

MAHARASHTRA STATE ELECTRICITY DISTRIBUTION COMPANY LIMITED
STANDALONE BALANCE SHEET AS AT MAR 31, 2022

(₹ in Lakhs)

PARTICULARS	NOTE NO	AS AT 31-MAR-22	AS AT 31-MAR-21	AS AT 01-APR-20
ASSETS				
1 NON-CURRENT ASSETS				
(a) Property, Plant and Equipment	3	63,73,918.15	63,33,923.30	62,32,939.69
(b) Right to use of asset	3	9,240.74	18,493.81	13,882.97
(c) Capital work-in-progress	3	2,71,399.63	3,93,043.59	4,73,388.67
(d) Other Intangible assets	3A	3,065.76	1,335.66	1,788.03
(e) Financial assets				
(i) Investments	4	30,259.60	31,339.78	31,369.82
(ii) Loans	5	-	-	0.00
(iii) Other financial assets	6	58,810.57	87,881.30	83,367.69
(f) Non Current Tax Assets (Net)	7	11,633.30	9,060.60	5,132.85
(g) Other non-current assets	8	41,685.40	44,187.57	51,626.47
TOTAL NON-CURRENT ASSETS		68,00,013.15	69,19,265.61	68,93,496.20
2 CURRENT ASSETS				
(a) Inventories	9	27,300.44	34,199.81	49,875.68
(b) Financial assets				
(i) Investments	10	1,049.76	-	-
(ii) Trade receivables	11	48,70,158.88	48,94,185.97	39,48,450.94
(iii) Cash and Cash Equivalents	12	2,51,811.73	65,471.03	1,68,651.05
(iv) Bank Balances other than (iii) above	12	4,148.96	12,639.61	69,003.75
(v) Loan	13	28,284.44	31,128.73	33,657.08
(vi) Other financial assets	14	16,01,104.31	7,39,122.00	7,93,321.83
(c) Other current assets	15	8,358.31	21,253.64	7,659.83
TOTAL CURRENT ASSETS		67,92,216.83	57,98,000.79	50,70,620.16
TOTAL ASSETS BEFORE REGULATORY ASSETS		1,35,92,229.98	1,27,17,266.40	1,19,64,116.36
Regulatory Deferral Account - Assets	38(6)	21,19,452.51	19,99,333.62	16,76,269.63
TOTAL ASSETS		1,57,11,682.49	1,47,16,600.02	1,36,40,385.99
EQUITY & LIABILITIES				
1 EQUITY				
(a) Equity Share Capital	16	47,77,398.49	47,72,398.49	47,72,398.49
(b) Other Equity	17	(24,06,362.34)	(24,74,460.55)	(23,42,844.07)
TOTAL EQUITY		23,71,036.15	22,97,937.94	24,29,554.42
2 NON-CURRENT LIABILITIES				
(a) Financial Liabilities				
(i) Borrowings	18	26,32,483.33	27,62,704.27	29,01,358.10
(ii) Lease Liabilities	19	-	4467.14	8499.63
(iii) Other financial liabilities	20	9,70,933.39	9,24,573.04	8,84,607.11
(b) Provisions	21	4,83,640.05	4,39,688.58	4,14,559.27
(c) Other non-current liabilities	22	11,32,405.03	9,59,415.18	9,36,164.81
TOTAL NON-CURRENT LIABILITIES		52,19,461.80	50,90,848.21	51,45,188.92
3 CURRENT LIABILITIES				
(a) Financial liabilities				
(i) Borrowings	23	19,25,217.73	15,54,750.40	9,34,210.47
(ii) Lease Liabilities	24	4467.14	4032.49	3640.14
(iii) Trade payables				
A Total outstanding dues of Micro Enterprises and Small Enterprises	38(12)	-	-	-
B Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises	25	36,10,856.20	29,21,627.06	20,94,048.47
(iv) Other financial liabilities	26	22,48,683.74	20,95,047.32	20,57,393.22
(b) Other Current Liabilities	27	2,97,369.81	2,44,622.19	3,46,472.44
(c) Provisions	28	34,589.92	5,07,734.41	6,18,672.15
TOTAL CURRENT LIABILITIES		81,21,184.54	73,27,813.87	60,65,642.59
TOTAL LIABILITIES		1,33,40,646.34	1,24,18,662.08	1,12,10,831.51
TOTAL EQUITY AND LIABILITIES		1,57,11,682.49	1,47,16,600.02	1,36,40,385.99

Chief General Manager (C.A)

Executive Director (F&A)

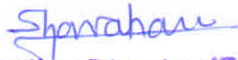
MAHARASHTRA STATE ELECTRICITY DISTRIBUTION COMPANY LIMITED
STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MAR 31, 2022

(₹ in Lakhs)

PARTICULARS	NOTE NO	FOR THE YEAR ENDED 31-MAR-22	FOR THE YEAR ENDED 31-MAR-21	FOR THE YEAR ENDED 31-MAR-20
Revenue from Operations	29	85,71,793.50	73,48,331.30	73,20,704.99
Other Income	30	5,12,428.12	5,28,165.65	5,22,049.68
Total Income		90,84,221.62	78,76,496.95	78,42,754.67
Expenses:				
Purchase of Power	31	71,04,019.06	62,65,139.70	67,49,927.96
Employee Benefit Expenses	32	6,29,841.09	5,37,364.05	5,18,625.12
Repairs and maintenance	33	1,36,794.76	1,03,621.60	77,384.66
Administration and General Expenses	34	96,640.83	75,572.12	67,685.60
Finance Expenses	35	5,26,700.98	5,72,254.82	4,50,875.49
Depreciation and Amortisation	36	3,61,307.44	3,46,572.83	3,12,319.18
Other Expenses	37	3,21,043.15	4,42,269.94	3,44,704.77
Total Expenses		91,76,347.31	83,42,795.06	85,21,522.77
Profit/(loss) Before Movement in regulatory Defferreal Balance & Tax		(92,125.69)	(4,66,298.11)	(6,78,768.10)
Add / (Less): Net Movement in Regulatory Deferral balance.	38 (6)	1,20,118.89	3,23,063.99	7,60,396.00
Profit/(loss) Before Tax		27,993.20	(1,43,234.12)	81,627.90
Tax expense:				
1) Current Tax				
ii) Earlier Year	38(10)	-	(11,074.30)	-
2) Deferred Tax	38(10)	-		-
Total Tax Expenses		-	(11,074.30)	13,180.42
Profit/(loss) for the year		27,993.20	(1,32,159.82)	68,447.48
Other Comprehensive Income				
A) (i) Items that will not be reclassified to Profit and loss				
(a) Remeasurement of defined benefit plans	38(9)	(9,894.99)	543.35	(12,112.91)
(ii) Tax relating to Items that will not be reclassified to Profit and loss		-	-	2,106.12
B) (i) Items that will be reclassified to Profit and loss				
(ii) Income Tax relating to Items that will be reclassified to Profit and loss		-	-	-
Other Comprehensive Income/(Expenses) for the year (net of tax)		(9,894.99)	543.35	(10,006.79)
Total Comprehensive Income for the year		18,098.21	(1,31,616.47)	58,440.70
Earnings Per Equity Share for continuing operation (in ₹)	38(15)			
1) Basic		0.06	(0.28)	0.14
2) Diluted		0.06	(0.28)	0.14



Chief General Manager (C.A)


