
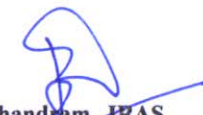
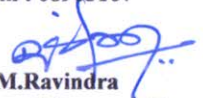

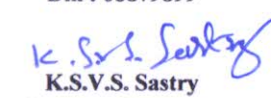


Eastern Power Distribution Company of Andhra Pradesh Limited

Statement of Profit and Loss

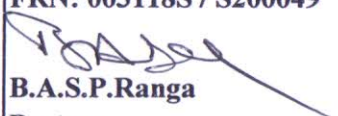



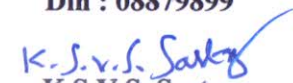
(All amounts in Indian rupees in lakhs, except share data and otherwise stated)

	Notes	For the year ended 31 March 2022	For the year ended 31 March 2021
Revenues			
Revenue from operations	23	15,14,282.56	14,80,262.62
Other income	24	91,955.04	64,928.35
Total income		16,06,237.60	15,45,190.97
Expenses			
Purchase of Power	25	12,89,495.19	11,25,841.74
Employee benefits expense	26	1,18,086.08	2,89,206.34
Finance costs	27	94,384.01	62,788.82
Depreciation and amortisation expense	28	34,987.69	31,958.34
Operating and other expenses	29	29,606.82	32,086.58
Total expenses		15,66,559.79	15,41,881.82
Profit/(Loss) before tax		39,677.81	3,309.15
Tax expense			
Current tax		-	-
Deferred tax		-	-
Tax expense Adjustment of Previous years		-	(684.43)
Income tax expense		-	(684.43)
Profit/(Loss) after tax (PAT)		39,677.81	3,993.58
Other comprehensive income			
Items that will not be reclassified subsequently to profit and loss			
Remeasurements of defined employee benefit plans		(3,025.11)	39,192.60
Income tax on items that will not be reclassified subsequently to profit		-	-
Total comprehensive income for the year (TCI)		36,652.70	43,186.18
Earnings per equity share (refer note 34 for further details)			
Basic & Diluted (Face value of INR 10 per share) on PAT		32.73	3.29
Basic & Diluted (Face value of INR 10 per share) on TCI		30.24	35.62
<i>See accompanying notes forming part of the financial statements.</i>			
This is the statement of Profit & Loss referred in our report dated			
For M/s. B.V.Rao & Co. LLP. Chartered Accountants FRN: 003118S / S200049		For and on behalf of the Board of	
 B.A.S.P. Ranga Partner Membership no.: 022649		 D. Chandram, FRAS Director (Finance & HRD) Din : 08963107	
 M. Ravindra Chief General Manager (Expr.)		 K. Santhosha Rao Chairman & Managing Director Din : 08879899	
Place: Visakhapatnam Date: 28 06.2022		 K.S.V.S. Sastry Company Secretary	

Eastern Power Distribution Company of Andhra Pradesh Limited**Balance Sheet as at 31 March 2022***(All amounts in Indian rupees in lakhs, except share data and otherwise stated)*

	Notes	31 March 2022	31 March 2021
Assets			
Non-current assets			
Property, plant and equipment	3	5,11,497.14	4,72,741.01
Capital work-in-progress	4	37,940.33	34,485.55
Intangible assets	5	272.91	405.01
Financial assets			
Investments	6	14,674.92	14,674.92
Loans	7	9,527.75	9,107.62
Other non-current assets	9	1,230.76	1,282.19
Total non-current assets		5,75,143.81	5,32,696.30
Current assets			
Inventories	10	12,504.20	14,765.28
Financial assets			
Trade receivables	11	3,24,165.99	3,22,364.49
Cash and cash equivalents	12	29,652.08	28,988.71
Other financial assets	8	9,33,864.90	8,61,589.23
Other tax assets	13	2,958.82	2,235.91
Other current assets	9	5,680.26	54,262.08
Total current assets		13,08,826.25	12,84,205.70
Total assets		18,83,970.06	18,16,901.99
Equity and liabilities			
Equity			
Equity share capital	14	12,122.53	12,122.53
Other equity	15	(7,06,509.56)	(7,43,162.26)
Total equity		(6,94,387.03)	(7,31,039.73)



Grants & Consumer contributions	18	5,74,311.20	5,32,400.14
Liabilities			
Non-current liabilities			
Financial liabilities			
Borrowings	16	7,95,535.79	6,22,131.78
Lease Liabilities	21.a	182.34	267.97
Other non-current liabilities	20	2,35,178.75	2,15,660.40
Provisions	17	89,837.09	86,851.11
Deferred tax liabilities (Net)	19	220.03	220.03
Total non-current liabilities		11,20,954.00	9,25,131.29
Current liabilities			
Financial liabilities			
Borrowings	16	1,15,254.40	1,90,616.32
Lease Liabilities	21.a	85.63	81.73
Trade payables	21	-	-
Micro Enterprises and Small Enterprise		-	-
Other than Micro Enterprise and Small Enterprise		4,61,276.20	6,01,604.91
Other financial liabilities	22	35,750.27	33,432.70
Other current liabilities	20	1,19,294.62	1,04,362.07
Provisions	17	1,51,430.77	1,60,312.57
Total current liabilities		8,83,091.89	10,90,410.30
Total liabilities		20,04,045.89	20,15,541.59
Total equity and liabilities		18,83,970.06	18,16,902.00
<i>See accompanying notes forming part of the financial statements.</i>			
This is the Balance sheet referred in our report dated			
For M/s. B.V.Rao & Co. LLP.		For and on behalf of the Board	
Chartered Accountants			
FRN: 003118S / S200049			
			
B.A.S.P. Ranga		D. Chandram, IRAS	
Partner		Director (Finance & HRD)	
Membership no.: 022649		Din : 08963107	
			
Place: Visakhapatnam		M. Ravindra	
Date: 18.06.2022		Chief General Manager (Expr.)	
			
		K. Santhosha Rao	
		Chairman & Managing Director	
		Din : 08879899	
			
		K.S.V.S. Sastry	
		Company Secretary	