

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

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Balance Sheet as at March 31, 2022

Particulars	Note	(Figs in ₹)	
		As at March 31, 2022	As at March 31, 2021
I. Assets			
1 Non-current assets			
- Property, Plant & Equipment			
2 Current Assets			
- Inventories			
- Financial Assets			
Trade receivables			
Cash and cash equivalents			
Loans	1	2,12,817	2,12,817
- Tax Assets (Net)			
- Other current assets			
- Assets held for sale	2	3,67,458	3,61,639
TOTAL		5,80,275	5,74,456
II. Equity & Liabilities			
1 Equity			
- Equity share capital	3	10,00,000	10,00,000
- Reserves & Surplus	4	(5,16,826)	(5,14,481)
2 Liabilities			
Non-Current Liabilities			
- Deferred tax liabilities (Net)			
- Other non-current liabilities	5	37,273	33,609
3 Current Liabilities			
- Financial Liabilities			
Trade payables			
- Other Current Liabilities			
- Provisions	6	54,198	49,698
TOTAL	7	5,80,275	5,74,456

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

[Signature]
 S R Kumar
 Director

[Signature]
 S Giridhar
 Director

Date: 28/5/2022
 Place: Kochi

As per our report of even date attached,

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

[Signature]
 Deepa Praveen, FCA
 Partner (M No. 232410)
 Date: 28/5/2022
 Place: Kochi

UDIN: 22232410AMHSZ135716



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, 2022

(Figs in ₹)

Particulars	Note	For period ended March 31, 2022	For period ended March 31, 2021
I Revenue From Operations		-	-
II Other income	8	5,819	370
III Total Income		<u>5,819</u>	<u>370</u>
IV Expenses			
- Employee Benefit Expenses		-	-
- Finance costs	9	2,864	2,132
- Depreciation and ammortisation expenses		-	-
- Other Expenses	10	5,300	3,79,769
Total expenses(IV)		<u>8,164</u>	<u>3,81,901</u>
V Profit/(Loss) before, exceptional items and tax (I-II)		-2,345	-3,81,531
VI Exceptional Items [(expense) / income]	11	-	-
VII Profit/(Loss) before tax		-2,345	-3,81,531
VIII Tax expense			
- Current income tax		-	-
- Tax adjustments for previous year		-	-
- Deferred Tax		-	-
IX Profit/(Loss) for the period from continuing operations(VIII+IX)		<u>(2,345)</u>	<u>(3,81,531)</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>(2,345)</u>	<u>(3,81,531)</u>
XII Earnings per Equity shares (of continuing operations) of Rs. 10/- each	12		
- Basic		(0.02)	(3.82)
- Diluted		(0.02)	(3.82)

Summary of significant accounting policies

The accompanying notes form an integral part of the financial statements

By the order of the Board

S Rajanar
Director

S Giridhar
Director

Date: 28/5/2022
Place: Kochi

As per our report of even date attached,

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

Deepa Praveen, FCA
Partner (M No. 232410)
Date: 28/5/2022
Place: Kochi

UDIN: 22232410AMHSZB5716



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, 2022

Particulars	For period ended	
	March 31, 2022	March 31, 2021
A. Cash Flow from Operating activities:		
Net profit after taxation	(2,345)	(3,81,531)
Adjustments for:		
Interest Expense	2,864	2,132
Interest Income	(5,819)	(237)
Operating Profit before working capital changes	(5,300)	(3,79,636)
Increase in current assets	(5,818)	(64,265)
Increase in short term borrowings	-	-
Increase in other current liabilities	4,500.00	-
Decrease in short term provisions	-	-
Cash flow from Operations	(6,618)	(4,43,901)
Income tax paid		
Net Cash from Operating activities	(6,618)	(4,43,901)
B. Cash Flow from Investing Activities		
Interest Income	5,819	237
Net Cash from Investing Activities	5,819	237
C. Cash Flow from Financing Activities		
Proceeds from Borrowings		
Repayment of Borrowings	3,663	7,130
Interest on borrowings	(2,864)	(2,132)
Increase in Share capital	-	-
Net Cash from Financing activities	799	4,998
D. Total Increase (Decrease) In Cash And Cash Equivalents During The Year (A+B+C)		(4,38,666)
Cash and cash equivalents at the beginning of the year	2,12,817	6,51,483
Cash and cash equivalents at the end of the year	2,12,817	2,12,817

