

Odisha Hydro Power Corporation Limited

Standalone Balance Sheet for the year ended 31st March 2022

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

(INR IN LAKHS)

| SI No | Particulars | Note No. | As at | As at |
|---|---|----------|--------------------|--------------------|
| | | | 31st March 2022 | 31st March 2021 |
| | | | Ind AS | Ind AS |
| ASSETS : | | | | |
| (1) Non-Current Assets | | | | |
| (a) | Property, Plant & Equipment | 2 | 92,491.95 | 79,767.74 |
| (b) | Capital Work-in-Progress | 3(i) | 13,485.14 | 26,050.14 |
| (c) | Intangible Asset under Development | 3(ii) | 43.44 | 43.44 |
| (d) Financial Assets | | | | |
| (i) | Investments | 4 | 1,43,902.86 | 1,40,445.31 |
| (ii) | Trade Receivables | 5 | 2,168.54 | 3,137.45 |
| (iii) | Loans | 6 | 36.56 | 35.20 |
| (iv) | Others | 7 | 72,044.71 | 69,020.57 |
| (e) | Other Non - Current Assets | 8 | 2,125.10 | 1,385.18 |
| | | | 3,26,298.30 | 3,19,885.03 |
| (2) Current Assets | | | | |
| (a) | Inventories | 9 | 5,346.43 | 4,960.21 |
| (b) Financial Assets | | | | |
| (i) | Trade Receivables | 10 | 7,518.62 | 9,259.25 |
| (ii) | Cash & Cash Equivalents | 11 | 62,811.11 | 5,183.27 |
| (iii) | Bank Balance other than (ii) above | 12 | 49,107.22 | 56,958.22 |
| (iv) | Loans | 13 | 3,447.84 | 3,590.53 |
| (v) | Others | 14 | 14,847.19 | 16,588.16 |
| (c) | Other Current Assets | 15 | 17,100.87 | 13,068.86 |
| | | | 1,60,179.28 | 1,09,608.50 |
| TOTAL ASSETS (1+2) | | | 4,86,477.58 | 4,29,493.53 |
| EQUITY AND LIABILITIES : | | | | |
| (1) Equity | | | | |
| (a) | Equity Share Capital | 16 | 83,319.07 | 83,319.07 |
| (b) | Other Equity | 17 | 1,26,172.10 | 1,19,556.21 |
| | | | 2,09,491.17 | 2,02,875.28 |
| (2) Liabilities | | | | |
| (A) Non-Current Liabilities : | | | | |
| (a) Financial Liabilities | | | | |
| (i) | Borrowings | 18 | 89,582.90 | 92,605.90 |
| (ii) | Others | 19 | 8.05 | 5.27 |
| (b) | Provisions | 20 | 6,620.29 | 6,234.84 |
| (c) | Deferred Tax Liabilities (Net) | 21 | 4,670.57 | 5,439.58 |
| (d) | Other Non-Current Liabilities | 22 | 1,649.06 | 1,701.58 |
| | | | 1,02,530.87 | 1,05,987.17 |
| (B) Current Liabilities | | | | |
| (a) Financial Liabilities | | | | |
| (i) | Borrowings | 23 | 4,453.00 | 4,453.00 |
| (ii) | Trade Payables | | | |
| 1. | Total Outstanding dues of Micro Enterprises and Small Enterprises | | | |
| 2. | Total Outstanding dues of creditors other than Micro Enterprises and Small Enterprises. | 24 | 1,351.32 | 3,332.69 |
| (iii) | Others | 25 | 1,15,858.76 | 1,06,369.93 |
| (b) | Other Current Liabilities | 26 | 50,085.75 | 2,231.81 |
| (c) | Provisions | 27 | 2,706.71 | 4,243.65 |
| | | | 1,74,455.54 | 1,20,631.08 |
| TOTAL EQUITY AND LIABILITIES (1+2) | | | 4,86,477.58 | 4,29,493.53 |

Significant Accounting Policy & Accompanying Notes forming part of the financial statements

In terms of our report of even date attached

SDR & ASSOCIATES

Chartered Accountants

(CA Sunil Kumar Sahoo)
Partner

ICAI M.No. 056068

Place: Bhubaneswar

Date: 28/09/2022

(P K Mohanty)
Company Secretary

(Gagan Bihari Swain)
Director (Finance) & CFO
DIN:07687872

(Amresh Kumar)
Managing Director
DIN:09332794