.27
16.2	MAT Credit Entitlement	-	-
	Total	181.51	1938.27

Note 17 - Other Current Assets

(₹ in Lakh)

Sl. No.	Particulars	As at 30/09/2022	As at 31/03/2022
	(Unsecured, considered good unless otherwise stated)		
17.1	Capital Advances to Suppliers and contractors	156.71	120.32
17.2	Advances to Power Company of Karnataka Ltd.	5953.03	3276.29
17.3	Prepaid Expenses	12.09	16.68
	Stock shortage pending investigation/general	1.78	0.00
17.4	Compensation for injuries, death and damages paid to Staff/ outsiders pending investigation.	226.62	179.78
	Total	6350.23	3593.07

Note 18 - Non-current assets held for sale

(₹ in Lakh)

Sl. No.	Particulars	As at 30/09/2022	As at 31/03/2022
18.1	Plant, equipment, lines & cables	362.93	427.16
18.2	Less: Provision for loss on obsolescence of stock	-	-
	Total	362.93	427.16

Note 19 -Regulatory deferral account debit balance

(₹ in Lakh)

Sl. No.	Particulars	As at 30/09/2022	As at 31/03/2022
19.1	Regulatory Asset - KERC	40408.88	57506.88
	Total	40408.88	57506.88

Note 20 - Equity Share Capital

(₹ in Lakh)

Sl. No.	Particulars	As at 30/09/2022	As at 31/03/2022
20.1	Authorised Share Capital 100,00,00,000 Equity Shares of ₹ 10/- each	100000.00	100000.00
20.2	Issued, subscribed and fully paid up Share Capital 66,24,23,531 Equity Shares of ₹ 10/- each (PY 61,94,41,631 Equity Shares of ₹ 10/- each)	66317.20	66242.35
	Total	66317.20	66242.35

Note 21 - Other equity

(₹ in Lakh)

Sl. No.	Particulars	As at 30/09/2022	As at 31/03/2022
21.1	Share Application Money Pending Allotment	456.50	74.85
21.2	Proposed Adj. to Net worth	764.00	764.00
21.3	Capital Reserve	132.66	132.66
21.4	Reserve for Material Cost Variance	3900.85	3916.22
21.5	Retained Earnings	37989.20	21113.12
	Total	43243.21	26000.85

21.5 - Changes in Other Equity

(₹ in Lakh)

Sl. No.	Particulars	As at 30/09/2022	As at 31/03/2022
1	Share Application Money Pending Allotment		
	Balance at the beginning of the year	74.85	3496.28
	Add: Received during the the year	876.76	876.76
	Less: Transfer during the year	495.11	4298.19
	Balance at the end of the year	456.50	74.85
2	Proposed Adj. to Net worth		
	Balance at the beginning of the year	764.00	764.00
	Add: Additions during the the year	-	-
	Balance at the end of the year	764.00	764.00

3	Capital Reserve		
	Balance at the beginning of the year	132.66	132.66
	Less: Utilized during the the year		-
	Balance at the end of the year	132.66	132.66
4	Reserve for Material Cost Variance		
	Balance at the beginning of the year	3940.00	3940.00
	Less: Utilized during the the year	15.38	0.00
	Balance at the end of the year	3924.62	3940.00
5	Retained Earnings		
	Balance at the beginning of the year	21113.16	17842.89
	Add: Profit for the year	16876.10	3270.27
	Balance at the end of the year	37989.26	21113.16
	Total	43267.04	26024.67

Note 22 - Borrowings

(₹ in Lakh)

Sl. No.	Particulars	As at 30/09/2022	As at 31/03/2022
22.1	(Secured – at amortised cost)		
22.1.1	Term Loans:		
22.1.1.1	From Banks	107169.25	89260.08
22.1.1.2	From Others	22193.62	20643.67
	Sub-Total	129362.87	109903.75
22.2	(Unsecured – at amortised cost)		
22.2.1	Term Loans:		
22.2.1.1	From Government	0.00	17.86
22.2.1.2	From Others	-	-
	Sub-Total	0.00	17.86
	Total	129362.87	109921.61

