

(All amounts in INR Lakhs, unless otherwise stated)

| Particulars | Notes | 30 June 2022 | 31 March 2022 |
|---|-------|--------------------|--------------------|
| ASSETS | | | |
| Non-Current Assets | | | |
| Property, plant and equipment | 3(A) | 1,00,455.70 | 1,01,053.45 |
| Other intangible assets | 3(B) | 114.57 | 147.37 |
| Capital work in progress | 3(C) | 1,11,441.12 | 1,09,725.68 |
| Financial assets | | | |
| - Other financial assets | 4 | 3,314.22 | 3,902.60 |
| Other non-current assets | 5 | 5,895.42 | 5,869.11 |
| Total Non-Current Assets | | 2,21,221.03 | 2,20,698.21 |
| Current Assets | | | |
| Inventory of Stores & Spares | 6 | 4,291.25 | 3,417.19 |
| Financial assets | | | |
| (i) Trade receivables | 7 | 39,725.71 | 34,708.85 |
| (ii) Cash and cash equivalents | 8 | 24,151.99 | 20,719.45 |
| (iii) Bank balances other than (ii) above | 9 | 9,583.67 | 11,219.23 |
| (iv) Other financial assets | 10 | 18,731.79 | 17,627.28 |
| Other current assets | 11 | 186.29 | 151.20 |
| Total Current Assets | | 96,670.70 | 87,843.20 |
| Total Assets | | 3,17,891.73 | 3,08,541.41 |
| EQUITY AND LIABILITIES | | | |
| Equity | | | |
| Equity share capital | 12 | 66,576.39 | 66,576.39 |
| Other equity | 13 | 75,117.74 | 74,823.37 |
| Reserve and surplus | 14 | (46,202.65) | (43,129.38) |
| Other reserves | | | |
| Total Equity | | 95,491.48 | 98,270.38 |
| Liabilities | | | |
| Non-Current Liabilities | | | |
| Financial liabilities | | | |
| - Non-current Borrowings | 15 | 71,803.45 | 63,377.16 |
| -Other Non-current Financial Liabilities | 16 | 1,761.64 | 1,761.64 |
| Deferred Tax Liability (Net) | 17 | 3,291.05 | 3,291.05 |
| Government Funds | 18 | 67,571.74 | 67,571.74 |
| Other non current liabilities | 19 | 22,225.78 | 21,661.78 |
| Long Term Provisions | 20 | 2,312.82 | 2,312.82 |
| Total Non-Current Liabilities | | 1,68,966.48 | 1,59,976.19 |
| Current Liabilities | | | |
| Trade payables | 21 | 33,065.75 | 29,981.88 |
| Other Financial Liabilities | 22 | 10,649.86 | 10,337.21 |
| Other current liabilities | 23 | 9,718.16 | 9,975.75 |
| Total Current Liabilities | | 53,433.77 | 50,294.84 |
| Total Liabilities | | 2,22,400.25 | 2,10,271.03 |
| Total Equity and Liabilities | | 3,17,891.73 | 3,08,541.41 |

In terms of our Accountants' Compilation Report of even date

For Mitra Roy & Datta
Chartered Accountants
FRN: 322477E



KINGSUK DATTA
Partner
Membership No. 053121

Date: 12th August 2022

TRIPURA STATE ELECTRICITY CORPORATION LIMITED
 CIN: U40101TR2004SGC007434
 Statement of Profit and Loss for the quarter ended 30 June 2022

(All amounts in INR Lakhs, unless otherwise stated)

| Particulars | Notes | 30 June 2022 | 31 March 2022 |
|---|-------|-------------------|--------------------|
| Revenue from operations | 24 | 43,909.73 | 1,56,276.19 |
| Other income | 25 | 918.28 | 4,322.36 |
| Total Income | | 44,828.01 | 1,60,598.55 |
| Expenses | | | |
| Purchase of Power | 26 | 33,374.06 | 1,26,130.58 |
| Materials Consumption for Generation | 27 | 8,088.96 | 15,850.70 |
| Employee Expenses | 28 | 4,100.62 | 17,082.43 |
| Finance costs | 29 | 439.94 | 1,334.94 |
| Depreciation and amortisation expense | 30 | 771.21 | 2,804.41 |
| Other expenses | 31 | 1,131.64 | 7,605.34 |
| Total Expenses | | 47,906.43 | 1,70,808.40 |
| Profit before Exceptional Items and Tax | | (3,078.42) | (10,209.85) |
| Exceptional items | | | - |
| Profit before Tax | | (3,078.42) | (10,209.85) |
| Income tax expense | | | |
| - Current tax | | - | - |
| - Deferred tax | 32 | - | - |
| Total Tax Expense | | - | - |
| Profit for the Year | | (3,078.42) | (10,209.85) |
| Other Comprehensive Income | | | |
| Item that will not be classified to Profit & Loss- Measurement of Defined Benefit for Gratuity | | - | (257.13) |
| | | - | - |
| Other Comprehensive Income for the Year, Net of Tax | | - | (257.13) |
| Total Comprehensive Income for the Year | | (3,078.42) | (10,466.98) |
| Earnings per Equity Share: | 33 | | |
| Basic earnings per share (INR) | | (4.62) | (15.34) |
| Diluted earnings per share (INR) | | (4.62) | (15.34) |

In terms of our Accountants' Compilation Report of even date

For Mitra Roy & Datta
 Chartered Accountants
 FRN: 322477E



KINGSUK DATTA
 Partner
 Membership No. 053121

Date: 12th August 2022

TRIPURA STATE ELECTRICITY CORPORATION LIMITED
CIN: U40101TR2004SGC007434
Cash Flow Statement
For the quarter ended 30 June 2022

