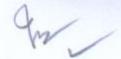


Sree Adi Sakthi Mukkuttathode Hydro Power Limited 57/2993, SREE KAILAS PALIAM ROAD, KOCHI CIN: U40100KL2008PLC022144



Particulars	2022	Asat	(Figs in ₹
I. Assets	Note	March 31, 2022	Asat
1 Non-current assets			March 31,2021
 Property,Plant & Equipment 			
2 Current Assets		•	-
- Inventories			
- Financial Assets			
Trade receivables			
Cash and cash equivalents	1		
- Tax Assets (Net)		2,12,817	2.12,817
Other current assets			
 Assets held for sale 	2	3,67,458	200
TOTAL	_		3,61,639
Equity & Liabilities		5,80,275	5,74,456
1 Equity			The same of the sa
- Equity share capital	1111		
- Reserves & Surplus	3	10,00,000	10.00.000
	4	(5,16,826)	10,00,000 (5,14,481)
2 Liabilities			(5,14,461)
Non-Current Liabilities Deferred tax liabilities (Net)			
Other non-current liabilities			7
	5	37,273	
Current Liabilities			33,609
- Financial Linkston			

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

6

By the order of the Board

- Financial Liabilities Trade payables Other Current Liabilities

TOTAL

- Provisions

tumar Director

S Giridhar Director

Date: 28/5/2022 Place: Kochi

As per our report of even date attached,

54,198

5,630

5,80,275

49,698

5,630

5,74,456

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

	ement of profit and loss for the period ended March 31, 2022			(Figs in ₹
Par	rticulars	Note	For period ended March 31, 2022	For period ended March 31,2021
1	Revenue From Operations			
П	Other income	8	5.819	
Ш	Total Income		5,819	370
IV	Expenses		3,019	370
	- Employee Benefit Expenses			
	- Finance costs	9	2004	
	- Depreciation and ammortisation expenses	,	2,864	2,132
	- Other Expenses	10	F 200	
	Total expenses(IV)	10	5,300	3,79,769
V	Profit/(Loss) before, exceptional items and tax (I-II)		8,164(3,81,901
VI	Exceptional Items [(expense) / income]	11	-2,345	-3,81,531
VII	Profit/(Loss) before tax	11	2245	
/III	Tax expense		-2,345	-3,81,531
	- Current income tax			
	- Tax adjustments for previous year			
	- Deffered Tax			-
	Profit /(Loss) for the period for	_		
IX	Profit/(Loss) for the period from continuing operations(VIII+IX)			
	operations(vin+ix)	_	(2,345)	(3,81,531)
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)	-		
	to an emprenensive income for the period(iX+X)	-	(2,345)	(3,81,531)
11	Earnings per Equity shares (of continuing operations) of Rs.	12		

Summary of significant accounting policies

The accompanying notes form an integral part of the financial statements

LPR&CO

KOCHI-11

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By the order of the Board

M.

10/- each - Basic

- Diluted

S Giridh Director

Date: 28/5/2022 Place: Kochi

As per our report of even date attached,

(0.02)

(0.02)

(3.82)

(3.82)

For KPR & Co., Chartered Accountants

FRN: 05526S

Deepa Prayeen, 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

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

Particulars	For period ender March 31, 2022	d March 31,202
A. Cash Flow from Operating activities:		March 51,202
Net profit after taxation	(2,345)	(3,81,531
Adjustments for:	(4,515)	(ajorina)
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	3007	
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	F 910	225
Net Cash from Investing Activities	5,819 5,819	237 237
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 March 31,2022	As at March 31,2021
Balance with Banks		- THE STROET
- In Margin money		7.3
- 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 Rajisumar

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

KOCHI-11

HED AC

UDIN: 22232410AMH SZB 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	As at
March 31, 2022	March 31,2021
	27
12,642	12,642
2,00,175	2,00,175
2,12,817	2,12,817
	March 31, 2022 12,642 2,00,175