Note 23 - Non-current Lease Liabilities

(₹ in Lakh)

Sl. No.	Particulars	As at 30/09/2022	As at 31/03/2022
23.1	Lease Liability not due	89.35	89.35
	Total	89.35	89.35

Note 24 - Non-current Trade Payables

(₹ in Lakh)

Sl. No.	Particulars	As at 30/09/2022	As at 31/03/2022
24.1	Micro Small and Medium Enterprises (MSME)		-
24.2	Other than MSME - M/s. Karnataka Power Corporation Ltd.,	20435.85	10192.50
	Total	20435.85	10192.50

Note 25 - Other Non-current financial liabilities

(₹ in Lakh)

Sl. No.	Particulars	As at 30/09/2022	As at 31/03/2022
25.1	Interest payable towards belated payment of Power purchase dues to M/s Karnataka Power Corporation Limited	43150.81	43150.81
25.2	Initial/ Additional Security Deposits and Meter Security Deposits received from consumers	77794.17	74966.45
25.3	Security deposits from Suppliers/ Contractors becoming due after one year	0.00	1488.09
25.4	Payable to GoK	103.10	103.10
	Total	121048.08	119708.45

3 Capital Reserve			
Balance at the beginning of the year		132.66	132.66
Less: Utilized during the the year			-
Balance at the end of the year		132.66	132.66
4 Reserve for Material Cost Variance			
Balance at the beginning of the year		3940.00	3940.00
Less: Utilized during the the year		15.38	0.00
Balance at the end of the year		3924.62	3940.00
5 Retained Earnings			
Balance at the beginning of the year		21113.16	17842.89
Add: Profit for the year		10685.93	3270.27
Balance at the end of the year		31799.09	21113.16
Total		37076.87	26024.67

Note 22 - Borrowings

(₹ in Lakh)

SI. No.	Particulars	As at 30/09/2022	As at 31/03/2022
22.1	(Secured – at amortised cost)		
22.1.1	Term Loans:		
22.1.1.1	From Banks	107169.25	89260.08
22.1.1.2	From Others	22193.62	20643.67
	Sub-Total	129362.87	109903.75
22.2	(Unsecured – at amortised cost)		
22.2.1	Term Loans:		
22.2.1.1	From Government	0.00	17.86
22.2.1.2	From Others	-	-
	Sub-Total	0.00	17.86
	Total	129362.87	109921.61

Note 23 - Non-current Lease Liabilities

(₹ in Lakh)

SI. No.	Particulars	As at 30/09/2022	As at 31/03/2022
23.1	Lease Liability not due	89.35	89.35
	Total	89.35	89.35

Note 24 - Non-current Trade Payables

(₹ in Lakh)

SI. No.	Particulars	As at 30/09/2022	As at 31/03/2022
24.1	Micro Small and Medium Enterprises (MSME)		-
24.2	Other than MSME - M/s. Karnataka Power Corporation Ltd.,	20435.85	10192.50
	Total	20435.85	10192.50

Note 25 - Other Non-current financial liabilities

(₹ in Lakh)

SI. No.	Particulars	As at 30/09/2022	As at 31/03/2022
25.1	Interest payable towards belated payment of Power purchase dues to M/s Karnataka Power Corporation Limited	43150.81	43150.81
25.2	Initial/ Additional Security Deposits and Meter Security Deposits received from consumers	77794.17	74966.45
25.3	Security deposits from Suppliers/ Contractors becoming due after one year	0.00	1488.09
25.4	Payable to GoK	103.10	103.10
	Total	121048.08	119708.45

Note 26 - Non-current Provisions

(₹ in Lakh)

Sl. No.	Particulars	As at 30/09/2022	As at 31/03/2022
26.1	Provision for Employee Benefits:		
26.1.1	Provision for earned leave encashment	7208.72	6616.03
26.1.2	Provision for Family Benefit Fund	2174.51	1136.59
	Total	9383.23	7752.62

Note 27 - Non-current Deferred Income

(₹ in Lakh)

