

**Sree Adi Sakthi Mukkuttathode Hydro Power Limited**  
 57/2993, SREE KAILAS PALIAM ROAD, KOCHI  
 CIN : U40100KL2008PLC022144

**Balance Sheet as at March 31, 2021**

(Figs in ₹)

Particulars	Note	As at	
		March 31, 2021	March 31, 2020
<b>I. Assets</b>			
<b>1 Non-current assets</b>			
- Property, Plant & Equipment		-	-
<b>2 Current Assets</b>			
- Inventories		-	-
- Financial Assets			
Trade receivables		-	-
Cash and cash equivalents	1	212,817	651,483
Loans			
- Tax Assets (Net)			
- Other current assets	2	361,638	297,372
- Assets held for sale			
<b>TOTAL</b>		<b>574,455</b>	<b>948,855</b>
<b>II. Equity &amp; Liabilities</b>			
<b>1 Equity</b>			
- Equity share capital	3	1,000,000	1,000,000
- Other equity	4	(514,482)	(132,951)
<b>2 Liabilities</b>			
<b>Non-Current Liabilities</b>			
- Deferred tax liabilities (Net)		-	-
- Other non-current liabilities	5	33,609	26,478
<b>3 Current Liabilities</b>			
<b>Financial Liabilities</b>			
Trade payables		-	-
- Other Current Liabilities	6	49,698	49,698
- Provisions	7	5,630	5,630
<b>TOTAL</b>		<b>574,455</b>	<b>948,855</b>

Summary of significant accounting policies

1,2,3

The accompanying notes form an integral part of the financial statements

By the order of the Board

As per our report of even date attached,

S Rajkumar  
 Director

For KPR & Co.,  
 Chartered Accountants  
 FRN: 05326S

S Giridhar  
 Director

Deepa Praveen, FCA  
 Partner (M No. 232410)

Date: 25-06-2021  
 Place: Kochi

UDIN: 21232410AAAABH5110  
 Date: 25-06-2021  
 Place: Kochi

# Sree Adi Sakthi Mukkuttathode Hydro Power Limited

57/2993, SREE KAILAS PALIAM ROAD, KOCHI

CIN : U40100KL2008PLC022144

## Statement of profit and loss for the period ended March 31, 2021

(Figs in ₹)

Particulars	Note	For period ended March 31,2021	For period ended March 31,2020
I Revenue From Operations		-	-
II Other income		370	87,955
III Total Income	8	370	87,955
IV Expenses			
- Employee Benefit Expenses		-	-
- Finance costs	9	2,132	10,845
- Depreciation and ammortisation expenses		-	-
- Other Expenses	10	375,434	67,172
Total expenses(IV)		377,566	78,017
V Profit/(Loss) before, exceptional items and tax (I-II)		-377,196	9,938
VI Exceptional Items [(expense) / income]	11	-	-300,000
VII Profit/(Loss) before tax		-377,196	-290,062
VIII Tax expense			
- Current income tax		-	-
- Tax adjustments for previous year		4,335	-
- Deferred Tax		-	-
		4,335	-
IX Profit/(Loss) for the period from continuing operations(VIII+IX)		(381,531)	(290,062)
X Other comprehensive income			
- Items that will not be reclassified to Profit or Loss		-	-
- Income tax relating to items that will not be reclassified to Profit or Loss		-	-
XI Total comprehensive income for the period(IX+X)		(381,531)	(290,062)
XII Earnings per Equity shares (of continuing operations) of Rs. 10/- each	12		
- Basic		(3.82)	(2.90)
- Diluted		(3.82)	(2.90)

Summary of significant accounting policies

The accompanying notes form an integral part of the financial statements

By the order of the Board

S Rajkumar  
Director

S Giridhar  
Director

Date: 25-06-2021  
Place: Kochi

As per our report of even date attached,

For KPR & Co.,  
Chartered Accountants  
FRN: 05326S

Deepa Praveen, FCA  
Partner (M No. 232410)

UDIN: 232410AAAABH5110

Date: 25-06-2021

Place: Kochi

# Sree Adi Sakthi Mukkuttathode Hydro Power Limited

57/2993, SREE KAILAS PALIAM ROAD, KOCHI  
CIN : U40100KL2008PLC022144

## Statement of Cash Flow for the period ended March 31, 2021 (Figs in ₹)

Particulars	For period ended	
	March 31, 2021	March 31, 2020
<b>A. Cash Flow from Operating activities:</b>		
Net profit after taxation	(381,531)	(290,062)
Adjustments for:		
Interest Expense	2,132	10,845
Interest Income	(237)	(87,955)
Operating Profit before working capital changes	(379,636)	(367,172)
Increase In current assets	(64,265)	(203,425)
Increase in short term borrowings	-	-
Increase in other current liabilities	-	4,500
Decrease in short term provisions	-	-
<b>Cash flow from Operations</b>	<b>(443,901)</b>	<b>(566,097)</b>
Income tax paid		
<b>Net Cash from Operating activities</b>	<b>(443,901)</b>	<b>(566,097)</b>
<b>B. Cash Flow from Investing Activities</b>		
Interest Income	237	87,955
Net Cash from Investing Activities	237	87,955
<b>C. Cash Flow from Financing Activities</b>		
Proceeds from Borrowings		
Repayment of Borrowings	7,130	(67,913)
Interest on borrowings	(2,132)	(10,845)
Increase in Share capital	-	-
Net Cash from Financing activities	4,998	(78,758)
<b>D. Total Increase (Decrease) In Cash And Cash Equivalents During The Year (A+B+C)</b>	<b>(438,666)</b>	<b>(556,900)</b>
Cash and cash equivalents at the beginning of the year	651,483	1,208,383
<b>Cash and cash equivalents at the end of the year</b>	<b>212,817</b>	<b>651,483</b>

### Components of cash and cash equivalents

Particulars	As at	As at
	March 31, 2021	March 31, 2020
<b>Balance with Banks</b>		
- In Margin money	-	-
- In current account	12,642	451,308
<b>Cash in Hand</b>	200,175	200,175
	<b>212,817</b>	<b>651,483</b>

By the order of the Board

S Rajkumar  
Director

S Giridhar  
Director

Date: 25-06-2021  
Place: Kochi

As per our report of even date attached,

For KPR & Co.,  
Chartered Accountants  
FRN: 05326S

Deepa Praveen, FCA  
Partner (M No. 232410)

UDIS21232410AAAABH5110  
Date: 25-06-2021  
Place: Kochi

**Sree Adi Sakthi Mukkuttathode Hydro Power Limited**  
**57/2993, SREE KAILAS PALIAM ROAD, KOCHI**  
**CIN :U40100KL2008PLC022144**

**Notes Forming Part Of The Financial Statements**

**1 Cash and cash equivalents**

Particulars	As at	As at
	March 31,2021	March 31,2020
Balance with Banks		
- In Margin money		-
- In current account	12,642	451,308
Cash in Hand	200,175	200,175
	<b>212,817</b>	<b>651,483</b>

