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

CIN: U40100KL2008PLC022144

Balance Sheet as at March 31, 20	(Figs in ₹)		
Daniel and an	** .	As at	As at
Particulars	Note	March 31, 2021	March 31, 2020
I. Assets			
1 Non-current assets			
- Property,Plant & Equipment		-	
2 Current Assets			
- 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 	_	· · · · · · · · · · · · · · · · · · ·	
TOTAL	=	574,455	948,855
II. Equity & Liabilities		+ 7	
1 Equity			
- Equity share capital	3	1,000,000	1,000,000
- Other equity	4	(514,482)	(132,951)
2 Liabilities			
Non-Current Liabilities			
 Deferred tax liabilities (Net) 		*	-
- Other non-current liabilities	5	33,609	26,478
3 Current Liabilities			
- Financial Liabilities			
Trade payables		Ē	-
- Other Current Liabilities	6	49,698	49,698
- Provisions	7	5,630	5,630

Summary of significant accounting policies The accompanying notes form an integral part of the financial statements

By the order of the Board

TOTAL

S Rajkumar Director

S Giridhar Director

Date: 25-06-2021 Place: Kochi

For KPR & Co.,

Deepa Praveen, FCA Partner (M No. 232410)

Chartered Accountants FRN: 05326S

UDIN 21232410AAAABH5110

As per our report of even date attached,

Date: 25-06-2021

574,455

948,855

Place: Kochi

Sree Adi Sakthi Mukkuttathode Hydro Power Limited

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

Darticulare		For period ended	For period ende
Particulars	Note	March 31,2021	March 31,202
I Revenue From Operations			
II Other income	8	- 270	-
III Total Income	0	370 370	87,95
IV Expenses	:	370	87,95
- Employee Benefit Expenses			
- Finance costs	9	2 1 2 2	-
- Depreciation and ammortisation expenses	7	2,132	10,84
- Other Expenses	10	375,434	
Total expenses(IV)	10	377,566	67,17
V Profit/(Loss) before, exceptional items and tax (I-II)			78,01
VI Exceptional Items [(expense) / income]	11	-377,196	9,938
/II Profit/(Loss) before tax	11 .	-377,196	-3,00,00
III Tax expense		-3//,196	-290,063
- Current income tax			
- Tax adjustments for previous year	÷	4,335	-
- Deffered Tax		4,333	•
	-	4,335	
Profit/(Loss) for the period from continuing	-	4,333	-
(X operations(VIII+IX)		400	
	=	(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			
I Total comprehensive income for the period(IX+X)	-	(204 524)	(0000010
period(ix ra)	-	(381,531)	(290,062
II Earnings per Equity shares (of continuing operations) of Rs. 10/- each	12		
- Basic		(0.003	_
- Diluted		(3.82)	(2.90
•		(3.82)	(2.90)

Summary of significant accounting policies

The accompanying notes form an integral part of the financial statements $% \left(1\right) =\left(1\right) \left(1\right) \left$

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 23232410AAAABH 5110

Date: 25-06-2021

Place: Kochi

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

**************************************	rch 31, 2021 For period e	ended
Particulars	March 31,2021	March 31,2020
. Cash Flow from Operating activities:		
Net profit after taxation	(381,531)	(290,062
Adjustments for:	(301,001)	(230,002
	2,132	10,845
Interest Expense	· · · · · · · · · · · · · · · · · · ·	
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		<u>-</u>
Cash flow from Operations	(443,901)	(566,097
Income tax paid		
Net Cash from Operating activities	(443,901)	(566,097
Net cash from Operating activities	(443,701)	(300,077
Cash Flow from Investing Activities	007	07.055
Interest Income	237	87,955
Net Cash from Investing Activities	237	87,955
Cash Flow from Financing Activities		
Proceeds from Borrowings		4.5
Repayment of Borrowings	7,130	(67,913
Interest on borrowings	(2,132)	(10,845
	(2,132)	(10,04.
Increase in Share capital	4.000	(50.55
Net Cash from Financing activities	4,998	(78,758
	•	
Total Increase (Decrease) In Cash And Cash Equivalents I		(********
The Year (A+B+C)	(438,666)	(556,900
Carla and are be a colored and a debay be not under a debay consu		1,208,383
Cash and cash equivalents at the beginning of the year	651,483	1,200,000
Cash and cash equivalents at the beginning of the year	651,483 212,817	651,483
Cash and cash equivalents at the end of the year		651,483 As at
Cash and cash equivalents at the end of the year	212,817	651,483 As a
Cash and cash equivalents at the end of the year Components of cash and cash equivalents	212,817 As at	651,483 As a
Cash and cash equivalents at the end of the year Components of cash and cash equivalents Particulars Balance with Banks	212,817 As at	651,483 As a
Cash and cash equivalents at the end of the year Components of cash and cash equivalents Particulars Balance with Banks In Margin money	212,817 As at March 31,2021	651,483 As a March 31,2020
Cash and cash equivalents at the end of the year Components of cash and cash equivalents Particulars Balance with Banks In Margin money In current account	212,817 As at March 31,2021	As a March 31,2020
Cash and cash equivalents at the end of the year Components of cash and cash equivalents Particulars Balance with Banks In Margin money	212,817 As at March 31,2021 12,642 200,175	As a March 31,2020 451,30 200,17
Cash and cash equivalents at the end of the year Components of cash and cash equivalents Particulars Balance with Banks In Margin money In current account	212,817 As at March 31,2021	As a March 31,2020 451,30 200,17
Cash and cash equivalents at the end of the year Components of cash and cash equivalents Particulars Balance with Banks In Margin money In current account Cash in Hand	212,817 As at March 31,2021 12,642 200,175	As a March 31,2026 451,30 200,17 651,48
Cash and cash equivalents at the end of the year Components of cash and cash equivalents Particulars Balance with Banks In Margin money In current account Cash in Hand	212,817 As at March 31,2021 12,642 200,175 212,817	As a March 31,2026 451,30 200,17 651,48
Cash and cash equivalents at the end of the year Components of cash and cash equivalents Particulars Balance with Banks In Margin money In current account Cash in Hand	As at March 31,2021 12,642 200,175 212,817 As per our report of even d	As a March 31,2026 451,30 200,17 651,48
Cash and cash equivalents at the end of the year Components of cash and cash equivalents Particulars Balance with Banks In Margin money In current account Cash in Hand The order of the Board	212,817 As at March 31,2021 12,642 200,175 212,817 As per our report of even defended for KPR & Co.	As a March 31,2020 451,30 200,17 651,48
Cash and cash equivalents at the end of the year Components of cash and cash equivalents Particulars Balance with Banks In Margin money In current account Cash in Hand y the order of the Board Raikuraar	As at March 31,2021 12,642 200,175 212,817 As per our report of even of For KPR & Co., Chartered Accountants	As a March 31,2026 451,30 200,17 651,48
Cash and cash equivalents at the end of the year Components of cash and cash equivalents Particulars Balance with Banks In Margin money In current account Cash in Hand y the order of the Board Raikuraar	212,817 As at March 31,2021 12,642 200,175 212,817 As per our report of even defended for KPR & Co.	As a March 31,2020 451,30 200,17 651,48
Cash and cash equivalents at the end of the year Components of cash and cash equivalents Particulars Balance with Banks In Margin money In current account Cash in Hand y the order of the Board Raikuraar	As at March 31,2021 12,642 200,175 212,817 As per our report of even of For KPR & Co., Chartered Accountants	As a March 31,2020 451,30 200,17 651,48
Cash and cash equivalents at the end of the year Components of cash and cash equivalents Particulars Balance with Banks In Margin money In current account Cash in Hand y the order of the Board Rajkuraar	As at March 31,2021 12,642 200,175 212,817 As per our report of even of For KPR & Co., Chartered Accountants	As a March 31,2020 451,30 200,17 651,48
Components of cash and cash equivalents Particulars Balance with Banks In Margin money In current account Cash in Hand y the order of the Board Rajkurar firector	As at March 31,2021 12,642 200,175 212,817 As per our report of even of For KPR & Co., Chartered Accountants	As a March 31,2026 451,30 200,17 651,48
Cash and cash equivalents at the end of the year Components of cash and cash equivalents Particulars Balance with Banks - In Margin money - In current account Cash in Hand y the order of the Board Rajkurar irector	As at March 31,2021 12,642 200,175 212,817 As per our report of even of For KPR & Co., Chartered Accountants FRN: 05326S Deepa Praveen, FCA	As a March 31,2026 451,30 200,17 651,48
Cash and cash equivalents at the end of the year Components of cash and cash equivalents Particulars Balance with Banks In Margin money In current account Cash in Hand y the order of the Board Rajkupar irector	As at March 31,2021 12,642 200,175 212,817 As per our report of even of For KPR & Co., Chartered Accountants FRN: 05326S Deepa Praveen, FCA	As a March 31,2026 451,30 200,17 651,48
Cash and cash equivalents at the end of the year Components of cash and cash equivalents Particulars Balance with Banks In Margin money In current account Cash in Hand The order of the Board Rajkupar irector	As at March 31,2021 12,642 200,175 212,817 As per our report of even of the for KPR & Co., Chartered Accountants FRN: 05326S Deepa Praveen, FCA Partner (M No. 232410)	As a March 31,2020 451,30 200,17 651,48
Cash and cash equivalents at the end of the year Components of cash and cash equivalents Particulars Balance with Banks In Margin money In current account Cash in Hand y the order of the Board Rajkupar pirector Giridhar pirector	As at March 31,2021 12,642 200,175 212,817 As per our report of even of the following properties of the followin	As a March 31,2020 451,30 200,17 651,48 late attached,
Cash and cash equivalents at the end of the year Components of cash and cash equivalents Particulars Balance with Banks In Margin money In current account	As at March 31,2021 12,642 200,175 212,817 As per our report of even of the for KPR & Co., Chartered Accountants FRN: 05326S Deepa Praveen, FCA Partner (M No. 232410)	As at March 31,2020 451,30 200,17 651,483