Components of cash and cash equivalents

Particulars	As at	As at
	March 31, 2022	March 31, 2021
Balance with Banks		
- In Margin money	-	-
- In current account	12,642	12,642
Cash in Hand	2,00,175	2,00,175
	2,12,817	2,12,817

By the order of the Board

S Rajanar
Director

S Giridhar
Director

Date: 28/5/2022
Place: Kochi



As per our report of even date attached,

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

Deepa Praveen, FCA
Partner (M No. 232410)
Date: 28/5/2022
Place: Kochi

UDIN: 22232410AMHSZB 5716

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	As at	
	March 31, 2022	March 31, 2021
Particulars		
Balance with Banks		
- In Margin money	12,642	12,642
- In current account	2,00,175	2,00,175
Cash in Hand	2,12,817	2,12,817

2 Other Current Assets	As at	
	March 31, 2022	March 31, 2021
Particulars		
Power Project - Advance	2,89,001	2,89,001
Advance to Associate companies	76,647	70,828
Refund Receivable	1,810	1,810
	3,67,458	3,61,639

3 Equity share capital

I. Authorised Equity Share Capital

Particulars	No. of Shares	Amount
As at April 1, 2021	1,00,000	10,00,000
- Increase during the year		
As at March 31st 2022	1,00,000	10,00,000

II. Issued, Subscribed & fully Paid Up

Particulars	As at March 31st 2022		As at March 31st 2021	
	No. of shares	Amount	No. of shares	Amount
At the beginning of the period	1,00,000	10,00,000.00	100000	10,00,000
Issued during the period				
Outstanding at the end of the period	1,00,000	10,00,000.00	1,00,000.00	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
- 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 31st 2022		As at March 31st 2021	
	No. of shares	% of holding	No. of shares	% of holding
M/s CELLA 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



		As at	
		March 31, 2022	March 31, 2021
4	Reserves & Surplus		
Particulars			
	Retained earnings	-5,14,481	-1,32,950
	Opening balance	-2,345	-3,81,531
	Add : Net Profit/(Net Loss) For the current year	-5,16,826	-5,14,481
	Closing Balance	<u>-5,16,826</u>	<u>-5,14,481</u>
5	Other non-current liabilities	As at	As at
		March 31, 2022	March 31, 2021
Particulars			
	Unsecured	37,273	33,609
	- Advance From Holding Company		
	Advance from Associate company	<u>37,273</u>	<u>33,609</u>
6	Other current liabilities	As at	As at
		March 31, 2022	March 31, 2021
Particulars			
	Audit fee payable	18,000	13,500
	Other payables	36,198	36,198
		<u>54,198</u>	<u>49,698</u>
7	Short term provisions	As at	As at
		March 31, 2022	March 31, 2021
Particulars			
	Provision for Income tax	5,630	5,630
		<u>5,630</u>	<u>5,630</u>
8	Other income	As at	As at
		March 31, 2022	March 31, 2021
Particulars			
	Interest income	5,819	237
	Interest on IT Refund	-	133
		<u>5,819</u>	<u>370</u>
9	Finance costs	As at	As at
		March 31, 2022	March 31, 2021
Particulars			
	Interest expense	2,864	2,132
	Other borrowing costs	<u>2,864</u>	<u>2,132</u>
10	Other Expenses	As at	As at
		March 31, 2022	March 31, 2021
Particulars			
	Professional Charges	800	15,400
	ROC filing fees		34
	Bank Charges	4,500	-
	Payment to Auditor (note 1)		3,25,000
	Power Project expenses		35,000
	Legal Charges		4,335
	Income Tax Expense	<u>5,300</u>	<u>3,79,769</u>



I. Payment to Auditor

Particulars	As at	
	March 31, 2022	March 31, 2021
For statutory audit	4,500	4,500
For tax audit	-	-
For other services	-	-
	4,500	4,500

11 Exceptional Items- Expenses

Particulars	As at	
	March 31, 2022	March 31, 2021
	-	-
	-	-

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:

Particulars	As at	
	March 31, 2022	March 31, 2021
Profit (loss) attributable to equity shareholders (Basic and Diluted)	-2,345	-3,81,531
Profit (loss) for the period	-2,345	-3,81,531
Profit (loss) for the period, attributable to the equity holders	-	-

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

Particulars	For the year ended	
	March 31, 2022	March 31, 2021
Opening Balance	1,00,000	1,00,000
Effect of fresh issue of shares	1,00,000	1,00,000
Weighted average number of equity shares for the year	-0.02	-3.82

Earning Per Share (Basic and Diluted EPS)

13 Details in respect of Related Party transactions in pursuant to IND AS 24

Name	Transactions	31.03.2022	31.03.2021
1. Holding Company- M/s Cella Space Ltd	Holding interest	4,70,010	4,70,010
	Interest on Advances (Received)/Paid	722	1,997
	Advances paid	-	65,992
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	-	72,970
	Interest on Advances (Received)/Paid	-5,819	-102

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	
	March 31, 2022	March 31, 2021
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

Particulars	As at	
	March 31, 2022	March 31, 2021
(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) 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: 05326S

S Giridhar
Director

Deepa Praveen, FCA
Partner (M.No. 232410)
Date: 28/5/2022
Place: Kochi

Date: 28/5/2022
Place: Kochi



UDIN: 22232410AMHSZB5716

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



Adi Sakthi Mukkuttathode Hydro Power Limited
 93, SREE KAILAS PALIAM ROAD, KOCHI
 0100KL2008PLC022144

Statement of changes in equity for the period ended March 31, 2022

Equity share capital

Particulars	Opening balance as at 1 April 2021	Changes in equity share capital during the period	Closing balance as at 31 March 2022
Equity shares of ₹ 10 each	10,00,000	-	10,00,000
	10,00,000	-	10,00,000

Other Equity

Particulars	Retained Earnings	Other Comprehensive Income
Balance as on 31.03.2021	-5,14,481	-
Changes in Accounting Policy or prior period errors	-	-
Adjusted Balance at the beginning of the reporting period	-5,14,481	-
Profit for the year	-2,345	-
Other Comprehensive Income for the year (Net of Taxes; if any)	-	-
Adjusted Comprehensive Income for the year	-2,345	-
Transfers (if any)	-	-
Balance as on 31.03.2022	-5,16,826	-

Particulars	Retained Earnings	Other Comprehensive Income
Balance as on 31.03.2020	-1,32,950	-
Changes in Accounting Policy or prior period errors	-	-
Adjusted Balance at the beginning of the reporting period	-1,32,950	-
Profit for the year	-3,81,531	-
Other Comprehensive Income for the year (Net of Taxes; if any)	-	-
Adjusted Comprehensive Income for the year	-3,81,531	-
Transfers (if any)	-	-
Balance as on 31.03.2021	-5,14,481	-

In order of the Board

Signature of Chairman
 Signature of Director

Date: 28/5/2022
 Place: Kochi



As per our report of even date attached.
 For KPR & Co.,
 Chartered Accountants
 FRN: 053285

Signature of Devpa Praveen
 Devpa Praveen, FCA
 Partner (M No. 232410)
 Date: 28/5/2022
 Place: Kochi

UDIN: 22232410AMHS2B5716

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

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Balance Sheet as at March 31,2022

(Figs in ₹)

Particulars	Note	As at March 31, 2022	As at March 31, 2021
I. Assets			
1 Non-current assets			
- Property, Plant & Equipment			
2 Current Assets			
- Inventories			
- Financial Assets			
Trade receivables			
Cash and cash equivalents	1 ✓	15,382	15,383
- Tax Assets (Net)			
- Other current assets	2 ✓	11,68,911	10,66,791
TOTAL		11,84,293	10,82,174
II. Equity & Liabilities			
1 Equity			
- Equity share capital	3 ✓	10,00,000	10,00,000
- Reserves & Surplus	4	62,778	12,460
2 Liabilities			
Non-Current Liabilities			
- Deferred tax liabilities (Net)			
- Other non-current liabilities	5 ✓	69,983	22,682
3 Current Liabilities			
Financial Liabilities			
Trade payables			
- Other Current Liabilities	6 ✓	45,900	41,400
- Provisions	7 ✓	5,632	5,632
TOTAL		11,84,293	10,82,174