2 Other Current Assets

AS at	
March 31, 2022	March 31,2021
2,89,001	2,89,001
76,647	70,828
1,810	1,810
3,67,458	3,61,639
	2,89,001 76,647 1,810

3 Equity share capital

1. 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

II. ISSUEU, DUDGE TOER EE FAIT, FAIRE OF	As at March 31st 2022		As at March 31st 2021	
Particulars	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		•	*	75-11
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:

- 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:

KOCHI-11

	As at March	As at March 31st 2022		As at March 31st 2021	
Particulars	No. of shares	% of holding	No. of shares	% of holding	
M/s CELLA SPACE LIMITED	47001	47.00%	47001		
WW.000	77.57.5	22222			
S.SIVATHANUPILLAI	7999	7.99%	7999		
S. RAIKUMAR	6000	6.00%	6000		
S. GIRIDHAR	6000	6.00%	6000		
E. KAMALAM	E & CO 6000	6.00%	6000		

	March 31, 2022 1	March 31,2021
Particulars	-5.14.481	-1,32,950
Retained earnings	-2,345	-3.81,531
Opening balance Add: Net Profit/(Net Loss) For the current year	-5,16,826	-5,14,481
Closing Balance		
Closing Balance	-5,16,826	-5,14,481
Other non-current liabilities	As at	As at
Other non-current manner		
	March 31, 2022	March 31,2021
Particulars Unsecured	37,273	33,609
- Advance From Holding Company	Carried Control	22.500
Advance from Associate company	37,273	33,609
Other current liabilities	As at	As at
Other Current Madalines		March 31,2021
	March 31, 2022	13,500
Particulars	18,000	36,198
Audit fee payable	36,198 54,198	49,698
Other payables	54,170	
Short term provisions	As at	As at
Jild County	March 31, 2022	March 31,2021
Particulars	5,630	5,630
Provision for Income tax	5,630	5,630
	The second second	
Other income	As at	As at
	March 31, 2022	March 31,2021
Particulars	5,819	23
Interest income		13
Interest on IT Refund	5,819	37
		1
Finance costs	As at	As a
	March 31, 2022	March 31,202
Particulars	2,864	2,13
Interest expense		2.40
Other borrowing costs	2,864	2,13
A Osh or European	124	As
10 Other Expenses	As at	
27/18/19/20	March 31, 2022	March 31,202
Particulars Professional Charges	800	15,4
Professional Charges ROC filing fees	800	2007
	4,500	
Bank Charges Payment to Auditor (note 1)	4,300	3,25,0
Power Project expenses		35,0
Legal Charges		4,3
Income Tax Expense	5,300	The second secon
income rax expense	3,000	

KOCHI-II OLNALINO

No. of

No. of

I. Payment to Auditor	As at	As at
	March 31, 2022	March 31,2021
Particulars	4,500	4,500
For statutory audit	•	
For tax audit	***	
For other services	4,500	4,500
Exceptional Items- Expenses	As at	As at
	March 31, 2022	March 31,2021
Particulars		*

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)

Profit (loss) attributable to equity shareholders (Basic and Diluted)	As at	As at
	March 31, 2022	March 31,2021
Particulars	-2.345	-3,81,531
Parist (lose) 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)

	March 31, 2022	March 31,2021
Particulars	1,00,000	1,00,000
Opening Balance 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)		

For the year ended

As at

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

Details in respect of Related Party transactions in pur	Transactions	31.03.2022	31.03.2021
Name 1. Holding Company- M/s Cella Space Ltd	Holding interest	4,70,010	4,70,010
2. Subsidiaries 3. Key Managerial Persons	Interest on Advances (Received)/Paid Advances paid Nil Nil Nil	722	1,997 65,992
4. Relatives of Key Managerial Persons 5. Enterprises over which the above persons have substantial interest	Advances (received)/paid Interest on Advances (Received)/Paid	-5,819	72,97

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

	March 31, 2022	March 31,2021
Particulars The principal amount and the interest due thereon remaining unpaid to any supplier as at the end	NIL	NIL
of each accounting year. The amount of interest paid by the Company along with the amounts of the payment made to the	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	NIL	NIL
specified under this Act. 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