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

2 Other Current Assets

Particulars	As at March 31,2021	As at 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	200,000
Refund Recieveable	1,810	3,561
	361,638	297,372

3 Equity share capital

l. 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

	As at Marc	As at March 2021		As at March 2020	
Particulars	No. of shares	Amount	No. of shares	Amount	
At the beginning of the period Issued during the period	100,000	1,000,000.00	100000	1,000,000	
Outstanding at the end of the period	100,000	1,000,000.00	100,000.00	1,000,000	

$Rights, Preferences\ and\ Restrictions\ attached\ to\ equity\ Shares:$

- 1 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.
- 2 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.
- 3 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
- 4 The Company has not issued any securities convertible into Equity or Preference Shares.
- 5 No shares have been forfeited till date.
- 6 Out of the total share capital issued and called up, no calls are outstanding as unpaid.
- 7 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.

8 The following shareholders hold more than 5% of the shares:

	As at Marc	As at March 31, 2021		31, 2020
Particulars	No. of shares	% of holding	No. of shares	% of holding
M/s CELLA SPACE LIMITED	47001	47.00%	47001	(
S.SIVATHANUPILI,AI	7999	7,99%	7999	(
S. RAJKUMAR	6000	6.00%	6000	
S. GIRIDHAR	6000	6.00%	6000	
Е. КАМАЦАМ	6000	6.00%	6000	
RAJEE RAJKUMAR	6000	6.00%	6000	Č
S. SUBRAMONIAM	6000	6.00%	6000	,
A. GANESH	6000	6.00%	. 6000	
A.PADMANABHAN	6000	6.00%	6000	(

	Particulars	As at	A
		March 31,2021	March 31,2
	Retained earnings		
	Opening balance	-132,951	157,
	Add : Net Profit/(Net Loss) For the current year Closing Balance	-381,531	-290,
	Gooding Datance	-514,482	-132,
		-514,482	-132,9
	Other non-current liabilities		
	Posti milana	As at	A:
	Particulars Unsecured	March 31,2021	March 31,20
	- Advance From Holding Company		
	Advance from Associate company	33,609	24,
		72.600	2,
		33,609	26,4
	Other current liabilities		
	Particulars	As at	A
	Audit fee payable	March 31,2021	March 31,20
	Other payables	13,500 36,198	13,5
	·	49,698	36,: 49,6
	Characteristics	= +7,070	49,0
	Short term provisions		
	Particulars	As at March 31,2021	As March 31,20
	Provision for Income tax	5,630	5,6
		5,630	5,6
	Other income	-	
		As at	As
	Particulars	March 31,2021	March 31,20
	Interest income	237	87,9
	Interest on IT Refund	133	
		370	87,9
	Finance costs		
	Particulars	As at	As
- 6	Interest expense	March 31,2021	March 31,20
	Other borrowing costs	2,132	
	outs. Switching costs	2.122	10,8
		2,132	10,8
٠	Other Expenses		
	Particulars	As at March 31,2021	As March 31,20
	Professional Charges	35,000	
	ROC filing fees	15,400	4,3. 58.2
	Bank Charges	34	58,2
	Payment to Auditor <i>(note l)</i> Power Project expenses	-	4,50
	rower rroject expenses	325,000	
		375,434	67,1
_	I. Payment to Auditor		
į	Particulars	As at	As
	For statutory audit	March 31,2021	March 31,202
	For tax audit	_	4,50
1	For other services	• •	-
			4,50
_]	Exceptional Items- Expenses		
		As at	As
=	Particulars	March 31,2021	March 31,202
f	Project Cancellation charges	-	300,00
			,
	·		300,00