(All amounts in INR Lakhs, unless otherwise stated)

| | | For the year ended 30 June 2022 | For the year ended 31 March 2022 |
|--|---------|------------------------------------|-------------------------------------|
| Cash flows from operating activities | | | |
| Profit before tax | | (3,078.42) | (10,466.98) |
| Adjustments for: | | | |
| Depreciation | | 771.21 | 2,804.41 |
| Interest income | 24 | 118.07 | 645.75 |
| Other Non Cash Income | 24 | - | (1.90) |
| Other Non Cash Adjustment | 14 | 5.16 | (394) |
| Operating profit before working capital changes | | (2,183.98) | (7,413.13) |
| Working Capital Adjustments : | | 7,296.33 | 35,996.25 |
| (Increase)/Decrease in other financial assets - non current | 4 | 588.38 | (1,088.58) |
| (Increase)/Decrease in other non current assets | 5 | (26.30) | (380.47) |
| (Increase)/Decrease in Inventory of Stores & Spares | 6 | (874.06) | 36.18 |
| (Increase)/Decrease in trade receivables | 7 | (5,016.87) | (6,055.95) |
| (Increase)/Decrease in other bank balances | 9 | 1,635.56 | 3,302.54 |
| (Increase)/Decrease in other financial assets - current | 10 | (1,104.51) | (899.56) |
| (Increase)/Decrease in other current assets | 11 | (35.09) | 885.22 |
| Increase/(Decrease) in Non Current Borrowings | 15 | 8,426.29 | 22,170.55 |
| Increase/(Decrease) in other financial liabilities - non current | 16 | - | - |
| Increase/(Decrease) in Deferred Tax Liability (Net) | 17 | - | - |
| Increase/(Decrease) in Government Funds | 18 | - | 8,267.00 |
| Increase/(Decrease) in other non current liabilities | 19 | 564.00 | 4,641.75 |
| Increase/(Decrease) in Long Term Provisions | 20 | - | 487.07 |
| Increase/(Decrease) in trade payables | 21 | 3,083.87 | (1,424.64) |
| Increase/(Decrease) in other financial liabilities - current | 22 | 312.64 | 2,375.80 |
| Increase/(Decrease) in other current liabilities | 23 | (257.58) | 3,679.32 |
| Cash Generated from Operations | | 5,112.35 | 28,583.12 |
| Less: Taxes paid | | - | - |
| Net Cash Inflow / (outflow) from Operating Activities | | 5,112.35 | 28,583.12 |
| Cash Flows from Investing Activities | | | |
| Purchase of fixed assets | 3A & 3B | (140.67) | (4,890.50) |
| (Increase)/Decrease in Capital work in progress | 3C | (1,715.44) | (19,212.85) |
| Interest received | 24 | (118.07) | (645.75) |
| (Investment in)/Redemption of Term Deposits | | | |
| Net Cash Inflow / (Outflow) from Investing Activities | | (1,974.18) | (24,749.10) |
| Cash Flows from Financing Activities | | | |
| (Increase)/Decrease of Government Grant | 13 | 294.37 | 4,005.03 |
| Net Cash Inflow / (Outflow) from Investing Activities | | 294.37 | 4,005.03 |
| Net Increase/(Decrease) in Cash and Cash Equivalents | | 3,432.54 | 7,839.06 |
| Cash and Cash Equivalents at beginning of Year | | 20,719.45 | 12,880.40 |
| Cash and Cash Equivalents at end of Year | | 24,151.99 | 20,719.45 |
| Cash and Cash Equivalents Comprise the following Balance Sheet Amounts: | | | |
| Cash balances | | 125.62 | 22.01 |
| Bank balances | | 24,026.37 | 20,697.44 |
| | | 24,151.99 | 20,719.45 |

In terms of our Accountants' Compilation Report of even date

For Mitra Roy & Datta
Chartered Accountants
FRN: 322477E

KINGSUK DATTA
Partner
Membership No. 053121



Date: 12th August 2022

(All amounts in INR Lakhs, unless otherwise stated)

A. Equity Share Capital

| Description | Amount | Numbers |
|---------------------------------|-----------|-------------|
| As at 31 March 2022 | 66,576.39 | 6,65,76,384 |
| Changes in equity share capital | | |
| As at 30 June 2022 | 66,576.39 | 6,65,76,384 |

B. Other Equity

a) Current Reporting Period:

| Description | Other Equity | | | | | Total other equity |
|---|-------------------------|-------------------|------------------------|-----------------|-----------------|--------------------|
| | Share Application Money | Retained earnings | Capital Grant from DoP | Capital Reserve | General Reserve | |
| Balance as at 1st April, 2022 | - | (49,596.10) | 74,823.37 | 359.76 | 6,106.96 | 31,693.99 |
| Prior period error | | 5.16 | | | | 5.16 |
| Restated balance at the beginning of the current reporting period | - | (49,590.95) | 74,823.37 | 359.76 | 6,106.96 | 31,699.14 |
| Total comprehensive income for the current period | | (3,078.42) | 294.37 | - | - | (2,784.05) |
| Addition during the year | | | | | | |
| Issued during the year | | | | | | |
| Depreciation / Adjustment during the current period | | | | | | |
| Balance as at 30 June 2022 | - | (52,669.37) | 75,117.74 | 359.76 | 6,106.96 | 28,915.09 |

b) Previous Reporting Period:

| Description | Other Equity | | | | | Total other equity |
|---|-------------------------|-------------------|------------------------|-----------------|-----------------|--------------------|
| | Share Application Money | Retained earnings | Capital Grant from DoP | Capital Reserve | General Reserve | |
| Balance as at 1st April, 2021 | 1.00 | (38,196.95) | 70,818.33 | 361.66 | 6,106.96 | 39,091.00 |
| Prior period error | | (932.17) | | | | (932.17) |
| Restated balance at the beginning of the current reporting period | 1.00 | (39,129.12) | 70,818.33 | 361.66 | 6,106.96 | 38,158.83 |
| Total comprehensive income for the current period | | (10,466.98) | 4,005.03 | - | - | (6,461.95) |
| Addition during the year | | | | | | |
| Issued during the year | | | | | | |
| Depreciation / Adjustment during the current period | | | | | | |
| Balance as at 31 March 2022 | - | (49,596.10) | 74,823.36 | 359.76 | 6,106.96 | 31,693.98 |

In terms of our Accountants' Compilation Report of even date

For Mitra Roy & Datta
 Chartered Accountants
 FRN: 322477E



KINGSUK DATTA

Partner

Membership No. 053121

Date: 12th August 2022

TRIPURA STATE ELECTRICITY CORPORATION LIMITED
Notes forming part of Financial Statements

(All amounts in INR Lakhs, unless otherwise stated)

