

CHAMUNDESHWARI ELECTRICITY SUPPLY CORPORATION LIMITED



**Half Yearly Accounts
(As at 30.09.2023)**

Un-Audited

Registered Office of the Corporation

No.29, Vijayanagara 2nd Stage,

Hinkal, Mysuru-570017

Website: www.cescmysore.org

CHAMUNDESHWARI ELECTRICITY SUPPLY CORPORATION LIMITED
(CIN NO. - U40109KA2004SGC035177)
Registered Office, #29, Vijayanagara, 2nd stage, Hinkal, Mysuru, Karnataka - 570 017

STATEMENT OF PROFIT AND LOSS FOR THE HALF YEAR ENDED 30th September 2023

		(Rs. In Lakhs)		
SL NO	PARTICULARS	Note No	Up To September-2023 (Un-Audited)	Up To September- 2022 (Un-Audited)
I	Revenue from operations	35	332106.02	227951.66
II	Other income	36	8983.74	7993.28
III	Total Income (I + II)		341089.76	235944.94
IV	Expenses:			
	Purchases of Power	37	262784.10	174820.59
	Employee Benefits Expense	38	34089.63	26329.66
	Finance Costs	39	14558.84	12865.89
	Depreciation and amortization expenses	40	18181.55	17067.49
	Other Expenses	41	13914.12	5731.34
	Total Expenses (IV)		343528.24	236814.97
V	Profit before Exceptional items and tax (III-IV)		(2,438.48)	(870.04)
VI	Exceptional Items (income)/expenses (net)			
VII	Profit/loss before tax and rate regulated activities(V+VI)		(2,438.48)	(870.04)
	Add/(Less): Regulatory income/(expense) (net):			
VIII	Regulatory income/(expense) (net)	42	-	
IX	Profit/(loss) before tax (VII+VIII)		(2,438.48)	(870.04)
X	Tax expense:			
	Current tax			
	Deferred tax	43	-	
	Total tax expense		0.00	0.00
XI	Profit/(loss) for the year (after tax) (IX-X)		(2,438.48)	(870.04)
XII	Other comprehensive income			
	(I) Items that will not be reclassified to profit or loss			
	a) Actuarial gains/losses on Family Benefit Fund			
	b) Taxes on above			
	(ii) Items that may be reclassified to profit or loss			
	a) Mark to Market of Investments			
	b) Taxes on above			
	Total other comprehensive income		0.00	
XIII	Total Comprehensive Income for the year (XI + XII)		(2,438.48)	(870.04)

Notes 1 to 43 are integral part of the financial statements


Director (Finance)
CESC, Corporate Office
Mysuru

Date: 15-11-2023

Place: Mysuru

CHAMUNDESHWARI ELECTRICITY SUPPLY CORPORATION LIMITED (CIN NO. - U40109KA2004SGC035177) Registered Office, #29, Vijayanagara, 2nd stage, Hinkal, Mysuru, Karnataka - 570 017			
BALANCE SHEET AS AT 30th September 2023			
			(Rs. In Lakhs)
PARTICULARS	Note No.	As at 30-Sep-23	As at 30-Sep-22
I. ASSETS			
I Non-Current Assets			
(a) Property, plant and equipment	3	486380.02	472899.70
(b) Capital work-in-progress	4	4512.71	9229.40
(c) Other Intangible Assets	5	44.63	41.09
(d) Intangible Assets under Development	6	0.00	0.00
(e) Right of use assets	7	215.76	222.10
(f) Financial Assets			
(i) Investments	8	1.00	1.00
(ii) Other financial assets	9	25252.22	26861.26
(g) Deferred tax assets (net)	26		
(h) Other non-current assets	10	933.58	345.29
Total Non-current assets (I)		517339.93	509599.83
II Current Assets			
(a) Inventories	11	8803.25	6329.14
(b) Financial assets			
(i) Trade receivables	12	177525.67	169156.95
(ii) Cash and cash equivalents	13	4236.21	4825.20
(iii) Bank Balances other than (ii) above	14	3611.12	2982.45
(iv) Loans & Advances	15	650.32	623.48
(v) Other financial assets	16	71101.15	21200.74
(c) Other Current Assets	17	25731.77	7848.29
Sub Total		291659.48	212966.24
Non-current assets held for sale	18	425.57	1517.22
Total Current assets (II)		292085.06	214483.46
Total Assets (I+II)		809424.99	724083.29
III Regulatory Deferral Account- Debit Balance	19	2257.60	7614.46
Total Assets & Regulatory Account Balance (I+II+III)		811682.58	731697.75

PARTICULARS	Note No.	As at 30-Sep-23	As at 30-Sep-22
EQUITY AND LIABILITIES			
I EQUITY			
(a) Equity Share capital	20	118107.65	108163.27
(b) Other equity	21	-272509.04	-239598.58
TOTAL EQUITY (I)		-154401.38	-131435.31
II LIABILITIES			
Non-current liabilities			
(a) Financial liabilities			
(i) Borrowings	22	344470.92	328179.88
(ia) Lease liabilities	23	5.82	5.86
(ii) Other financial liabilities	24	107071.55	99848.26
(b) Provisions	25	15714.18	13327.25
(c) Deferred tax liabilities (net)	26	0.00	0.00
(d) Non-current Deferred Income	27	145076.84	141460.57
(e) Other Non-current liabilities	28	19690.77	23066.43
Total Non current liabilities(II)		632030.08	605888.26
III Current liabilities			
(a) Financial liabilities			
(i) Borrowings	29	38021.09	24484.94
(ia) Lease liabilities	30	2.66	2.03
(ii) Trade payables			
(i) total outstanding dues of micro and small enterprises, and			
(ii) total outstanding dues of creditors other than micro and small enterprises	31	224330.97	174569.09
(b) Provisions	32	0.00	-335.88
(c) Other current liabilities	33	71699.18	58447.44
(d) Current Tax Liabilities (Net)	34	0.00	77.18
Total Current liabilities(III)		334053.89	257244.80
Total Liabilities(II+III)		966083.97	863133.06
TOTAL EQUITY AND LIABILITIES (I+II+III)		811682.58	731697.75