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,

Handwritten signature
 Rajkumar
 Director

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

Handwritten signature
 S Gridhar
 Director

Handwritten signature
 Deepa Praveen, FCA
 Partner (M No. 232410)
 Date: 28/5/2022
 Place: Kochi

Date: 28/5/2022
 Place: Kochi



UDIN: 22232410AMHSDS1043

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, 2022

(Figs in ₹)

Particulars	Note	For period ended March 31, 2022	For period ended March 31, 2021
I Revenue From Operations			
II Other income			
III Total Income	8	65,585	60,746
IV Expenses		65,585	60,746
- Employee Benefit Expenses			
- Finance costs			
- Depreciation and ammortisation expenses	9	4,237	3,728
- Other Expenses			
Total expenses(IV)	10	11,030	37,970
V Profit/(Loss) before, exceptional items and tax (I-II)		15,267	41,698
VI Exceptional Items [(expense) / income]		50,318	19,048
VII Profit/(Loss) before tax	11		
VIII Tax expense		50,318	19,048
- Current income tax			
- Income Tax for previous years			
- Deffered Tax			
IX Profit/(Loss) for the period from continuing operations(VIII+IX)		50,318	19,048
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)		50,318	19,048
XII Earnings per Equity shares (of continuing operations) of Rs. 10/- each	12		
- Basic		0.50	(2.70)
- Diluted		0.50	(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 K. Kumar
Director

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

S Giridhar
Director

Deepa Praveen, FCA
Partner (M No. 232410)
Date: 28/5/2022
Place: Kochi

Date: 28/5/2022
Place: Kochi



UDIN: 22232410AMHSDS1043

Jalashaayi Alamparathodu Hydro Power Limited

57/2993, SREE KAILAS, PALIAM ROAD, KOCHI

CIN : U40100KL2008PLC022143

Statement of Cash Flow for the period ended March 31, 2022

Particulars	For period ended	
	March 31,2022	March 31,2021
A. Cash Flow from Operating activities:		
Net profit after taxation	50,318	19,048
Adjustments for:		
Interest Expense	4,237	3,728
Interest Income	(65,585)	(60,746)
Operating Profit before working capital changes	(11,030)	(37,970)
Decrease In other short term loans and advances		
Increase In other current assets	(1,02,120)	(22,538)
Increase in other current Liabilities	4,500	-
Decrease in Short term provisions	-	-
Cash flow from Operations	(1,08,650)	(60,508)
Income tax paid	-	-
Net Cash from Operating activities	(1,08,650)	(60,508)
B. Cash Flow from Investing Activities		
Interest Income	65,585	60,746
Preliminary Expenses and preoperative expenses		
Net Cash from Investing Activities	65,585	60,746
C. Cash Flow from Financing Activities		
Proceeds from Borrowings	47,301	3,491
Repayment of Borrowings		
Interest on borrowings	(4,237)	(3,728)
Increase in Share capital	-	-
Net Cash from Financing activities	43,065	(237)
D. Total Increase (Decrease) In Cash And Cash Equivalents During The Year (A+B+C)	0	1
Cash and cash equivalents at the beginning of the year	15,383	15,382
Cash and cash equivalents at the end of the year	15,383	15,383

Components of cash and cash equivalents

Particulars	As at	As at
	March 31,2022	March 31,2021
Balance with Banks		
- In Margin money	-	-
- In current account	15,321	15,321
Cash in Hand	61	62
	15,382	15,383

By the order of the Board

S Raju Kumar
Director

S Giridhar
Director

Date: 28/5/2022
Place: Kochi



As per our report of even date attached.