**2 Other Current Assets**

Particulars	As at	As at
	March 31,2021	March 31,2020
Current Assets		
Interest Accrued on FD		-
TDS Recieveable AY 20-21		4,811
Power Project - Advance	289,000	289,000
Advance to Associate companies	70,828	
Refund Recieveable	1,810	3,561
	<b>361,638</b>	<b>297,372</b>

**3 Equity share capital**

**I. Authorised Equity Share Capital**

Particulars	No. of Shares	Amount
As at April 1, 2020	100,000	1,000,000
- Increase during the year		
As at March 31, 2021	100,000	1,000,000

**II. Issued, Subscribed & fully Paid Up**

Particulars	As at March 2021		As at March 2020	
	No. of shares	Amount	No. of shares	Amount
At the beginning of the period	100,000	1,000,000.00	100,000	1,000,000
Issued during the period				
Outstanding at the end of the period	100,000	1,000,000.00	100,000.00	1,000,000

**Rights, Preferences and Restrictions attached to equity Shares :**

- The Company has only one class of shares referred to as Equity Shares having a par value of Rs.10/- per share. Each holder of Equity Shares is entitled to one vote per share.
- The company declares and pays dividend in Indian Rupees. The dividend when proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting.
- In the event of liquidation of the company the holders of equity shares shall be entitled to receive any of the remaining assets of the company after distribution of all preferential amounts. However, no such preferential amounts exists currently. The distribution will be in proportion to the number of equity shares held by the
- The Company has not issued any securities convertible into Equity or Preference Shares.
- No shares have been forfeited till date.
- Out of the total share capital issued and called up, no calls are outstanding as unpaid.
- During the last 5 years ,the company has not issued any shares pursuant to any contract without payment being received in , cash as bonus shares or has not brought back any shares.
- The following shareholders hold more than 5% of the shares:

Particulars	As at March 31, 2021		As at March 31, 2020	
	No. of shares	% of holding	No. of shares	% of holding
M/s CBLLA SPACE LIMITED	47001	47.00%	47001	0
S.SIVATHANUPILLAI	7999	7.99%	7999	0
S. RAJKUMAR	6000	6.00%	6000	0
S. GIRIDHAR	6000	6.00%	6000	0
E. KAMALAM	6000	6.00%	6000	0
RAJEE RAJKUMAR	6000	6.00%	6000	0
S. SUBRAMONIAM	6000	6.00%	6000	0
A. GANESH	6000	6.00%	6000	0
A.PADMANABHAN	6000	6.00%	6000	0

<b>4 Other equity</b>			
<b>Particulars</b>	<b>As at</b>	<b>As at</b>	
	<b>March 31,2021</b>	<b>March 31,2020</b>	
Retained earnings			
Opening balance			
Add : Net Profit/(Net Loss) For the current year	-132,951	157,112	
Closing Balance	-381,531	-290,062	
	-514,482	-132,951	
<b>5 Other non-current liabilities</b>			
<b>Particulars</b>	<b>As at</b>	<b>As at</b>	
	<b>March 31,2021</b>	<b>March 31,2020</b>	
Unsecured			
Advance From Holding Company	33,609	24,234	
Advance from Associate company		2,244	
	33,609	26,478	
<b>6 Other current liabilities</b>			
<b>Particulars</b>	<b>As at</b>	<b>As at</b>	
	<b>March 31,2021</b>	<b>March 31,2020</b>	
Audit fee payable	13,500	13,500	
Other payables	36,198	36,198	
	49,698	49,698	
<b>7 Short term provisions</b>			
<b>Particulars</b>	<b>As at</b>	<b>As at</b>	
	<b>March 31,2021</b>	<b>March 31,2020</b>	
Provision for Income tax	5,630	5,630	
	5,630	5,630	
<b>8 Other income</b>			
<b>Particulars</b>	<b>As at</b>	<b>As at</b>	
	<b>March 31,2021</b>	<b>March 31,2020</b>	
Interest income	237	87,955	
Interest on IT Refund	133	-	
	370	87,955	
<b>9 Finance costs</b>			
<b>Particulars</b>	<b>As at</b>	<b>As at</b>	
	<b>March 31,2021</b>	<b>March 31,2020</b>	
Interest expense	2,132	-	
Other borrowing costs	-	10,845	
	2,132	10,845	
<b>10 Other Expenses</b>			
<b>Particulars</b>	<b>As at</b>	<b>As at</b>	
	<b>March 31,2021</b>	<b>March 31,2020</b>	
Professional Charges	35,000	4,333	
ROC filing fees	15,400	58,285	
Bank Charges	34	54	
Payment to Auditor (note 1)	-	4,500	
Power Project expenses	-	-	
	325,000	-	
	375,434	67,172	
<b>I. Payment to Auditor</b>			
<b>Particulars</b>	<b>As at</b>	<b>As at</b>	
	<b>March 31,2021</b>	<b>March 31,2020</b>	
For statutory audit	-	4,500	
For tax audit	-	-	
For other services	-	-	
	-	4,500	
<b>11 Exceptional Items- Expenses</b>			
<b>Particulars</b>	<b>As at</b>	<b>As at</b>	
	<b>March 31,2021</b>	<b>March 31,2020</b>	
Project Cancellation charges	-	300,000	
	-	300,000	
<b>12 Earning per share</b>			

**Basic and diluted earning per share**

The calculations of profit attributable to equity shareholders and weighted average number of equity shares outstanding for purposes of basic earnings per share calculation are as follows:



## Optional exemptions availed

### 1 Property plant and equipment, intangible assets and investment properties

As per Ind AS 101 an entity may elect to:

- i. measure an item of property, plant and equipment at the date of transition at its fair value and use that fair value as its deemed cost at that date
- ii. use a previous GAAP revaluation of an item of property, plant and equipment at or before the date of transition as deemed cost at the date of the revaluation, provided the revaluation was, at the date of the revaluation, broadly comparable to:
  - a. fair value;
  - b. or cost or depreciated cost under Ind AS adjusted to reflect, for example, changes in a general or specific

The elections under (i) and (ii) above are also available for intangible assets that meets the recognition criteria in Ind AS 38, Intangible Assets, (including reliable measurement of original cost); and criteria in Ind AS 38 for revaluation (including the existence of an active market).

- iii. use carrying values of property, plant and equipment, intangible assets and investment properties as on the date of transition to Ind AS (which are measured in accordance with previous GAAP and after making adjustments relating to decommissioning liabilities prescribed under Ind AS 101).

As permitted by Ind AS 101, the Company has elected to continue with the carrying values under previous GAAP for all the items of property, plant and equipment. The same election has been made in respect of intangible assets and investment property also.

## Mandatory exceptions

### 1 Estimates

As per Ind AS 101, an entity's estimates in accordance with Ind AS at the date of transition to Ind AS at the end of the comparative period presented in the entity's first Ind AS financial statements, as the case may be, should be consistent with estimates made for the same date in accordance with the previous GAAP unless there is objective evidence that those estimates were in error. However, the estimates should be adjusted to reflect any differences in accounting policies.