Notes 1 to 43 are integral part of the financial statements


Director (Finance)
CESC, Corporate Office
Mysuru

Date: 15-11-2023

Place: Mysuru

NOTES TO FINANCIAL STATEMENTS

Note: 3 Property Plant & equipment- Tangible Assets

(Rs.in Lakhs)

SI No	Particulars	Account Code	As at 30/09/2023	As at 30/09/2022
3.1	Freehold Land	10.1	364.10	359.98
3.2	Land Held Under Lease	10.1	0.00	
3.3	Buildings	10.2	16032.76	15502.29
3.4	Hydraulic Works	10.3	334.38	362.20
3.5	Other Civil Works	10.4	370.93	381.65
3.6	Plant & Machinery	10.5	102547.74	97589.29
3.7	Lines Cable Networks	10.6	360424.46	352083.47
3.8	Vehicles	10.7	367.17	396.20
3.9	Furniture & Fixtures	10.8	3623.17	3969.49
3.10	Office Equipment's	10.9	1015.78	909.40
3.11	Released plant and equipment's, lines, cable networks to be reused	16.2	1299.53	1345.72
	Total carried to Balance Sheet		486380.02	472899.70

Note: 4 Capital Work In Progress:

(Rs.in Lakhs)

SI No	Particulars	Account Code	As at 30/09/2023	As at 30/09/2022
4.1	Capital Work in Progress	14 Series	3114.87	5498.21
4.2	Provision for Completed works	15 Series	0.00	50.34
4.3	Turnkey Projects- Contractors Control Account	26.6057	1397.84	3680.85
	Total carried to Balance Sheet		4512.71	9,229.40

Note: 5 Intangible Assets:

(Rs.in Lakhs)

SI No	Particulars	Account Code	As at 30/09/2023	As at 30/09/2022
5.1	Computer Software	12.9 Series 18.1 Series	44.63	41.09
	Total carried to Balance Sheet		44.63	41.09

Note: 6 Intangible Assets under development:

(Rs.in Lakhs)

SI No	Particulars	Account Code	As at 30/09/2023	As at 30/09/2022
	Total carried to Balance Sheet		-	-

Note: 7 Right of Use Asset:

(Rs.in Lakhs)

SI No	Particulars	Account Code	As at 30/09/2023	As at 30/09/2022
7.1	Right of use Asset	10.1	215.76	222.10
	Total carried to Balance Sheet		215.76	222.10

Note: 8 Non current investments:

(Rs.in Lakhs)				
SI No	Particulars	Account Code	As at 30/09/2023	As at 30/09/2022
8.1	(Unquoted Investments fully paid up)			
	Investment in Equity share capital of Power Company of Karnataka Limited (100 Equity shares of ₹ 1,000 each)	20.2717 27.8117	1.00	1.00
	Total carried to Balance Sheet		1.00	1.00

Note: 9 Other non current financial assets:

(Rs.in Lakhs)				
SI No	Particulars	Account Code	As at 30/09/2023	As at 30/09/2022
(Unsecured, considered good unless otherwise stated)				
9.1	Deposit with Others (*)	28.9337 28.9357	1651.49	3260.53
9.2	Subsidy receivable from GOK(**)	28.6257	21738.00	21738.00
9.3	Revenue Subsidy/Grants receivables(***)	28.6117	1862.73	1862.73
	Total carried to Balance Sheet		25,252.22	26,861.26

Note: 10 Other non current assets:

(Rs.in Lakhs)				
SI No	Particulars	Account Code	As at 30/09/2023	As at 30/09/2022
(Unsecured, considered good unless otherwise stated)				
10.1	Capital advances to suppliers/contractors*	25.5017, 26.6027, 26.6028, 26.6037, 26.6038, 26.6067, 26.6077, 26.6087	341.64	313.36
10.2	Deposit with Andhra Pradesh Power Generation Corporation Limited (*)	28.9357	560.00	
10.3	Receivables (lease agreement to be executed) & Lease control A/C	28.9107, 28.9207	31.93	31.93
	Total		933.58	345.29
10.4	Less: Allowance for other non current assets			
	Total carried to Balance Sheet		933.58	345.29

Note: 11 Inventories:

(Rs.in Lakhs)				
SI No	Particulars	Account Code	As at 30/09/2023	As at 30/09/2022
Stores and Spares				
11.1	Materials Stock Account	22.6107	8788.62	6314.51
11.2	Material Imprest Account	22.6417	3.48	3.48
11.3	Material Account- Temporary works	22.7317	11.15	11.15
	Total carried to Balance Sheet		8,803.25	6329.14

Note: 12 Trade receivables:

(Rs.in Lakhs)				
SI No	Particulars	Account Code	As at 30/09/2023	As at 30/09/2022
Sundry Debtors for Sale of Power- LT,HT & others (Excluding Unbilled Revenue)				
12.1	Secured and Considered good*	23 Series	169656.87	162432.81
12.2	Unsecured and Considered good			
12.3	Sundry Debtors for Electricity Tax	23.3	7897.11	6723.69
12.4	Trade Receivables - Credit impaired - Unsecured	23.9	7239.00	7052.52
12.5	Unbilled revenue - Unsecured considered good	23.4 series	-26.27	
12.6	Sub-Total		1,84,766.71	1,76,209.02
12.7	Less: Allowance for withdrawal of Revenue demand	23.8	2.04	-0.44
12.8	Less: Allowance for doubtful receivables from consumers	23.9	7239.00	7052.52
	Total Trade Receivables		1,77,525.67	1,69,156.95

Note: 13 Cash and Cash Equivalents:

(Rs.in Lakhs)				
SI No	Particulars	Account Code	As at 30/09/2023	As at 30/09/2022
13.1	Balances with Banks:			
13.1.1	Collecting Bank Accounts (Non-operative)	24.3 Series	619.14	353.84
13.1.2	Disbursement Bank Accounts (Operative)	24.4 Series	2365.18	3299.41
13.1.3	Transit account with Head Office	24.5 & 24.6	0.00	0.00
	Sub-Total		2984.32	3653.25
13.2	Cash on hand	24.1107	470.00	423.82
13.3	Cheques on hand	24.1137	774.87	741.23
13.4	Postage stamps on hand	24.1207	0.89	0.77
13.5	Imprest with staff	24.2107	6.13	6.13
13.6	Fixed Deposits in Banks			
13.6.1	Cash and Cash Equivalent (Short term Deposits)	20.2807	0.00	
	Total carried to Balance Sheet		4,236.21	4,825.20