Sl. No.	Particulars	As at 30/09/2022	As at 31/03/2022
27.1	Consumer Contribution towards cost of Capital Asset		
	Opening Balance	41111.50	34371.06
	Add: Addition during the year	2412.99	9041.01
	Less: Reversal of Depreciation	0.00	2300.57
	Closing Balance	43524.49	41111.50
27.2	Government Grant towards cost of Capital Asset		
	Opening Balance	33013.87	32140.55
	Add: Addition during the year	2568.57	2820.10
	Less: Reversal of Depreciation	2263.08	1946.78
	Closing Balance	33319.36	33013.87
	Total	76843.85	74125.37
27.3	Current Liability	0.00	4526.16
27.4	Non-Current Liability	76843.85	69599.21

Note 28 - Other non-current liabilities

(₹ in Lakh)

Sl. No.	Particulars	As at 30/09/2022	As at 31/03/2022
28.1	Advances:		
28.1	Amount received from Govt. towards Bhagya Jyothi Works	38.79	38.79
	Total	38.79	38.79

Note 29 - Borrowings

(₹ in Lakh)

Sl. No.	Particulars	As at 30/09/2022	As at 31/03/2022
29.1	Secured		
29.1	Bank Overdrafts (Refer Note 29.3)	21191.57	43361.79
29.2	Current Maturities of Long Term Debts	0.00	21279.53
	Total	21,191.57	64,641.32

29.3 Short Term Loan details**Note 30 - Lease Liabilities**

(₹ in Lakh)

Sl. No.	Particulars	As at 30/09/2022	As at 31/03/2022
30.1	Lease Liability payable accrued and due	-	-
	Total	-	-

Note 31 - Current Trade Payables

(₹ in Lakh)

Sl. No.	Particulars	As at 30/09/2022	As at 31/03/2022
31.1	Micro Small and Medium Enterprises (MSME)	-	-
31.2	Other than MSME - Sundry Creditors for purchase of power	32797.17	32445.69
	Total	32797.17	32445.69

Note 32 - Other Current financial liabilities

(₹ in Lakh)

Sl. No.	Particulars	As at 30/09/2022	As at 31/03/2022
32.1	Payable to other ESCOMs for receipt of material, purchase of power and other transactions	18329.53	25729.98
32.2	Payable to Suppliers/ contractors	4872.46	4618.60
32.3	Employee related liabilities	4461.25	4185.74
32.4	Interest payable on consumers security deposits	2051.14	2774.74
32.5	Other Deposits from consumers	246.95	242.65
32.6	Security Deposits in cash from Suppliers / Contractors	16681.45	15536.42
32.7	Other Liabilities		
32.7.1	Liability for expenses	21133.60	24187.53
32.7.2	Stale Cheques	21.02	22.88
32.7.3	Sundry debtors for sale of power - Credit Balances	0.00	11661.24
32.7.4	Others	677.27	566.96
	Sub-Total	21831.89	36438.61
	Total	68474.67	89526.74

Note 33 - Current Provisions

(₹ in Lakh)

Sl. No.	Particulars	As at 30/09/2022	As at 31/03/2022
33.1	Provision for Employee Benefits:		
33.1.1	Provision for earned leave encashment	0.00	1047.14
33.1.2	Provision for Family Benefit Fund	0.00	930.71
	Total	0.00	1977.85

Note 34 - Other current liabilities

(₹ in Lakh)

Sl. No.	Particulars	As at 30/09/2022	As at 31/03/2022
34.1	Share application money pending allotment	1400.00	1400.00
34.2	Statutory Dues payable to Govt.	1001.88	1576.50
34.3	Taxes and duties payable to Govt. of Karnataka	17332.57	5097.50
34.4	Deposits from Consumers for Electrification/ Service Connection	10146.70	9748.50
34.5	Payable to KPTCL towards transmission charges	5054.65	4332.54
34.6	Inter Unit Accounts (Net)	-10844.15	1.75
34.7	Other Liabilities	713.63	909.94
	Total	24805.28	23066.73

Note 35 - Revenue from operations

(₹ in Lakh)