Executive Director (F&A)

NOTE: 3 PROPERTY PLANT AND EQUIPMENTS [refer Note no. 38(4)]

PARTICULARS	COST			ACCUMULATED DEPRECIATION AND IMPAIRMENT			CARRYING AMOUNT	
	BALANCE AS AT APRIL 1, 2021	ADDITION	(DEDUCTIONS)/ADJUSTMENTS ***	BALANCE AS AT 31.03.2022	BALANCE AS AT APRIL 1, 2021	DEPRECIATION EXPENSE		(DEDUCTIONS)/ADJUSTMENTS
(A) Owned Assets								
Free hold land	10,67,228.61	617.49	(351.36)	10,67,494.74	-	-	-	10,67,494.74
Building	2,50,638.23	3,278.58	3.57	2,53,920.38	40,718.74	6,553.31	-	47,272.05
Hydraulic works	495.21	3.13	(193.50)	304.84	227.44	11.94	(137.33)	102.05
Other Civil works	20,943.61	944.03	(3,253.50)	18,634.14	6,397.29	794.88	(2,857.24)	4,334.93
Plant and Equipments	20,77,315.88	2,33,110.68	(3,863.06)	23,06,563.50	5,40,571.95	1,15,214.80	(2,573.60)	6,53,213.15
Batteries & Charging	747.18	0.12	(4.20)	743.10	453.95	42.55	(0.53)	495.97
Lines and Cables	44,99,562.78	1,37,362.46	(44,977.89)	45,91,947.35	11,57,433.06	2,07,506.06	(35,114.51)	13,29,824.61
Meters	1,76,721.76	22,100.06	468.43	1,99,290.25	35,563.32	17,912.29	0.00	53,475.61
Communication Equipment	4,015.15	520.74	(305.71)	4,230.18	1,659.09	285.54	(231.15)	1,713.48
Vehicles	737.32	83.06	(596.24)	224.14	248.77	22.17	(263.98)	6.96
Furniture and Fixture	7,360.75	355.25	(616.54)	7,099.46	1,830.68	309.71	(340.55)	1,799.84
IT Equipment	5,251.76	4,046.71	(5,386.34)	3,912.13	4,870.13	1,255.66	(4,558.34)	1,567.45
Office Equipments	15,641.92	2,037.19	(1,589.56)	16,089.55	6,979.10	655.78	(945.56)	6,689.32
Other Assets	6,940.37	0.87	6.96	6,948.20	2,723.70	264.69	-	2,988.39
Sub-total	81,33,600.53	4,04,460.37	(60,658.94)	84,77,401.96	17,99,677.22	3,50,829.38	(47,022.78)	21,03,483.81
(B) (i) Right of Use Assets ****	15,425.74			15,425.74	7,712.86	3,856.43		11,569.29
(ii) Lease hold land	11,252.73	203.79	312.72	11,769.24	471.80	5,913.15	-	6,384.95
(C) Capital work-in-progress *								2,71,399.63
*CWIP as at 31st March 2022 includes amount capitalised towards Employee cost ₹ 33,889.45 Lakhs, Admin Cost ₹ 4,240.62 Lakhs and Interest Cost ₹ 923.30 Lakhs								
**Right of use of assets are created Leasehold Assets having Lease Rent more than ₹ 10 Lakh per month.								
***The gross block of assets amounting to ₹ 134,238.41 Lakhs having accumulated depreciation of ₹ 1,21,008.93 Lakhs, in which case useful life is expired, have been written off.								
**** Lease Agreement with MSEB Holding Co. is expiring on March 2023. The company is in process of execution of Lease Agreement.								
(₹ in Lakhs)								
NOTE: 3A INTANGIBLE ASSETS								
PARTICULARS	COST			ACCUMULATED DEPRECIATION AND IMPAIRMENT			CARRYING AMOUNT	
	BALANCE AS AT APRIL 1, 2021	ADDITION	(DEDUCTIONS)/ADJUSTMENTS	BALANCE AS AT 31.03.2022	BALANCE AS AT APRIL 1, 2021	DEPRECIATION EXPENSE		(DEDUCTIONS)/ADJUSTMENTS
Computer Software	9,852.28	2,438.58	-	12,290.86	8,516.62	708.48	-	9,225.10
Sub-total	9,852.28	2,438.58	-	12,290.86	8,516.62	708.48	-	9,225.10
Total	9,852.28	2,438.58	-	12,290.86	8,516.62	708.48	-	9,225.10

NOTE: 3 PROPERTY PLANT AND EQUIPMENTS [refer Note no. 38(4)]

(₹ in Lakhs)

PARTICULARS	COST				ACCUMULATED DEPRECIATION AND IMPAIRMENT				CARRYING AMOUNT
	BALANCE AS AT APRIL 1, 2020	ADDITION	(DEDUCTIONS)/ADJUSTMENTS	BALANCE AS AT 31.03.2021	BALANCE AS AT APRIL 1, 2020	DEPRECIATION EXPENSE	(DEDUCTIONS)/ADJUSTMENTS	BALANCE AS AT 31.03.2021	
(A) Owned Assets									
Free hold land	10,75,565.83	361.19	(8,698.41)	10,67,228.61	-	-	-	40,718.74	10,67,228.61
Building	2,49,507.60	1,133.79	(3.15)	2,50,638.23	34,249.55	6,471.46	(2.27)	227.44	2,09,919.49
Hydraulic works	495.21	-	-	495.21	130.71	96.73	-	6,397.29	267.76
Other Civil works	20,515.13	428.48	-	20,943.61	5,633.75	763.54	-	5,40,571.95	14,546.32
Plant and Equipments	18,25,219.20	2,52,096.68	-	20,77,315.88	4,25,819.93	1,14,752.02	(19,929.78)	453.95	15,36,743.93
Batteries & Charging	742.39	4.79	-	747.18	373.51	80.44	-	453.95	293.23
Lines and Cables	44,79,144.78	1,79,864.56	(1,59,446.56)	44,99,562.78	9,77,588.01	1,99,774.83	(19,685.28)	11,57,433.06	33,42,129.72
Meters	3,934.61	17275.20	1,59,446.56	1,76,721.76	1,379.74	279.35	-	1,659.09	2,356.06
Communication Equipment	741.80	0.14	(4.62)	737.32	195.81	57.12	(4.16)	248.77	488.55
Furniture and Fixture	7,296.23	64.52	-	7,360.75	1,514.46	316.22	-	1,830.68	5,530.07
IT Equipment	5,231.53	20.23	-	5,251.76	4,546.70	323.43	-	4,870.13	381.63
Office Equipments	15,520.80	121.12	-	15,641.92	3,979.79	2,999.31	-	6,979.10	8,662.82
Other Assets	6,877.56	62.81	-	6,940.37	2,441.06	282.64	-	2,723.70	4,216.67
Sub-total	76,90,792.67	4,51,514.05	(8,706.18)	81,33,600.53	14,57,853.02	3,42,075.13	(250.93)	17,99,677.22	63,33,923.30
(B) (i) Right of Use Assets	15,425.74			15,425.74	3,856.43	3,856.43		7,712.86	7,712.88
(ii) Lease hold land	2,597.35	31.32	8,624.06	11,252.73	283.69	188.90	(0.79)	471.80	10,780.93
(C) Capital work-in-progress *									3,93,043.59