Note: 14 Other Bank Balances:

(Rs.in Lakhs)				
SI No	Particulars	Account Code	As at 30/09/2023	As at 30/09/2022
14.1	Deposits with banks provided as margin money for letter of credit	20.2807	3,611.12	2,982.45
	Total carried to Balance Sheet		3,611.12	2,982.45

Note: 15 Loans and Advances:

(Rs.in Lakhs)				
SI No	Particulars	Account Code	As at 30/09/2023	As at 30/09/2022
	(Unsecured, considered good unless otherwise stated)			
15.1	Travel Advance	27.2027	0.64	1.77
15.2	Festival Advance	27.2037	540.25	505.61
15.3	Medical Advance	27.2047	5.51	29.14
15.4	Advances to staff - against expenses	27.2057	103.91	79.38
15.5	Others	27.8007	0	7.58
	Total carried to Balance Sheet		650.32	623.48

Note: 16 Other Current Financial Assets:

(Rs.in Lakhs)

SI No	Particulars	Account Code	As at 30/09/2023	As at 30/09/2022
16.1	(Unsecured, considered good unless otherwise stated) Receivable from KPTCL & other Escoms			
16.1.1	Receivable from M/s KPTCL	28.8267, 28.8317, 28.8367, 28.8417, 28.8487, 28.8817, 28.8657, 28.8747		
	Less: Payable to M/s KPTCL	42.2037, 42.2127, 42.5147, 42.2037, 42.2197, 42.2247, 42.2297		
	Net Receivable from M/s KPTCL		0.00	0.00
16.1.2	Receivable from M/s HESCOM	28.8397, 28.8837	720.06	720.06
	Less: Payable to M/s HESCOM			
	Net Receivable from M/s HESCOM		720.06	720.06
16.1.3	Receivable from M/s MESCOM	28.7654, 28.7657, 28.8287, 28.8437, 28.8787	1597.97	1899.27
	Less: Payable to M/s MESCOM	42.2167, 42.7657, 42.8787	28.28	28.28
	Net Receivable from M/s MESCOM		1569.69	1871.00
	Amount Receivable from KPTCL and other ESCOMs		2289.75	2591.06
16.2	Receivable from GOK			
	Tariff Subsidy Receivable from GOK.BJ/KJ	28.6267	1432.64	789.82
16.2.1	Amount receivable from GOK towards free supply of IP set up to 10HP	28.6277	68053.70	16436.39
16.2.2	Weavers Subsidy Receivable from GOK	28.6287	65.53	
16.2.3	Receivable towards Demand charges/Fixed Charges Waive-off to MSME Industrial Consumers due to Covid-19 Lock down .	28.9607	32.03	789.21
16.2.4	Subsidy receivable (Fixed Charge, Energy Charge, FPPCA) from GOK towards free power supply under Gruha Jyothi Scheme (Including Subsidy receivable (Electricity Tax) from GOK	28.6317	-3475.20	
16.2.5	towards free power supply under Gruha Jyothi Scheme (Including Bhagya Jyothi / Kutir Jyothi &	28.6327	620.85	
	Sub-Total		66729.55	18015.42
16.3	Receivable from employees & others			
16.3.1	Amount recoverable from Employees (net)	28.4 series	295.59	345.75
16.3.2	Receivable - Pension & Gratuity Trust(net)	28.9077	1786.26	248.51
	Total carried to Balance Sheet		71101.15	21200.74

Note: 17 Other Current Assets:

(Rs.in Lakhs)				
SI No	Particulars	Account Code	As at 30/09/2023	As at 30/09/2022
	(Unsecured, considered good unless otherwise stated)			
17.1	Receivable from GOK :			
	- Towards Ganga Kalyana Scheme	47.3077, 47.3087, 47.3097, 47.3107, 47.3577	770.75	1481.75
	- Towards other schemes			
	- Other receivables - (rebate for collection of electricity tax)	28.1107	423.03	303.15
17.2	DCW Works deposits	47.3177, 47.3187,47.3197, 47.3207, 47.7007	420.25	688.12
17.3	Amount receivable in Cash from BESCOM	28.8827	0.00	0
17.4	Debit balance in creditors	41 series	20529.45	481.36
17.5	Expenses recoverable from Suppliers	28.8107	92.20	1.66
17.6	Income Accrued but not due-others	28.3907	28.28	0.00
17.7	Issued to repairs to the Corporation MRT	27.2107	0.00	30.68
17.8	Prepaid Expenses	28.8207	1.64	1.34
17.9	Receivable - Others	28.8987,28.1267, 28.1057,28.1047, 28.1087,47.4007	381.53	157.03
17.10	Receivable from beneficiaries of Solar Lanterns	28.1257	0.00	0.00
17.11	Receivable from GESCOM-Power Purchase	28.8937	2162.00	2162.00
17.12	Receivable from HESCOM-Power Purchase	28.8927	149.00	149.00
17.13	IT deducted at source on other payments	46.9257		
17.14	Transformers / Mtrs etc. issued to Contractors/suppliers for repairs	26.6047	528.68	595.21
17.15	STOA/MTOA UI Charges (Receivable/Payable to SLDC)	28.9557	0.00	0.00
17.16	Stock Shortage pending investigation	22.8207	167.42	169.12
	Sub-Total		25654.24	6220.42
	Income Tax Assets			
17.17	Income Tax Paid in Advance(includes TDS Receivable)	28.8217	63.93	191.62
17.18	TCS paid to the suppliers on purchase of electricity	28.8227	-0.12	253.22
17.19	TCS paid to the suppliers on purchase of Goods other than electricity	28.8237	0.00	1.25
17.20	TDS deducted by HT/LT consumers out of monthly bills	28.8247	13.72	23.30
	Sub-Total		77.53	469.39
17.21	MAT Credit entitlement		0.00	1158.48
	Total carried to Balance Sheet		25731.77	7848.29

Note: 18 Non-current Assets held for sale:

(Rs.in Lakhs)				
SI No	Particulars	Account Code	As at 30/09/2023	As at 30/09/2022
18.1	Plant, equipment, lines & cables-Scraped Assets	16.1Series	791.39	1517.22
	Less: Provision for impairment -Asset held for sale	16.1007	365.82	0
	Total carried to Balance Sheet		425.57	1,517.22

Note: 19 Regulatory Deferral Accounts:

(Rs.in Lakhs)				
SI No	Particulars	Account Code	As at 30/09/2023	As at 30/09/2022
19.1	Regulatory Deferral Account - Liability: Regulatory Liabilities			
	Regulatory Deferral Account - Asset: Regulatory Assets	28.9187	2257.60	7614.46
	Total carried to Balance Sheet		2257.60	7,614.46

Note: 20 Equity Share Capital

(Rs. In lakhs)

SI No	Particulars	Account Code	As at 30/09/2023		As at 30/09/2022	
			Number (In Lakhs)	Amount (in lakhs)	Number (In Lakhs)	Amount (in lakhs)
20.1	Share capital: Authorized: (*) Equity shares of ₹ 10/- each	52.3017	12,500.00	1,25,000.00	12,500.00	1,25,000.00
			12,500.00	1,25,000.00	12,500.00	1,25,000.00
	Issued, subscribed and fully paid up: Equity shares of ₹ 10/- each					
	At the beginning of the year		10816.33	110815.65	10696.53	106965.34
	Issued during the year					
	- by way of issue of fully paid up equity shares		729.20	7292	119.79	1197.93
	At the close of the year		11,545.53	1,18,107.65	10,816.33	1,08,163.27
	Total carried to Balance Sheet			1,18,107.65		1,08,163.27

Note : 21 Other Equity**(Rs.in Lakhs)**

Sl. No.	Particulars	Account code	As at 30/09/2023	As at 30/09/2022
21.1	Share Application Money Pending Allotment	52.303	1696.00	2360.38
21.2	Proposed Adj. to Net worth	52.304	(3,401.00)	(3,401.00)
21.3	Capital Reserve	56.200	239.17	239.170
21.4	Retained Earnings	58.200	(2,71,043.21)	-238797.13
	Total		(2,72,509.04)	(2,39,598.58)

Note : 22 Non-Current Borrowings

(Rs.in Lakhs)

SI No	Particulars	Account Code	As at 30/09/2023	As at 30/09/2022
22	Non- Current Liabilities			
I)	Borrowings:			
a)	Secured loans:			
a)	Loan from Banks	53 Series	146754.76	1,15,682.86
b)	Loan from Others		197575.90	2,12,497.02
			3,44,330.66	3,28,179.88
a)	Less: Current maturities on loan from banks			
b)	Less: Current maturities on loan from others		-	
	Total Secured Loans (I)		3,44,330.66	3,28,179.88
II)	Unsecured loans:			
a)	Loan from Others	53 Series	140.26	
	Less: Current maturities on loan from others			
	Total Unsecured Loans (II)		140.26	-
	Total carried to Balance Sheet(I+II)		3,44,470.92	3,28,179.88

Note : 23 Non-Current lease liabilities**(Rs.in Lakhs)**

SI No	Particulars	Account Code	As at 30/09/2023	As at 30/09/2022
23.1	Lease liability not due	46.7407	5.82	5.86
	Total carried to Balance Sheet(I+II)		5.82	5.86

Note: 24 Other Financial Liabilities:**(Rs.in Lakhs)**

SI No	Particulars	Account Code	As at 30/09/2023	As at 30/09/2022
24.1	Security Deposit from Consumers*	47.6037, 48.1007, 48.1017, 48.1027, 48.1037	101745.92	91766.70
24.2	Miscellaneous Deposits/other liabilities	46.9667	96.52	53.30
24.3	Retention Money	46.1047	3692.32	6352.71
24.4	Security deposit in cash from Suppliers/ Contractors	46.1017, 46.1018, 46.1027	1536.78	1675.55
	Total carried to Balance Sheet		107071.55	99848.26

Note: 25 Provisions:**(Rs.in Lakhs)**

SI No	Particulars	Account Code	As at 30/09/2023	As at 30/09/2022
25.1	Provision for Family Benefit Fund	44.1437	1338.77081	1778.48
25.2	Provision for Leave Encashment	44.1307	14375.40702	11548.77
	Total carried to Balance Sheet		15,714.18	13,327.25

Note: 26 Deferred tax Assets (Net):**(Rs. In lakhs)**

SI No	Particulars	Account Code	As at 30/09/2023	As at 30/09/2022
a)	Deferred tax liability (DTL) comprises:			
i)	Taxable Temporary differences from depreciation			
	Total Deferred tax liability		-	-
b)	Deferred tax assets (DTA) comprises:			
i)	Deductible temporary differences from Provision for doubtful debts			
ii)	Carry forward of unused tax losses: <ul style="list-style-type: none"> - Unabsorbed Depreciation - Brought forward Business Losses 			
iii)	Carry forward of unused tax credits: <ul style="list-style-type: none"> - MAT Credit entitlement 			
	Total Deferred Tax Asset (Available)		-	-
	Deferred Tax Asset restricted & recognized on account of unabsorbed depreciation to the extent of taxable temporary differences			
	Deferred Tax Liability / (Asset) (Net)		0.00	0.00

Note: 27 Non- Current Deferred Income

(Rs.in Lakhs)

SI No	Particulars	Account Code	As at 30/09/2023	As at 30/09/2022
27.1	Contribution, grants and subsidies towards cost of Capital Asset			
	Opening Balance		142807.39	138025.57
	Add : Addition during the year	55.1series	2269.45	3435.00
	Less : Proportionate income for the year			
	Closing Balance		145076.84	141460.57

Note: 28 Other Non-Current Liabilities

(Rs.in Lakhs)

SI No	Particulars	Account Code	As at 30/09/2023	As at 30/09/2022
28.1	Inter Unit Accounts(\$)	31 to 37 series	19690.77	23066.43
	Closing Balance		19690.77	23066.43

Note: 29 Current Borrowings:

(Rs.in Lakhs)