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	As at	As at
	March 31,2021	March 31,2020
Profit (loss) for the year	381,531	-290,062
Profit (loss) for the year, attributable to the equity holders		-290,062

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

Particulars	For the ye	For the year ended		
	March 31,2021	March 31,2020		
Opening Balance Effect of fresh issue of shares	100,000	100,000		
Weighted average number of equity shares for the year	100,000	100,000		
Earning Per Share (Basic and Diluted EPS)	-3.82	-2.90		

13 Details in respect of Related Party transactions in purpose to IND AC 23

Name	Transactions	31/03/2021	31/03/2020
1. Holding Company-		01/03/2021	31/03/2021
M/s Cella Space Ltd	Holding interest Interest on Advances Advances paid	470,010 1,997 65,992	470,010 10,801 -
2. Subsidiaries 3. Key Managerial Persons 4. Relatives of Key Managerial Persons	Nil Nil Nil		-
5. Enterprises over which the above persons have substantial interest	Advances (received)/paid	72970	-2,244
	Interest on Advances	102	44

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 March 31,2021	As at March 31,2020
The principal amount and the interest due thereon remaining unpaid to any supplier as at the	Maj CH 51,2021	Maj th 31,2020
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	NIL

15 Contingent liabilities and Commitments

Particu	llars	As at March 31,2021	As at March 31,2020
(i) Cont	ingent Liabilities		1.taren 31,2020
(a) (b)	Claims against the company not acknowledged as debt Guarantees	NIL	NIL
	- Guarantee in favour of Govt of Kerala (Power Dept)		
(c)	Other money for which the company is contingently liable		-
(ii] Com	mitments		
(a)	Estimated amount of contracts remaining to be executed on capital account and not		
67-3	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

S Rajkumar

Director

S Giridhai

Director

Date: 25-06-2021

Place: Kochi

As per our report of even date attached,

For KPR & Co., Chartered Accountants FRN: \$5326S

Deepa/Praveen, FCA
Partner (M No. 232410)
UDMX21232410 AAAA 13H 5H 0

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:

r

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

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

By the order of the Board

S Giridi

Date: 25-06-2021

Place: Kochi

As per our report of even date attached,

For KPR & Co.,

Chartered Accountants FRN: 08326S

Dept Fragen, FCA
Partner (N No. 232410)

UNINEZI 23241 OAAAABH SHO
Date: 25-06-2021

Place: Kochi

57/2993, SREE KAILAS, PALIAM ROAD, KOCHI

CIN: U40100KL2008PLC022143

Balance Sheet as at March 31, 2021			(Figs in ₹)
		As at	As at
Particulars	Note	March 31, 2021	March 31, 2020
I. Assets			
1 Non-current assets			
- Property,Plant & Equipment		-	-
2 Current Assets			
- 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
TOTAL	=	10,82,174	10,59,634
II. Equity & Liabilities			
1 Equity			
- Equity share capital	3√	10,00,000	10,00,000
- Other equity	4 w	12,460	(6,588)
2 Liabilities			
Non-Current Liabilities			
- Deferred tax liabilities (Net)			
- Other non-current liabilities	5	22,682	19,191
3 Current Liabilities			
- Financial Liabilities			
Trade payables		-	-
- Other Current Liabilities	6 🔨	41,400	41,400
- Provisions	1 _	5,632	5,632
TOTAL	-	10,82,174	10,59,634

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

For KPR & Co.,

Chartered Accountants

As per our report of even date attached,

FRN: 0\$326S

S Giridhar Drector

S Rajkumar Director

> Deepa Proveen, FCA Partner (M No. 232410)

UDIN: 2/1232410AAAABG7517

Date: 25/06/2021 Place: Kochi Date: 25/06/2021 Place: Kochi

57/2993, SREE KAILAS, PALIAM ROAD, KOCHI

CIN: U40100KL2008PLC022143

itate	ment of profit and loss for the period ended March 31, 2021			(Figs in ₹)
Par	ticulars	· Note	For period ended 31-Mar-2021	For period ended 31-Mar-2020
		HOLC	51 Mai 2021	31-Mai-2020
I	Revenue From Operations		_	_
H	Other income	8.	60,746	102,265
Ш	Total Income		60,746	102,265
ľV	Expenses	=		
	- Employee Benefit Expenses		-	_
	- Finance costs	9(3,728	5,756
	- Depreciation and ammortisation expenses	- 1	_,	-
	- Other Expenses	10	35,000 /	66,597
	Total expenses(IV)	_	38,728	72,353
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)
ИЩ	Tax expense		,	(= : -, ,
	- Current income tax			2
	- Income Tax for previous years		2,970 ਂ	-
	- Deffered Tax		-	-
		-	2,970	
***	Profit/(Loss) for the period from continuing	_		
IX	operations(VIII+IX)		19,048	(270,087)
		=	27/0 10	(270)007)
х	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		-	_
ΧI	Total comprehensive income for the period(IX+X)	_	19,048 >	(270,087)
	• • • • • • • • • • • • • • • • • • • •	=	<u> </u>	
XII	Earnings per Equity shares (of continuing operations) of Rs.	12		
	10/- each			
	- 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 Rajkun Director