*CWIP as at 31st March 2021 includes amount capitalised towards Employee cost ₹ 34,689.84 Lakhs, Admin Cost ₹ 4,684.35 Lakhs and Interest Cost ₹ 1,097.45 Lakhs

**Right of use of assets are created Leasehold Assets having Lease Rent more than ₹ 10 Lakh per month.

NOTE: 3A INTANGIBLE ASSETS

(₹ in Lakhs)

PARTICULARS	COST				ACCUMULATED DEPRECIATION AND IMPAIRMENT				CARRYING AMOUNT
	BALANCE AS AT APRIL 1, 2020	ADDITION	(DEDUCTIONS)/ADJUSTMENTS	BALANCE AS AT 31.03.2021	BALANCE AS AT APRIL 1, 2020	DEPRECIATION EXPENSE	(DEDUCTIONS)/ADJUSTMENTS	BALANCE AS AT 31.03.2021	
Computer Software	8,698.42	1,153.86	-	9,852.28	8,064.25	452.37	-	8,516.62	1,335.66
Sub-total	8,698.42	1,153.86	-	9,852.28	8,064.25	452.37	-	8,516.62	1,335.66
Total	8,698.42	1,153.86	-	9,852.28	8,064.25	452.37	-	8,516.62	1,335.66

NOTE: 3 PROPERTY PLANT AND EQUIPMENTS [refer Note no. 38(5)]

(₹ in Lakhs)

PARTICULARS	COST				ACCUMULATED DEPRECIATION AND IMPAIRMENT				CARRYING AMOUNT
	BALANCE AS AT APRIL 1, 2019	ADDITION	DEDUCTIONS/ADJUSTMENTS	BALANCE AS AT 01.04.2020	BALANCE AS AT APRIL 1, 2019	DEPRECIATION EXPENSE	DEDUCTIONS/ADJUSTMENTS	BALANCE AS AT 01.04.2020	BALANCE AS AT 01.04.2020
(A) Owned Assets									
Land									
Free hold land	10,75,315.93	310.15	-60.25	10,75,565.83	-	-	-	-	10,75,565.83
Building	2,48,296.21	1,211.39	-	2,49,507.60	27,850.33	6,399.22	-	34,249.55	2,15,258.05
Hydraulic works	468.51	26.70	-	495.21	105.43	25.28	-	130.71	364.50
Other Civil works	20,004.54	510.60	-	20,515.14	3,246.96	2,386.79	-	5,633.75	14,881.39
Plant and Equipments	16,40,845.33	1,85,145.92	-29.66	18,25,961.59	3,33,513.31	92,680.13	-	4,26,193.44	13,99,768.15
Lines and Cables	42,19,806.97	2,59,301.60	36.21	44,79,144.78	7,74,215.13	2,03,372.88	-	9,77,588.01	35,01,556.77
Communication Equipment	3,926.06	8.55	-	3,934.61	1,096.38	283.36	-	1,379.74	2,554.87
Vehicles	830.69	19.19	-108.07	741.81	238.25	53.08	95.52	195.81	546.00
Furniture and Fixture	7,213.55	82.07	0.62	7,296.24	1,201.26	313.20	-	1,514.46	5,781.78
IT Equipment	5,229.14	2.39	-	5,231.53	3,720.53	826.17	-	4,546.70	684.83
Office Equipments	15,409.02	111.79	-	15,520.81	3,134.02	845.77	-	3,979.79	11,541.02
Other Assets	6,870.02	7.54	-	6,877.56	2,102.65	338.41	-	2,441.06	4,436.50
Sub-total	72,44,215.97	4,46,737.89	-161.15	76,90,792.71	11,50,424.25	3,07,524.29	95.52	14,57,853.02	62,32,939.69
(B) (i) Right of Use Assets	-	15425.74		15,425.74	-	3,856.43		3,856.43	11,569.31
(ii) Lease hold land	2,587.50	10.63	-0.78	2,597.35	222.61	61.08	-	283.69	2,313.66
(C) Capital work-in-progress *									4,73,388.67

*CWIP as at 31st March 2020 includes amount capitalised towards Employee cost Rs. 37,492.79 Lakhs, Admin Cost Rs. 5,665.95 Lakhs and Interest Cost Rs.239.07 Lakhs
 **Right of use of assets are created Leasehold Assets having Lease Rent more than 10 Lakh per month.

NOTE: 3A INTANGIBLE ASSETS

(₹ in Lakhs)

PARTICULARS	COST				ACCUMULATED DEPRECIATION AND IMPAIRMENT				CARRYING AMOUNT
	BALANCE AS AT APRIL 1, 2019	ADDITION	DEDUCTIONS/ADJUSTMENTS	BALANCE AS AT 01.04.2020	BALANCE AS AT APRIL 1, 2019	DEPRECIATION EXPENSE	DEDUCTIONS/ADJUSTMENTS	BALANCE AS AT 01.04.2020	BALANCE AS AT 01.04.2020
(A) Computer Software	7,628.18	1,070.24		8,698.42	7,186.87	877.39		8,064.25	634.17
Sub-total	7,628.18	1,070.24		8,698.42	7,186.87	877.39		8,064.25	634.17
(B) Intangible Assets under developments									1,153.86
Total	7,628.18	1,070.24		8,698.42	7,186.87	877.39		8,064.25	1,788.03

NOTE - 4

NON-CURRENT INVESTMENTS

(₹ in Lakhs)

PARTICULARS	AS AT 31-MAR-22	AS AT 31-MAR-21	AS AT 1-APR-20
(I) Investment in Equity Instruments			
Unquoted - Fully paid up			
Subsidiaries measured at Cost			
Aurangabad Power Company Limited	5.00	5.00	5.00
[50000 (PY 50000) Equity Shares of Face Value of ₹ 10/- each]			
Less:- Impairment in value of Investment	5.00	5.00	5.00
(II) Investments In Bonds at Amortised Cost			
Quoted			
Bonds (Earmarked against Contingency Reserve)			
8.15% Govt-Food Corporation of India Bonds 2022	-	1,049.34	1,048.95
[1050000 (PY 1050000) Bonds of Face Value of ₹ 100/- each]			
8.01% Govt-Oil Bonds -2023	1,944.21	1,941.16	1,938.38
[1950000 (PY 1950000) Bonds of Face Value of ₹ 100/- each]			
8.03% Govt-Food Corporation of India Bonds -2024	995.89	994.58	993.37
[1000000 (PY 1000000) Bonds of Face Value of ₹ 100/- each]			
8.23% Govt-Food Corporation of India Special Bonds -2027	997.91	997.57	997.26
[1000000 (PY 1000000) Bonds of Face Value of ₹ 100/- each]			
8% Oil Bonds 2026	5,093.14	5,112.60	5,130.68
[5000000 (PY 5000000) Bonds of Face Value of ₹ 100/- each]			
8.28% Govt of India Bonds 2032	2,686.34	2,685.47	2,684.68
[2700000 (PY 2700000) Bonds of Face Value of ₹ 100/- each]			
8.30% Govt Of India Bonds 2040	2,875.17	2,874.61	2,874.09
[2900000 (PY 2900000) Bonds of Face Value of ₹ 100/- each]			
9.45% Power Finance Corporation Bonds 2026	2,895.89	2,895.16	2,894.50
[290 (PY 290) Bonds of Face Value of ₹ 1000000/- each]			
8.56% Rural Electrification Corporation Limited Bonds 2028	1,018.43	1,020.44	1,022.30
[100 (PY 100) Bonds of Face Value of ₹ 1000000/- each]			
8.37% Rural Electrification Corporation Limited Bonds 2028	8,894.44	8,904.72	8,914.18
[880 (PY 880) Bonds of Face Value of ₹ 1000000/- each]			
8.25% Power Finance Corporation Bonds 2034	198.67	198.61	198.55
[20 (PY 20) Bonds of Face Value of ₹ 1000000/- each]			
8.29% Rural Electrification Corporation Limited Bonds 2034	99.62	99.61	99.61
[10 (PY 10) Bonds of Face Value of ₹ 1000000/- each]			
8.80% Rural Electrification Corporation Limited Bonds 2029	2,559.89	2,565.91	2,573.25
[250 (PY 250) Bonds of Face Value of ₹ 1000000/- each]			
Total:::::	30,259.60	31,339.78	31,369.82
Aggregate Cost of Unquoted Investments	-	-	-
Aggregate Cost of Quoted Investments	30,259.60	31,339.78	31,369.82
Aggregate Market Value of Quoted Investments	32,505.23	33,989.22	33,419.55
Aggregate Impairment Provision	5.00	5.00	5.00