As per Ind AS 101, where application of Ind AS requires an entity to make certain estimates that were not required under previous GAAP, those estimates should be made to reflect conditions that existed at the date of transition (for preparing opening Ind AS balance sheet) or at the end of the comparative period (for presenting comparative information as per Ind AS).

### 2 Classification and measurement of financial assets

Ind AS 101 requires an entity to assess classification of financial assets on the basis of facts and circumstances existing as on the date of transition. Further, the standard permits measurement of financial assets accounted at amortized cost based on facts and circumstances existing at the date of transition if retrospective application is impracticable.

Accordingly, the Company has determined the classification of financial assets based on facts and circumstances

Sree Adi Sakthi Mukkuttathode Hydro Power Limited  
 57/2993, SREE KAILAS PALIAM ROAD, KOCHI  
 CIN:U40100KL2008PLC022144

Statement of changes in equity for the period ended March 31, 2021

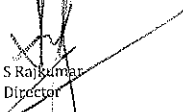
I. Equity share capital

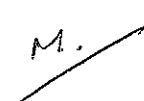
Particulars	Opening balance as at 1 April 2020	Changes in equity share capital during the year	Closing balance as at 31 Mar 2021
Equity shares of ₹10 each	1,000,000	-	1,000,000
	1,000,000	-	1,000,000

II. Other Equity

Particulars	Retained Earnings	Other Comprehensive Income
Balance as on 01.04.2020	-132,951	-
Changes in Accounting Policy or prior period errors	-	-
Restated Balance at the beginning of the reporting period	-132,951	-
Profit for the year	-381,531	-
Other Comprehensive Income for the year (Net of Taxes, if any)	-	-
Total Comprehensive Income for the year	-381,531	-
Transfers(if any)	-	-
Balance as on 31.03.2021	-514,482	-

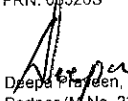
By the order of the Board

  
 S Rajkumar  
 Director

  
 S Giridhar  
 Director

Date: 25-06-2021  
 Place: Kochi

As per our report of even date attached,  
 For KPR & Co.,  
 Chartered Accountants  
 FRN: 06326S

  
 Deepa P. Jeevan, FCA  
 Partner (M No. 232410)  
 UDIN:23232410AAAABH5110  
 Date: 25-06-2021  
 Place: Kochi



# Jalashaayi Alamparathodu Hydro Power Limited

57/2993, SREE KAILAS, PALIAM ROAD, KOCHI

CIN : U40100KL2008PLC022143

## Balance Sheet as at March 31, 2021

(Figs in ₹)

Particulars	Note	As at March 31, 2021	As at March 31, 2020
<b>I. Assets</b>			
<b>1 Non-current assets</b>			
- Property, Plant & Equipment		-	-
<b>2 Current Assets</b>			
- Inventories		-	-
- Financial Assets			
Trade receivables			
Cash and cash equivalents	1	15,383	15,382
- Tax Assets (Net)			
- Other current assets	2	10,66,791	10,44,252
<b>TOTAL</b>		<b>10,82,174</b>	<b>10,59,634</b>
<b>II. Equity &amp; Liabilities</b>			
<b>1 Equity</b>			
- Equity share capital	3	10,00,000	10,00,000
- Other equity	4	12,460	(6,588)
<b>2 Liabilities</b>			
<b>Non-Current Liabilities</b>			
- Deferred tax liabilities (Net)		-	-
- Other non-current liabilities	5	22,682	19,191
<b>3 Current Liabilities</b>			
- Financial Liabilities			
Trade payables		-	-
- Other Current Liabilities	6	41,400	41,400
- Provisions	7	5,632	5,632
<b>TOTAL</b>		<b>10,82,174</b>	<b>10,59,634</b>

Summary of significant accounting policies

1,2,3

The accompanying notes form an integral part of the financial statements

By the order of the Board

As per our report of even date attached,

S Rajkumar  
Director

S Giridhar  
Director

Date: 25/06/2021  
Place: Kochi

For KPR & Co.,  
Chartered Accountants  
FRN: 05326S

Deepa Praveen, FCA  
Partner (M No. 232410)  
UDIN : 21232410AAAABG7517

Date: 25/06/2021  
Place: Kochi

# Jalashaayi Alamparathodu Hydro Power Limited

57/2993, SREE KAILAS, PALIAM ROAD, KOCHI

CIN : U40100KL2008PLC022143

Statement of profit and loss for the period ended March 31, 2021

(Figs in ₹)

Particulars	Note	For period ended 31-Mar-2021	For period ended 31-Mar-2020
I Revenue From Operations		-	-
II Other income	8	60,746	102,265
III Total Income		<u>60,746</u>	<u>102,265</u>
IV Expenses			
- Employee Benefit Expenses		-	-
- Finance costs	9	3,728	5,756
- Depreciation and ammortisation expenses		-	-
- Other Expenses	10	35,000	66,597
Total expenses(IV)		<u>38,728</u>	<u>72,353</u>
V Profit/(Loss) before, exceptional items and tax (I-II)		22,018	29,913
VI Exceptional Items [(expense) / income]	11	-	(300,000)
VII Profit/(Loss) before tax		22,018	(270,087)
VIII Tax expense			
- Current income tax		-	-
- Income Tax for previous years		2,970	-
- Deffered Tax		-	-
		<u>2,970</u>	<u>-</u>
IX Profit/(Loss) for the period from continuing operations(VIII+IX)		<u>19,048</u>	<u>(270,087)</u>
X Other comprehensive income			
- Items that will not be reclassified to Profit or Loss		-	-
- Income tax relating to items that will not be reclassified to Profit or Loss		-	-
XI Total comprehensive income for the period(IX+X)		<u>19,048</u>	<u>(270,087)</u>
XII Earnings per Equity shares (of continuing operations) of Rs. 10/- each	12		
- Basic		0.19	(2.70)
- Diluted		0.19	(2.70)

Summary of significant accounting policies

The accompanying notes form an integral part of the financial statements

By the order of the Board

As per our report of even date attached,

S Rajkumar  
Director

S Giridhar  
Director

Date: 25/06/2021  
Place: Kochi

For KPR & Co.,  
Chartered Accountants  
FRN/05326S

Deepa Praveen, FCA  
Partner (M No. 232410)

UDIN: 21232410AAAABG77517

Date: 25/06/2021  
Place: Kochi

**Jalashaayi Alamparathodu Hydro Power Limited**

57/2993, SREE KAILAS, PALIAM ROAD, KOCHI

CIN : U40100KL2008PLC022143

**Statement of Cash Flow for the period ended March 31, 2021**

(Figs in ₹)