S Giridha Drector

Date: 25/06/2021

Place: Kochi

For KPR & Co.,

Chartered Accountants

FRN/05326S

Deepa ₱raveen, FCA

Partner (M No. 232410) FIZE DARARAMINE ESTE : YNIOU

Date: 25/06/2021

Place: KOCHI

57/2993, SREE KAILAS, PALIAM ROAD, KOCHI

CIN: U40100KL2008PLC022143

A. Cash Flow from Operating activities: Net profit after taxation Adjustments for: Interest Expense Interest Expense Interest Expense Interest Expense Interest Expense Interest Expense Interest Income Operating Profit before working capital changes Decrease in other short term loans and advances Increase in other current steels Increase in other current tasteb Increase in Short term provisions Cash flow from Operations Cash flow from Operating activities Proceeds in Short term provisions Cash flow from Investing Activities Increase in Short term provisions Cash Go., 2009 C. Cash Flow from Investing Activities Increase in Come Preliminary Expenses and preoperative expenses Net Cash flow from Investing Activities Increase in Short capital Increase in Share capital Increase in Share capital Increase in Share capital Net Cash from Financing activities 2. Cash Flow from Financing activities Increase in Share capital Increase (Decrease) In Cash And Cash Equivalents During The Year (A+B+C) Cash and cash equivalents at the end of the year Cash and cash equivalents at the end of the year Cash and cash equivalents at the end of the year Cash and cash equivalents at the end of the year Cash and Cash and Cash Equivalents For KPR & Co., Chartered Accountants Fr.N. 043265 Circlating A. S. C. C. Cartered Accountants For KPR & Co., Chartered Accountants For KPR & Co., Chartered Accountants Fr.N. 043265	Statement of Cash Flow for the period ended March.	For period end	(Figs in ₹ led
Not Profit Torn Operating activities	Particulars		
Adjustments for: 17,048 (270,087 Interest Expense 3.728 5.756 (102,265 (10	A. Cash Flow from Operating activities:		1,141 CH 3 1,2(12)
Augustamets of: Interest Expense Interest Income Interest Expense Interest Income Operating Profit before working capital changes Operating Profit before working capital changes Operating Profit before working capital changes Increase in other outrent tassets Increase in other current Liabilities Decrease in Short term provisions Cash flow from Operatings Cash flow from Operating activities Income tax paid Net Cash from Operating activities Increase in Company Expenses and preoperative expenses Net Cash from Investing Activities Increase in Income Preliminary Expenses and preoperative expenses Net Cash from Investing Activities Increase in Share capital Net Cash from Financing Activities Proceeds from Borrowings Increase in Share capital Net Cash from Financing activities O. Total Increase (Decrease) In Cash And Cash Equivalents During The Year (A+B+C) Cash and cash equivalents at the beginning of the year O. Total Increase (Decrease) In Cash And Cash Equivalents During The Year (A+B+C) Cash and cash equivalents at the end of the year Increase in Share capital As at As a	Net profit after taxation	19.048	/3#A AA=
Interest Income	Adjustments for:	17,040	(270,087)
Components Components Components Components Components Components Components Cash and cash equivalents at the end of the year Cash and cash equivalents at the end of the year Cash and cash equivalents at the end of the year Cash in Hand Cash and cash equivalents Cash in Hand Ca	Interest Expense	2 720	
Decrease in other short term loans and advances increase in other current liabilities increase in Short term provisions (60,509) (1,318,341) Income tax paid Net Cash flow from Operating activities (60,509) (1,318,341) B. Cash Flow from Investing Activities interest income Preliminary Expenses and preoperative expenses Net Cash flow flow investing Activities interest income Preliminary Expenses and preoperative expenses Net Cash flow from Investing Activities (60,746 102,265) C. Cash Flow from Financing Activities (60,746 102,265) C. Cash Flow from Financing Activities (7,746)	Interest Income	·	
Decrease in other short term loans and advances increase in other current assets increase in other current Liabilities Decrease in Short term provisions (50,509) (1,318,341)	Operating Profit before working capital changes		(102,265)
Increase in other current Liabilities (22,539) (951,744) Decrease in Short term provisions (60,509) (1,318,341) Income tax paid (60,509) (1,318,341) Net Cash from Operating activities (60,509) (1,318,341) Income tax paid (60,509) (1,318,341) See Cash Flow from Investing Activities (60,746 102,265 102,265 102,265 102,265 102,265 102,265 102,265 102,265 C. Cash Flow from Investing Activities (60,746 102,265	C Working Suprem Granges	(37,970)	(366,597)
Increase in other current Liabilities (22,539) (951,744) Decrease in Short term provisions (60,509) (1,318,341) Income tax paid (60,509) (1,318,341) Net Cash from Operating activities (60,509) (1,318,341) Income tax paid (60,509) (1,318,341) See Cash Flow from Investing Activities (60,746 102,265 102,265 102,265 102,265 102,265 102,265 102,265 102,265 C. Cash Flow from Investing Activities (60,746 102,265	Decrease In other short term loans and advances		
Increase in other current Liabilities (22,539) (951,744) Decrease in Short term provisions (60,509) (1,318,341) Income tax paid (60,509) (1,318,341) Net Cash from Operating activities (60,509) (1,318,341) B. Cash Flow from Investing Activities (60,746 102,265 C. Cash Flow from Financing Activities (60,746 102,265 C. Cash Flow from Financing Activities (7,400 10,246 10,246 10,246 C. Cash Flow from Financing Activities (7,400 10,246 10,246 10,246 10,246 10,246 C. Cash Flow from Borrowings (3,728) (5,756 10,700 10,4	Increase In other current assets		
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Cash flow from Operations (60,509) (1,318,341)	Decrease in Chart tarm and i	•	_
Income tax paid (1,318,341) Net Cash from Operating activities (60,509) (1,318,341) B. Cash Flow from Investing Activities Interest Income 60,746 102,265 Net Cash from Investing Activities 60,746 102,265 Net Cash from Investing Activities 60,746 102,265 C. Cash Flow from Financing Activities 700,000 70,000 Proceeds from Borrowings 3,491 18,793 Repayment of Borrowings 3,491 18,793 Interest on borrowings (3,728) (5,756) Interest on Share capital (237) 13,037 Net Cash from Financing activities (237) 13,037 O. Total Increase (Decrease) In Cash And Cash Equivalents During The Year (A+B+C) -1,203,039,00 Cash and cash equivalents at the beginning of the year 15,382 1,213,921 Cash and cash equivalents at the end of the year 15,382 10,882 Components of cash and cash equivalents As at March 31,2021 March 31,2020 Balance with Banks 1 m Margin money 15,321 15,321 In current account 15,321 15,321 Cash in Hand 6,1 6,1 In surrent account 15,382 15,382 Cash in Hand 6,1 6,1 In surrent account 15,382 15,382 Cash in Hand 6,1 6,1 In surrent account 15,382 15,382 Cash in Hand 6,1 6,1 In surrent account 15,382 15,382 Cash in Hand 7,382 15,382 Cash in Hand 7,38	Cash flow from One of "	<u> </u>	_