NOTE - 5
LOANS - NON CURRENT

(₹ in Lakhs)			
PARTICULARS	AS AT 31-MAR-22	AS AT 31-MAR-21	AS AT 1-APR-20
Unsecured			
Credit Impaired			
(a) Loans to related parties [refer Note no.38(20)]	601.04	599.86	598.53
Less: Allowance for Expected Credit Loss	601.04	599.86	598.53
	-	-	0.00
(b) Loans to others			
Loans & Advances to Licensees	31.34	31.34	31.34
Less: Allowance for Expected Credit Loss	31.34	31.34	31.34
	-	-	-
Total (a+b) ::::	-	-	0.00
Loans to related parties [refer Note no.38(20)]			
(i) Dhopave Coastal Power Limited	206.75	206.75	206.75
(ii) Aurangabad Power Company Limited	147.55	146.38	145.05
(iii) Maharashtra Power Development Corporation Limited	246.73	246.73	246.73
Total ::::	601.03	599.86	598.53

NOTE - 6
OTHER FINANCIAL ASSETS

(₹ in Lakhs)			
PARTICULARS	AS AT 31-MAR-22	AS AT 31-MAR-21	AS AT 1-APR-20
Security Deposits			
(a) Considered Good - Unsecured			
(i) Maharashtra Electricity Regulatory Commission [refer Note no.38(1)(I)(a)(v)]	53,332.00	51,092.00	48,551.00
(ii) Court /other Authorities	33,899.86	28,769.03	27,061.18
Less: Provision for Doubtful deposits	33,899.86	-	-
	-	28,769.03	-
(iii) Others	109.01	110.94	110.86
(b) Significant increase in Credit Risk			
Others deposits	2,026.29	2,284.09	2,215.52
Less: Provision for Doubtful deposits	896.33	1,281.57	1,257.02
	1,129.96	1,002.52	958.50
Receivable from Government of Maharashtra [refer Note no.38 (20) (j)]	7,066.00	6,906.81	6,686.15
Less: Allowances for Doubtful Advances	2,826.40	-	-
Total ::::	58,810.57	87,881.30	83,367.69

NOTE - 7
NON CURRENT TAX ASSET (NET)

(₹ in Lakhs)			
PARTICULARS	AS AT 31-MAR-22	AS AT 31-MAR-21	AS AT 1-APR-20
Advance Income Tax	46,696.56	44,123.86	40,188.93
Less : Provision for taxes	35,063.26	35,063.26	35,056.07
Total ::::	11,633.30	9,060.60	5,132.85

NOTE - 8
OTHER NON CURRENT ASSETS

(₹ in Lakhs)

PARTICULARS	AS AT 31-MAR-22	AS AT 31-MAR-21	AS AT 1-APR-20
(a) Advance with Ratnagiri Gas Power Private Limited [refer Note no. 38(1)(I)(iii)(A)(c)]	18,101.07	18,101.07	18,101.07
(b) Advances (Unsecured, Considered good)			
(i) Capital Advances	10,730.26	10,019.88	18,784.01
(ii) MVAT receivable	12,472.05	12,472.05	12,472.05
(iii) Others	382.02	3,594.57	2,269.35
Total ::::	41,685.40	44,187.57	51,626.47

NOTE - 9
INVENTORIES

(₹ in Lakhs)

PARTICULARS	AS AT 31-MAR-22	AS AT 31-MAR-21	AS AT 1-APR-20
Inventories (lower of cost and net realisable value)			
Stores and spares	41,305.37	39,126.12	52,320.47
Less : Provision for non - moving & obsolete items	14,004.93	4,926.31	2,444.79
Total ::::	27,300.44	34,199.81	49,875.68

NOTE - 10
INVESTMENT-CURRENT

(₹ in Lakhs)

PARTICULARS	AS AT 31-MAR-22	AS AT 31-MAR-21	AS AT 1-APR-20
8.15% Govt-Food Corporation of India Bonds 2022 [1050000 (PY 1050000) Bonds of Face Value of ₹ 100/- each]	1,049.76	-	-
Total ::::	1,049.76	-	-
Aggregate Cost of Quoted Investments	1,049.76	-	-
Aggregate Market Value of Quoted Investments	1,071.48	-	-
Aggregate Impairment Provision	-	-	-

NOTE - 11
TRADE RECEIVABLES

(₹ in Lakhs)

PARTICULARS	AS AT 31-MAR-22	AS AT 31-MAR-21	AS AT 1-APR-20
(a) Secured & Considered good [refer Note No.38(5)(II)(i)(a)]	4,14,588.01	4,44,462.23	4,52,228.56
(b) Considered Good - Unsecured			
(i) Receivable from Government of Maharashtra towards subsidy /Grant etc [refer Note no. 38(7) for subsidy receivable]	2,17,928.43	4,39,319.77	3,09,422.72
(ii) Other	27,79,126.31	28,67,551.51	18,59,247.67
Less: Allowance for Expected Credit Loss [refer Note no. 38(5)(II)(i)(a)]	71,998.04	89,891.95	52,901.63
Sub total (ii)	27,07,128.28	27,77,659.57	18,06,346.04
Sub total (b) (i+ii)	29,25,056.71	32,16,979.34	21,15,768.76
(c) Significant increase in Credit Risk	16,54,975.03	13,34,585.95	14,86,580.40
Less: Allowance for Expected Credit Loss [refer Note no. 38(5)(II)(i)(a)]	1,24,460.87	1,01,841.55	1,06,126.79
Sub total (c)	15,30,514.16	12,32,744.40	13,80,453.61
(d) Credit Impaired	4,06,728.31	3,64,181.30	3,36,093.08
Less: Allowance for Expected Credit Loss [refer Note no. 38(5)(II)(i)(a)]	4,06,728.31	3,64,181.30	3,36,093.08
Sub total (d)	-	-	-
Total :::: (a+b+c+d)	48,70,158.88	48,94,185.97	39,48,450.94