As at

As at

15 Contingent liabilities and Commitments

Particu	lars	March 31, 2022	March 31,2021
(i) Cont	ingent Liabilities	2000	
(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 Com	mitments		
(a)	Estimated amount of contracts remaining to be executed on capital account and not		
5,50	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 Giridhar Director

Date: 28/5/2022 Place: Kochi CHARLERED ACCO

As per our report of even date attached,

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

Deepa Prayeen, FCA Partner (MNo. 232410) Date: 28/5/2022

Place: Kechi

UDIN: 22232410AM HSZB 5716

Optional exemptions availed

1 Property plant and equipment, intangible assets and investment properties

As per Ind AS 101 an entity may elect to:

L 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 993, SREE KAILAS PALIAM ROAD, KOCHI 0100KL2008PLC022144

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

iquity share capital

iculars	Opening balance as at 1 April 2021	Changes in equity share capital during the period	Closing balance as at 31 March 2022
ty shares of '10 each	18,00,000		10,00,000
	10,00,000		10,00,000

Other Equity

iculars	Retained Earnings	Other Comprehensive Income
nce as on 31.03.2021	-5,14,481	
iges in Accounting Policy or prior		
ad ervors		1000
ated Balance at the beginning of the reporting period	-5,14,481	
it for the year	-2,345	
r Comprehensive Income for the year (Net of Taxes; if any)	4	
d Comprehensive Income for the year	-2,345	
sfers(if any)		0.00
nce as on 31.03.2022	-5,16,826	-

iculars	Retained Earnings	Other Comprehensive Income
nce as on 31.03.2020	-1,32,950	
ges in Accounting Policy or prior id errors		
ated Balance at the beginning of the reporting period	-1,32,950	4
it for the year	-3,81,531	
r Comprehensive Income for the year [Net of Taxes ; if any]		
I Comprehensive Income for the year	-3,81,531	
sfers(if any)		
nce as on 31.03.2021	-5,14,481	

ie order of the Board

:28/5/2022 Kochi 📽



As per our report of even date attached, For KPR & Co.,

Chartered Accountants FRN: 053255

Devon Praven, FCA Partner (M No. 232410) Date: 28/5/2022

Place: Kychi

UDIN: 22232410AMHSZB 5716

57/2993, SREE KAILAS, PALIAM ROAD, KOCHI

CIN: U40100KL2008PLC022143

Balance Sheet as at March 31 2022

& V

Balance Sheet as at March 31,2022			(Figs in 8
Particulars	Note	As at March 31, 2022	Asa
I. Assets		March 31, 2022	March 31,202
1 Non-current assets			
- Property,Plant & Equipment			
A Property of the Control of the Con			
2 Current Assets			
- Inventories			
- Financial Assets			
Trade receivables			
Cash and cash equivalents			
- Tax Assets (Net)	1	15,382	15,383
- Other current assets	2/		
TOTAL	-	11,68,911	10,66,791
	_	11,84,293	10,82,174
. Equity & Liabilities			
1 Equity			
 Equity share capital 	3	10,00,000	
- Reserves & Surplus	4	62,778	10,00,000
		02,778	12,460
2 Liabilities			
Non-Current Liabilities			
- Deferred tax liabilities (Net)			
- Other non-current liabilities	5	69,983	22 602
3 Current Liabilities		07,700	22,682
- Financial Liabilities			
Trade payables Other Current Liabilities			
- Provisions	6	45,900	41,400
	7	5,632	5,632
TOTAL	(A)	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

Rajkunar Director

S Glrid ar

Date: 28/5/2022 Place: Kochi



As per our report of even date attached,

For KPR & Co., Chartered Accountants

FRN: 95326S

Deepa Praveen, FCA Partner (M No. 232410)