SI No	Particulars	Account Code	As at 30/09/2023	As at 30/09/2022
29.1	Secured loans:			
	Loans repayable on demand			
	- from banks	50.2097 50.2107 50.2117 50.2167	35109.69	24484.94
	- from others		0.00	
29.2	Un-Secured loans:			
	Loans repayable on demand			
	- from banks	50.2167	2911.39	
	- from others		0.00	
29.3	Current Maturities of Long term debts			
	- from banks			
	- from others			
	Total carried to Balance Sheet		38,021.09	24,484.94

Note: 30 Lease Liabilities

(Rs.in Lakhs)

SI No	Particulars	Account Code	As at 30/09/2023	As at 30/09/2022
30.1	Lease liability payable accrued and due	46.7507	2.66	2.03
	Total carried to Balance Sheet		2.66	2.03

Note: 31 Trade payables:
(Rs.in Lakhs)

SI No	Particulars	Account Code	As at 30/09/2023	As at 30/09/2022
i)	Total outstanding dues of micro and small enterprises (refer note 49 & \$)	41 series	224330.97	174569.09
ii)	Total outstanding dues other than micro and small enterprises		224330.97	1,74,569.09
	Total carried to Balance Sheet			

Note: 32 Provisions:
(Rs.in Lakhs)

SI No	Particulars	Account Code	As at 30/09/2023	As at 30/09/2022
32.1	Provision for Family Benefit Fund	44.1437		-335.88
32.2	Provision for Earned Leave Encashment	44.1307	0.00	(335.88)
	Total carried to Balance Sheet			

Note: 33 Other current liabilities:
(Rs.in Lakhs)

SI No	Particulars	Account Code	As at 30/09/2023	As at 30/09/2022
33.1	Payable to Suppliers/Contractors			
33.1.1	Liability for supply of materials	42.1017	2701.51	1672.26
33.1.2	Sundry creditors / Control Account	42.2017	1430.65	1846.69
33.1.3	Contractors' Control Account	42.4017	5183.28	5440.0
33.1.4	Provision for Liability to Contractors	42.5017	0.00	0.00
33.1.5	Contractors control Account (Turnkey works)	42.7017	111.82	157.87
	Sub-total		9427.25	9116.81
33.2	Employee related liabilities:			
33.2.1	Provision for Gratuity	44.110	484.64	0
33.2.2	Provision for Gratuity (For Employee covered under NDCPS)	44.1357 44.1367	0.00	0
33.2.3	NDCPS- Trust- Provision for Corporation contribution towards Family Pension under NDCPS - Employees appointed up to 13.02.2015	44.1377	0.00	
33.2.4	NDCPS- Trust- Provision for Corporation contribution towards Family Pension under NDCPS - Employees appointed after 13.02.2015	44.1387	0.00	
33.2.5	Provision for Pension	44.120	1157.65	
33.2.6	Contribution to Pension Fund	44.122	4864.14	5302.17
33.2.7	Provision for CESC contribution to New defined contributory pension scheme	44.150	21.17	4.91
33.2.8	Unpaid salaries	44.210	0.00	0.95
33.2.9	Unpaid Bonus	44.220	0.00	0.22
33.2.10	Salary payable	44.310	1116.69	257.70
33.2.11	Salary payable to contract A.E/J.E	44.311	3.07	0.88
33.2.12	Bonus payable	44.320	2.62	0.77
33.2.13	Ex-gratia payable	44.330	30.14	89.32
33.2.14	Sundry creditors for expenses	46.410	124.74	29.62
33.2.15	Security deposit from employees	46.920	1.04	1.16
	Sub-total		7805.90	5687.70
33.3	Payables to Consumers:			
33.3.1	Interest payable on consumers security deposits	48.3407	0.00	1008.27
33.3.2	Interest payable on consumers Meter security deposits	48.3507	0.00	15.22
33.3.3	Other Deposits from consumers	47.6017, 47.6027, 47.6047, 47.6057	25.70	28.76
	Sub-total		25.70	1052.25

SI No	Particulars	Account Code	As at 30/09/2023	As at 30/09/2022
33.4	Interest Accrued but not due on Borrowings	46.7107	0.00	0.00
33.5	Payable to GOK			
33.5.1	Compounding fee collected	46.3017	19.93	15.28
33.5.2	Inspection Charges payable to GOK.	46.4407	0.47	0.25
33.5.3	Royalty Payable to GOK.	46.4507	0.66	0.90
33.5.4	Electricity Tax and other levies payable to Govt., (yet to be collected from consumers)	46.3007	23887.36	22865.82
	Sub-total		23908.42	22882.25
33.6	Payable to KPTCL & other ESCOMs for receipt of material and other transactions			
33.6.1	Payable to M/s KPTCL	42.2037, 42.2127, 42.5147, 42.2037, 42.2197, 42.2247, 42.2297	1431.26	1431.35
33.6.2	Less: Receivable from M/s KPTCL	28.8267, 28.8317, 28.8367, 28.8417, 28.8487, 28.8817, 28.8657, 28.8747	1291.25	1274.71
	Net Payable to M/s KPTCL		140.00	156.65
33.7.1	Payable to M/s BESCOM	42.2157, 42.2207, 42.2257	78.35	63.71
33.7.2	Less: Receivable from M/s BESCOM	28.8277, 28.8377, 28.8427	8.01	9.02
	Net Payable to M/s BESCOM		70.34	54.69
33.8.1	Accrued expenses and other liabilities	46.4307	2445.48	445.484
33.8.2	Statutory Liabilities	46 Series	342.45	733.93
33.8.3	Advance Power Charges	47.3017	307.34	187.82
33.8.4	Deposit Contribution Works - GOK. Departments	47.3057	5248.27	3877.24
33.8.5	Deposit Works	47.3067, 47.3207	12256.68	8672.35
33.8.6	Electricity to W/S Under Tatkal Scheme	47.3117	43.19	168.43
33.8.7	Service Connections LT/HT Consumers	47.3137	699.31	1132.50
33.8.8	RGRHLL / Ashraya / Ambedkar Scheme	47.3157	0.00	3.77
33.8.9	Amount receivable from GOK towards free supply of IP set up to 10HP (Excess subsidy received to be adjusted)	28.6277		
33.8.10	Subsidy receivable - Free power Supply to BPL consumers under BJ/KJ & Domestic Categories of SC/ST up to 75 unit's w.e.f 01.05.2022 (i.e. the Consumer who have opted for Direct Benefit Transfer Scheme). (Excess subsidy received to be adjusted)	28.6307	1058.41	
33.8.11	Other liabilities	22.8107, 28.1037, 28.1057, 28.1247, 28.8847, 46.1097, 46.3057, 46.4707, 46.6427, 46.9107, 46.9227, 46.9537, 46.9547, 46.9717, 46.9747, 46.9787, 47.3027, 47.3037, 47.3147, 47.3167, 47.6017, 47.6077, 47.6097,	7920.42	4275.58
	Total carried to Balance Sheet		71699.18	58447.44