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

Deepa Praveen, FCA
Partner (M No. 232410)
Date: 28/5/2022
Place: Kochi

UDIN: 22232410AMHSDS1043

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	As at	
	March 31, 2022	March 31, 2021
Particulars		
Balance with Banks	-	-
- In Margin money	15,321	15,321
- In current account	61	62
Cash in Hand	15,382	15,383

2 Other Current Assets	As at	
	March 31, 2022	March 31, 2021
Particulars		
Interest Accrued on FD	-	-
Other Current Assets	8,73,348	7,71,228
Advance given to Related parties	2,89,001	2,89,001
Power Project-Advance	4,811	4,811
TDS AY 2020-21	1,751	1,751
Refund Recieveable AY 2019-20	-	-
	11,68,911	10,66,791

3 Equity share capital

I. Authorised Equity Share Capital

Particulars	No. of Shares	
	As at March 31, 2022	As at March 31, 2021
As at April 1, 2021	1,00,000	1,00,000
- Increase during the year	1,00,000	1,00,000
As at March 31, 2022		

II. Issued, Subscribed & fully Paid Up

Particulars	As at March 31, 2022		As at March 31, 2021	
	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, 2022		As at March 31, 2021	
	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 Reserves & Surplus

Particulars	As at	
	March 31, 2022	March 31, 2021
Retained earnings		
Opening balance	12,460	-6,588
Add : Net Profit/(Net Loss) For the current year	50,318	19,048
Closing Balance	62,778	12,460

5 Other non-current liabilities

Particulars	As at	
	March 31, 2022	March 31, 2021
Unsecured		
- Advance From Holding Company	31,212	22,682
Advance From Related party	38,771	
	69,983	22,682

6 Other current liabilities

Particulars	As at	
	March 31, 2022	March 31, 2021
Audit fee payable	18,000	13,500
Other payables	27,900	27,900
	45,900	41,400

7 Short term provisions

Particulars	As at	
	March 31, 2022	March 31, 2021
Provision for Income tax	5,632	5,632
	5,632	5,632

8 Other income

Particulars	For period ended	
	March 31, 2022	March 31, 2021
Interest Income	65,585	60,746
Income tax excess provision written off	-	-
	65,585	60,746

9 Finance Costs

Particulars	For period ended	
	March 31, 2022	March 31, 2021
Interest expense	4,237	3,728
Other borrowing costs	-	-
	4,237	3,728

10 Other Expenses

Particulars	For period ended	
	March 31, 2022	March 31, 2021
ROC filing fees	800	35,000
Professional charges	-	-
Bank Charges	-	-
Payment to Auditor (note 1)	4,500	-
Self Assessment Tax	5,730	2,970
	11,030	37,970



I. Payment to Auditor	For period ended	
	March 31, 2022	March 31, 2021
Particulars		
- For statutory audit	4,500	-
- For tax audit	-	-
- For other services	-	-
	<u>4,500</u>	<u>-</u>

11 Exceptional Items- Expenses	For period ended	
	March 31, 2022	March 31, 2021
Particulars		
	-	-
	<u>-</u>	<u>-</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)	For period ended	
	March 31, 2022	March 31, 2021
Particulars		
Profit (loss) for the year	50,318	19,048
Profit (loss) for the year, attributable to the equity holders	<u>50,318</u>	<u>19,048</u>

Weighted average number of equity shares (Basic and Diluted EPS)	For period ended	
	March 31, 2022	March 31, 2021
Particulars		
Opening Balance	1,00,000	1,00,000
Effect of fresh issue of shares	-	-
Weighted average number of equity shares for the year	<u>1,00,000</u>	<u>1,00,000</u>
Earning Per Share (Basic and Diluted EPS)	0.50	0.19

13 Details in respect of Related Party transactions in pursuant to IND AS 24

Name	Transactions	31.03.2022	31.03.2021
1. Holding Company- Cella Space Ltd	Holding interest	4,70,010	4,70,010
	Interest on Advances (Received)/Paid	2,000	3,728
	Advances (received)/paid	(6,530)	-
	Nil	-	-
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	-	-
	Interest on Advances (Received)/Paid	-66,292	-60,611

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	
	March 31, 2022	March 31, 2021
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
	<u>NIL</u>	<u>NIL</u>



15 Contingent liabilities and Commitments

Particulars	As at	As at
	March 31, 2022	March 31, 2021
(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

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

By the order of the Board

S Raj Kumar
Director

S Giridhar
Director

Date: 28/5/2022
Place: Kochi

As per our report of even date attached.

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

Deepa Praveen, FCA
Partner (M No. 232410)
Date: 28/5/2022
Place: Kochi

UDIN: 22232410AMHSDS1043



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.