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B. Cash Flow from Investing Activities Interest Income Proliminary Expenses and preoperative expenses Net Cash from Investing Activities Proceeds from Borrowings Repayment of Borrowings Interest on borrowings Interest on borrowings Interest on borrowings Increase in Share capital Net Cash from Financing activities 7. Total Increase (Decrease) In Cash And Cash Equivalents During The Year (A+B+C) Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year Cash and cash equivalents at the end of the year Components of cash and cash equivalents Particulars Balance with Banks In Margin money In current account Cash in Hand As per our report of even date attached, For KPR & Co Chartered Accountants FRN: 08326S Giridhale Sector Deepa Preveen, FCA Partner (M No. 2324110)	Net Cash from Operating activities	(60.500)	14 740 -
Interest Income Freliminary Expenses and preoperative expenses Freliminary Expenses and preoperative expenses Freliminary Expenses and preoperative expenses Frechash from Investing Activities Frechash from Investing Activities Frechash from Borrowings Frechash from Borrowings Frechash from Borrowings Frechash from Borrowings Frechash from Financing activities Frechash from Financing activiti		(60,509)	(1,318,341)
Interest Income 60,746 102,265 Preliminary Expenses and preoperative expenses 60,746 102,265 Net Cash Flow from Financing Activities 700,000 Proceeds from Borrowings 3,491 18,793 Repayment of Borrowings 3,491 18,793 Interest on borrowings (3,728) (5,756) Interest on borrowings (3,728) (5,756) Interest on borrowings (237) 13,037 Net Cash from Financing activities (237) 13,037 O. Total Increase (Decrease) In Cash And Cash Equivalents During The Year (A+B+C) (237) 13,037 O. Total Increase (Decrease) In Cash And Cash Equivalents During The Year (A+B+C) (237) 13,037 O. Total Increase (Decrease) In Cash And Cash Equivalents During The Year (A+B+C) (237) 13,037 O. Total Increase (Decrease) In Cash and cash Equivalents During The Year (A+B+C) (237) 13,037 O. Total Increase (Decrease) In Cash And Cash Equivalents During The Year (A+B+C) (237) 13,037 O. Total Increase (Decrease) In Cash And Cash Equivalents During The Year (A+B+C) (237) 13,037 O. Total Increase (Decrease) In Cash And Cash Equivalents During The Year (A+B+C) (237) 13,037 O. Total Increase (Decrease) In Cash And Cash Equivalents During The Year (A+B+C) (237)	B. Cash Flow from Investing Activities	•	
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C. Cash Flow from Financing Activities Proceeds from Borrowings Repayment of Borrowings Interest on borrowing Interes	Net Cash from Investiga Assisti	<u> </u>	
C. Cash Flow from Financing Activities Proceeds from Borrowings Repayment of Borrowings Interest on borrowings Interest on borrowings Increase in Share capital Net Cash from Financing activities O. Total Increase (Decrease) In Cash And Cash Equivalents During The Year (A+B+C) Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year Cash and cash equivalents at the end of the year Cash and cash equivalents at the end of the year Cash and cash equivalents Particulars As at As a	Not Cash from investing Activities	60,746	102,265
Proceeds from Borrowings Repayment of Borrowings Interest on borrowings Interest on borrowings Increase in Share capital Net Cash from Financing activities 7. Total Increase (Decrease) In Cash And Cash Equivalents During The Year (A+B+C) Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year 7. 203,039,00 Cash and cash equivalents at the end of the year Components of cash and cash equivalents Particulars As at March 31,2021 March 31,2020 Balance with Banks In Margin money In current account Cash in Hand As are to the Board As per our report of even date attached, For KPR & Co., Chartered Accountants FRN: 03326S Against Accountants FRN: 03326S Against Accountants FRN: 03326S Deepa Proceen, FCA Partner (M No. 232410)	C' Cook El Com		
Repayment of Borrowings Interest on borrowings Interest on borrowings Interest on borrowings Increase in Share capital Net Cash from Financing activities 7. Total Increase (Decrease) In Cash And Cash Equivalents During The Year (A+B+C) Cash and cash equivalents at the beginning of the year 7. Cash and cash equivalents at the end of the year 8. Cash and cash equivalents at the end of the year 8. Components of cash and cash equivalents Particulars 8. As at As at As at March 31,2021 March 31,2020 8. In Margin money In current account 9. In current account 15.321 15.321 15.322 15.382	C. Cash Flow from Financing Activities		
Interest on borrowings Interest on borrowings Increase in Share capital Net Cash from Financing activities (237) Total Increase (Decrease) In Cash And Cash Equivalents During The Year (A+B+C) Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year 15,382 Components of cash and cash equivalents Particulars As at As at March 31,2021 Balance with Banks - In Margin money - In current account Cash in Hand As per our report of even date attached, For KPR & Co., Chartered Accountants FRN: 01326S The Year (A+B+C) Chartered Accountants FRN: 01326S The Year (A+B+C) Cash and cash equivalents As at A	Proceeds from Borrowings	3 491	10.702
Increase in Share capital Net Cash from Financing activities (237) Total Increase (Decrease) In Cash And Cash Equivalents During The Year (A+B+C) Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year Cash and cash equivalents at the end of the year Components of cash and cash equivalents Particulars Balance with Banks In Margin money In current account Cash in Hand As per our report of even date attached, For KPR & Co., Chartered Accountants FRN: 03:26S Giridhae For KPR & Co., Chartered Accountants FRN: 03:26S Giridhae For KPR & Co., Chartered Accountants FRN: 03:2410)		-	. 18,793
Net Cash from Financing activities Cash from Financing activities Cash and case (Decrease) In Cash And Cash Equivalents During The Year (A+B+C) Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year Cash and cash equivalents at the end of the year Components of cash and cash equivalents Particulars Particulars As at As at As at March 31,2021 March 31,2020 Balance with Banks In Margin money In current account Cash in Hand As per our report of even date attached, For KPR & Co., Chartered Accountants FRN: 05/326S Giridhav Pector Deepa Prayeen, FCA Partner (M No. 232410)		/2 720)	