3A: Property, Plant and Equipment

| Particulars | Gross carrying amount | | | | Accumulated depreciation | | | | Net carrying amount i= (d-h) As at 31 March 2022 |
|------------------------|-------------------------------------|-----------------|---------------------------------|---|-------------------------------------|--------------------------------|---------------------------------|--|--|
| | a Opening as at 01 April 2021 | b Addition | c Deductions /Adjustments | d=(a+b-c) Closing as at 31 March 2022 | e Balance as on 01 April 2022 | f Charge during the year | g Deductions /Adjustments | h= (e+f-g) Closing as at 31 March 2022 | |
| Land | 6,468.64 | 0.53 | - | 6,469.17 | - | - | - | - | 6,469.17 |
| Building | 5,976.59 | 744.35 | (19.99) | 6,700.94 | 1,534.47 | 135.38 | 106.84 | 1,776.69 | 4,924.25 |
| Plant and Machinery | 1,37,301.47 | 4,153.36 | (135.03) | 1,41,319.80 | 48,911.89 | 2,508.83 | 429.33 | 51,850.05 | 89,469.75 |
| Computer & Accessories | 599.53 | 11.25 | - | 610.78 | 551.70 | 11.48 | 0.76 | 563.94 | 46.84 |
| Office Equipments | 702.26 | 4.75 | - | 707.01 | 629.70 | 16.06 | - | 645.76 | 61.25 |
| Furniture | 245.69 | 2.92 | - | 248.61 | 166.74 | 11.68 | - | 178.42 | 70.19 |
| Vehicles | 71.64 | - | - | 71.64 | 57.94 | 1.71 | - | 59.64 | 12.00 |
| Total | 1,51,365.81 | 4,917.16 | (155.03) | 1,56,127.95 | 51,852.44 | 2,685.14 | 536.93 | 55,074.50 | 1,01,053.45 |

| Particulars | Gross carrying amount | | | | Accumulated depreciation | | | | Net carrying amount i= (d-h) As at 30 June 2022 |
|------------------------|-------------------------------------|---------------|---------------------------------|--|-------------------------------------|--------------------------------|---------------------------------|---|---|
| | a Opening as at 01 April 2022 | b Addition | c Deductions /Adjustments | d=(a+b-c) Closing as at 30 June 2022 | e Balance as on 01 April 2022 | f Charge during the year | g Deductions /Adjustments | h= (e+f-g) Closing as at 30 June 2022 | |
| Land | 6,469.17 | - | - | 6,469.17 | - | - | - | - | 6,469.17 |
| Building | 6,700.94 | 138.22 | - | 6,700.94 | 1,776.69 | 37.23 | - | 1,813.92 | 4,887.02 |
| Plant and Machinery | 1,41,319.80 | 1.18 | - | 1,41,458.02 | 51,850.05 | 689.93 | - | 52,539.98 | 88,918.04 |
| Computer & Accessories | 610.78 | 0.05 | - | 611.96 | 563.94 | 3.16 | - | 567.09 | 44.86 |
| Office Equipments | 707.01 | 1.22 | - | 707.06 | 645.76 | 4.42 | - | 650.18 | 56.88 |
| Furniture | 248.61 | - | - | 248.61 | 178.42 | 3.21 | - | 181.63 | 68.20 |
| Vehicles | 71.64 | - | - | 71.64 | 59.64 | 0.47 | - | 60.11 | 11.53 |
| Total | 1,56,127.95 | 140.67 | - | 1,56,268.61 | 55,074.50 | 738.41 | - | 55,812.92 | 1,00,455.70 |

3B: Other Intangible Assets

| Particulars | Gross carrying amount | | | | Accumulated depreciation | | | | Net carrying amount i= (d-h) As at 31 March 2022 |
|-------------------|-------------------------------------|---------------|---------------------------------|---|-------------------------------------|--------------------------------|---------------------------------|--|--|
| | a Opening as at 01 April 2021 | b Addition | c Deductions /Adjustments | d=(a+b-c) Closing as at 31 March 2022 | e Balance as on 01 April 2021 | f Charge during the year | g Deductions /Adjustments | h= (e+f-g) Closing as at 31 March 2022 | |
| Computer Software | 324.49 | 128.36 | - | 452.85 | 185.39 | 119.26 | 0.84 | 305.49 | 147.37 |
| Total | 324.49 | 128.36 | - | 452.85 | 185.39 | 119.26 | 0.84 | 305.49 | 147.37 |

| Particulars | Gross carrying amount | | | | Accumulated depreciation | | | | Net carrying amount i= (d-h) As at 30 June 2022 |
|-------------------|-------------------------------------|---------------|---------------------------------|--|-------------------------------------|--------------------------------|---------------------------------|---|---|
| | a Opening as at 01 April 2022 | b Addition | c Deductions /Adjustments | d=(a+b-c) Closing as at 30 June 2022 | e Balance as on 01 April 2022 | f Charge during the year | g Deductions /Adjustments | h= (e+f-g) Closing as at 30 June 2022 | |
| Computer Software | 452.85 | - | - | 452.85 | 305.49 | 32.80 | - | 338.28 | 114.57 |
| Total | 452.85 | - | - | 452.85 | 305.49 | 32.80 | - | 338.28 | 114.57 |



TRIPURA STATE ELECTRICITY CORPORATION LIMITED
Notes forming part of Financial Statements

(All amounts in INR Lakhs, unless otherwise stated)

3C: Capital Work In Progress

| Particulars | Opening as at 01 April 2021 | Addition | Deductions | Closing as at | Addition | Deductions | Closing as at |
|--------------------------|--------------------------------|-----------|-------------------|---------------|----------|------------|---------------|
| | d= (a+b-c) | | /Adjustments f | 31 March 2022 | | e | f |
| | | e | f | g=(d+e-f) | | | g=(d+e-f) |
| Capital Work-in-Progress | | | | | | | |
| Building | 274.68 | - | 192.97 | 81.71 | - | - | 81.71 |
| Plant & Machinery | 4,515.24 | 3,779.16 | 41.20 | 8,253.20 | 28.98 | - | 8,282.18 |
| NEC | 3,184.93 | 83.11 | 1,995.60 | 1,272.44 | - | - | 1,272.44 |
| NLCPR | 1,708.91 | 102.16 | 713.14 | 1,097.93 | - | - | 1,097.93 |
| SPA | 1,885.00 | 274.65 | 1,250.18 | 909.48 | 21.58 | 83.29 | 847.77 |
| RGGVY | 14,791.34 | 0.13 | - | 14,791.47 | - | - | 14,791.47 |
| APDRP | 224.71 | - | 162.06 | 62.65 | - | - | 62.65 |
| IPDS | 7,600.24 | 11,132.21 | 0.14 | 18,732.32 | 230.98 | - | 18,963.31 |
| Smart Grid | 4,271.77 | 2.50 | - | 4,274.27 | 0.00 | - | 4,274.27 |
| NERSIP | 59.58 | 70.30 | 17.69 | 112.19 | - | - | 112.19 |
| PSDF | 2,608.19 | 128.36 | 128.36 | 2,608.19 | - | - | 2,608.19 |
| DDUGJY | 16,573.32 | 5,306.38 | 0.10 | 21,879.60 | 285.74 | - | 22,165.34 |
| RE DDUGJY Scheme | 23,070.85 | 1,000.96 | - | 24,071.81 | 1,143.61 | - | 25,215.42 |
| Saubhagya Scheme | 9,744.05 | 1,834.36 | - | 11,578.41 | 87.83 | - | 11,666.24 |
| | 90,512.83 | 23,714.28 | 4,501.43 | 1,09,725.68 | 1,798.73 | 83.29 | 1,11,441.12 |