Statement of changes in equity for the period ended March 31, 2022

I. Equity share capital

Particulars	Opening balance as at 1 april 2021	Changes in equity share capital during the period	Closing balance as at 31 March 2022
Equity shares of ₹ 10 each	10,00,000	-	10,00,000
	10,00,000	-	10,00,000

II. Other Equity

Particulars	Retained Earnings	Other Comprehensive Income
Balance as on 01.04.2021	12,460	-
Changes in Accounting Policy or prior period errors	-	-
Restated Balance at the beginning of the reporting period	12,460	-
Profit for the year	50,318	-
Other Comprehensive Income for the year (Net of Taxes ; if any)	-	-
Total Comprehensive Income for the year	50,318	-
Transfers(if any)	-	-
Balance as on 31.03.2022	62,778	-

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	-

As per our report of even date attached.

By the order of the Board

S Rajkumar
Director

S Giridhar
Director

Date: 28/5/2022
Place: Kochi



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

Deepa
Deepa Praveen, FCA
Partner (M No. 232410)
Date: 28/5/2022
Place: Kochi
UDIN: 22232410AMHSDS1043

Sree Kailas Palchuram Hydro Power Limited

57/2993, SREE KAILAS, PALIAM ROAD, KOCHI

CIN : U40100KL2008PLC022145

Balance Sheet as at March 31, 2022

(Figs in ₹)

Particulars	Note	As at March 31, 2022	As at March 31, 2021
I. Assets			
1 Non-current assets			
- Property, Plant & Equipment	4	4,221	4,221
- Other non-current assets		-	-
2 Current Assets			
- Inventories		-	-
- Financial Assets			
Trade receivables		-	-
Cash and cash equivalents	5	216,456	216,456
Loans			
- Other current assets	6	808,648	808,648
- Assets held for sale			
TOTAL		1,029,325	1,029,325
II. Equity & Liabilities			
1 Equity			
- Equity share capital	7	1,000,000	1,000,000
- Reserves & Surplus	8	(1,060,051)	(976,077)
2 Liabilities			
Non-Current Liabilities			
- Deferred tax liabilities (Net)	9	3,719	3,719
- Other non-current liabilities	10	1,033,219	953,745
3 Current Liabilities			
Financial Liabilities			
Trade payables		-	-
- Other Current Liabilities	11	46,538	42,038
- Provisions	12	5,900	5,900
TOTAL		1,029,325	1,029,325

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: 28/5/2022

Place: Kochi

As per our report of even date attached,

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

Deepa Praveen, FCA
Partner (M No. 232410)
Date: 28/5/2022



Sree Kailas Palchuram Hydro Power Limited

57/2993, SREE KAILAS, PALIAM ROAD, KOCHI

CIN : U40100KL2008PLC022145

Statement of profit and loss for the period ended March 31, 2022

(Figs in ₹)

Particulars	Note	For period ended March 31, 2022	For period ended March 31, 2021
I Revenue From Operations		-	-
II Other income	13	-	81
III Total Income		-	81
IV Expenses			
- Employee Benefit Expenses		-	-
- Finance costs	14	78,674	71,025
- Depreciation and ammortisation expenses		-	-
- Other Expenses	15	5,300	37,205
Total expenses(IV)		83,974	108,230
V Profit/(Loss) before, exceptional items and tax (I-II)		(83,974)	(108,149)
VI Exceptional Items [(expense) / income]	16	-	-
VII Profit/(Loss) before tax		(83,974)	(108,149)
VIII Tax expense			
- Current income tax		-	-
- Tax adjustments for previous year		-	-
- Deffered Tax		-	-
IX Profit/(Loss) for the period from continuing operations(VIII+IX)		(83,974)	(108,149)
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)		(83,974)	(108,149)
XII Earnings per Equity shares (of continuing operations) of Rs. 10/- each	17		
- Basic		(0.84)	(1.08)
- Diluted		(0.84)	(1.08)

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: 28/5/2022

Place: Kochi

As per our report of even date attached,

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

Deepa Praveen, FCA
Partner (M No. 232410)