NOTE - 12 CASH AND BANK BALANCES			
(₹ in Lakhs)			
PARTICULARS	AS AT 31-MAR-22	AS AT 31-MAR-21	AS AT 1-APR-20
(a) Cash & Cash Equivalents			
(i) Balances with Banks in Current account	2,46,774.10	57,576.95	1,68,502.87
(ii) Cheques/ Drafts on hand	437.35	77.08	30.52
(iii) Cash on hand	46.82	53.80	91.82
(iv) Cash with collection Centres	4,553.46	7,763.20	25.85
Sub total (a)	2,51,811.73	65,471.03	1,68,651.05
(b) Other Bank Balances			
- In earmarked Deposit accounts with original maturities less than 3 months*	4,090.69	12,570.13	67,942.10
- Other **	1,066.87	1,078.08	1,061.66
Less: Provision for doubtful recovery [refer Note no. 38(5)(II)(i)(b)]	1,008.60	1,008.60	
Sub total (b)	4,148.96	12,639.61	69,003.75
Total :::: (a)+(b)	2,55,960.69	78,110.64	2,37,654.81
* unutilised funds of Integrated Power Development Scheme (IPDS), DinDayal Upadaya Gramin Jyoti Yojana (DDUGJY), Corpus & Solar AG Pump deposited with banks. [refer Note no. 38(24)]			
** Includes ₹ 58.27 Lakh Security Deposit received in the form of Fixed Deposit.			

NOTE - 13 LOANS - CURRENT			
(₹ in Lakhs)			
PARTICULARS	AS AT 31-MAR-22	AS AT 31-MAR-21	AS AT 1-APR-20
Loans to related parties			
Considered Good - Unsecured			
(a) Maharashtra State Power Generation Co Limited	47,015.54	47,015.54	47,015.54
Less: Loss Allowance [refer Note no. 38(5)(II)(i)(b)]	18,731.10	15,886.81	13,365.88
Total ::::	28,284.44	31,128.73	33,657.08

NOTE - 14 OTHER FINANCIAL ASSETS - CURRENT			
(₹ in Lakhs)			
PARTICULARS	AS AT 31-MAR-22	AS AT 31-MAR-21	AS AT 1-APR-20
(a) Unbilled Revenue	8,12,419.15	1,27,199.39	1,18,369.61
Less: Allowance for Expected Credit Loss [refer Note no. 38(5)(II)(i)(a)]	24,372.57	5,087.98	2,367.39
Sub Total (a)	7,88,046.58	1,22,111.41	1,16,002.22
(b) Interest on Trade Receivables			
(i) Secured & Considered good [refer Note No.38(5)(II)(i)(a)]	3,770.82	4,106.69	
(ii) Considered Good - Unsecured	44,563.08	58,700.15	58,714.60
Less: Allowance for Expected Credit Loss [refer Note no. 38(5)(II)(i)(a)]	1,316.21	2,378.13	1,266.51
Sub Total (ii)	43,246.87	56,322.02	57,448.09
(iii) Significant increase in Credit Risk	17,31,508.61	12,74,479.13	9,00,027.97
Less: Allowance for Expected Credit Loss [refer Note no. 38(5)(II)(i)(a)]	3,90,943.43	2,76,432.07	21,247.89
Sub Total (iii)	13,40,565.18	9,98,047.06	8,78,780.08
(iv) Credit Impaired	2,55,597.89	2,28,751.12	1,79,068.77
Less: Allowance for Expected Credit Loss [refer Note no. 38(5)(II)(i)(a)]	2,55,597.89	2,28,751.12	1,79,068.77
Sub Total (iv)	-	-	-
Sub total (b) (i+ii+iii+iv)	13,87,582.87	10,58,475.77	9,36,228.17
Less: Deferred Interest	6,37,700.47	4,82,717.90	2,81,493.44
Total (b)	7,49,882.40	5,75,757.87	6,54,734.73
(c) Interest accrued	3,445.04	3,458.26	3,870.96
(d) Subsidy & Grant Receivable	38,545.04	17,741.41	14,509.00
(e) Advances to/ Amount recoverable from Employees and Collection Agencies			
(i) Considered Good	1,633.14	1,874.30	1,656.62
(ii) Credit Impaired	1,118.67	1,123.53	1,036.99
Less Provision for Doubtful Advance	1,118.67	1,123.53	1,036.99
Sub Total (e) (ii)	-	-	-
Sub Total (e) (i+ii)	1,633.14	1,874.30	1,656.62
(f) Other Receivables	4,419.47	1,704.17	2,548.30
(g) Receivable from IEX PXIL	20,509.72	20,509.72	-
Less: Loss Allowance [refer Note no. 38(5)(II)(i)(b)]	5,528.91	4,187.30	-
Sub Total (g)	14,980.81	16,322.42	-
(h) Amounts receivables from other State Electricity Boards - Credit Impaired	9,429.12	9,429.45	9,277.29
Less: Provision for Doubtful Advances	9,277.29	9,277.29	9,277.29
Sub Total (h)	151.83	152.16	-
Total ::::(a+b+c+d+e+f+g+h)	16,01,104.31	7,39,122.00	7,93,321.83

NOTE - 15 OTHER CURRENT ASSETS			
(₹ in Lakhs)			
PARTICULARS	AS AT 31-MAR-22	AS AT 31-MAR-21	AS AT 1-APR-20
Prepaid expenses	2,799.98	15,700.46	7,658.33
Advances to Supplier /Contractors	5,558.33	5,553.18	-
Total	8,358.31	21,253.64	7,659.83

NOTE - 16
SHARE CAPITAL

(₹ in Lakhs)

SR NO	PARTICULARS	AS AT 31.03.22	AS AT 31.03.21	AS AT 01-APR-20	AS AT 01-APR-20
A]	AUTHORISED CAPITAL				
	60,00,00,000 Equity Shares of ₹10/- each Fully Paid Up)	60,00,00,000	60,00,00,000	60,00,00,000	60,00,00,000
	(Equity Shares :- PY 60,00,00,00,000)				
B]	ISSUED, SUBSCRIBED AND PAID UP				
	47,773,984,904 Equity Shares of ₹10/- each fully paid	47,77,398.49	47,72,398.49	47,72,398.49	47,72,398.49
	(Equity Shares Fully Paid :- PY 47,723,984,904)				
C]	RECONCILIATION OF THE NUMBER OF SHARES AND AMOUNT OUTSTANDING AT THE BEGINNING AND AT THE END OF THE REPORTING YEAR :				
	PARTICULARS	AS AT 31.03.22	AS AT 31.03.21	AS AT 01-APR-20	₹ IN LAKHS
	Opening Balance	47,72,39,84,904	47,72,39,84,904	47,61,43,19,904	47,61,43,199
	Fresh Issue	5,00,00,000	5,000.00	10,96,65,000	10,966.50
	Closing Balance	47,77,39,84,904	47,77,398.49	47,72,39,84,904	47,72,398.49
D]	THE RIGHTS, PREFERENCES, RESTRICTIONS ON THE DISTRIBUTION OF DIVIDENDS AND REPAYMENT OF CAPITAL				
	(i) MSEDCL is having only one class of share i.e. Equity Shares, carrying the nominal value of ₹10/- per share.				
	(ii) Every Holder of the equity share of the company is entitled to one vote per share held.				
	(iii) Every share holder has a right to receive dividend in proportion to shares held by them whenever such dividend is approved.				
	(iv) In the event of liquidation of the company the equity share holder will be entitled to receive remaining assets of the company, after distribution of dues to all preferential right holders. The distribution will be in proportion to the number of equity shares held by the share holders.				
E]	DETAILS OF NUMBER OF EQUITY SHARES HELD BY THE HOLDING COMPANY, THE ULTIMATE HOLDING COMPANY, THEIR SUBSIDIARIES AND ASSOCIATES :				
	PARTICULARS	AS AT 31.03.22	AS AT 31.03.21	AS AT 01-APR-20	AS AT 01-APR-20
	MSEB Holding Co. Ltd. (Nos)	47,77,39,84,904	47,72,39,84,904	47,72,39,84,904	47,72,39,84,844
	MSEB Holding Co. Ltd. (Amount in ₹ In Lakhs)	47,77,398.49	47,72,398.49	47,72,398.49	47,72,398.48
F]	DETAILS OF EQUITY SHARES HELD BY EACH SHAREHOLDER HOLDING MORE THAN 5 % SHARES :				
	PARTICULARS	AS AT 31.03.22	AS AT 31.03.21	AS AT 01-APR-20	% OF HOLDING IN THAT CLASS OF SHARES
	MSEB Holding Co. Ltd. & its nominees *	47,77,39,84,904	100	47,72,39,84,904	100
	* The beneficial owner of 60 shares held by the nominees, is MSEB Holding Co. Ltd				
	The Company has issued 39,80,35,03,143 equity shares of ₹10/- each as fully paid shares for consideration other than cash during F.Y 2015-16 under Financial Restructuring Plan(FRP)of the erstwhile Maharashtra State Electricity Board(MSEB)				