D. Total Increase (Decrease) In Cash And Cash Equivalents During The Year (A+B+C) Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year Cash and cash equivalents at the end of the year 15,382 Components of cash and cash equivalents Particulars As at As at March 31,2021 March 31,2020 Balance with Banks In Margin money In current account Cash in Hand 15,321 15,321 15,321 15,322 15,382 y the order of the Board As per our report of even date attached, For KPR & Co., Chartered Accountants FRN: 04326S Ciridha Tector Deepa Prayeen, FCA Partner (M No. 232410)	Increase in Share capital	(3,728)	(5,756)
D. Total Increase (Decrease) In Cash And Cash Equivalents During The Year (A+B+C) Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year Cash and cash equivalents at the end of the year 15,382 Components of cash and cash equivalents Particulars As at As at March 31,2021 March 31,2020 Balance with Banks In Margin money In current account Cash in Hand 15,321 15,321 15,321 15,322 15,382 y the order of the Board As per our report of even date attached, For KPR & Co., Chartered Accountants FRN: 04326S Ciridha Tector Deepa Prayeen, FCA Partner (M No. 232410)	Net Cash from Financing activities		
Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year Components of cash and cash equivalents Particulars Particulars As at March 31,2021 Balance with Banks In Margin money In current account Cash in Hand As per our report of even date attached, For KPR & Co., Chartered Accountants FRN: 03326S Ciridhate Partner (M No. 232410)		(237)	13,037
Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year Components of cash and cash equivalents Particulars Particulars As at March 31,2021 Balance with Banks In Margin money In current account Cash in Hand As per our report of even date attached, For KPR & Co., Chartered Accountants FRN: 03326S Ciridhate Partner (M No. 232410)			
Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year Components of cash and cash equivalents Particulars Particulars As at March 31,2021 Balance with Banks In Margin money In current account Cash in Hand As per our report of even date attached, For KPR & Co., Chartered Accountants FRN: 03326S Ciridhate Partner (M No. 232410)	D. Total Increase (Decrease) In Cash And Cash Equivalents During		
Cash and cash equivalents at the end of the year Cash and cash equivalents at the end of the year 15,382 10,882	The Year (A+B+C)		
Cash and cash equivalents at the end of the year 15,382 10,882	Cash and cash equivalents at the beginning of the year	15 202 /	
Components of cash and cash equivalents Particulars Balance with Banks In Margin money In current account Cash in Hand Cash in Hand As at As at March 31,2021 March 31,2020 15,321 15,321 61 61 61 61 61 61 61 61 61 61 61 61 61		15,382	1,213,921
Components of cash and cash equivalents Particulars As at As at March 31,2021 Balance with Banks In Margin money In current account Cash in Hand 15.321 15.321 61 61 15.382 15.382 The order of the Board As per our report of even date attached, For KPR & Co., Chartered Accountants FRN: 03326S Giridhae Giridhae Tector Deepa Prayeen, FCA Partner (M No. 232410)	cash and cash equivalents at the end of the year	15,382	10,882
Particulars Balance with Banks In Margin money In current account Cash in Hand Total State As at March 31,2021 March 31,2020 Total State As at March 31,2021 March 31,2020 Total State As at March 31,2021 March 31,2020 Total State As at As at March 31,2020 March 31,2020 Total State As at As at March 31,2020 Total State As at As at As at March 31,2020 Total State As at As at As at As at March 31,2020 Total State As at	•		
Particulars Balance with Banks In Margin money In current account Cash in Hand Total State As at March 31,2021 March 31,2020 Total State As at March 31,2021 March 31,2020 Total State As at March 31,2021 March 31,2020 Total State As at As at March 31,2020 March 31,2020 Total State As at As at March 31,2020 Total State As at As at As at March 31,2020 Total State As at As at As at As at March 31,2020 Total State As at	Company	•	
Balance with Banks In Margin money In current account Cash in Hand 15.321 61 61 15.382 15.382 As per our report of even date attached, For KPR & Co., Chartered Accountants FRN: 04326S Giridhar Fector Deepa Prayeen, FCA Partner (M No. 232410)	Components of cash and cash equivalents		
Balance with Banks In Margin money In current account Cash in Hand 15.321 61 61 15.382 15.382 As per our report of even date attached, For KPR & Co., Chartered Accountants FRN: 04326S Giridhar Fector Deepa Prayeen, FCA Partner (M No. 232410)	D. C. J.	As at	Acot
For KPR & Co., Chartered Accountants FRN: 01326S Giridhae Giridhae For KPR & Co., Chartered Accountants FRN: 01326S Giridhae For KPR & Co., Chartered Accountants FRN: 01326S		Manul 21 2021	
In current account Cash in Hand 15.321 61 61 15.382 15.382 As per our report of even date attached, For KPR & Co., Chartered Accountants FRN: 03326S Giridhac rector Deepa Prayeen, FCA Partner (M No. 232410)	Balance with Banks		March 31,2020
Cash in Hand 15.321 61 61 61 15.382 15.382 4 s per our report of even date attached, For KPR & Co., Chartered Accountants FRN: 03326S Giridhac rector Deepa Prayeen, FCA Partner (M No. 232410)	- In Margin money		
As per our report of even date attached, For KPR & Co., Chartered Accountants FRN: 04326S Giridhae Tector Deepa Prayeen, FCA Partner (M No. 232410)	- In current account	-	-
y the order of the Board As per our report of even date attached, For KPR & Co., Chartered Accountants FRN: 03326S Giridhad Pector Deepa Prayeen, FCA Partner (M No. 232410)		15,321	15,321
As per our report of even date attached, For KPR & Co., Chartered Accountants FRN: 03326S Giridha Tector Deepa Prayeen, FCA Partner (M No. 232410)			61
For KPR & Co., Chartered Accountants FRN: 03326S Giridhar ector Deepa Prayeen, FCA Partner (M No. 232410)		15,382	15,382
For KPR & Co., Chartered Accountants FRN: 03326S Giridhar ector Te: 25104 120 20 Partner (M No. 232410)	the order of the Decil		
For KPR & Co., Chartered Accountants FRN: 03326S Giridhar rector Deepa Praveen, FCA Partner (M No. 232410)	the order of the Board	As per our report of even date at	ttached
Chartered Accountants FRN: 03326S Giridha ector Deepa Praveen, FCA Partner (M No. 232410)			
Chartered Accountants FRN: 03326S Giridha ector Deepa Praveen, FCA Partner (M No. 232410)			
Chartered Accountants FRN: 03326S Giridha ector Deepa Praveen, FCA Partner (M No. 232410)		For KPR & Co	
FRN: 0\$326S Giridhar ector Deepa Praveen, FCA Partner (M No. 232410)			
Giridhal Luja Pector Deepa Praveen, FCA Partner (M No. 232410)	recept	FRN: 05326S	
Deepa Praveen, FCA Partner (M No. 232410)		, , ,	•
Deepa Praveen, FCA Partner (M No. 232410)	M.	/ 1	
Deepa Praveen, FCA Partner (M No. 232410)		When .	
rte: 25106 120 a. Partner (M No. 232410)	rector	Negla -	
rattilet (M No. 232410) pace: Kochi DIN: 212 32617 DAAN DC 751			
nce: Kochi	te: 2510612021	raimer (WI No. 232410)	
	ace: Kochi	ODIN: 2123241DAA	12 12 (-1 = 1