Note: 34 Current Tax Liabilities (Net):

(Rs.in Lakhs)

SI No	Particulars	Account Code	As at 30/09/2023	As at 30/09/2022
34.1	Provision for tax	46.8017	0.00	77.18
	Total carried to Balance Sheet		0.00	77.18

Note: 35 Revenue from operations:

(Rs.in Lakhs)

SI No	Particulars	Account Code	Half yealy (April 23 to September 23)	Half yealy (April 22 to September 22)
35.1	Sale of Power:			
35.1.1	- Revenue from Sale of Power- LT	61.1 Series	216227.40	164863.81
35.1.2	- Revenue from Sale of Power- HT	61.2 Series	73829.84	58796.73
35.1.3	- Cross subsidy charges, Additional Surcharges on Open Access consumption & Fuel cost adjustment charges	61.2907, 61.2917, 61.2927	28464.77	3595.83
	Sub Total		318522.01	227256.37
35.1.4	Less: Withdrawal of revenue demand	83.83 Series	-370.61	(130.47)
	Net revenue from sale of power		318892.62	227386.84
35.2	Other operating revenues:			
35.2.1	Meter Rent -Prepaid Meter	61.6747	186.61	237.52
35.2.2	Reconnection Fee (D&R)	61.9027	61.24	27.03
35.2.3	Service Connection (Supervision Charges)	61.9047	192.52	199.74
35.2.4	SRTPV facilitation and other charges	61.9077 61.9087 61.9177	7.84	3.16
35.2.5	Other receipts from consumers	61.9067, 61.9197, 61.9207, 61.9217, 61.9227, 61.9237, 61.9247	149.70	97.37
35.2.6	Revenue from sale of Power (Fixed Charge, Energy Charge, FPPCA) – Gruha Jyothi Scheme	61.6317	12615.48	
	Sub Total		13213.40	564.82
	Total carried to Profit & loss		332106.02	227951.66

Note: 36

Other Income:

(Rs.in Lakhs)

SI No	Particulars	Account Code	Half yealy (April 23 to September 23)	Half yealy (April 22 to September 22)
36.1	Interest Income			
36.1.1	Delayed payment charges from consumers	61.9057	5103.60	4,832.01
36.1.2	Interest on Bank Fixed Deposits	62.2227	-31.72	222.23
36.1.3	Interest on Savings Bank Account	62.2707	0.00	-
	Sub-Total		5071.87	5054.24
36.2	Other Non-operating Income			
36.2.1	Profit on sale of stores	62.3307	24.35	5.64
36.2.2	Sale of scrap	62.3407	594.38	282.50
36.2.3	Other Miscellaneous receipts from Trading	62.3607	0.02	0.28
36.2.4	Gain on Sale of Assets & Scrap	62.4007	0.80	-
	Sub-Total		619.54	288.42
36.3	Miscellaneous Receipts			
36.3.1	Rental from Staff quarters	62.9017	185.03	144.41
36.3.2	Rental from others	62.9027	20.00	76.37
36.3.3	Excess found on physical verification of Cash	62.9047	0.00	0.00
36.3.4	Excess found on physical verification of Materials Stock	62.9057	3.18	2.15
36.3.5	Rebate for collection of electricity Tax	62.9167	0.00	0
36.3.6	Miscellaneous Recoveries	62.9177	187.58	210.08
36.3.7	Incentives received	62.9187	148.91	8.89
36.3.8	Rebate on power purchase bills	62.9197	202.13	751.91
36.3.9	Miscellaneous Recoveries / Income related to Power Purchase	62.9207	1049.60	613.50
36.3.10	Other Miscellaneous Income	62series	1240.44	843.33
36.3.11	Provision for impairment-Asset held for sale (Excess provision withdrawn -refer note no 61)	79.5627	-134.36	
36.3.12	Bad & Doubtful Debts Provided for Dues from Consumers	79.4607		
36.3.13	Bad & Doubtful Debts Provided for others	79.4807	389.81	
	Sub-Total		3292.32	2650.63
36.4	Others			
36.4.1	Grants and Consumer contribution related to PPE apportioned for the year	62.9607	0.00	
	Sub-Total		0.00	0.00
	Total carried to Profit & loss		8983.74	7993.28

Note: 37 Cost of Power Purchased:**(Rs.in Lakhs)**

SI No	Particulars	Account Code	Half yealy (April 23 to September 23)	Half yealy (April 22 to September 22)
37.1	Purchase of Power			
37.1.1	Purchase of Power(net)	70 Series	226060.71	144953.62
37.2	Other Charges			
37.2.1	KPTCL transmission charges	70.1397	25652.93	23297.04
37.2.2	PGCIL transmission charges	70.1407	11097.70	6254.98
37.2.3	SLDC Charges	70.1427	118.38	152.92
37.2.4	PCKL O&M expenses	70.1437	51.00	60.00
37.2.5	Open Access charges	70.1617	-196.62	102.04
	Sub-Total		36723.39	29866.97
	Total carried to Profit & loss		262784.10	174820.59

Note: 38 Employee benefit expenses:

(Rs.in Lakhs)

