

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 1st Qtr ended 30 June 2022	For the 1st Qtr ended 30 June 2021	For the year ended 31 March 2022
Revenues				
Revenue from operations	23	4,41,860.83	3,85,119.06	15,14,282.44
Other income	24	48,934.96	7,597.68	91,955.03
Total income		4,90,795.79	3,92,716.74	16,06,237.47
Expenses				
Purchase of Power	25	4,51,316.73	3,11,552.93	12,89,495.19
Employee benefits expense	26	30,004.98	38,756.35	1,18,086.08
Finance costs	27	21,856.31	14,736.11	94,384.01
Depreciation and amortisation expense	28	9,308.41	8,472.21	34,987.69
Operating and other expenses	29	6,353.56	3,769.28	29,606.82
Total expenses		5,18,839.99	3,77,286.88	15,66,559.79
Profit/(Loss) before tax		(28,044.20)	15,429.86	39,677.68
Tax expense				
Current tax		-	-	-
Deferred tax		-	-	-
Tax expense Adjustment of Previous years		-	-	-
Income tax expense		-	-	-
Profit/(Loss) after tax (PAT)		(28,044.20)	15,429.86	39,677.68
Other comprehensive income				
Items that will not be reclassified subsequently to profit and loss				
Remeasurements of defined employee benefit plans		-	-	(3,025.11)
Income tax on items that will not be reclassified subsequently to profit		-	-	-
Total comprehensive income for the year (TCI)		(28,044.20)	15,429.86	36,652.57
Earnings per equity share (refer note 34 for further details)				
Basic & Diluted (Face value of INR 10 per share) on PAT		(23.13)	12.73	32.73
Basic & Diluted (Face value of INR 10 per share) on TCI		(23.13)	12.73	30.24

See accompanying notes forming part of the financial statements.

This is the statement of Profit & Loss referred in our report dated

For and on behalf of the Board of

D. Chandram , IRAS
 Director (Finance & HRD)
 Din : 08963107

M.Ravindra
 Chief General Manager (Expr.)

K.Santhosha Rao
 Chairman & Managing Director
 Din : 08879899

Eastern Power Distribution Company of Andhra Pradesh Limited
Balance Sheet as at 30 June 2022 (Un-Audited)

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

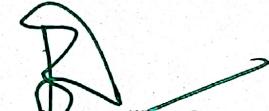
Notes	30 June 2022 (Un-Audited)	30 June 2021 (Un-Audited)	31 March 2022 (Audited)
Assets			
Non-current assets			
Property, plant and equipment	3	5,15,864.16	4,71,296.77
Capital work-in-progress	4	44,137.02	41,102.39
Intangible assets	5	239.98	372.08
Financial assets			
Investments	6	14,674.92	14,674.92
Loans	7	9,315.54	8,800.55
Other non-current assets	9	1,230.76	20,800.03
Total non-current assets		5,85,462.38	5,57,046.74
			5,75,143.81
Current assets			
Inventories	10	13,896.23	10,718.94
Financial assets			
Trade receivables	11	3,78,385.30	2,85,026.87
Cash and cash equivalents	12	29,098.59	32,493.79
Other financial assets	8	8,24,932.63	9,05,954.58
Other tax assets	13	3,065.10	2,313.47
Other current assets	9	4,816.02	1,211.96
Total current assets		12,54,193.87	12,37,719.61
			13,08,826.25
Total assets		18,39,656.25	17,94,766.35
			18,83,970.06
Equity and liabilities			
Equity			
Equity share capital	14	12,122.53	12,122.53
Other equity	15	(7,34,553.76)	(7,27,732.39)
Total equity		(7,22,431.23)	(7,15,609.86)
			(6,94,387.03)

<i>Grants & Consumer contributions</i>	18	5,86,253.29	5,40,028.39	5,74,311.20
<i>Liabilities</i>				
<i>Non-current liabilities</i>				
Financial liabilities				
Borrowings	16	7,73,862.30	8,12,761.32	7,95,535.79
Lease Liabilities	21.a	182.34	-	182.34
Other non-current liabilities	20	2,39,528.47	2,17,860.14	2,35,178.75
Provisions	17	92,837.09	89,851.11	89,837.09
Deferred tax liabilities (Net)	19	220.03	220.03	220.03
Total non-current liabilities		11,06,630.22	11,20,692.60	11,20,954.00
<i>Current liabilities</i>				
Financial liabilities				
Borrowings	16	1,16,977.48	74,298.83	1,15,254.40
Lease Liabilities	21.a	71.52	-	85.63
Trade payables	21	-	-	-
Micro Enterprises and Small Enterprise				
Other than Micro Enterprise and Small Enterprise		3,82,872.75	4,74,722.79	4,61,276.20
Other financial liabilities	22	39,658.94	(2,063.76)	35,750.27
Other current liabilities	20	1,91,723.91	1,50,488.54	1,19,294.62
Provisions	17	1,37,899.37	1,52,208.82	1,51,430.77
Total current liabilities		8,69,203.97	8,49,655.22	8,83,091.89
Total liabilities		19,75,834.19	19,70,347.82	20,04,045.89
Total equity and liabilities		18,39,656.25	17,94,766.35	18,83,970.06

See accompanying notes forming part of the financial statements.

This is the Balance sheet referred in our report dated

For and on behalf of the Board


 D. Chandram, I.R.A.S
 Director (Finance & HRD)
 DIN : 08963107

Place: Visakhapatnam

Date: 26.09.2021