Sl. No.	Particulars	Year ended 30/09/2022	Year ended 31/03/2022
35.1	Sale of products		
35.1.1	Revenue from Sale of Power – LT	141868.43	280014.89
35.1.2	Revenue from Sale of Power – HT	63832.35	114089.79
35.1.3	Fuel Cost Adjustment charges - LT & HT	2568.94	-5117.07
	Sub-Total	208269.72	388987.61
35.2	Less: Withdrawal of Revenue Demand	36.32	606.54
	Net revenue from sale of products	208233.40	388381.07
35.3	Other operating revenues:		
35.3.1	Reconnection Fees (D &R)	63.60	118.16
35.3.2	Service Connection charges	754.60	758.65
35.3.3	Other Receipts from consumers	107.40	207.04
35.3.4	Amount collected for green tariff	50.23	74.50
35.3.5	SRTPV Facilitation fees	6.25	12.51
35.3.6	Supervision charges collected from National Highway Authorities	56.46	9.28
35.3.7	Application Fee, Supervision Charges and other charges collected from IP set consumers using tube wells for irrigation	11.33	16.64
	Sub-total	1049.87	1196.78
	Net Revenue from operations	209283.27	389577.85

Note 36 - Other Income

(₹ in Lakh)

Sl. No.	Particulars	Year ended 30/09/2022	Year ended 31/03/2022
36.1	Interest Income		
36.1.1	Delayed payment charges from consumers	2407.14	5793.22
36.1.2	Recoveries for theft of power	0.34	0.60
36.1.3	Interest received from Income Tax Department	135.18	-
36.1.4	Interest on Bank Fixed Deposits	-13.03	10.86
36.1.5	Interest earned on un-utilized funds payable to MOP - Debit Account	-	-
36.1.6	Interest on Loans and Advances to Licensees	0.00	75.79
36.1.7	Interest on Savings Bank Account	0.01	0.32
36.1.8	Interest received under NEF Scheme	64.14	101.66
	Sub-total	2593.78	5982.45
36.2	Other Non-operating Income		
36.2.1	Profit on sale of stores	0.00	103.19
36.2.2	Sale of scrap	0.00	8.73
36.2.3	Other Miscellaneous receipts from Trading	0.00	2.73
36.2.4	Gain on Sale of Assets	328.54	1334.44
	Sub-total	328.54	1449.09

36.3	Miscellaneous Receipts		
36.3.1	Rental from Staff Quarters	74.24	193.58
36.3.2	Rental from others	3.17	7.01
36.3.3	Excess found on physical verification of Materials Stock	0.00	1.47
36.3.4	Sundry credit balance written back	86.61	537.39
36.3.5	Penalty recovered from Suppliers/ Contractors for delay in supplies/ execution of work	101.70	250.99
36.3.6	Rebate for collection of Electricity Duty	57.89	106.77
36.3.7	Miscellaneous Recoveries	58.11	116.70
36.3.8	Incentives received	1785.22	4015.79
36.3.9	Other income relating to purchase of power	504.07	1140.65
36.3.10	Rent received from others for letting out companies other properties (Machineries and Equipments)	27.87	83.15
36.3.11	Refund of amount credited to other income in previous years.	(7.35)	(0.20)
	Sub-total	2691.53	6453.30
36.4	Subsidies against Loss on account of Flood, Fire, Cyclone etc.,	-	-
36.5	Others		
36.5.1	Bad & Doubtful Debts Written off / provided for	-	-
36.5.2	Grants and Consumer contribution related to PPE apportioned for the year	2263.08	4247.35
	Sub-total	2263.08	4247.35
	Total	7876.93	18132.19

Note 37 - Cost of Power Purchased

(₹ in Lakh)

Sl. No.	Particulars	Year ended 30/09/2022	Year ended 31/03/2022
37.1	Cost of Purchase of Power from various sources	106064.50	251381.24
37.2	Transmission Charges	25127.56	50382.39
37.3	SLDC Charges	57.79	152.50
37.4	UI Charges	-534.43	-82.87
37.5	Consultancy charges for witnessing the Coal Sample Testing.	-	-
37.6	Power Purchase cost accounted on basis of energy balancing	0.00	-43850.20
	Total	130715.42	257983.06

Note 38- Employee Benefits Expense

(₹ in Lakh)