Date: 28/5/2022 Place: Kochi

UDIN: 22232410 AMHSDS1043

57/2993, SREE KAILAS, PALIAM ROAD, KOCHI

CIN: U40100KL2008PLC022143

	ement of profit and loss for the period ended March 31, 2022			(Figs in ₹	
Pa	Particulars		For period ended March 31, 2022	For period ended March 31,2021	
1	Revenue From Operations				
П	Other income	9	65.505		
Ш	Total Income	8 .	65,585 65,585	60,746	
IV	Expenses		05,585	60,746	
	- Employee Benefit Expenses				
	- Finance costs	-9	4,237	200	
	- Depreciation and ammortisation expenses	1.	4,237	3,728	
	- Other Expenses	10	11,030	27.074	
20	Total expenses(IV)		15,267	37,970 41,698	
V	Profit/(Loss) before, exceptional items and tax (I-II)		50,318	100000000000000000000000000000000000000	
VI	Exceptional Items [(expense) / income]	11	30,310	19,048	
П	Profit/(Loss) before tax	-	50,318	10.010	
III	Tax expense		30,310	19,048	
	- Current income tax				
	- Income Tax for previous years			- 1	
	- Deffered Tax				
	2 4 4				
X	Profit/(Loss) for the period from continuing				
	operations(VIII+IX)		50,318	10.040	
		=	30,310	19,048	
(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)	_	50,318	19,048	
I	Earnings per Equity shares (of continuing operations) of Rs.	12			
3	10/- each	-775			
	- Basic		0.50	(2.70)	
	Diluted		0.50	(2.70)	
			0.00	(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,

amar

Drector

Date: 28/5/2022

Place: Kochi

KOCHI-11

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

Veeper

Deepa Praveen, FCA Partner (M No. 232410)

Date: 28/5/2022 Place: Kochi

UDIN: 22232410AMHSD51043

57/2993, SREE KAILAS, PALIAM ROAD, KOCHI

CIN: U40100KL2008PLC022143

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

	For period en	
Particulars	March 31,2022	March 31,2021
. 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)
	2	
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		2
Not Cook from Operating activities	(1,08,650)	(60,508)
Net Cash from Operating activities	1,00,030	(aottoo
3. Cash Flow from Investing Activities		111
Interest Income	65,585	60,746
Preliminary Expenses and preoperative expenses		
Net Cash from Investing Activities	65,585	60,746
. 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	· le	
Net Cash from Financing activities	43,065	(237
Net Cash from Financing activities		
). Total Increase (Decrease) In Cash And Cash Equivalents During		
The Year (A+B+C)	0 (1
	15,383	15,382
Cash and cash equivalents at the beginning of the year	15,383 /	15,383
Cash and cash equivalents at the end of the year	15,363 ?	15,500
Components of cash and cash equivalents		
	As at	As at
Particulars	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	15,38.
Turks and a of the Peared	As per our report of even	date attached.
By the order of the Board	As per our report or even	

S Rahumar

S Giridhac Drector

Date: 28/5/2022 Place: Kochi TO MOCHI-11 A

For KPR & Co., Chartered Accountants

FRN 05326S

Deepa Praveen, FCA Partner (M No. 232410)

Date: 28/5/2022 Place: Kochi

UDIN: 22232410AMHSDS1043

57/2993, SREE KAILAS, PALIAM ROAD, KOCHI

CIN: U40100KL2008PLC022143

Notes Forming Part Of The Financial Statements

1	Cash	and	cash	equiva	lents

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

2 Other Current Assets

Other Current Assets	As at	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

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

II. Issued, Subscribed & fully Paid Up

II. Issued, Subscribed	As at March 31, 2022		As at March	31, 2021
Particulars	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 :

- 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, 2022		As at March 31, 2021	
Particulars	No. of shares	% of holding	No. of shares	% of holding
M/s Cella Space Ltd	47001	47.00%	47001	47.00%
S.SIVATHANUPILLAI S. RAJKUMAR	7999 6000	7.99% 6.00%	7999 6000	7.99% 6.00%