Date: 28/5/2022

Place: Kochi

UDIN: 22232410AMHTNS516S



Sree Kailas Palchuram Hydro Power Limited

57/2993, SREE KAILAS, PALIAM ROAD, KOCHI

CIN : U40100KL2008PLC022145

Statement of Cash Flow for the period ended March 31, 2022

Particulars	For period ended	
	March 31,2022	March 31,2021
A. Cash Flow from Operating activities:		
Net profit after taxation	(83,974)	(108,149)
Adjustments for:		
Interest Expense	78,674	71,025
Interest Income	-	(81)
Operating Profit before working capital changes	(5,300)	(37,205)
Increase In current assets	-	7,566
Increase in short term borrowings		
Increase in other current liabilities	4,500	
Decrease in short term provisions	-	
Cash flow from Operations	(800)	(29,639)
Income tax paid	-	-
Net Cash from Operating activities	(800)	(29,639)
B. Cash Flow from Investing Activities		
Interest Income	-	81
Preliminary Expenses and preoperative expenses		
Net Cash from Investing Activities	-	81
C. Cash Flow from Financing Activities		
Proceeds from Long Term Borrowings		
Repayment of Long Term Borrowings	79,474	106,025
Interest on Long term borrowings	(78,674)	(71,025)
Increase in Share capital	-	-
Net Cash from Financing activities	800	35,000
D. Total Increase (Decrease) In Cash And Cash Equivalents During The Year (A+B+C)	0	5,442
Cash and cash equivalents at the beginning of the year	216,456	211,014
Cash and cash equivalents at the end of the year	216,456	216,456

Components of cash and cash equivalents

Particulars	As at	As at
	March 31,2022	March 31,2021
Balance with Banks		
- In Margin money	-	-
- In current account	26,304	26,304
Cash in Hand	190,152	190,152
	216,456	216,456

By the order of the Board

S Rajkumar
DirectorS Giridhar
Director

As per our report of even date attached,

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

Deepa Praveen, FCA

Sree Kailas Palchuram Hydro Power Limited

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 2021			
Gross Carrying Amount			
- Deemed Cost as at 1 April 2021	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 March 31, 2022			
- Gross Carrying Amount			
- Opening Gross carrying amount	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

Particulars	As at	As at
	March 31, 2022	March 31, 2021
Balance with Banks		
- In Margin money	-	-
- In current account	26,304	26,304



6 Other Current Assets

Particulars	As at	As at
	March 31, 2022	March 31, 2021
Advance to related party	500,000	500,000
Power Project- Advance	288,998	288,998
Income Tax Refund Receivable	19,650	19,650
	808,648	808,648

7 Equity share capital

I. Authorised Equity Share Capital

Particulars	No. of Shares	Amount
As at April 1, 2021	100,000	1,000,000
- Increase during the year	-	-
As at March 31, 2022	100,000	1,000,000

II. Issued, Subscribed & fully Paid Up

Particulars	As at March 31, 2022		As at March 31, 2021	
	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, 2022		As at March 31, 2021	
	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 Reserves & Surplus

Particulars	As at	As at
	March 31, 2022	March 31, 2021
Retained earnings	(976,077)	(867,928)
Opening balance	(83,974)	(108,149)



9 Deferred tax

	As at	As at
Particulars	March 31, 2022	March 31, 2021
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	-	-
Net Deferred Tax Liabilities	3,719	3,719

10 Other non-current liabilities

	As at	As at
Particulars	March 31, 2022	March 31, 2021
Unsecured		
- Advance From Holding Company	121,995	111,689
Advance from Associate company	911,224	842,056
Sree Adisakthi Mukkuttathode Hydro Power Ltd		
	1,033,219	953,745

11 Other current liabilities

	As at	As at
Particulars	March 31, 2022	March 31, 2021
Audit fee payable	18,000	13,500
Other payables	28,538	28,538
	46,538	42,038

12 Short term provisions

	As at	As at
Particulars	March 31, 2022	March 31, 2021
Provision for Income tax	5,900	5,900
	5,900	5,900

13 Other income

	For the year ended	
Particulars	March 31, 2022	March 31, 2021
Interest income		81
Interest on IT Refund	-	-
	-	81