Ageing of Capital Work in Progress

| Particulars | < 1 year | 1-2 Years | 2-3 Years | > 3 Years | Total |
|--------------------|------------------|------------------|-----------------|------------------|--------------------|
| | Building | - | - | 6.66 | 75.05 |
| Plant & Machinery | 3,808.14 | - | - | 4,474.04 | 8,282.18 |
| NEC | 95.46 | - | - | 1,176.98 | 1,272.44 |
| NLCPR | 102.16 | - | - | 995.77 | 1,097.93 |
| SPA | 296.24 | - | - | 634.83 | 931.07 |
| RGGVY | - | - | - | 14,791.47 | 14,791.47 |
| APDRP | - | - | - | 62.65 | 62.65 |
| IPDS | 11,912.20 | 7,051.11 | - | - | 18,963.31 |
| Smart Grid | 2.50 | - | - | - | 2.50 |
| NERSIP | 70.30 | 41.89 | - | - | 112.19 |
| PSDF | - | 2,608.19 | - | - | 2,608.19 |
| DDUGJY | 5,592.12 | 16,573.22 | - | - | 22,165.34 |
| RE DDUGJY | 2,144.57 | 23,070.85 | - | - | 25,215.42 |
| Saubhagya Scheme | 1,254.18 | 10,412.05 | - | - | 11,666.24 |
| GRAND TOTAL | 25,277.87 | 59,757.32 | 4,278.43 | 22,210.79 | 1,11,524.41 |



TRIPURA STATE ELECTRICITY CORPORATION LIMITED
Notes to Financial Statements (Contd.)

(All amounts in INR Lakhs, unless otherwise stated)

| 4 Other Financial Assets - Non Current | 30 June 2022 | 31 March 2022 |
|--|-----------------|-----------------|
| UNSECURED - CONSIDERED GOOD | | |
| Department of Power | 15.08 | 15.08 |
| REC Loan Interest Recoverable | 3,119.76 | 3,093.45 |
| Other Advances | 115.19 | 730.31 |
| Advances to TPGL | 64.18 | 63.76 |
| | 3,314.22 | 3,902.60 |

| 5 Other Non-Current Assets | 30 June 2022 | 31 March 2022 |
|--|-----------------|-----------------|
| UNSECURED - CONSIDERED GOOD | | |
| Grant Receivable against R-APDRP Expenditure | 3,969.09 | 3,969.09 |
| Corporate Tax | 1,926.33 | 1,900.02 |
| | 5,895.42 | 5,869.11 |

| 6 Inventory of Stores & Spares | 30 June 2022 | 31 March 2022 |
|------------------------------------|-----------------|-----------------|
| Stores and Spares (Valued at Cost) | 4,291.25 | 3,417.19 |
| | 4,291.25 | 3,417.19 |

| 7 Trade Receivables | 30 June 2022 | 31 March 2022 |
|------------------------------------|------------------|------------------|
| (Unsecured considered good) | | |
| Outstanding for a period: | | |
| Not exceeding six months | 16,012.01 | 15,002.76 |
| Exceeding six months | 23,713.70 | 19,706.08 |
| | 39,725.71 | 34,708.85 |

Break up of Trade Receivables

| Sl. No. | Category | < 6 months | 6 Months-1 Year | 1-2 Years | 2-3 Years | > 3 Years | Total |
|---------|--|------------------|------------------|-----------|-----------|-----------|------------------|
| 1 | Undisputed Receivables: | | | | | | |
| | - Considered Good | 16,012.01 | 23,713.70 | - | - | - | 39,725.71 |
| | - which have significant increase in credit risk | - | - | - | - | - | - |
| | - Credit impaired | - | - | - | - | - | - |
| 2 | Disputed Receivables: | | | | | | |
| | - Considered Good | - | - | - | - | - | - |
| | - which have significant increase in credit risk | - | - | - | - | - | - |
| | - Credit impaired | - | - | - | - | - | - |
| | GRAND TOTAL | 16,012.01 | 23,713.70 | - | - | - | 39,725.71 |



(All amounts in INR Lakhs, unless otherwise stated)

| 8 Cash & Cash Equivalents | 30 June 2022 | 31 March 2022 |
|--|------------------|------------------|
| Cash in Hand Cash in Hand | 125.62 | 22.01 |
| With Banks in Current Account & Auto Sweep | 21,485.94 | 19,843.94 |
| Fund in Transit Term Deposits (Maturity within three months) | - 2,540.42 | - 853.50 |
| | 24,151.99 | 20,719.45 |

| 9 Other Bank Balances | 30 June 2022 | 31 March 2022 |
|--|------------------------------|------------------------------|
| Other Bank Balances Term Deposits (Held for period not more than 12 months) Free from Encumbrance Held for security against LC Held as Security Margin | 4,332.06 5,250.45 1.16 | 5,967.62 5,250.45 1.16 |
| | 9,583.67 | 11,219.23 |

| 10 Other Financial Assets - Current | 30 June 2022 | 31 March 2022 |
|---|---------------------|---------------------|
| Other Receivable: Revenue grant Receivable from GoT Advance to Employees | 18,611.00 120.79 | 17,361.00 266.28 |
| | 18,731.79 | 17,627.28 |

| 11 Other Current Assets | 30 June 2022 | 31 March 2022 |
|--|--------------------------------------|---------------------------------------|
| Interest accrued but not due | 177.69 | 102.16 |
| Others Permant Imprest Prepaid Insurance Advance to Suppliers Other Advances Security Deposits | 1.70 0.29 2.75 3.50 0.37 | 0.53 43.99 0.65 3.50 0.37 |
| | 186.29 | 151.20 |



TRIPURA STATE ELECTRICITY CORPORATION LIMITED
Notes to Financial Statements (Contd.)