Note -17
OTHER EQUITY

(₹ in Lakhs)

PARTICULARS	AS AT 31-03-2022	AS AT 31-03-2021	AS AT 01-04-2020
* Share Application Money			
Opening Balance			
Add/ (less) : Received during the year	55,000.00		10,966.50
less: Shares Issued	5,000.00		10,966.50
Closing Balance	50,000.00	-	-
Statutory Reserve (Contingency Reserve)			
Opening Balance	57,700.00	57,700.00	57,700.00
Add: Transfer from retained earnings	-	-	
Closing Balance	57,700.00	57,700.00	57,700.00
Retained Earning			
Opening Balance	(24,63,821.57)	(23,31,661.75)	(24,00,109.23)
Add/ (less) : Profit/ (Loss) for the year	27,993.20	(1,32,159.82)	68,447.48
Closing Balance	(24,35,828.37)	(24,63,821.57)	(23,31,661.75)
Other Comprehensive Income (OCI)			
Opening Balance	(68,338.98)	(68,882.33)	(58,875.54)
Add/ (less) : Other Comprehensive Income or Expense arising from remeasurement of defined benefit obligation	(9,894.99)	543.35	(10,006.79)
Closing Balance	(78,233.97)	(68,338.98)	(68,882.33)
Total	(24,06,362.34)	(24,74,460.55)	(23,42,844.07)

NOTE - 18
BORROWINGS - NON CURRENT

(₹ in Lakhs)

PARTICULARS	AS AT 31-MAR-22	AS AT 31-MAR-21	AS AT 1-APR-20
A) Secured - at amortized cost			
Term loans			
(I) from banks			
(i) State Bank of India	5,05,098.20	7,50,390.67	8,70,699.32
(ii) Punjab National Bank	2,69,914.13	57,220.40	-
(iii) Punjab & Sind Bank	45,535.42		
(iv) Union Bank of India	84,147.04	99,576.38	
(v) Bank of Maharashtra	74,995.77	90,413.29	
(vi) Uco Bank	98,922.01	49,838.94	
(vii) Bank of India	87,255.16	39,676.20	-
(viii) Bank of Baroda	3,84,044.39		
(II) From Others			
(i) Rural Electrification Corporation	18,23,538.56	22,16,679.79	21,65,162.99
(ii) Power Finance Corporation [refer Note no. 38(24)]	1,59,757.70	2,22,245.79	2,67,974.96
Sub Total (A):::	35,33,208.38	35,26,041.46	33,03,837.28
B) Unsecured - at amortized cost			
(I) from banks			
District Central Cooperative Banks Limited	5,031.50	7,267.73	32,277.78
(II) From other parties			
(i) State Government Loans - Government of Maharashtra	1,057.03	1,250.19	1,518.00
(ii) Indian Energy Development Agency Ltd	1,00,000.00	-	-
Sub Total (B):::	1,06,088.53	8,517.92	33,795.78
C) Current Maturities (Refer Note No. 23)			
Rural Electrification Corporation (REC)	4,67,442.56	4,28,513.14	2,46,260.98
Power Finance Corporation (PFC)	31,452.64	53,758.59	53,309.26
District Central Cooperative Banks Limited	2,222.22	2,222.22	15,055.56
State Bank of India	2,84,172.00	2,44,368.00	1,21,456.00
Union Bank of India	19,750.00	15,500.00	
Bank of Maharashtra	18,000.00	15,300.00	
Bank of Baroda	61,548.00		
Uco Bank	20,700.00	7,000.00	
Punjab National Bank	80,000.00		
Indian Energy Development Agency Ltd	2,083.00		
Bank of India	19,250.00	5,000.00	
State Govt.Loans - Government of Maharashtra	193.16	193.16	193.16
Sub Total (C):::	10,06,813.58	7,71,855.11	4,36,274.95
Gross Total (A+B-C):::	26,32,483.33	27,62,704.27	29,01,358.10

NOTE - 19
LEASE LIABILITIES-NON CURRENT

(₹ in Lakhs)

PARTICULARS	AS AT 31-MAR-22	AS AT 31-MAR-21	AS AT 1-APR-20
Lease Liability	-	4,467.14	8,499.63
Total	-	4,467.14	8,499.63

NOTE - 20			
OTHER FINANCIAL LIABILITIES - NON CURRENT			
(₹ in Lakhs)			
PARTICULARS	AS AT 31-MAR-22	AS AT 31-MAR-21	AS AT 1-APR-20
Deposits			
Security deposits from consumers [refer Note no. 38(5)(II)(i)(a)(c)]	9,06,309.59	8,53,137.03	8,10,679.84
Deposit From Supplier & Contractors	1,418.14	1,683.65	1,624.00
From collection agencies	3,002.92	2,042.01	3,107.48
Other Payable			
Retention money Payable for capital Supplies & services	28,002.54	38,121.32	41,470.61
Amount payable to REC on behalf of GoM under RGGVY	1,147.68	1,771.38	2,247.30
Other	31,052.52	27,817.65	25,477.87
Total :::	9,70,933.39	9,24,573.04	8,84,607.11

NOTE - 21			
PROVISIONS - NON CURRENT			
(₹ in Lakhs)			
PARTICULARS	AS AT 31-MAR-22	AS AT 31-MAR-21	AS AT 1-APR-20
Provision for Employee Benefits:			
Provision for Gratuity [refer Note no. 38(9)(A)(ii)]	2,24,789.56	2,05,406.70	2,00,635.62
Provision for Leave Encashment [refer Note no. 38(9)(A)(iii)]	2,58,563.02	2,33,946.29	2,13,569.96
Provision for Pension	287.47	335.59	353.69
Total :::	4,83,640.05	4,39,688.58	4,14,559.27