Particulars	For period ended	
	March 31,2021	March 31,2020
<b>A. Cash Flow from Operating activities:</b>		
Net profit after taxation	19,048	(270,087)
Adjustments for:		
Interest Expense	3,728	5,756
Interest Income	(60,746)	(102,265)
Operating Profit before working capital changes	(37,970)	(366,597)
Decrease In other short term loans and advances		
Increase In other current assets	(22,539)	(951,744)
Increase in other current Liabilities	-	-
Decrease in Short term provisions	-	-
<b>Cash flow from Operations</b>	(60,509)	(1,318,341)
Income tax paid	-	-
<b>Net Cash from Operating activities</b>	(60,509)	(1,318,341)
<b>B. Cash Flow from Investing Activities</b>		
Interest Income	60,746	102,265
Preliminary Expenses and preoperative expenses		
<b>Net Cash from Investing Activities</b>	60,746	102,265
<b>C. Cash Flow from Financing Activities</b>		
Proceeds from Borrowings	3,491	18,793
Repayment of Borrowings	-	-
Interest on borrowings	(3,728)	(5,756)
Increase in Share capital	-	-
<b>Net Cash from Financing activities</b>	(237)	13,037
<b>D. Total Increase (Decrease) In Cash And Cash Equivalents During The Year (A+B+C)</b>		-1,203,039.00
Cash and cash equivalents at the beginning of the year	15,382	1,213,921
<b>Cash and cash equivalents at the end of the year</b>	15,382	10,882

**Components of cash and cash equivalents**

Particulars	As at	As at
	March 31,2021	March 31,2020
<b>Balance with Banks</b>		
- In Margin money	-	-
- In current account	15,321	15,321
<b>Cash in Hand</b>	61	61
	15,382	15,382

By the order of the Board

S Rajkumar  
Director

S Giridhar  
Director

Date: 25/06/2021  
Place: Kochi

As per our report of even date attached,

For KPR & Co.,  
Chartered Accountants  
FRN: 03326S

Deepa Praveen, FCA  
Partner (M No. 232410)

UDIN: 21232410AAAA BGT 7517

Date: 25/06/2021  
Place: Kochi

# Jalashaayi Alamparathodu Hydro Power Limited

57/2993, SREE KAILAS, PALIAM ROAD, KOCHI

CIN : U40100KL2008PLC022143

## Notes Forming Part Of The Financial Statements

### 1 Cash and cash equivalents

Particulars	As at	As at
	March 31, 2021	March 31, 2020
Balance with Banks		
- In Margin money	-	-
- In current account	15,321	15,321
Cash in Hand	62	61
	<b>15,383</b>	<b>15,382</b>

### 2 Other Current Assets

Particulars	As at	As at
	March 31, 2021	March 31, 2020
Interest Accrued on FD	-	-
Other Current Assets	-	-
Advance given to Related parties	7,71,228	7,48,689
Power Project-Advance	2,89,001	2,89,001
TDS AY 2020-21	4,811	4,811
Refund Receivable AY 2019-20	1,751	1,751
	<b>10,66,791</b>	<b>10,44,252</b>

### 3 Equity share capital

#### I. Authorised Equity Share Capital

Particulars	No. of Shares	No. of Shares
As at March 31, 2020	1,00,000	1,00,000
- Increase during the year	-	-
As at March 31, 2021	1,00,000	1,00,000

#### II. Issued, Subscribed & fully Paid Up

Particulars	As at March 31, 2021		As at March 31, 2020	
	No. of shares	Amount	No. of shares	Amount
At the beginning of the period	1,00,000	10,00,000	1,00,000	10,00,000
Issued during the period	-	-	-	-
Outstanding at the end of the period	1,00,000	10,00,000	1,00,000	10,00,000

#### Rights, Preferences and Restrictions attached to equity Shares :

- The Company has only one class of shares referred to as Equity Shares having a par value of Rs.10/- per share. Each holder of Equity Shares is entitled to one vote per share.
- The company declares and pays dividend in Indian Rupees. The dividend when proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting.
- In the event of liquidation of the company the holders of equity shares shall be entitled to receive any of the remaining assets of the company after distribution of all preferential amounts. However, no such preferential amounts exists currently. The distribution will be in proportion to the number of equity shares held by the shareholders.
- The Company has not issued any securities convertible into Equity or Preference Shares.
- No shares have been forfeited till date.
- Out of the total share capital issued and called up, no calls are outstanding as unpaid.
- During the last 5 years, the company has not issued any shares pursuant to any contract without payment being received in, cash as bonus shares or has not brought back any shares.
- The following shareholders hold more than 5% of the shares:

Particulars	As at March 31, 2021		As at March 31, 2020	
	No. of shares	% of holding	No. of shares	% of holding
M/s Cella Space Ltd	47001	47.00%	47001	47.00%
S.SIVATHANUPILLAI	7999	7.99%	7999	7.99%
S. RAJKUMAR	6000	6.00%	6000	6.00%
S. GIRIDHAR	6000	6.00%	6000	6.00%
E. KAMALAM	6000	6.00%	6000	6.00%
RAJEE RAJKUMAR	6000	6.00%	6000	6.00%
S. SUBRAMONIA	6000	6.00%	6000	6.00%
A. GANESH	6000	6.00%	6000	6.00%
A.PADMANABHAN	6000	6.00%	6000	6.00%

**4 Other equity**

Particulars	As at	
	March 31,2021	March 31,2020
Retained earnings		
Opening balance	-6,588	263,499
Add : Net Profit/(Net Loss) For the current year	19,048	(270,087)
Closing Balance	12,460	-6,588
	<u>12,460</u>	<u>-6,588</u>

**5 Other non-current liabilities**

Particulars	As at	
	March 31,2021	March 31,2020
Unsecured		
- Advance From Holding Company	22,682	19,191
	<u>22,682</u>	<u>19,191</u>

**6 Other current liabilities**

Particulars	As at	
	March 31,2021	March 31,2020
Audit fee payable	13,500	13,500
Other payables	27,900	27,900
	<u>41,400</u>	<u>41,400</u>

**7 Short term provisions**

Particulars	As at	
	March 31,2021	March 31,2020
Provision for Income tax	5,632	5,632
	<u>5,632</u>	<u>5,632</u>

**8 Other income**

Particulars	For the year ended	
	March 31,2021	March 31,2020
Interest income	60,746	102,265
Income tax excess provision written off	-	-
	<u>60,746</u>	<u>102,265</u>

**9 Finance Costs**

Particulars	For the year ended	
	March 31,2021	March 31,2020
Interest expense	1,140	-
Other borrowing costs	2,588	5,756
	<u>3,728</u>	<u>5,756</u>

**10 Other Expenses**

Particulars	For the year ended	
	March 31,2021	March 31,2020
ROC filing fees	35,000	57,685
Professional charges	-	4,334
Bank Charges	-	78
Payment to Auditor (note 1)	-	4,500
	<u>35,000</u>	<u>66,597</u>

**I. Payment to Auditor**

Particulars	For the year ended	
	March 31,2021	March 31,2020
- For statutory audit	-	4,500
- For tax audit	-	-
- For other services	-	-
	<u>-</u>	<u>4,500</u>

**11 Exceptional Items- Expenses**

Particulars	For the year	
	March 31,2021	March 31,2020
Project Cancellation charges	-	300,000
	<u>-</u>	<u>300,000</u>