(All amounts in INR Lakhs, unless otherwise stated)

12: Equity Share Capital

Authorised Equity Share Capital

| Particulars | Number of shares | Amount |
|--------------------------|------------------|----------|
| As at 31 March 2022 | 10,00,00,000 | 1,00,000 |
| Increase during the year | - | - |
| As at 30 June 2022 | 10,00,00,000 | 1,00,000 |

Issued, Subscribed & Fully Paid -up Shares

| Particulars | Number of shares | Amount |
|--------------------------|------------------|-----------|
| As at 31 March 2022 | 6,65,76,390 | 66,576.39 |
| Increase during the year | - | - |
| As at 30 June 2022 | 6,65,76,390 | 66,576.39 |

Terms/ rights attached to equity shares

The Company has only one class of equity shares having value of Rs. 100 per share.

Details of shareholders holding more than 5% shares in the company

| Shareholder | 30 June 2022 | | 31 March 2022 | |
|---------------------|------------------|-----------|------------------|-----------|
| | Number of shares | % holding | Number of shares | % holding |
| Governor of Tripura | 6,65,76,384 | 100.00% | 6,65,75,384 | 100.00% |
| | 6,65,76,384 | 100.00% | 6,65,75,384 | 100.00% |

Shares held by promoters at the end of the year

| Promoter name | Number of shares | % holding | % change |
|---------------------|------------------|-----------|----------------|
| Governor of Tripura | 6,65,76,384 | 100.00% | Not Applicable |
| | 6,65,76,384 | 100.00% | |

* Equity Shares includes holding by the nominees



TRIPURA STATE ELECTRICITY CORPORATION LIMITED
Notes to Financial Statements (Contd.)

(All amounts in INR Lakhs, unless otherwise stated)

| 13 | Other Equity | 30 June 2022 (Ind AS) | 31 March 2022 (Ind AS) |
|----|-------------------------------|--------------------------|---------------------------|
| | Share Application Money | - | - |
| | Government Grant for Projects | 75,117.74 | 74,823.37 |
| | | 75,117.74 | 74,823.37 |

| 14 | Reserves & Surplus | 30 June 2022 (Ind AS) | 31 March 2022 (Ind AS) |
|----|--|--------------------------|---------------------------|
| | Capital Reserves | | |
| | Capital Reserves | 359.76 | 359.76 |
| | Revenue Reserves | | |
| | General Reserve | 6,106.96 | 6,106.96 |
| | Surplus as per Statement of Profit & Loss | | |
| | Opening Balance | (49,596.10) | (38,196.95) |
| | Loss/Profit for the year | (3,078.42) | (10,466.98) |
| | Prior period error | 5.16 | (932.17) |
| | | (52,669.37) | (49,596.10) |
| | Total Reserves and Surplus | (46,202.65) | (43,129.38) |



(All amounts in INR Lakhs, unless otherwise stated)

| 15 Non Current Borrowings | 30 June 2022 (Ind AS) | 31 March 2022 (Ind AS) |
|--|--------------------------|---------------------------|
| Secured Loan | | |
| Loan from Power Finance Corporation Ltd. (Secured by Plant & Machinery and Guarantee by Government of Tripura) | 34,134.23 | 34,163.55 |
| Loan from Rural Electrification Corporation Ltd. (Secured by Plant & Machinery and Guarantee by Government of Tripura) | 3,265.24 | 3,265.24 |
| Term Loan from Punjab National Bank, Agartala Branch (Secured by charge on receivables and guarantee given by Government of Tripura) | 13,537.64 | 4,322.44 |
| Term Loan from Bank of India, Agartala Branch (Secured by guarantee given by Government of Tripura) | 8,207.78 | 8,331.37 |
| Unsecured Loan | | |
| Interest free Loan from Government of Tripura | 7,658.56 | 7,658.56 |
| Loan from Government of Tripura | 5,000.00 | 5,000.00 |
| Loan from Government of Tripura under Special Assistance | - | 636.00 |
| | 71,803.45 | 63,377.16 |

| 16 Other Non-Current Financial Liabilities | 30 June 2022 (Ind AS) | 31 March 2022 (Ind AS) |
|--|--------------------------|---------------------------|
| Interest on FD- R-APDRP Fund | 1,761.64 | 1,761.64 |
| | 1,761.64 | 1,761.64 |

| 17 Deferred Tax Liability (Net) | 30 June 2022 (Ind AS) | 31 March 2022 (Ind AS) |
|--|--------------------------|---------------------------|
| Property, plant and equipment & intangible asset | 3,120.92 | 3,120.92 |
| Others | 170.13 | 170.13 |
| | 3,291.05 | 3,291.05 |

| 18 Government Funds | 30 June 2022 (Ind AS) | 31 March 2022 (Ind AS) |
|---------------------|--------------------------|---------------------------|
| RGVY | 15,459.54 | 15,459.54 |
| DDUGJY Scheme | 18,009.58 | 18,009.58 |
| RE DDUGJY | 24,353.47 | 24,353.47 |
| SAUBHAGYA | 9,749.15 | 9,749.15 |
| | 67,571.74 | 67,571.74 |



(All amounts in INR Lakhs, unless otherwise stated)

| 19 Other Non-Current Liabilities | 30 June 2022 (Ind AS) | 31 March 2022 (Ind AS) |
|----------------------------------|--------------------------|---------------------------|
| Liabilities for Deposit Works | 14,540.79 | 13,900.67 |
| Deposit Work- IBBFL | 5,183.71 | 5,183.71 |
| Deposit Work- NHIDCL | 688.95 | 706.68 |
| Deposit Work- TTAADC | 755.02 | 755.02 |
| Deposit for Guarantee | 447.93 | 506.33 |
| Contribution for NEDRC | 609.38 | 609.38 |
| | 22,225.78 | 21,661.78 |

| 20 Long Term Provisions | 30 June 2022 (Ind AS) | 31 March 2022 (Ind AS) |
|--------------------------------|--------------------------|---------------------------|
| Provision for Leave Encashment | 2,573.98 | 2,573.98 |
| Provision for Group Gratuity | (261.16) | (261.16) |
| | 2,312.82 | 2,312.82 |

| 21 Trade Payables | 30 June 2022 (Ind AS) | 31 March 2022 (Ind AS) |
|-----------------------|--------------------------|---------------------------|
| For Power | 20,247.27 | 17,976.35 |
| For Fuel | 1,039.40 | 922.32 |
| For Material & Spares | 11,779.09 | 11,083.22 |
| | 33,065.75 | 29,981.88 |