NOTE - 22			
OTHER NON CURRENT LIABILITIES			
(₹ in Lakhs)			
PARTICULARS	AS AT 31-MAR-22	AS AT 31-MAR-21	AS AT 1-APR-20
Consumer Contribution including Contributions from GoM for RGGVY [refer Note no. 38(19)]	2,47,182.38	2,35,080.01	2,35,576.49
Grants [refer Note no. 38(19)]	8,85,222.65	7,24,335.17	7,00,588.32
Total :::	11,32,405.03	9,59,415.18	9,36,164.81

NOTE - 23			
BORROWINGS - CURRENT			
(₹ in Lakhs)			
PARTICULARS	AS AT 31-MAR-22	AS AT 31-MAR-21	AS AT 1-APR-20
Current Maturities of Long-Term Debt (Refer Note No. 18)			
(i) Secured - at amortised Cost			
From Financial Institutions	5,00,978.20	4,82,271.73	2,99,570.24
From Banks	5,05,642.22	2,89,390.22	1,36,511.56
(ii) Unsecured - at amortised Cost			
From Government of Maharashtra	193.16	193.16	193.16
(a) Secured - at amortized cost			
(Secured against first pari passu charge on Trade Receivables of Non Escrowed Circles)			
Loans repayable on demand			
from banks (Working Capital Demand Loan)			
[refer Note no. 38(5)(II)(ii)(b)]			
(i) Canara Bank	96,252.00	82,069.54	1,44,000.00
(ii) Bank of Maharashtra	62,690.59	62,500.00	62,000.00
(iii) State Bank of India	30,000.00	30,000.00	30,000.00
(iv) Bank of India	26,007.19	-	34,000.00
(v) Uco Bank	25,000.00		
(vi) Punjab National Bank	49,205.33	49,000.00	49,000.00
(vii) Bank of Baroda	1,99,955.41		
(b) Unsecured - at amortized cost			
(i) Bill Discounting	1,55,085.30	4,96,973.57	
(ii) Maharashtra State Co-op. Bank	1,80,000.00	50,000.00	1,43,333.33
(iii) District Central Cooperative Banks Limited	15,072.95		
(II) Loan from Others			
(i) Interest free Loan from Maharashtra Industrial Development Corporation (MIDC) [refer Note no. 38(1)(I)(a)(iv)]	12,352.18	12,352.18	12,352.18
(ii) Rural Electrification Corporation (REC)	66,783.20		
Total :::	19,25,217.73	15,54,750.40	9,34,210.47

NOTE - 24			
LEASE LIABILITIES-CURRENT			
(₹ in Lakhs)			
PARTICULARS	AS AT 31-MAR-22	AS AT 31-MAR-21	AS AT 1-APR-20
Lease Liabilities	4,467.14	4,032.49	3,640.14
Total :::	4,467.14	4,032.49	3,640.14

NOTE - 25			
TRADE PAYABLES - CURRENT			
(₹ in Lakhs)			
PARTICULARS	AS AT 31-MAR-22	AS AT 31-MAR-21	AS AT 1-APR-20
Trade Payables:			
Liability for purchase of Power	29,39,899.83	22,94,410.63	15,33,546.80
Liability for transmission charges	3,42,944.82	2,64,909.04	2,40,138.51
Other Payable	3,28,011.55	3,62,307.39	3,20,363.16
Total :::	36,10,856.20	29,21,627.06	20,94,048.47

NOTE - 26			
OTHER FINANCIAL LIABILITIES - CURRENT			
(₹ in Lakhs)			
PARTICULARS	AS AT 31-MAR-22	AS AT 31-MAR-21	AS AT 1-APR-20
Deposits			
From Consumers	3,794.64	7,523.18	9,053.73
From Others	1,568.67	1,686.79	2,309.70
From Supplier & Contractors	15,234.75	18,627.86	16,924.62
From collection agencies	5,277.62	6,459.88	4,982.59
Other Payable			
Retention money Payable for capital Supplies & services	1,43,047.95	1,73,090.13	1,61,501.68
Deposits for Electrification, service connections, etc.	2,224.79	1,662.75	274.76
Interest Accrued but not due			
On Deposit	34,117.20	34,484.30	70,848.18
Others	12,272.58	7,887.26	5,509.47
Payable to Government of Maharashtra towards Electricity Duty and Tax on sale of Electricity	8,31,776.44	7,67,180.01	7,57,031.32
MSEB Holding Co Limited	4,12,986.96	4,11,247.55	4,09,811.37
Interest on Trade Payable for purchase of Power	5,41,400.80	4,38,360.06	3,90,766.93
Interest on Trade Payable for Transmission Charges	34,058.28	91,737.93	97,051.36
Others	2,10,923.06	1,35,099.62	1,30,374.33
Total :::	22,48,683.74	20,95,047.32	20,57,393.22
			133.57

NOTE - 27			
OTHER CURRENT LIABILITIES			
(₹ in Lakhs)			
PARTICULARS	AS AT 31-MAR-22	AS AT 31-MAR-21	AS AT 1-APR-20
Liability for Grant towards Energisation of Agriculture Pump under Employment Guarantee Scheme	141.18	141.18	141.51
Duties & Taxes	15,402.57	11,458.09	12,754.31
Contributions from Consumers [refer note no. 38 (19)]	32,988.54	32,221.93	35,658.55
Grants [refer note no. 38 (19)]	69,085.19	62,602.00	59,083.08
Contingency Reserve [refer Note no 38(25)]	85,134.00	68,032.00	52,276.00
Other Current Liabilities	94,618.33	70,166.99	87,358.99
Total :::	2,97,369.81	2,44,622.19	3,46,472.44

NOTE - 28
PROVISIONS - CURRENT

PARTICULARS	(₹ in Lakhs)		(₹ in Lakhs)
	AS AT 31-MAR-22	AS AT 31-MAR-21	AS AT 1-APR-20
Provision for employee benefits			
(a) Provision for Gratuity [refer Note no. 38(9)(A)(ii)]	18,362.38	19,883.19	27,008.61
(b) Provision for Leave encashment [refer Note no. 38(9)(A)(iii)]	16,181.80	16,910.95	22,406.38
(c) Provision for Pay Fixation arrears	-	29,939.46	57,947.00
(d) Provison for Pension	45.74	50.81	60.15
Provision for Renewable Power Obligation	-	4,40,950.00	5,11,250.00
Total :::	34,589.92	5,07,734.41	6,18,672.15

NOTE - 29 REVENUE FROM OPERATIONS			
(₹ in Lakhs)			
PARTICULARS	FOR THE YEAR ENDED 31-MAR-22	FOR THE YEAR ENDED 31-MAR-21	FOR THE YEAR ENDED 31-MAR-20
(a) Revenue from Sale of Power :	85,92,778.44	73,45,728.85	72,92,581.55
Less : Prompt Payment and Incremental Discount	91,380.59	64,419.63	33,724.93
Sub Total (a) ::::	85,01,397.85	72,81,309.22	72,58,856.62
(b) Other Operating Revenue			
Standby charges	39,604.34	40,190.10	39,926.09
Miscellaneous charges from consumers	30,791.31	26,831.98	21,922.27
Sub Total (b) ::::	70,395.65	67,022.08	61,848.37
Total :::: (a+b)	85,71,793.50	73,48,331.30	73,20,704.99
Total As per Form 13	8663174.09	7412750.93	7354429.92