A.PADMANABHAN	6000	6.00%	6000	6.00%
A. GANESH	6000	6.00%	6000	6.00%
S. SUBRAMONIA	6000	6.00%	6000	6.00%
RAJEE RAJKUMAR	6000	6.00%	6000	6.00%
E. KAMALAM	6000	6.00%	6000	6.00%
S. GIRIDHAR	6000	6.00%	6000	6.00%

4 Reserves & Surplus	As at	As at
Particulars	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
	62,778	12,460
Other non-current liabilities		
	As at	As at
Particulars	March 31, 2022	March 31,2021
Unsecured	31,212	22,682
- Advance From Holding Company	38,771	22,002
Advance From Related party	69,983	22,682
	09,763	22,002
Other current liabilities		As at
3,000 (1,000,000,000,000,000,000,000,000,000,0	As at	
Particulars	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	As at	As at
Particulars	March 31, 2022	March 31,2021
Provision for Income tax	5,632	5,632
	5,632	5,632
8 Other income	For peri	iod ended
	March 31, 2022	March 31,2021
Particulars	65,585	60,746
Interest income Income tax excess provision written off		
200 C C C C C C C C C C C C C C C C C C	65,585	60,746
9 Finance Costs	For par	iod ended
Particulars	March 31, 2022	March 31,2021
Interest expense	4,237	3,728
Other borrowing costs	4,237	3,728
10 Other Expenses	A STATE OF THE STA	
Other Expenses	For per	iod ended
Particulars	March 31, 2022	March 31,2021
ROC filing fees	800	35,000
Professional charges		
Bank Charges Payment to Auditor (note I)	4,500	
	5,730	2,970
Sell Assessment Tax	11,030	37,970
Self Assessment Tax	11,000	
E KOCIII JE	11	

I. Payment to Auditor For period ended March 31,2021 March 31, 2022 Particulars 4,500 - For statutory audit - For tax audit - For other services 4,500 11 Exceptional Items- Expenses For period ended March 31, 2022 March 31,2021 Particulars

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 perio	od ended
	March 31, 2022	March 31,2021
Particulars	50,318	19,048
Profit (loss) for the year	50,318	19,048
Profit (loss) for the year, attributable to the equity holders		
Weighted average number of equity shares (Basic and Diluted EPS)	For period ended	
	March 31, 2022	March 31,2021
Particulars	1,00,000	1,00,000
Opening Balance		
Effect of fresh issue of shares	1,00,000	1,00,000
Weighted average number of equity shares for the year		
Earning Per Share (Basic and Diluted EPS)	0.50	0.19
Dataile in respect of Related Party transactions in pursuant to IND AS 24		21.02.202

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

Details in respect of Related Party transactions in pur 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 Advances (received)/paid	2,000 (6,530)	3,728
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 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. Asat As at

	ras are	
	March 31, 2022	March 31,2021
Particulars the particular as at the		
The principal amount and the interest due thereon remaining unpaid to any supplier as at the end of each accounting year.		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.	1500000	NIL
The appear 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		****
been paid but beyond the appointed any	NIL	NIL
specified under this Act. 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		
The amount of further interest remaining due and payable even in the small enterprise.	NIL	NIL
such date when the interest dues as above are actually paid to the small enterprise.	NIL	NIL

Particu	lars	March 31, 2022	March 31,2021
(I) Cont	ingent Liabilities	17000	F (6.522.1)
(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		7.
(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 not		
100	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.

KOCHI-11

By the order of the Board

S Rajaum 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 Prayeen, FCA Partner (M No. 232410) Date: 28/5/2022 Place: Kochi

UDIN: 22232410 AM) HSDS 1043

Optional exemptions availed

1 Property plant and equipment, intangible assets and investment properties

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

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 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

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

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

2 Classification and measurement of financial assets

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

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



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

CIN: U40100KL2008PLC022143

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

1. Equity share capital

share capital	Opening balance		as at 31 March 2022
Particulars	as at 1 april 2021	period -	10,00,000
quity shares of '10 each	10,00,000		10,00,00
quity shares of 10 cases	10,00,000		100