| Sl. No. | Category | < 1 year | 1-2 Years | 2-3 Years | > 3 Years | Total |
|---------|-----------------------|------------------|-----------------|-----------|-----------|------------------|
| 1 | For Power | 20,247.27 | | | | 20,247.27 |
| 2 | For Fuel | 1,039.40 | | | | 1,039.40 |
| 3 | For Material & Spares | 1,856.33 | 9,922.76 | | | 11,779.09 |
| | GRAND TOTAL | 23,142.99 | 9,922.76 | - | - | 33,065.75 |

| 22 Financial Liabilities - Current | 30 June 2022 (Ind AS) | 31 March 2022 (Ind AS) |
|---|--------------------------|---------------------------|
| Borrowings | | |
| Current Maturity of Secured Term Loan from Punjab National Bank | 1,860.00 | 1,860.00 |
| Current Maturity of Secured Term Loan from Bank of India | 1,052.63 | 1,052.63 |
| Total of Borrowings | 2,912.63 | 2,912.63 |
| Other Financial Liabilities | | |
| Security Deposits & Earnest Money | 4,027.56 | 3,944.78 |
| Security Deposit from Consumers | 3,499.73 | 3,357.12 |
| Interest on Deposits Payable to REC | 120.76 | 120.76 |
| Interest Accrued but not Due on Loan from GoT | 89.18 | 1.92 |
| Total of Other Financial Liabilities | 7,737.23 | 7,424.58 |
| | 10,649.86 | 10,337.21 |

| 23 Other Current Liabilities | 30 June 2022 (Ind AS) | 31 March 2022 (Ind AS) |
|---------------------------------------|--------------------------|---------------------------|
| Liabilities for Expenditure | 5,615.98 | 6,300.92 |
| Liabilities for Tax Recovered | 2,489.32 | 2,177.74 |
| Liabilities against Salary Deductions | 628.36 | 541.09 |
| Others | 962.49 | 953.98 |
| Advance from Customer | - | 0.00 |
| Gratuity Settlement | 22.01 | 2.02 |
| | 9,718.16 | 9,975.75 |



(All amounts in INR Lakhs, unless otherwise stated)

| 24 Revenue from Operations | 30 June 2022 | 31 March 2022 |
|---|------------------|--------------------|
| Sale of Power | 42,590.21 | 1,50,614.44 |
| Revenue Grant from Government of Tripura | 1,250.00 | 5,430.00 |
| Income from Service Connection | 69.52 | 231.75 |
| Total Revenue from Continuing Operations | 43,909.73 | 1,56,276.19 |

| Reconciliation of Revenue from Operations Recognised with Contract Prices | | |
|---|------------------|--------------------|
| Sale of Power | | |
| Power Trading | 23,956.73 | 85,812.30 |
| Distribution Franchisee | 2,921.86 | 10,433.23 |
| Power Distribution: | | |
| Sale to Domestic Consumers | 7,950.46 | 26,636.35 |
| Sale Commercial Consumers | 2,193.79 | 7,886.37 |
| Sale Industrial Consumers | 3,295.84 | 12,280.00 |
| Sale to Public Utility Services | 151.98 | 2,282.10 |
| Sale to Agriculture & Plantation | 2,119.55 | 5,284.09 |
| Sale of Power | 42,590.21 | 1,50,614.44 |
| Government Grant- Revenue Subsidy | 1,250.00 | 5,430.00 |
| Income from Service Connection | 69.52 | 231.75 |
| Total Revenue from Contracts with Customers | 43,909.73 | 1,56,276.19 |
| Timing of Revenue Recognition | | |
| Service rendered during the financial year | 43,909.73 | 1,56,276.19 |
| Total Revenue from Contract with Customers | 43,909.73 | 1,56,276.19 |

| 25 Other Income | 30 June 2022 | 31 March 2022 |
|--|---------------|-----------------|
| Interest Income | 118.07 | 645.75 |
| Other Income | 451.19 | 2,407.47 |
| Adjustment of Depreciation | 349.01 | 1,269.14 |
| Total Other Income and Other Gains/(Losses) | 918.28 | 4,322.36 |

| 26 Purchase of Power | 30 June 2022 | 31 March 2022 |
|-----------------------------------|------------------|--------------------|
| Cost of Power Purchase | 33,374.06 | 1,31,865.00 |
| Waiver of Power Purchase Cost | - | (5,734.41) |
| Total of Purchase of Power | 33,374.06 | 1,26,130.58 |

| 27 Materials Consumption for Generation | 30 June 2022 | 31 March 2022 |
|--|-----------------|------------------|
| Consumption of Natural Gas | 8,088.40 | 15,845.79 |
| Consumption of HSD Oil | 0.56 | 4.91 |
| Total of Materials Consumption for Generation | 8,088.96 | 15,850.70 |

| 28 Employee Cost | 30 June 2022 | 31 March 2022 |
|---|-----------------|------------------|
| Salary, Wages & Bonus | 3,923.56 | 15,678.23 |
| Employer's Contribution to Provident Fund | 171.68 | 646.68 |
| Contribution for Gratuity | - | 150.17 |
| Contribution for Gratuity of MD transfer to Parent Department | - | 1.53 |
| Contribution for Leave Encashment | 0.00 | 584.98 |
| Staff Welfare | 5.38 | 20.83 |
| Total Employee Benefit Expense | 4,100.62 | 17,082.43 |



TRIPURA STATE ELECTRICITY CORPORATION LIMITED
Notes to Financial Statements (Contd.)

(All amounts in INR Lakhs, unless otherwise stated)

| 29 Finance cost | 30 June 2022 | 31 March 2022 |
|--|---------------|-----------------|
| Interest expense: | | |
| - Interest and finance charges on financial instruments not at fair value through profit or loss | | |
| Interest on Loan PNB | 155.76 | 637.87 |
| Interest on Loan BOI | 193.26 | 568.96 |
| Interest on Loan GoT | 87.26 | 1.92 |
| Bank Commission for Letter of Credit | 3.65 | 26.19 |
| Guarantee Fees for BOI Loan | - | 100.00 |
| Total Finance Cost | 439.94 | 1,334.94 |

| 30 Depreciation and amortisation Expense | 30 June 2022 | 31 March 2022 |
|--|---------------|-----------------|
| Depreciation and amortisation on fixed assets | 771.21 | 2,804.41 |
| Total Depreciation and Amortisation Expense | 771.21 | 2,804.41 |