Sl. No.	Particulars	Year ended 30/09/2022	Year ended 31/03/2022
38.1	Salaries and Wages		
38.1.1	Salaries	12802.25	25419.23
38.1.2	Over Time	158.53	481.08
38.1.3	Dearness Allowance	3503.47	5489.36
38.1.4	Other Allowances	1647.42	3298.67
38.1.5	Bonus	215.36	369.28
38.1.6	Medical Expenses reimbursement	164.24	412.02
38.1.7	Earned leave encashment	437.51	2128.80
38.1.8	Earned leave encashment to retired employees	291.57	633.25
38.1.9	Payment under Workmen's Compensation Act	16.71	-
38.1.10	Payment to helpers/employees of Monsoon gang	0.01	0.12
38.1.11	Pension & Leave contribution of employees on deputation	0.00	5.73
	Sub-Total	19237.07	38237.54

38.2	Contribution to Provident and Other Funds		
38.2.1	Terminal benefits (PF) Corporation Contribution	10.16	27.46
38.2.2	Terminal benefits (Pension) Corporation Contribution	3786.43	6772.30
38.2.3	Terminal Benefits Company contribution to Contributory pension scheme with effect from 01.04.06	1545.81	2864.63
38.2.4	Terminal Benefits Departmental contribution under NDCPS -Deputed Employees	6.78	10.59
38.2.5	Terminal Benefits Departmental contribution under NDCPS (Gratuity) - Employees appointed up to 13.02.2015	0.00	1989.64
38.2.6	Terminal Benefits Departmental contribution under NDCPS (Gratuity) - Employees appointed after 13.02.2015	0.00	453.40
38.2.7	Terminal Benefits Departmental contribution under NDCPS (Family Pension) - Employees appointed up to 13.02.2015	0.00	166.88
38.2.8	Terminal Benefits Departmental contribution under NDCPS (Family Pension) - Employees appointed after 13.02.2015	0.00	143.20
38.2.9	Terminal Benefits (Gratuity)	295.00	543.92
	Sub-Total	5644.18	12972.02
38.3	Staff Welfare expenses	194.86	612.60
	TOTAL	25076.11	51822.16

Note 39 - Finance Costs

(₹ in Lakh)

SI. No.	Particulars	Year ended 30/09/2022	Year ended 31/03/2022
39.1	Interest Expenses:		
39.1.1	Interest on Government Loans	2.59	3.60
39.1.2	Interest on REC loans	1059.15	2388.57
39.1.3	Interest on Loan from Commercial Banks - Long Term	5387.94	7476.76
39.1.4	Interest on Loan from Commercial Banks - Short Term	0.00	3166.00
	Total Interest on Loans	6449.68	13034.93
39.2	Other Borrowing Costs		
39.2.1	Other Interest and Finance Charges	67.26	150.66
	Gross Finance Costs	6516.94	13185.59
39.3	Less : Interest and finance charges capitalised on funds used during construction	-	-
	Total	6516.94	13185.59

Note 40 - Depreciation and amortization expenses (net)

(₹ in Lakh)

SI. No.	Particulars	Year ended 30/09/2022	Year ended 31/03/2022
40.1	Depreciation on Fixed Assets		
40.1.1	Depreciation on Buildings	363.00	632.10
40.1.2	Depreciation on Hydraulic Works	11.00	18.26
40.1.3	Depreciation on Civil Works	4.00	4.27
40.1.4	Depreciation on Plant and Machinery, lines, cable, network etc.,	10675.65	19698.68
40.1.5	Depreciation on Vehicles	59.00	109.18
40.1.6	Depreciation on furniture, fixtures	27.50	52.16
40.1.7	Depreciation on Office equipments	55.50	93.27
	Sub-total	11195.65	20607.92

40.2	Amortization on Intangible assets – Software acquired/ Purchased for internal use	291.55	315.46
	Net prior period	0.00	0.00
	Depreciation (Net)	11487.20	20923.38

Note 41 - Other Expenses

(₹ in Lakh)