**12 Earning per share****Basic and diluted earning per share**

The calculations of profit attributable to equity shareholders and weighted average number of equity shares outstanding for purposes of basic earnings per share calculation are as follows:

**Profit (loss) attributable to equity shareholders (Basic and Diluted)**

Particulars	For the year ended	
	March 31,2021	March 31,2020
Profit (loss) for the year	19,048	(372,353)
Profit (loss) for the year, attributable to the equity holders	19,048	(372,353)

**Weighted average number of equity shares (Basic and Diluted EPS)**

Particulars	For the year ended	
	March 31,2021	March 31,2020
Opening Balance	100,000	100,000
Effect of fresh issue of shares	-	-
Weighted average number of equity shares for the year	100,000	100,000

**Earning Per Share (Basic and Diluted EPS)** 0.19 (3.72)

**13 Details in respect of Related Party transactions in pursuant to IND AS 22**

Name	Transactions	March 31,2021	March 31,2020
1. Holding Company- Cella Space Ltd	Holding interest	470,010	470,010
	Interest on Advances	-	5,756
	Advances received	37,970	18,793
2. Subsidiaries	Nil	-	-
3. Key Managerial Persons	Nil	-	-
4. Relatives of Key Managerial Persons	Nil	-	-
5. Enterprises over which the above persons have substantial interest	Advances (received)/paid	-37970	748,689
	Interest on Advances	102	44

**14 Based on the information available with the Company as at the year-end, there are no balances due to undertaking defined under Micro, Small and Medium Enterprises development Act,2006.**

Particulars	As at	As at
	March 31,2021	March 31,2020
The principal amount and the interest due thereon remaining unpaid to any supplier as at the end of each accounting year.	NIL	NIL
The amount of interest paid by the Company along with the amounts of the payment made to the supplier beyond the appointed day during the year.	NIL	NIL
The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under this Act.	NIL	NIL
The amount of interest accrued and remaining unpaid at the end of the year.	NIL	NIL
The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise.	NIL	NIL
	<b>NIL</b>	<b>NIL</b>

**15 Contingent liabilities and Commitments**

Particulars	As at	As at
	March 31,2021	March 31,2020
(i) Contingent Liabilities		
(a) Claims against the company not acknowledged as debt	NIL	NIL
(b) Guarantees		
- Guarantee in favour of Govt of Kerala (Power Dept)	-	1,200,000
(c) Amount of Income tax liabilities disputed in appeal	-	-
(d) Other money for which the company is contingently liable		
(ii) Commitments		
(a) Estimated amount of contracts remaining to be executed on capital account and not provided for	NIL	NIL
(b) Uncalled liability on shares and other investments partly paid	NIL	NIL
(c) Other commitments (specify nature)	NIL	NIL

**16 Previous year figures have been regrouped / reclassified wherever necessary to suit current year layout.**

By the order of the Board

As per our report of even date attached,

S Rajkumar  
Director

For KPR & Co.,  
Chartered Accountants  
FRN: 05826S

S Giridhar  
Director

Deepa Praveen, FCA  
Partner (M.No. 232410)

Date: 25/06/2021  
Place: Kochi

UDIN: 21232410AAAABG7517  
Date: 25/06/2021  
Place: Kochi

### Optional exemptions availed

#### 1 Property plant and equipment, intangible assets and investment properties

As per Ind AS 101 an entity may elect to:

- i. measure an item of property, plant and equipment at the date of transition at its fair value and use that fair value as its deemed cost at that date
- ii. use a previous GAAP revaluation of an item of property, plant and equipment at or before the date of transition as deemed cost at the date of the revaluation, provided the revaluation was, at the date of the revaluation, broadly comparable to:
  - a. fair value;
  - b. or cost or depreciated cost under Ind AS adjusted to reflect, for example, changes in a general or specific price index.

The elections under (i) and (ii) above are also available for intangible assets that meets the recognition criteria in Ind AS 38, Intangible Assets, (including reliable measurement of original cost); and criteria in Ind AS 38 for revaluation (including the existence of an active market).

- iii. use carrying values of property, plant and equipment, intangible assets and investment properties as on the date of transition to Ind AS (which are measured in accordance with previous GAAP and after making adjustments relating to decommissioning liabilities prescribed under Ind AS 101).

As permitted by Ind AS 101, the Company has elected to continue with the carrying values under previous GAAP for all the items of property, plant and equipment. The same election has been made in respect of intangible assets and investment property also.

### Mandatory exceptions

#### 1 Estimates

As per Ind AS 101, an entity's estimates in accordance with Ind AS at the date of transition to Ind AS at the end of the comparative period presented in the entity's first Ind AS financial statements, as the case may be, should be consistent with estimates made for the same date in accordance with the previous GAAP unless there is objective evidence that those estimates were in error. However, the estimates should be adjusted to reflect any differences in accounting policies.

As per Ind AS 101, where application of Ind AS requires an entity to make certain estimates that were not required under previous GAAP, those estimates should be made to reflect conditions that existed at the date of transition (for preparing opening Ind AS balance sheet) or at the end of the comparative period (for presenting comparative information as per Ind AS).

#### 2 Classification and measurement of financial assets

Ind AS 101 requires an entity to assess classification of financial assets on the basis of facts and circumstances existing as on the date of transition. Further, the standard permits measurement of financial assets accounted at amortized cost based on facts and circumstances existing at the date of transition if retrospective application is impracticable.

Accordingly, the Company has determined the classification of financial assets based on facts and circumstances that exist on the date of transition. Measurement of the financial assets accounted at amortized cost has been done retrospectively except where the same is impracticable.

**Jalashaayi Alamparathodu Hydro Power Limited**  
 57/2993, SREE KAILAS, PALIAM ROAD, KOCHI  
 CIN : U40100KL2008PLC022143

Statement of changes in equity for the period ended March 31, 2021

**I. Equity share capital**

Particulars	Opening balance as at 1 April 2020	Changes in equity share capital during the year	Closing balance as at 31 Mar 2021
Equity shares of ₹ 10 each	1,000,000	-	1,000,000
	1,000,000	-	1,000,000

**II. Other Equity**

Particulars	Retained Earnings	Other Comprehensive Income
Balance as on 01.04.2020	-6,588	-
Changes in Accounting Policy or prior period errors	-	-
Restated Balance at the beginning of the reporting period	-6,588	-
Profit for the year	19,048	-
Other Comprehensive Income for the year (Net of Taxes, if any)	-	-
Total Comprehensive Income for the year	19,048	-
Transfers(if any)	-	-
Balance as on 31.03.2021	12,460	-

By the order of the Board

S Rajkumar  
 Director

S Giridhar  
 Director

Date: 25/06/2021  
 Place: Kochi

As per our report of even date attached.