| 31 Other Expenses | 30 June 2022 | 31 March 2022 |
|--|-----------------|-----------------|
| Professional Fee | 26.45 | 235.89 |
| Energy Billing Charges | 72.77 | 313.30 |
| Auditors' Remuneration | 0.25 | 15.20 |
| Inspection Charges & Registration Fee | 0.49 | 17.59 |
| Filing Fee | 0.19 | 1.93 |
| Electricity Expenses | - | 422.85 |
| Maintenance & Hiring of Vehicles | 86.01 | 443.38 |
| Insurance | 45.20 | 55.21 |
| NERPC Office Contribution | 1.00 | 1.00 |
| Rent | 1.48 | 16.26 |
| Repair & Maintenance - Plant & Machinery | 447.20 | 3,339.86 |
| Repair & Maintenance - Building | 3.94 | 57.51 |
| Repair & Maintenance - Others | 5.72 | 84.69 |
| Travelling Expenses | 6.61 | 9.84 |
| Rates & Taxes | 9.79 | 20.51 |
| Office Expenses | 28.76 | 213.32 |
| Penal Interest | 0.49 | 26.10 |
| Service Tax Paid | 70.65 | - |
| Miscellaneous Expenses | 55.27 | 418.39 |
| Auditors Expenses | - | 6.17 |
| FMS Charges for Consumers | 45.22 | 204.48 |
| GPRS SIM Bill | - | 85.92 |
| Training & Development | 0.00 | 6.15 |
| Technical & Manpower Support | 156.32 | 1,196.56 |
| Prepaid Metre Vending Expenses | 67.83 | 145.18 |
| O & M of NEDRC | - | 25.95 |
| Interest on Consumers' Security Deposit | - | 218.11 |
| Service Charges of MSTC | - | 24.00 |
| Total Other Expenses | 1,131.64 | 7,605.34 |

32 Deferred tax

The movement in deferred taxes attributable to:

| Particulars | 30 June 2022 | 31 March 2022 |
|--|--------------|---------------|
| <i>Deferred tax liability</i> | | |
| Property, plant and equipment & intangible asset | - | - |
| Total Deferred Tax Movement | - | - |



TRIPURA STATE ELECTRICITY CORPORATION LIMITED
Notes to Financial Statements (Contd.)

Note 33: Earnings per share

| Particulars | 30 June 2022 | 31 March 2022 |
|--|---------------|----------------|
| (a) Profit attributable to equity holders of the company used in calculating basic and diluted earnings per share (INR thousands) | (3,078.42) | (10,466.98) |
| (b) Weighted average number of equity shares used as the denominator in calculating basic and diluted earnings per share (in numbers) | 6,65,76,390 | 6,65,76,390 |
| (c) Basic and diluted earnings per share (INR) | (4.62) | (15.34) |



TRIPURA STATE ELECTRICITY CORPORATION LIMITED
Notes to Financial Statements (Contd.)

Note 34 : Fair Value Measurements

(All amounts in INR Lakhs, unless otherwise stated)

Financial Instruments by Category

| Particulars | 30 June 2022 | | | 31 March 2022 | | |
|---|--------------|-------|------------------|---------------|-------|------------------|
| | FVPL | FVOCI | Amortised cost | FVPL | FVOCI | Amortised cost |
| Financial Assets | | | | | | |
| Department of Power | - | - | 15.08 | - | - | 15.08 |
| REC Loan Interest Recoverable | - | - | 3,119.76 | - | - | 3,093.45 |
| Other Advances | - | - | 115.19 | - | - | 730.31 |
| Advances to TPGL | - | - | 64.18 | - | - | 63.76 |
| Security Deposits | - | - | 0.37 | - | - | 0.37 |
| Total Financial Assets | - | - | 3,314.59 | - | - | 3,902.97 |
| Financial Liabilities | | | | | | |
| Loan from Power Finance Corporation Ltd. | - | - | 34,134.23 | - | - | 34,163.55 |
| Term Loan from Punjab National Bank, Agartala Branch (incl. current maturity) | - | - | 15,397.64 | - | - | 6,182.44 |
| Term Loan from Bank of India (incl. current maturity) | - | - | 9,260.41 | - | - | - |
| Interest free Loan from Government of Tripura | - | - | 7,658.56 | - | - | 7,658.56 |
| Loan from Government of Tripura | - | - | 5,000.00 | - | - | - |
| Loan from Government of Tripura under Special Assistance | - | - | - | - | - | - |
| Interest on FD- R-APDRP Fund | - | - | 1,761.64 | - | - | 1,761.64 |
| Total Financial Liabilities | - | - | 73,212.48 | - | - | 49,765.19 |

The carrying amount of the various financial assets and liabilities are considered to be the same as their fair values. Under previous GAAP financial assets and liabilities are to be recorded at their transaction value. Ind AS requires all financial assets and liabilities are to be carried at their fair value. Money & Deposits shown under Financial Liabilities / Financial Assets have not been discounted as expected payment / receipt date is not available.

For financial reporting purpose, fair value measurement are categorised into Level 1, 2 or 3 based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurements in its entirety, which are described as follows:

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date;

Level 2 inputs are inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, either directly or indirectly; and

Level 3 inputs are unobservable inputs for the asset or liability.



TRIPURA STATE ELECTRICITY CORPORATION LIMITED
Notes to Financial Statements (Contd.)

Note 34 : Fair Value Measurements

(All amounts in INR Lakhs, unless otherwise stated)

Risk Management

1. The company manages its capital to ensure that it will be able to continue as going concern while the maximising the return to stakeholders through the optimisation of the debt and equity balances.
2. Power is highly regulated sector. This expose the company to the risks with respect to changes in policies and regulations.
3. The Company's operation are governed by the provisions of Electricity Act 2003 and regulations framed thereunder by the Tripura Electricity Regulatory Commission (TERC). Tarriff Orders issued by the TERC have bearing on the liquidity, earning, expenditure and profitability of the company.
4. The company's outstandings are generally collected on a consistent basis without any delay or default. Therefore, the credit risk of the company in respect of sales collection is minimal.
5. Profit or loss is sensitive to higher / lower interest expense from borrowings as a result of change in interest rates. As the interest are recoverable from beneficiaries through tariff there is no impact on profit and loss account.
6. While selecting banks for parking deposit, Company considers factors such as track record, size of the bank, reputation and service standards. Generally the balances and deposits are maintained with banks with which the company has also availed borrowings. Surplus funds are invested in Fixed Deposits.
7. Company relies on a mix of borrowings and operating cash flows to meet its need of funds



TRIPURA STATE ELECTRICITY CORPORATION LIMITED
Notes to Financial Statements (Contd.)