Date: 25/06/2021 Place: Kochi

57/2993, SREE KAILAS, PALIAM ROAD, KOCHI

CIN:U40100KL2008PLC022143

Notes Forming Part Of The Financial Statements

1 Cash and cash equivalents

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

2 Other Current Assets

Particulars	As at March 31,2021	As at March 31,2020
Interest Accrued on FD		-
Other Current Assets	<u> </u>	_
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 Recieveable AY 2019-20	1,751	1,751
	10,66,791	10,44,252

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

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

- 1 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.
- 2 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.
- 3 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.
- 4 The Company has not issued any securities convertible into Equity or Preference Shares.
- 5 No shares have been forfeited till date.
- 6 Out of the total share capital issued and called up, no calls are outstanding as unpaid.
- 7 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.
- 8 $\,$ The following shareholders hold more than 5% of the shares:

	As at March	As at March 31, 2021		31, 2020
Particulars	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	As at March 31,2020
Retained earnings		714171101120
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
	12,460	-6,588
5 Other non-current liabilities		
Particulars	As at March 31,2021	As at March 31,2020
Unsecured		
- Advance From Holding Company	22,682	19,191
	22,682	19,191
6 Other current liabilities		
Particulars	As at	As at
Audit fee payable	March 31,2021	March 31,2020
Other payables	13,500 27,900	13,500
	41,400 (27,900 41,400
7. Chaptharman and delivery		12,100
7 Short term provisions	As at	As at
Particulars	March 31,2021	March 31,2020
Provision for Income tax	5,632	5,632
·	5,632	5,632
		3,032
8 Other income		
	For the ye	ear ended
Particulars	March 31,2021	March 31,2020
Interest income Income tax excess provision written off	60,746	102,265
mone tax oxocoo provision written on	60,746	102,265
		,
9 Finance Costs		
Particulars	For the ye	
Interest expense	March 31,2021	March 31,2020
Other borrowing costs	1,140 2,588	- - 756
,	3,728	5,756 5,756
	5,720	3,730
10 Other Expenses		
Particulars	For the ye	
ROC filing fees	March 31,2021	March 31,2020
Professional charges	35,000	57,685
Bank Charges		4,334
Payment to Auditor (note I)	_	78 4,500
, ,	35,000	66,597
I Dayment to Auditor		
I. Payment to Auditor	For the ye	ear ended
Particulars	March 31,2021	March 31,2020
- For statutory audit		4,500
- For tax audit	-	-
- For other services		-
	<u> </u>	4,500
11 Exceptional Items- Expenses		
	For the year	
Particulars	March 31,2021	March 31,2020
Project Cancellation charges		300,000
		-

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)

		For the y	ear ended
Particulars	e juga di mana	March 31,2021	March 31,2020
Profit (loss) for the year		19,048	(372,353)
Profit (loss) for the year, att	ributable to the equity holders	19,048 /	(372,353)

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

	For the year ended		
Particulars	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.

	As at	As at
Particulars	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

15 Contingent liabilities and Commitments

Particu	lars	As at March 31,2021	As at March 31,2020
(i) Cont	ingent Liabilitics		
(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 Com	mitments		
(a)	Estimated amount of contracts remaining to be executed on capital account and no	ot	
	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

S Rajkuma Director

S Giridhai

Director

-Date: **25/06/2021** Place: Kochi

As per our report of even date attached,

For KPR & Co., Chartered Accountants FRN: 05 26S

CIZEFDERAAAAOIHGESIES: VIIDO

Place: Kocni

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

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:

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

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

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 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

H.	Other	Equity

11. Other Equity	Retained	Other Comprehensive
Particulars	Earnings	lncome
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)		<u>.</u>
Total Comprehensive Income for the year	19,048	
Transfers(if any)	<u>-</u>	-
Balance as on 31.03.2021	12,460	-

By the order of the Board

S Rajkuma Director

S Giridhar Drector

Date: 25/06/2021 Place: Kochi As per our report of even date attached.

For KPR & Co., Chartered Accountants FRN: 05-26S

Deepal Prayten, FCA Partner (MNo. 232410)

FIZERIA PARACIONIO

pake: 25106121 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 ₹)

Dalance Sheet as at March 51,2021			(Figs m <)
Particular	31 .	As at	As at
Particulars	Note	March 31, 2021	March 31, 2020
I. Assets			
1 Non-current assets			
 Property,Plant & Equipment 	4	4,221	4,221
- Other non-current assets		-	· •
2 Current Assets			
- Inventories		· <u>-</u>	-
- 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 			
TOTAL	_	1,029,325	1,031,449
II. Equity & Liabilities			
1 Equity			
- Equity share capital	7	1.000,000	1,000.000
- Other equity	8	(976,077)	(867,928)
2 Liabilities			
Non-Current Liabilities			
- Deferred tax liabilities (Net)	9	3,719	3,719
- Other non-current liabilities	10	953,745	847,720
3 Current Liabilities			
- Financial Liabilities			
Trade payables		_	-
- Other Current Liabilities	11	42,038	42,038
- Provisions	12	5,900	5,900
TOTAL		1,029,325	1,031,449

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: 05326S

Deepa Praveen, FCA

Partner (M/No. 232410)

UDIN:/21232410 AAAABEG441

Date: 25-06-2021 Place: Kochi

Kailas Palchuram Hydro Power Ltd

💋 993, SREE KAILAS, PALIAM ROAD, KOCHI

N: U40100KL2008PLC022145

Date: 25/06/2021 Place: Kochi

	nent of profit and loss for the period ended March 31,2021		For period ended	(Figs in ₹) For period ended
Part	iculars	Note	March 31,2021	March 31,2020
I	Revenue From Operations		-	-
II	Other income	13	81	81,971
Ш	Total Income		81	81,971
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)		1,06,263	1,71,519
	Profit/(Loss) before, exceptional items and tax (I-II)		(1,06,182)	(89,548)
	Exceptional Items [(expense) / income]	16	-	(3,50,000)
	Profit/(Loss) before tax		(1,06,182)	(4,39,548)
	Tax expense			
	- Current income tax			-
	- Tax adjustments for previous year		1,967	-
	- Deffered Tax	•	-	-
			1,967	-
IX	Profit/(Loss) for the period from continuing operations(VIII+IX)		(1,08,149)	(4,39,548)
	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		-	-
Χl	Total comprehensive income for the period(IX+X)		(1,08,149)	(4,39,548)
	Earnings per Equity shares (of continuing operations) of Rs. 10/-each	17		
	- Basic		(1.08)	(4.40)
	- Diluted		(1.08)	(4.40)
Sum	mary of significant accounting policies			
	accompanying notes form an integral part of the financial statements e order of the Board		As per our report of eve	en date attached,
Direc	Kumar tor		For KPR & Co., Chartered Accountants FRN: 05326S Deepa Prayeen, FCA	
			Doopartayoon, IOM	

Date: 25/06/2021 Place: Kochi

UDIN: 21/232410AAAABF6441

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,		(Figs in ₹
Particulars Particulars	For period March 31,2021	
A. Cash Flow from Operating activities:	Water 51,2021	March 31,2020
Net profit after taxation	(108 140)	4130.646
Adjustments for:	(108,149)	(439,548
Interest Expense	71,025	100 470
Interest Income	(81)	102,478
Operating Profit before working capital changes	(37,205)	(81.971 (419,041
Increase In current assets	7,566	(167,946
Increase in short term borrowings	.,	(101,740
Increase in other current liabilities	-	4,500
Decrease in short term provisions	_ • •	-,500
Cash flow from Operations	(29,639)	(582,487
Income tax paid	-	<u>-</u>
Net Cash from Operating activities	(29,639)	
•	(29,039)	(582,487)
B. Cash Flow from Investing Activities		
Interest Income	81	81,971
Preliminary Expenses and preoperative expenses		,
Net Cash from Investing Activities	81	81,971
Cash Flow from Financing Activities	•	
Proceeds from Long Term Borrowings		
Repayment of Long Term Borrowings	106,025	(504.027)
Interest on Long term borrowings	(71,025)	(594,037)
Increase in Share capital	(71,023)	(102.478)
Net Cash from Financing activities	35,000	(696,515)
. Total Increase (Decrease) In Cash And Cash Equivalents During The		7
Year (A+B+C)	5,442	(1.107.021)
Cash and cash equivalents at the beginning of the year	211,014	(1,197,031) 1,408,045
Cash and cash equivalents at the end of the year	216,456	
	210,430	211,014
Components of cash and cash equivalents	Acat	
Particulars	As at March 31,2021	As at March 31,2020
Balance with Banks		
- In Margin money	-	_
- In current account	26,304	20,862
Cash in Hand	190,152	190,152
	216,456	211,014
the order of the Board	As per our report of even da	te attached
XMX	para and report of evert da	co attachicu,
Rajkunya	For KPR & Co.,	
irector/	Chartered Accountants	
M.	FRN: 05326S	
Giridhar	· //	
rector	/ land	
	Deep Prayeen, FCA	
atc: 25-06-2021	Partner (M No. 232410)	
ice: Kochi	UDIN 212324 10 A	AAADEAAN
	Pati: 25-06-202 Place: Kochi	<u>.</u> F