For KPR & Co.,  
 Chartered Accountants  
 FRN: 05226S

Deepa Praveen, FCA  
 Partner (M/No. 232410)

UDIN: 21232410AAAABG7517  
 Date: 25/06/21  
 Place: Kochi



# Sree Kailas Palchuram Hydro Power Ltd

57/2993, SREE KAILAS, PALIAM ROAD, KOCHI

CIN : U40100KL2008PLC022145

## Balance Sheet as at March 31,2021

(Figs in ₹)

Particulars	Note	As at March 31, 2021	As at March 31, 2020
<b>I. Assets</b>			
<b>1 Non-current assets</b>			
- Property, Plant & Equipment	4	4,221	4,221
- Other non-current assets		-	-
<b>2 Current Assets</b>			
- Inventories		-	-
- Financial Assets			
Trade receivables		-	-
Cash and cash equivalents	5	216,456	211,014
Loans			
- Other current assets	6	808,648	816,214
- Assets held for sale			
<b>TOTAL</b>		<b>1,029,325</b>	<b>1,031,449</b>
<b>II. Equity &amp; Liabilities</b>			
<b>1 Equity</b>			
- Equity share capital	7	1,000,000	1,000,000
- Other equity	8	(976,077)	(867,928)
<b>2 Liabilities</b>			
<b>Non-Current Liabilities</b>			
- Deferred tax liabilities (Net)	9	3,719	3,719
- Other non-current liabilities	10	953,745	847,720
<b>3 Current Liabilities</b>			
- Financial Liabilities			
Trade payables		-	-
- Other Current Liabilities	11	42,038	42,038
- Provisions	12	5,900	5,900
<b>TOTAL</b>		<b>1,029,325</b>	<b>1,031,449</b>

Summary of significant accounting policies 1,2,3

The accompanying notes form an integral part of the financial statements

By the order of the Board

S Rajkumar  
Director

S Giridhar  
Director

Date: 25-06-2021

Place: Kochi

As per our report of even date attached,

For KPR & Co.,  
Chartered Accountants  
FRN: 05376S

Deepa Praygen, FCA  
Partner (M.No. 232410)

UDIN: 21232410AAAABE6441

Date: 25-06-2021

Place: Kochi

# Kailas Palchuram Hydro Power Ltd

993, SREE KAILAS, PALIAM ROAD, KOCHI

CIN : U40100KL2008PLC022145

## Statement of profit and loss for the period ended March 31,2021

(Figs in ₹)

Particulars	Note	For period ended March 31,2021	For period ended March 31,2020
I Revenue From Operations		-	-
II Other income	13	81	81,971
III Total Income		<u>81</u>	<u>81,971</u>
IV Expenses			
- Employee Benefit Expenses		-	-
- Finance costs	14	71,025	1,02,478
- Depreciation and ammortisation expenses		-	-
- Other Expenses	15	35,238	69,041
Total expenses(IV)		<u>1,06,263</u>	<u>1,71,519</u>
V Profit/(Loss) before, exceptional items and tax (I-II)		(1,06,182)	(89,548)
VI Exceptional Items [(expense) / income]	16	-	(3,50,000)
VII Profit/(Loss) before tax		<u>(1,06,182)</u>	<u>(4,39,548)</u>
VIII Tax expense			
- Current income tax		-	-
- Tax adjustments for previous year		1,967	-
- Deffered Tax		-	-
		<u>1,967</u>	<u>-</u>
IX Profit/(Loss) for the period from continuing operations(VIII+IX)		<u>(1,08,149)</u>	<u>(4,39,548)</u>
X Other comprehensive income			
- Items that will not be reclassified to Profit or Loss		-	-
- Income tax relating to items that will not be reclassified to Profit or Loss		-	-
XI Total comprehensive income for the period(IX+X)		<u>(1,08,149)</u>	<u>(4,39,548)</u>
XII Earnings per Equity shares (of continuing operations) of Rs. 10/- each	17		
- Basic		(1.08)	(4.40)
- Diluted		(1.08)	(4.40)

### Summary of significant accounting policies

The accompanying notes form an integral part of the financial statements  
By the order of the Board

  
S Rajkumar  
Director

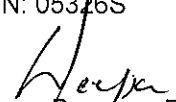
  
S Giridhar  
Director

Date: 25/06/2021

Place: Kochi

As per our report of even date attached,

For KPR & Co.,  
Chartered Accountants  
FRN: 05326S

  
Deepa Praveen, FCA  
Partner (M No. 232410)  
UDIN : 21232410AAAAABF6441

Date: 25/06/2021

Place: Kochi

**Sree Kailas Palchuram Hydro Power Ltd**  
**57/2993, SREE KAILAS, PALIAM ROAD, KOCHI**  
**CIN : U40100KL2008PLC022145**

**Statement of Cash Flow for the period ended March 31, 2021**

(Figs in ₹)

Particulars	For period ended	
	March 31,2021	March 31,2020
<b>A. Cash Flow from Operating activities:</b>		
Net profit after taxation	(108,149)	(439,548)
Adjustments for:		
Interest Expense	71,025	102,478
Interest Income	(81)	(81,971)
Operating Profit before working capital changes	(37,205)	(419,041)
Increase In current assets	7,566	(167,946)
Increase in short term borrowings		
Increase in other current liabilities	-	4,500
Decrease in short term provisions	-	-
<b>Cash flow from Operations</b>	(29,639)	(582,487)
Income tax paid	-	-
<b>Net Cash from Operating activities</b>	(29,639)	(582,487)
<b>B. Cash Flow from Investing Activities</b>		
Interest Income	81	81,971
Preliminary Expenses and preoperative expenses		
<b>Net Cash from Investing Activities</b>	81	81,971
<b>C. Cash Flow from Financing Activities</b>		
Proceeds from Long Term Borrowings		
Repayment of Long Term Borrowings	106,025	(594,037)
Interest on Long term borrowings	(71,025)	(102,478)
Increase in Share capital	-	-
<b>Net Cash from Financing activities</b>	35,000	(696,515)
<b>D. Total Increase (Decrease) In Cash And Cash Equivalents During The Year (A+B+C)</b>	5,442	(1,197,031)
Cash and cash equivalents at the beginning of the year	211,014	1,408,045
<b>Cash and cash equivalents at the end of the year</b>	216,456	211,014

**Components of cash and cash equivalents**

Particulars	As at	As at
	March 31,2021	March 31,2020
<b>Balance with Banks</b>		
- In Margin money	-	-
- In current account	26,304	20,862
<b>Cash in Hand</b>	190,152	190,152
	216,456	211,014

By the order of the Board

S Rajkumar  
Director

S Giridhar  
Director

Date: 25-06-2021  
Place: Kochi

As per our report of even date attached,

For KPR & Co.,  
Chartered Accountants  
FRN: 05326S

Deepa Praveen, FCA  
Partner (M. No. 232410)