SI No	Particulars	Account Code	Half yealy (April 23 to September 23)	Half yealy (April 22 to September 22)
38.1	Salaries and Wages			
38.1.1	Salaries	75.1	18173.67	15518.26
38.1.2	Over Time	75.2	-36.13	99.57
38.1.3	Dearness Allowance	75.3	6275.41	4184.97
38.1.4	Other Allowances	75.4	2516.51	2002.72
38.1.5	Bonus	75.5	31.61	33.03
38.1.6	Medical Expenses reimbursement	75.6117	179.07	143.88
38.1.7	Earned leave encashment	75.6157 to 75.6177	1080.63	1096.93
38.1.8	Earned leave encashment to retired employees	75.6187	336.39	347.43
38.1.9	Payment to helpers/employees of Monsoon gang and Payment under work men compensation Act	75.6297, 75.6307	27.44	26.20
38.2	Contribution to Provident and Other funds			
38.2.1	Terminal benefits (PF) Corporation Contribution	75.8107	3.46	2.99
38.2.2	Terminal benefits (Pension) Corporation Contribution	75.8307	6299.99	4098.24
38.2.3	Terminal Benefits Company contribution to Contributory pension scheme with effect from 01.04.06	75.8317	2338.96	1847.83
38.2.4	Terminal Benefits Departmental contribution under NPS -Deputed Employees (GOK)	75.8337	11.90	6.95
38.2.5	Terminal Benefits Departmental contribution under NPS -Deputed Employees (GOI)	75.8347	0.00	-
38.2.6	Terminal Benefits (Gratuity)	75.8407	1045.25	310.40
38.2.7	Terminal Benefits (Gratuity) NDCPS – employees- corporation contribution -(Up to 13.02.2015)	75.8417	-3108.25	(2,948.73)
38.2.8	Terminal Benefits (Gratuity) NDCPS – employees- corporation contribution-(After 13.02.2015)	75.8427	-663.63	(498.07)
38.2.9	Terminal Benefits Departmental Contribution towards Family Pension under NDCPS - Employees appointed up to 13.02.2015	75.8357	-350.00	
38.2.10	Terminal Benefits Departmental Contribution towards Family Pension under NDCPS - Employees appointed after 13.02.2015	75.8367	-164.28	
38.2.11	Pension & Leave Contribution of employees on deputation	75.8907	0.59	(37.33)
38.2.12	Staff welfare expenses	75.7, 75.860 75.883 75.870, 75.880	91.06	94.48
38.2.13	Transferred to OCI (Family Benefit Fund)	75.8607		
	Labour Welfare Fund			(0.09)
	Total carried to Profit & loss		34089.63	26329.66

Note: 39 Finance costs:

(Rs.in Lakhs)

SI No	Particulars	Account Code	Half yealy (April 23 to September 23)	Half yealy (April 22 to September 22)
39.1	Interest Expenses:			
39.1.1	Interest on Government Loans			
39.1.1.1	Interest on Loan drawn from GOK in respect of Ongoing APDRP works by KPTCL for CESC	78.5617	0.00	0.00
	Sub-total		0.00	0.00
39.1.2	Interest on REC loans			
39.1.2.1	Interest on Loan from REC (Capex)	78.5307	3317.41	0.00
39.1.2.2	Interest on Loan from REC (Long Term)	78.5317	3184.29	0.00
39.1.2.3	Interest on Loan from REC (Medium Term)	78.5327	0.00	0.00
	Sub-total		6501.70	0.00
39.1.3	Interest on PFC loans			
39.1.3.1	Interest on Loan from PFC(Long Term)	78.5417	181.38	212.94
39.1.3.2	Interest on PFC Loan for RAPDRP	78.5978	-2032.14	-1653.04
	Sub-total		-1850.77	-1440.10
39.1.4	Interest on Loan from Commercial Banks	78.5117,78.5127, 78.5207,78.5217, 78.5507,78.5527, 78.5007 78.5247,78.5517, 78.5547,78.5417	9897.79	14243.65
	Total Interest on Loans		14548.73	12803.55
39.2	Other Borrowing Cost			
39.2.1	Other Finance Charges	78.8617,78.8647, 78.8677,78.8687, 78.8817,78.8827, 78.8837,78.8847, 78.8967	10.11	13.50
	Gross Finance Costs		14558.84	12817.05
39.3	Less: Interest and Finance Charges capitalised	78.9007	0.00	48.84
	Total carried to Profit & loss		14558.84	12865.89

Note: 40 Depreciation and amortization:

(Rs.in Lakhs)

SI No	Particulars	Account Code	Half yealy (April 23 to September 23)	Half yealy (April 22 to September 22)
	Depreciation on Property, plant & equipment:			
40.1	Amortization of Lease hold Assets	77.1107	0.00	0
40.2	Depreciation on Building	77.1207	340.70	311.33
40.3	Depreciation on Hydraulic works	77.1307	13.56	13.17
40.4	Depreciation on Civil works	77.1407	7.72	7.44
40.5	Depreciation on Plant & Machinery	77.1507	3695.15	3379.16
40.6	Depreciation on Lines cable Networks	77.1607	13846.24	13067.59
40.7	Depreciation on Vehicles	77.1707	30.12	27.34
40.8	Depreciation on Furniture's & fixtures	77.1807	175.06	172.26
40.9	Depreciation on Office Equipment's	77.1907	50.62	45.53
	Total Depreciation		18159.17	17023.81
	Amortization on Intangible Asset:			
40.10	Amortization on Intangible Asset- Software acquired/Purchased for internal Use	77.1917	22.39	43.68
40.11	Amortization on Right of use assets	77.1117	0.00	0.00
	Total Amortization		22.39	43.68
	Total carried to Profit & loss		18181.55	17067.49

Note: 41 Other expenses:

(Rs.in Lakhs)