SI. No.	Particulars	Year ended 30/09/2022	Year ended 31/03/2022
41.1	Amortisation of Lease hold Assets	4.51	43.55
41.2	Interest on Consumers' Security Deposits	1737.02	2911.08
41.3	Repairs to:		
41.3.1	Buildings	40.50	96.25
41.3.2	Plant and Machinery	439.51	1970.13
41.3.3	Lines, Cable Net Work Etc.	1340.52	4057.71
41.3.4	Civil Works	0.00	38.23
41.3.5	Vehicles	9.11	24.84
41.3.6	Furniture and Fixtures	1.49	9.26
41.3.7	Office Equipments.	41.61	169.41
	Sub-total	1872.74	6365.83
41.4	Payment to statutory Auditors		
41.4.1	As Auditor	2.33	4.47
41.4.2	Taxation Matter	0.00	1.12
41.5	Payment to Cost Auditors		
41.5.1	As Auditor	0.00	0.50
	Total Payment to Auditors	2.33	6.09
41.6	Power and Fuel	117.22	68.92
41.7	Water Charges	3.54	4.22
41.8	Rent	94.09	189.04
41.9	Rates and Taxes excluding Taxes on Income	4.80	25.84
41.10	Other A&G Expenses		
41.10.1	Telephones, Mobile and other communication expenses	101.94	234.15
41.10.2	Postage & Revenue Receipts Stamps	11.37	29.40
41.10.3	Legal, Consultancy & Other Professional charges	28.13	55.11
41.10.4	Remuneration to Contract Agencies for services obtained	3788.12	7383.07
41.10.5	Incentive payments	0.00	2.16
41.10.6	Conveyance and Travelling expenses	892.25	1975.20
41.10.7	Fees & Subscriptions	0.90	96.92
41.10.8	Books, periodicals and diaries	1.48	2.81
41.10.9	Printing & Stationery	47.03	134.82
41.10.10	Factory License Fees	10.00	10.00
41.10.11	Advertisement Expenses	3.37	17.34
41.10.12	Computer stationery and floppies	9.58	19.02
	Contributions	2.50	
41.10.13	Shared expenses	100.60	273.06
41.10.14	Band width & Facility Management Service Charges for R-APDRP project	40.41	141.60
41.10.15	Other miscellaneous expenses	129.32	273.85
41.10.16	Consumer Relation/ Education Expenses	0.00	5.95
	Sub-total	5167.00	10654.46

41.11	Expenses relating to CSR Activities		
41.11.1	CSR related expenses	0.00	144.25
	Sub-total	0.00	144.25
	Total A&G Expenses	5388.98	11092.82
41.12	Provision for loss on obsolescence of stores, etc., in stock	0.00	-430.90
41.13	Other Debits	356.00	942.97
	prior period expenditure	31.24	0.00
	Total	9390.49	20925.35

Note 42 - Exceptional items

(₹ in Lakh)

Sl. No	Particulars	Year ended 30/09/2022	Year ended 31/03/2022
42.1	Encashment of Bank Guarantee	-	-
42.2	Reversal of MAT Credit entitlement	-	(4,408.58)
	Total	0.00	(4408.58)

Note 43 - MAT Credit entitlement

(₹ in Lakh)

Sl. No	Particulars	Year ended 30/09/2022	Year ended 31/03/2022
43.1	MAT Credit entitlement	-	-
	Total	-	-

Note 44 - Net Movement in Regulatory Deferral account Balance related to Profit or Loss

(₹ in Lakh)

Sl. No	Particulars	Year ended 30/09/2022	Year ended 31/03/2022
44.1	Regulatory Asset Created for FY 2021-22	0.00	23310.88
44.2	Less : Reversal of Regulatory Asset created during 2019-20	17098.00	10315.00
44.3	Less : Adjusting of Regulatory asset created during FY 2020-21 as per True up Order	0.00	12380.33
44.4	Less : Reversal Regulatory Asset created for FY 2017-18	0.00	35807.20
44.5	Regulatory Asset Created for FY 2020-21	-	-
44.6	Add : Adjusting of Regulatory asset created during FY 2019-20 as per True up Order	-	-
44.7	Less : Reversal Regulatory Asset created for FY 2017-18	-	-
	Net movement in regulatory deferral account	(17,098.00)	(35,191.65)