UDIN: 21232410AAAAABFG441  
Date: 25-06-2021  
Place: Kochi

**Notes Forming Part Of The Financial Statements**

**4 Property, Plant & Equipment**

Particulars	Plant and machinery	Computer Equipments	Total
<b>Year ended 31 March, 2020</b>			
<b>Gross Carrying Amount</b>			
- Deemed Cost as at 1 April 2020	3,675.00	546.00	4,221.00
- Exchange differences	-	-	-
- Additions	-	-	-
- Disposals	-	-	-
<b>Closing Gross Carrying Amount</b>	<b>3,675.00</b>	<b>546.00</b>	<b>4,221.00</b>
<b>Accumulated Depreciation</b>			
- Depreciation charge during the year	-	-	-
- Impairment loss	-	-	-
- Exchange differences	-	-	-
- Disposals	-	-	-
<b>Closing Accumulated Depreciation</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Carrying Amount</b>	<b>3,675.00</b>	<b>546.00</b>	<b>4,221.00</b>
<b>Year ended 31 March, 2021</b>			
- Gross Carrying Amount			
- Opening Gross carrying amount	3,675.00	546.00	4,221.00
- Exchange differences	-	-	-
- Additions	-	-	-
- Disposals	-	-	-
<b>Closing Gross Carrying Amount</b>	<b>3,675.00</b>	<b>546.00</b>	<b>4,221.00</b>
<b>Accumulated Depreciation and Impairment</b>			
- Opening accumulated depreciation	-	-	-
- Depreciation charge during the year	-	-	-
- Impairment loss	-	-	-
- Exchange differences	-	-	-
- Disposals	-	-	-
<b>Closing Accumulated Depreciation</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Carrying Amount</b>	<b>3,675.00</b>	<b>546.00</b>	<b>4,221.00</b>

On transition to Ind AS, the Company has elected to continue with the carrying value of all of its property, plant and equipment recognised as at 1 April 2016 measured as per the previous GAAP and use that carrying value as the deemed cost of the property, plant and equipment.

**5 Cash and cash equivalents**

Particulars	As at 31-Mar-2021	As at 31-Mar-2020
<b>Balance with Banks</b>		
- In Margin money	-	-
- In current account	26,304	20,862
<b>Cash in Hand</b>	<b>190,152</b>	<b>190,152</b>
	<b>216,456</b>	<b>211,014</b>

6 Other Current Assets

Particulars	As at	As at
	31-Mar-2021	31-Mar-2020
Advance to related party	500,000	500,000
TDS Receivable		5,599
Power Project- Advance	288,998	288,998
Income Tax Refund Receivable	19,650	21,617
	<b>808,648</b>	<b>816,214</b>

7 Equity share capital

I. Authorised Equity Share Capital

Particulars	No. of Shares	Amount
As at April 1, 2020	100,000	1,000,000
- Increase during the year	-	-
As at March 31, 2021	100,000	1,000,000

II. Issued, Subscribed & fully Paid Up

Particulars	As at March 31, 2021		As at March 31, 2020	
	No. of shares	Amount	No. of shares	Amount
At the beginning of the period	100,000	1,000,000	100,000	1,000,000
Issued during the period	-	-	-	-
Outstanding at the end of the period	100,000	1,000,000	100,000	1,000,000

Rights, Preferences and Restrictions attached to equity Shares :

- The Company has only one class of shares referred to as Equity Shares having a par value of Rs.10/- per share. Each holder of Equity Shares is entitled to one vote per share.
- The company declares and pays dividend in Indian Rupees. The dividend when proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting.
- In the event of liquidation of the company the holders of equity shares shall be entitled to receive any of the remaining assets of the company after distribution of all preferential amounts. However, no such preferential amounts exists currently. The distribution will be in proportion to the number of equity shares held by the shareholders.
- The Company has not issued any securities convertible into Equity or Preference Shares.
- No shares have been forfeited till date.
- Out of the total share capital issued and called up, no calls are outstanding as unpaid.
- During the last 5 years ,the company has not issued any shares pursuant to any contract without payment being received in , cash as bonus shares or has not brought back any shares.
- The following shareholders hold more than 5% of the shares:

Particulars	As at March 31, 2021		As at March 31, 2020	
	No. of shares	% of holding	No. of shares	% of holding
M/s CELLA SPACE LIMITED	47001	47.00%	47001	47.00%
S.SIVATHANUPILLAI	7999	7.99%	7999	7.99%
S. RAJKUMAR	6000	6.00%	6000	6.00%
S. GIRIDHAR	6000	6.00%	6000	6.00%
E. KAMALAM	6000	6.00%	6000	6.00%
RAJEE RAJKUMAR	6000	6.00%	6000	6.00%
S. SUBRAMONIAM	6000	6.00%	6000	6.00%
A. GANESH	6000	6.00%	6000	6.00%
A.PADMANABHAN	6000	6.00%	6000	6.00%

8 Other equity

Particulars	As at	As at
	31-Mar-2021	31-Mar-2020
Retained earnings		
Opening balance	(867,928)	(428,380)
Add : Net Profit/(Net Loss) For the current year	(108,149)	(439,548)
Closing Balance	(976,077)	(867,928)
	<b>(976,077)</b>	<b>(867,928)</b>

**9 Deferred tax**

Particulars	As at	As at
	31-Mar-2021	31-Mar-2020
<b>Deferred Tax Liabilities</b>		
- Property, Plant & Equipment	3,719	3,719
<b>Deferred Tax Asset</b>		
- Provision for unrecognised expense	-	-
- Provision for Production Incentive	-	-
- Provision for Doubtful Debts/Claims	-	-
<b>Net Deferred Tax Liabilities</b>	<b>3,719</b>	<b>3,719</b>

**10 Other non-current liabilities**

Particulars	As at	As at
	31-Mar-2021	31-Mar-2020
<b>Unsecured</b>		
- Advance From Holding Company	111,689	101,275
Advance from Associate company Sree Adisakthi Mukkuttathode Hydro Power Ltd	842,056	746,445
	<b>953,745</b>	<b>847,720</b>

**11 Other current liabilities**

Particulars	As at	As at
	31-Mar-2021	31-Mar-2020
Audit fee payable	13,500	13,500
Other payables	28,538	28,538
	<b>42,038</b>	<b>42,038</b>

**12 Short term provisions**

Particulars	As at	As at
	31-Mar-2021	31-Mar-2020
Provision for Income tax	5,900	5,900
	<b>5,900</b>	<b>5,900</b>

**13 Other income**

Particulars	For the year ended	
	March 31,2021	March 31,2020
	Interest income	
Interest on IT Refund	81	
	<b>81</b>	<b>81,971</b>

**14 Finance Cost**

Particulars	For the year ended	
	March 31,2021	March 31,2020
	Interest expense	18,632
Other borrowing costs	52,393	102,478
	<b>71,025</b>	<b>102,478</b>

**15 Other Expenses**

Particulars	For the year ended	
	March 31,2021	March 31,2020
	ROC filing fees	35,000
Professional Charges		4,333
Bank Charges	238	54
Payment to Auditor (note 1)		4,500
	<b>35,238</b>	<b>69,041</b>

**I. Payment to Auditor**

Particulars	For the year ended	
	March 31,2021	March 31,2020
	For statutory audit	
For tax audit	-	-
For other services	-	-
	<b>-</b>	<b>4,500</b>

## 16 Exceptional Items- Expenses

Particulars	For the year ended	
	March 31,2021	March 31,2020
Project Cancellation charges	-	350,000
	-	-
	-	350,000