NOTE - 30 OTHER INCOME			
(₹ in Lakhs)			
PARTICULARS	FOR THE YEAR ENDED 31-MAR-22	FOR THE YEAR ENDED 31-MAR-21	FOR THE YEAR ENDED 31-MAR-20
Interest Income			
(a) Interest from non current financial Investment valued at Amortised Cost	12,108.98	2,681.86	2,198.70
(b) Reimbursement of Interest on RAPDRP Scheme-Loan	24,882.43		
(c) Interest from Consumers	2,38,446.76	2,64,955.00	2,42,857.81
(d) Other	139.19	1,008.23	3,387.04
Other Non Operating Income			
Contribution, Grants and Subsidies towards cost of Capital Assets [refer Note no. 38(19)]	1,22,980.75	98,638.85	99,387.15
Grant under Ujwal Discom Assurance Yojna UDAY Scheme [refer Note No 38(22)]	-	99,200.00	99,200.00
Revenue from subsidy & grant	30.00	-	3,500.00
Delayed Payment Charges	30,163.94	33,688.37	31,207.75
Miscellaneous Income	83,676.07	27,993.34	40,311.23
Total ::::	5,12,428.12	5,28,165.65	5,22,049.68

NOTE - 31 PURCHASE OF POWER			
(₹ in Lakhs)			
PARTICULARS	FOR THE YEAR ENDED 31-MAR-22	FOR THE YEAR ENDED 31-MAR-21	FOR THE YEAR ENDED 31-MAR-20
Power Purchase Cost			
(a) Conventional Power	57,96,256.78	45,55,518.21	51,32,758.71
(b) Non Conventional Sources	3,81,642.72	7,97,882.15	7,40,455.36
Sub Total (a+b) ::::	61,77,899.50	53,53,400.36	58,73,214.07
(c) Less : Rebate	692.42	27,954.75	644.61
Sub Total (a+b-c) ::::	61,77,207.08	53,25,445.61	58,72,569.46
(d) Transmission Charges	9,26,811.98	9,39,694.09	8,77,358.50
Total (a+b-c+d) ::::	71,04,019.06	62,65,139.70	67,49,927.96

NOTE - 32 EMPLOYEE BENEFITS EXPENSES			
(₹ in Lakhs)			
PARTICULARS	FOR THE YEAR ENDED 31-MAR-22	FOR THE YEAR ENDED 31-MAR-21	FOR THE YEAR ENDED 31-MAR-20
Salaries, Wages and Allowances	4,81,086.09	4,31,739.97	4,09,239.06
Contribution to Provident and Other Funds	1,43,156.32	1,13,850.63	1,26,077.14
Staff Welfare Expenses	39,488.13	26,463.29	20,801.71
Less : Employee Cost Capitalised	33,889.45	34,689.84	37,492.79
Total ::::	6,29,841.09	5,37,364.05	5,18,625.12

NOTE - 33 REPAIRS & MAINTENANCE EXPENSES			
(₹ in Lakhs)			
PARTICULARS	FOR THE YEAR ENDED 31-MAR-22	FOR THE YEAR ENDED 31-MAR-21	FOR THE YEAR ENDED 31-MAR-20
Plant & Equipment	1,22,151.12	93,906.80	65,696.46
Building and Civil works	6,059.36	3,120.12	2,114.62
Others	8,584.28	6,594.68	9,573.57
Total ::::	1,36,794.76	1,03,621.60	77,384.66

NOTE - 34 ADMINISTRATION AND GENERAL EXPENSES			
(₹ in Lakhs)			
PARTICULARS	FOR THE YEAR ENDED 31-MAR-22	FOR THE YEAR ENDED 31-MAR-21	FOR THE YEAR ENDED 31-MAR-20
Administrative Expenses	5,334.58	8,686.38	5,409.86
Legal & Professional Fees	4,029.34	1,422.51	3,874.05
Statutory Auditors fees [refer Note no. 38(18)]	114.42	114.09	124.18
Expenses towards Consumer Grievance Redressal Forum	47.11	80.05	99.53
Conveyance and Travel	6,955.34	5,803.54	5,643.93
Commission/Collection charges	12,645.59	6,069.23	6,863.39
Fees & Subscription	1,643.49	1,519.54	1,514.84
Printing & stationery	1,370.85	1,521.58	1,475.86
Advertisement Expenses	748.10	658.89	877.36
Electricity Charges	3,298.17	3,221.12	4,034.59
Security Measures for Safety & Protection	17,545.68	16,178.47	13,684.95
Expenditure on Computerised Billing	37,874.26	25,734.00	27,405.39
OPEX Scheme Expenses	6,245.98	6,342.80	
Others	3,028.54	2,904.27	2,343.61
Less: Administrative Charges Capitalised	4,240.62	4,684.35	5,665.95
Total ::::	96,640.83	75,572.12	67,685.60

NOTE - 35 FINANCE EXPENSES			
(₹ in Lakhs)			
PARTICULARS	FOR THE YEAR ENDED 31-MAR-22	FOR THE YEAR ENDED 31-MAR-21	FOR THE YEAR ENDED 31-MAR-20
(A) Interest Expenses			
(a) On Loan from			
Banks	1,39,160.26	1,11,404.20	32,603.14
Financial Institutions	2,29,887.74	2,47,977.15	2,81,482.18
Other	119.00	6,585.41	13,808.30
Less : Interest Cost Capitalised*	923.30	1,097.45	239.07
	3,68,243.70	3,64,869.31	3,27,654.56
(b) On Security Deposits from Consumers	36,038.22	28,269.55	74,891.72
(c) Payable to Suppliers and Contractors	72,735.24	1,43,986.83	41,345.57
(d) Interest on Lease Liability	687.28	1,079.63	1,433.80
(e) Other	20,549.00	16.52	2,555.54
(f) Interest on Bills Discounting	23,460.70	30,404.10	
(B) Other Borrowing Costs			
Financial Charges	476.41	657.95	892.76
Bank Charges	4,510.43	2,970.93	2,101.54
Total :::: (A+B)	5,26,700.98	5,72,254.82	4,50,875.49

*Note: Interest Cost is capitalised at 9.09 % p.a. (P.Y.10.35 %)

NOTE - 36

DEPRECIATION AND AMORTISATION

(₹ in Lakhs)

PARTICULARS	FOR THE YEAR ENDED 31-MAR-22	FOR THE YEAR ENDED 31-MAR-21	FOR THE YEAR ENDED 31-MAR-20
Depreciation on tangible fixed assets	3,50,829.38	3,42,075.13	3,07,524.29
Depreciation on Right of Use Assets	9,769.58	4,045.33	3,917.51
Amortisation on intangible assets	708.48	452.37	877.39
Total ::::	3,61,307.44	3,46,572.83	3,12,319.18

NOTE - 37

OTHER EXPENSES

(₹ in Lakhs)

PARTICULARS	FOR THE YEAR ENDED 31-MAR-22	FOR THE YEAR ENDED 31-MAR-21	FOR THE YEAR ENDED 31-MAR-20
Miscellaneous Losses	23,049.03	2,885.43	736.73
Sundry Expenses	21,502.31	907.52	4,263.35
Contribution to Contingency Reserve as per MERC Regulation [refer Note no. 38(26)]	17,102.00	15,756.00	14,276.00
Expected Credit Loss [refer Note no. 38(5)(II) (i) (a)]	2,59,389.81	4,22,720.99	3,25,428.69
Total ::::	3,21,043.15	4,42,269.94	3,44,704.77