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

Notes Forming Part Of The Financial Statements

4 Property, Plant & Equipment

Particulars	Plant and machinery	Computer Equipments	Total
Year ended 31 March,2020			
Gross Carrying Amount			
- Deemed Cost as at 1 April 2020	3,675.00	546,00	4,221.00
- Exchange differences	-	_	
- Additions	-	_	-
- Disposals	-	-	
Closing Gross Carrying Amount	3,675.00	546.00	4,221.00
Accumulated Depreciation			
- Depreciation charge during the year	_	_	_
- Impairment loss	_ [_	_
- Exchange differences	_	_	-
- Disposals	-	-	-
Closing Accumulated Depreciation	-	-	-
Net Carrying Amount	3,675.00	546.00	4,221.00
Year ended 31 March, 2021			
- Gross Carrying Amount			
- Opening Gross carrying amont	3,675,00	546.00	4,221.00
- Exchange differences	-	-	-
- Additions	-	-	-
- Disposals	-	÷	-
Closing Gross Carrying Amount	3,675.00	546.00	4,221,00
Accumulated Depreciation and Impairment			
- Opening accumulated depreciation		_	
- Depreciation charge during the year		_	-
- Impairment loss	'	-	-
- Exchange differences	'	-	•
- Disposals	-	-	-
Closing Accumulated Depreciation			
Net Carrying Amount	3,675.00	546.00	4,221.00

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

As at 31-Mar-2021	As at 31-Mar-2020
1,11,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1	
-	_
26,304	20,862
190,152	,
216,456	211,014
	31-Mar-2021

6 Other Current Assets

$t_{i}(t,y_{i},t_{i})$ ()	As at	As at
Particulars	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
•	808,648	816,214

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

	As at March	31, 2021	As at March	31, 2020
Particulars	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:

- 1 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.
- 2 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.
- 3 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.
- 4 The Company has not issued any securities convertible into Equity or Preference Shares.
- 5 No shares have been forfeited till date.
- 6 Out of the total share capital issued and called up, no calls are outstanding as unpaid.
- 7 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.
- 8 The following shareholders hold more than 5% of the shares:

	As at March 31, 2021		Iarch 31, 2021 As at March 31, 2020	
Particulars	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

As at 🛌	As at
31-Mar-2021	31-Mar-2020
(867,928)	(428,380)
(108,149)	(439,548)
(976,077)	(867,928)
(976,077)	(867,928)
	31-Mar-2021 (867,928) (108,149) (976,077)

***************************************	As at	As at
<u>Particulars</u>	31-Mar-2021	31-Mar-202
Deferred Tax Liabilities		
- Property,Plant & Equipment	3,719	3,719
Deferred Tax Asset		
- Provision for unrecognised expense	•	-
- Provision for Production Incentive	-	-
- Provision for Doubtful Debts/Claims	<u> </u>	-
Net Deferred Tax Liabilities	3,719	3,719
Other non-current liabilities	AND THE PROPERTY OF THE PROPER	
Particulars	As at 31-Mar-2021	As at 31-Mar-2020
Unsecured		
- Advance From Holding Company	111,689	101,275
Advance from Associate company	842,056	746,445
Sree Adisakthi Mukkuttathode Hydro Power Ltd	0,2,000	, 10, 112
Sico Adisanda Mannada Affaro 10110. Ele	953,745	847,720
Other current liabilities		
Otter Current informers	As at	As at
Particulars	31-Mar-2021	31-Mar-202
Audit fee payable	13,500	13,500
Other payables	28,538	28,538
	42,038	42,038
Short term provisions		
	As at	As a
Particulars	31-Mar-2021	31-Mar-202
Provision for Income tax	5,900 5,900	5,900 5,900
	3,700	3,700
Other income	For the	ear ended
Particulars	March 31,2021	March 31,2020
Interest income		81,971
Interest on IT Refund	. 01	61,77
interest on 11 Reland	- 81	61.051
	81	81,971
Finance Cost		
Particulars	For the y March 31,2021	year ended March 31,2020
Interest expense	18,632	WATCH ST,2020
Other borrowing costs	52,393	102,478
· · · · · · · · · · · · · · · · · · ·	71,025	102,478
· Other Farmer		· · · · · · · · · · · · · · · · · · ·
Other Expenses	For the	ear ended
Particulars	March 31,2021	March 31,2020
ROC filing fees	35,000	60,154
Professional Charges		4,333
Bank Charges	238	. 54
Payment to Auditor (note I)		4,500
	35,238	69,041
I. Boursey to A. Mr.		
I. Payment to Auditor	For the	year ended
Particulars	March 31,2021	March 31,2020
For statutory audit	1	4,500
		•
For tax audit	-	-
For tax audit For other services	- · · · · · · · · · · · · · · · · · · ·	-

16 Exceptional Items- Expenses

	•		ear ended
Particulars	1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1	March 31,2021	March 31,2020
Project Cancellation charges		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	350,000
		<u> </u>	<u> </u>
			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)

	For the year ended	
Particulars	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)

*	For the y	For the year ended	
Particulars	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)	

18 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	2,807	58,972
	Advances received	35,000	
2. Subsidiaries	Nil		
3. Key Managerial Persons	Nil		•
4. Relatives of Key Managerial Persons	NiI		
5. Enterprises over which the above persons have	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.

	As at	As at
Particulars	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
	ingent Liabilities	March 31,2021	March 31,2020
(a)	Claims against the company not acknowledged as debt	NIL	NIL
(b)	Guarantees	ML	NIL
	- 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

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

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

By the order of the Board

S Rajkur Director

S Giridhar Directo

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

·	Retained	Other Comprehensive
Particulars	Earnings	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	-
Transfers(if any)	•	•
Balance as on 31.03,2021	-976,077	-

By the order of the Board

S Giridha

Date: 25-06-2021

Place: Kochi

As per our report of even date attached,

For KPR & Co., Chartered Accountants FRN: 05325S

Deepa Prayen, FCA
Partner (M. Mo. 232410)

UDIN 21232410AAAABF6441

Date: 25-06-2021 Place: Kochi