14 Finance Cost

	For the year ended	
Particulars	March 31, 2022	March 31, 2021
Interest expense	78,674	71,025
Other borrowing costs		
	78,674	71,025

15 Other Expenses

	For the year ended	
Particulars	March 31, 2022	March 31, 2021
ROC filing fees	800	35,000
Professional Charges		-
Bank Charges	-	238
Payment to Auditor (note 1)	4,500	-



I. Payment to Auditor

For the year ended

Particulars	March 31, 2022	March 31, 2021
	For statutory audit	4,500
For tax audit	-	-
For other services	-	-
	<u>4,500</u>	<u>-</u>

For the year ended

16 Exceptional Items- Expenses

Particulars	March 31, 2022	March 31, 2021
		-
	-	-
	<u>-</u>	<u>-</u>

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, 2022	March 31, 2021
	Profit (loss) for the year	(83,974)
Profit (loss) for the year, attributable to the equity holders	<u>(83,974)</u>	<u>(108,149)</u>

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

For the year ended

Particulars	March 31, 2022	March 31, 2021
	Opening Balance	100,000
Effect of fresh issue of shares	-	-
Weighted average number of equity shares for the year	<u>100,000</u>	<u>100,000</u>

Earning Per Share (Basic and Diluted EPS)

(0.84) (1.08)

18 Details in respect of Related Party transactions in pursuant to IND AS 24

Name	Transactions	31/03/2022	31/03/2021
1. Holding Company- Cella Space Ltd	Holding interest	470,010	470,010
	Interest on Advances (Received)/Paid	10,306	2,807
2. Subsidiaries	Advances (Received)/Paid	-	35,000
	Nil		
3. Key Managerial Persons	Nil		
	Nil		
4. Relatives of Key Managerial Persons	Nil		
5. Enterprises over which the above persons have substantial interest	Advances (Received)/Paid	-	-35,000
	Interest on Advances (Received)/Paid	66,292	60,611

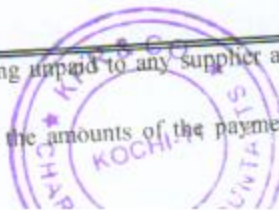
19 Based on the information available with the Company as at the year-end, there are no balances due to undertaking defined under Micro, Small and Medium Enterprises development Act, 2006.

As at As at

March 31, 2022 March 31, 2021

Particulars

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
NIL NIL

The amount of interest accrued and remaining unpaid at the end of the year.

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

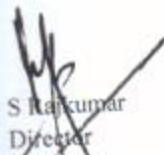
20 Contingent liabilities and Commitments

Particulars	As at	As at
	March 31, 2022	March 31, 2021
(i) Contingent Liabilities	NIL	NIL
(a) Claims against the company not acknowledged as debt		
(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.

As per our report of even date attached,

By the order of the Board

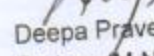

S Rajkumar
Director


S Giridhar
Director

Date: 28/5/2022
Place: Kochi



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


Deepa Praveen, FCA
Partner (M No. 232410)
Date: 28/5/2022
Place: Kochi

UDIN: 22232410 AMHTNS5168

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 Limited
 72993, SREE KAILAS, PALIAM ROAD, KOCHI
 CIN :U40100KL2008PLC022145

Statement of changes in equity for the period ended March 31, 2022

I. Equity share capital

Particulars	Opening balance as at 01 Apr 2021	Changes in equity share capital during the year	Closing balance as at 31 Mar 2022
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 01.04.2021	-976,077	-
Changes in Accounting Policy or prior period errors	-	-
Restated Balance at the beginning of the reporting period	-976,077	-
Profit for the year	-83,974	-
Other Comprehensive Income for the year (Net of Taxes ; if any)	-	-
Total Comprehensive Income for the year	-83,974	-
Transfers(if any)	-	-
Balance as on 31.03.2022	-1,060,051	-

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	-
Transfers(if any)	-	-
Balance as on 31.03.2021	-976,077	-

By the order of the Board

S Rajkumar
 Director

S Giridhar
 Director

Date: 28/5/2022
 Place: Kochi



As per our report of even date attached.

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

Deepa Praveen, FCA
 Partner (M No. 232410)
 Date: 28/5/2022
 Place: Kochi

UDIN: 22232410AMHTNS5