SI No	Particulars	Account Code	Half yealy (April 23 to September 23)	Half yealy (April 22 to September 22)
41.1	Interest on Consumers Security Deposits			
41.1.1	Interest on ISD, ASD & MSD	78.6407 & 78.6607	1775.44	963.55
	Sub-total		1775.44	963.55
41.2	Interest on Power Purchase Dues			
41.2.1	Interest on belated payments (Power Purchase)	80 series	6325.46	-32.55
	Sub-total		6325.46	-32.55
41.3	Repairs to:			
41.3.1	Plant and Machinery	74.1	1702.60	1356.43
41.3.2	Buildings	74.2	30.99	-73.01
41.3.3	Civil works	74.3	3.10	-53.30
41.3.4	Lines, Cable Net work Etc.	74.5	1340.69	1642.78
41.3.5	Vehicles	74.6	0.62	2.22
41.3.6	Furniture and Fixtures	74.7	0.00	0.00
41.3.7	Office Equipment's	74.8	13.81	3.04
	Sub-total		3091.81	2878.16
41.4	Power and Fuel			
41.4.1	Electricity Charges	76.1587	74.88	61.91
	Sub-total		74.88	61.91
41.5	Rent, Rates and Taxes			
41.5.1	Rent (including lease rental)	76.1017	-38.34	-33.51
41.5.2	Rates and Taxes excluding Taxes on income	76.1027	-68.68	-73.40
	Sub-total		-107.02	-106.91
41.6	Payment to Auditors*	76.1227	-10.23	-7.83
	Total payment to Auditors		-10.23	-7.83

SI No	Particulars	Account Code	Half yealy (April 23 to September 23)	Half yealy (April 22 to September 22)
41.7	Other Administrative & General Expenses			
41.7.1	Service Tax-Payment to Control Excise Customs and Service Tax Department	76.1087	0.00	0.00
41.7.2	Pages cellular phones E-Mail & Others	76.1117	-4.71	-1.11
41.7.3	Telephone Charge including Internet Charges	76.1127 76.1177	8.33	3.35
41.7.4	Postage	76.1137	25.32	6.90
41.7.5	Mobile Phone Charges	76.1147	14.72	11.91
41.7.6	Computer Billing Expenses	76.1167	694.46	740.85
41.7.7	Legal Charges	76.1217	38.35	40.80
41.7.8	Consultancy charges	76.1237	-1.79	5.49
41.7.9	Other professional charges	76.1257	10.87	5.09
41.7.10	Remuneration to Private contractors- Maintenance of Station	76.1276	54.27	-1.70
41.7.11	Remuneration Paid to Contract Agencies / Service obtained	76.1297	1223.23	1299.63
41.7.12	Remuneration Paid to MFF	76.1307	343.76	232.80
41.7.13	Conveyance expenses	76.1317	0.44	-0.18
41.7.14	Traveling expenses	76.1327	0.34	0.32
41.7.15	Traveling Allowances to Employee	76.1337	-14.98	73.22
41.7.16	Vehicle running Expenses other than store	76.1367	39.23	34.36
41.7.17	Vehicle hiring Expenses	76.1377	333.37	359.29
41.7.18	Vehicle License	76.1387	9.82	10.70
41.7.19	Fees & Subscription	76.1517	-33.12	10.30
41.7.20	Books, Periodicals & Dairies	76.1527	0.17	0.18
41.7.21	Printing & Stationery	76.1537	40.57	53.08
41.7.22	Advertisement Expenses	76.1557	14.52	1.25
41.7.23	Computer Stationary & Floppies	76.1567	2.61	3.59
41.7.24	Contribution	76.1577	0.00	10.00
41.7.25	Administration and General Expenses related to KPTCL/ESCOMS Pension & Gratuity Trust.	76.1597	-4.93	-6.66
41.7.26	Water charges	76.1607	-0.39	-0.88
41.7.27	Expenditure related to EESL for energy savings.	76.1657	-341.31	-341.31
41.7.28	Maintenance Charges of FAMS	76.1737	68.56	73.46
41.7.29	Maintenance Charges of HRMS	76.1757	-57.87	28.93
41.7.30	Maintenance Charges of Smart Grid Project	76.1767	-35.38	-35.38
41.7.31	Demonstration Transaction & Maintenance Charges of Prepaid Meters	76.1747	69.53	63.14
41.7.32	Miscellaneous expenses	76.1907	56.28	68.43
41.7.33	Revenue Expenditure incurred on Software	76.1917	2.69	1.89
41.7.34	Transaction Charges paid to Revenue collecting agency (Mobile One)	76.1967	-229.17	-107.33
41.7.35	Material Related Expenses	76.2 Series	-5.08	24.05
41.7.36	Training for the Staff	76.7627	0.00	
41.7.37	Expenses towards consumer relation/education	76.1707	-2.01	4.37
	Sub-total		2320.70	2672.86
41.8	Expenses relating to CSR Activities			
41.8.1	Corporate Social Responsibility(CSR) related expenses	76.1977	0.00	0.00
	Sub-total		0.00	0.00
	Total A& G Expenses		2278.32	2620.04

SI No	Particulars	Account Code	Half yealy (April 23 to September 23)	Half yealy (April 22 to September 22)
41.9	Other Debits			
41.9.1	Asset Decommissioning Costs	77.5 series	15.27	11.6
41.9.2	Small & low Value Items written off	77.6107	0.23	0.6
41.9.3	Losses relating to Fixed Assets	77.7 series	9.07	0.1
41.9.4	Bad Debts Written off- Dues from Consumers	79.4107	1.23	2.6
41.9.5	Written off - Deposit with Andhra Pradesh Power Generation Corporation Limited	79.4307	280.00	
41.9.6	Bad & Doubtful Debts Provided for Dues from Consumers	79.4607	0.00	
41.9.7	Bad & Doubtful Debts Provided for others	79.4807	0.00	-483.8
41.9.8	Miscellaneous losses and Write offs	79.5 series	137.29	-228.95
41.9.9	Provision for impairment-Asset held for sale	79.5627	0.00	
	Sub-total		443.09	-697.86
	Total carried to Profit & loss		13914.12	5731.34

Note: 42 Regulatory Income/Expense:

(Rs.in Lakhs)

SI No	Particulars	Account Code	Half yealy (April 23 to September 23)	Half yealy (April 22 to September 22)
42.1	Regulatory Income/Expense: Expense/(Income) on account of Regulatory assets/ truing up subsidy	61.9187	-	-
	Total carried to Profit & loss		-	-

Note: 43 Tax Expense:

(Rs.in Lakhs)

SI No	Particulars	Account Code	Half yealy (April 23 to September 23)	Half yealy (April 22 to September 22)
43.1	Current tax			
43.2	Deferred tax (\$)	81.1027	0.00	0.00
	Total carried to Profit & loss		-	-