Note 35: Disclosures of balances of receivables, contract assets and contract Liabilities from contracts with customers

(All amounts in INR Lakhs, unless otherwise stated)

| Particulars | 30 June 2022 | 31 March 2022 |
|---|--------------|---------------|
| Trade Receivables | | |
| Balance at the beginning of the year | 34,708.85 | 28,652.90 |
| Addition Revenue during the year (other than Govt. Subsidy) | 42,590.21 | 1,50,614.44 |
| Realised during the year | (37,543.07) | (1,44,558.49) |
| Balance as on the balance sheet date | 39,755.99 | 34,708.85 |
| Advance from Customers | | |
| Balance at the beginning of the year | - | 692.75 |
| Addition during the year | - | - |
| Adjustment | - | (692.75) |
| Balance as on the balance sheet date | - | - |
| Deposit Work: | | |
| Balance at the beginning of the year | 13,900.67 | 14,334.42 |
| Addition during the year | 298.17 | 3,173.62 |
| Oberhead Recovery | (189.92) | (841.64) |
| Expenditure during the year | (531.87) | (2,765.73) |
| Balance as on the balance sheet date | 13,477.05 | 13,900.67 |
| Government Subsidy Receivable | | |
| Balance at the beginning of the year | 17,361.00 | 16,631.00 |
| Addition during the year | 1,250.00 | 5,430.00 |
| Subsidy Received | - | (4,700.00) |
| Balance as on the balance sheet date | 18,611.00 | 17,361.00 |



(All amounts in INR Lakhs, unless otherwise stated)

| (v) Court cases | Position as on 01 April 2022 | New Cases filed during the quarter | Resolved/ Settled during the quarter | Position as on 30 June 2022 |
|---|------------------------------|------------------------------------|--------------------------------------|-----------------------------|
| Office | No. of Cases | No. of Cases | No. of Cases | No. of Cases |
| Govt. Case/ High Court | 43 | | | 43 |
| Civil Cases (Civil Court and other Cons./Forum/ Lok Adalat) | 21 | | | 21 |
| Arbitration Cases | 2 | | | 2 |

38 Remuneration to Directors

| i. Particulars of Related Parties | 30 June 2022 | 31 March 2022 |
|--|--------------|---------------|
| a) Dr. M. S. Kele, Managing Director | - | 36.04 |
| b) D. Sarkar, Director Technical | 5.70 | 22.80 |
| c) S.S.Dogra, Director Finance | 5.70 | 22.80 |
| d) G. Mukhopadhyay, General Manager- Finance | 3.79 | 15.24 |
| e) S. Swaminathan, Company Secretary | 2.62 | 10.55 |

39 Expenditure, revenue in nature, incurred for R-APDRP scheme has been considered as Grant Receivable for R-APDRP Expenditure. The expenditure for purchase, development of assets and infrastructure has been capitalised and depreciation has been considered as Grant Receivable that will be adjusted against the amount to be converted to Grant from the loan from Power Finance Corporation Limited

40 Expenditure regarding Corporate Social Responsibilities for the year ended 30.06.2022 and 31.03.2022 was NIL.

41 No amount was due to Micro & Small Enterprises as defined in the Micro, Small, Medium Enterprises Development Act 2006 based on information available with the Company.

42 The figures of the previous year have been re-arranged and re-grouped wherever applicable.

In terms of our Accountants' Compilation Report of even date

For Mitra Roy & Datta
 Chartered Accountants
 FRN: 322477E



KINGSUK DATTA
 Partner
 Membership No. 053124

Date: 12th August 2022.

(All amounts in INR Lakhs, unless otherwise stated)

36 TSECL has complied with the conditions for the Grant under R-APDRP scheme and the same has been intimated to the authority vide its letter dated 31st March 2015. The loan from Power Finance Corporation Limited will be converted to grant as per the conditions of the sanction of the loan which is yet pending approval. As, all the conditions have been complied, the assets created out of the fund has been capitalised and the interest on the loan has been ceased to be recognised in the accounts. The expenditure (not revenue in nature) incurred for R-APDRP scheme has been considered as Grant Receivable in the Financial Statements.

37 Contingent Liability:

(i) The Income Tax Authority has raised following demand against which the TSECL has preferred appeal before Appellate Authority / Tribunal:

| Financial Year - 2009-10 (Asst Year - 2010-11) | Debt not Acknowledged | Payment Tendered | Demand u/s 156 |
|--|-----------------------|------------------|----------------|
| | 12-23 | - | 12-23 |
| Total | 12-23 | - | 12-23 |

(ii) Demands raised by Superintendents, Tripura Commercial Tax Department not acknowledged as debts:

| Office | Debt not Acknowledged | Payment Tendered | Total Demand |
|--------------|-----------------------|------------------|---------------|
| Charge I | 5-45 | 12-46 | 17-91 |
| Charge IV | 54-42 | 47-63 | 102-05 |
| Charge VI | 214-05 | 553-97 | 768-02 |
| Total | 273-92 | 614-07 | 887-98 |

(iii) Demands raised by Principal Commissioner not acknowledged as debts:

Demand for the period October, 2015 to June, 2017
Sub Section (1) of Section 73 of the Finance Act, 1994

| | | | |
|---|-----------------|--|--|
| Service Tax | 669-35 | | |
| Swachhi Bharat Cess | 23-30 | | |
| Krishii Kalyan Cess | 13-88 | | |
| Penalty u/s Section 78 of the Finance Act, 1994 | 706-52 | | |
| Penalty u/s Section 77(1)(a) of the Finance Act, 1994 | 0-10 | | |
| Penalty u/s Section 77(2) of the Finance Act, 1994 | 0-10 | | |
| Penalty u/s Section 79(1) of the Finance Act, 1994 | 0-10 | | |
| Total | 1,413-35 | | |

(iv) Letter of Credits

| Purpose | Amount | Validity Date |
|------------------------------|------------------|---------------|
| For Gas Purchase to GAIL | 1,675-00 | 30-07-2022 |
| For Gas Purchase to ONGC | 199-00 | 30-07-2022 |
| For Power Purchase to NTPC | 1,767-00 | 30-07-2022 |
| For Power Purchase to NEEPCO | 3,195-00 | 30-07-2022 |
| For Power Purchase to FGCIL | 11-50 | 03-03-2023 |
| For Power Purchase to NHPC | 174-00 | 27-02-2023 |
| For Power Purchase to OTPC | 3,093-00 | 31-03-2023 |
| For Power Purchase to NEEPCO | 144-00 | 18-11-2022 |
| For Power Purchase to CTUIL | 1,066-00 | 28-11-2022 |
| For Gas Purchase to ONGC | 610-00 | 01-03-2023 |
| Total | 11,934-50 | |