## 17 Earning per share

### Basic and diluted earning per share

The calculations of profit attributable to equity shareholders and weighted average number of equity shares outstanding for purposes of basic earnings per share calculation are as follows:

### Profit (loss) attributable to equity shareholders (Basic and Diluted)

Particulars	For the year ended	
	March 31,2021	March 31,2020
Profit (loss) for the year	(108,149)	(439,548)
Profit (loss) for the year, attributable to the equity holders	(108,149)	(439,548)

### Weighted average number of equity shares (Basic and Diluted EPS)

Particulars	For the year ended	
	March 31,2021	March 31,2020
Opening Balance	100,000	100,000
Effect of fresh issue of shares	-	-
Weighted average number of equity shares for the year	100,000	100,000

Earning Per Share (Basic and Diluted EPS)	(1.08)	(4.40)
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## 18 Details in respect of Related Party transactions in pursuant to IND AS 22

Name	Transactions	March 31,2021	March 31,2020
<b>1. Holding Company-</b>			
Cella Space Ltd	Holding interest	470,010	470,010
	Interest on Advances	2,807	58,972
	Advances received	35,000	-
<b>2. Subsidiaries</b>	Nil		
<b>3. Key Managerial Persons</b>	Nil		
<b>4. Relatives of Key Managerial Persons</b>	Nil		
<b>5. Enterprises over which the above persons have</b>	Advances received	35,000	746,445
	Interest on Advances	60,611	14,636

## 19 Based on the information available with the Company as at the year-end, there are no balances due to undertaking defined under Micro, Small and Medium Enterprises development Act,2006.

Particulars	As at	As at
	March 31,2021	March 31,2020
The principal amount and the interest due thereon remaining unpaid to any supplier as at the end of each accounting year.	NIL	NIL
The amount of interest paid by the Company along with the amounts of the payment made to the supplier beyond the appointed day during the year.	NIL	NIL
The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under this Act.	NIL	NIL
The amount of interest accrued and remaining unpaid at the end of the year.	NIL	NIL
The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise.	NIL	NIL
	NIL	NIL

## 20 Contingent liabilities and Commitments

Particulars	As at	As at
	March 31,2021	March 31,2020
(i) Contingent Liabilities		
(a) Claims against the company not acknowledged as debt	NIL	NIL
(b) Guarantees		
- Guarantee in favour of Govt of Kerala (Power Dept)	-	-
(c) Amount of Income tax liabilities disputed in appeal	-	-
(d) Other money for which the company is contingently liable		

(ii) Commitments

(a)	Estimated amount of contracts remaining to be executed on capital account and not provided for	NIL	NIL
(b)	Uncalled liability on shares and other investments partly paid	NIL	NIL
(c)	Other commitments (specify nature)	NIL	NIL

21 Previous year figures have been regrouped / reclassified wherever necessary to suit current year layout.

By the order of the Board

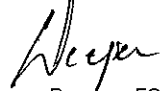
  
S Rajkumar  
Director

  
S Giridhar  
Director

Date: 25-06-2021  
Place: Kochi

As per our report of even date attached,

For KPR & Co.,  
Chartered Accountants  
FRN: 05326S

  
Deepa Praveen, FCA  
Partner (M/No. 232410)

UDIN: 21232410AAAA BF6441  
Date: 25-06-2021  
Place: Kochi



## Optional exemptions availed

### 1 Property plant and equipment, intangible assets and investment properties

As per Ind AS 101 an entity may elect to:

- i. measure an item of property, plant and equipment at the date of transition at its fair value and use that fair value as its deemed cost at that date
- ii. use a previous GAAP revaluation of an item of property, plant and equipment at or before the date of transition as deemed cost at the date of the revaluation, provided the revaluation was, at the date of the revaluation, broadly comparable to:
  - a. fair value;
  - b. or cost or depreciated cost under Ind AS adjusted to reflect, for example, changes in a general or specific price index.

The elections under (i) and (ii) above are also available for intangible assets that meets the recognition criteria in Ind AS 38, Intangible Assets, (including reliable measurement of original cost); and criteria in Ind AS 38 for revaluation (including the existence of an active market).

iii. use carrying values of property, plant and equipment, intangible assets and investment properties as on the date of transition to Ind AS (which are measured in accordance with previous GAAP and after making adjustments relating to decommissioning liabilities prescribed under Ind AS 101).

As permitted by Ind AS 101, the Company has elected to continue with the carrying values under previous GAAP for all the items of property, plant and equipment. The same election has been made in respect of intangible assets and investment property also.

## Mandatory exceptions

### 1 Estimates

As per Ind AS 101, an entity's estimates in accordance with Ind AS at the date of transition to Ind AS at the end of the comparative period presented in the entity's first Ind AS financial statements, as the case may be, should be consistent with estimates made for the same date in accordance with the previous GAAP unless there is objective evidence that those estimates were in error. However, the estimates should be adjusted to reflect any differences in accounting policies.

As per Ind AS 101, where application of Ind AS requires an entity to make certain estimates that were not required under previous GAAP, those estimates should be made to reflect conditions that existed at the date of transition (for preparing opening Ind AS balance sheet) or at the end of the comparative period (for presenting comparative information as per Ind AS).

### 2 Classification and measurement of financial assets

Ind AS 101 requires an entity to assess classification of financial assets on the basis of facts and circumstances existing as on the date of transition. Further, the standard permits measurement of financial assets accounted at amortized cost based on facts and circumstances existing at the date of transition if retrospective application is impracticable.

Accordingly, the Company has determined the classification of financial assets based on facts and circumstances that exist on the date of transition. Measurement of the financial assets accounted at amortized cost has been done retrospectively except where the same is impracticable.

Sree Kailas Palchuram Hydro Power Ltd  
 57/2993, SREE KAILAS, PALIAM ROAD, KOCHI  
 CIN : U40100KL2008PLC022145

Statement of changes in equity for the period ended March 31, 2021

I. Equity share capital

Particulars	Opening balance as at 01 Apr 2020	Changes in equity share capital during the year	Closing balance as at 31 Mar 2021
Equity shares of ₹ 10 each	1,000,000	-	1,000,000
	1,000,000	-	1,000,000

II. Other Equity

Particulars	Retained Earnings	Other Comprehensive Income
Balance as on 01.04.2020	-867,928	-
Changes in Accounting Policy or prior period errors	-	-
Restated Balance at the beginning of the reporting period	-867,928	-
Profit for the year	-108,149	-
Other Comprehensive Income for the year (Net of Taxes, if any)	-	-
Total Comprehensive Income for the year	-108,149	-
Transfer (if any)	-	-
Balance as on 31.03.2021	-976,077	-

By the order of the Board

S Rajkumar  
 Director

S Giridhar  
 Director

Date: 25-06-2021  
 Place: Kochi

As per our report of even date attached.

For KPR & Co.,  
 Chartered Accountants  
 FRN: 053265

Deepa Praveen, FCA  
 Partner (M.No. 232410)

UDIN/21232410AAAAABFG441

Date: 25-06-2021

Place: Kochi