	Earnings	Other Comprehensive Income
Other Equity	12,460	
lance as on 01.04.2021	12,460	
anges in Accounting Policy of prior	50,318	
iod errors stated Balance at the beginning of the reporting period	50,31	8
ofit for the year her Comprehensive Income for the year (Net of Taxes; if any) tal Comprehensive Income for the year	62,77	18

sters(if any) ance as on 31.03.2022	Earnings	Other Comprehensive Income
1162 77	-6,588	
rticulars lance as on 01.04.2020	-6,588	
anges in Accounting Policy St. Person	19,048	
iod errors stated Balance at the beginning of the reporting period	19,048	
ofit for the year ther Comprehensive Income for the year (Net of Taxes , if any) ther Comprehensive Income for the year		
ther Comprehensive Income for the year total Comprehensive Income for the year	12,46	0

By the order of the Board

Balance as on 31.03.2021

S Rajkun Director

S Giridhar Drector

Date: 28/5/2022 Place: Kochi



As per our report of even date attached,

For KPR & Co., Chartered Accountants FRN: 0\$326S

Deepa Praveen, FCA Partner (M No. 232410) Date: 2/5/2022

Place Kochi UDIN: 22232410AMHSDS 1043

Sree Kailas Palchuram Hydro Power Limited

57/2993, SREE KAILAS, PALIAM ROAD, KOCHI

CIN: U40100KL2008PLC022145

Balance Sheet as at March 31,2022

(Figs in ₹)

'articulars	Note	As at March 31, 2022	As at March 31,2021
I. Assets			Mai Cii 31,2021
1 Non-current assets			
- Property, Plant & Equipment	4	4,221	1 221
- Other non-current assets	1970	7,221	4,221
2 Current Assets			
- Inventories			
- Financial Assets		3/8/	
Trade receivables			
Cash and cash equivalents	5	216.466	-
Loans	3	216,456	216,456
- Other current assets	6	808,648	808,648
- Assets held for sale		000,040	000,040
TOTAL		1,029,325	1,029,325
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	2.710
- Other non-current liabilities	10	1,033,219	3,719
		1,033,219	953,745
3 Current Liabilities			
- Financial Liabilities			
Trade payables			12.00
- 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

KPR&

By the order of the Board

11

As per our report of even date attached,

S Rajkungar Director

S Giridhar Director

Date: 28/5/2022

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

	ement of profit and loss for the period ended March 31, 2022		For period ended	(Figs in For period ended
Par	ticulars	Note	March 31, 2022	March 31,2021
ı	Revenue From Operations			
II	Other income	13		81
Ш	Total Income	15		81
IV	Expenses	=		- 01
	- Employee Benefit Expenses			
	- Finance costs	14	78,674	71,025
	- Depreciation and ammortisation expenses	**	70,074	(1,02)
	- 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)
VΙ	Exceptional Items [(expense) / income]	16	(63,774)	(100,149)
	Profit/(Loss) before tax	-	(83,974)	(108,149)
	Tax expense		(05,7,4)	(100,142)
	- Current income tax			
	- Tax adjustments for previous year			
	- Deffered Tax			
		_	-	-
X	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			
I	Total comprehensive income for the period(IX+X)		(83,974)	(108,149)
П	Earnings per Equity shares (of continuing operations) of Rs. 10/-	17		
	each			
	- Basic		(0.84)	(1.08)
	- Diluted		(0.84)	(1.08)
			(5.01)	(1.50)

Summary of significant accounting policies

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

S Rajkupiar Director

S Giridhae Director

Date: 28/5/2022 Place: Kochi



As per our report of even date attached.

For KPR & Co.,

Chartered Accountants

FRN: Ø5326S

Deepa Praveer

Deepa Praveen, FCA Partner (M No. 232410)

Date: 28/5/2022 Place: Kochi

UDIN: 22232410AMHTNS5168

5ree 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 of March 31,2022	March 31,202
A.	. Cash Flow from Operating activities:	141111111111111111111111111111111111111	March 51,202
	Net profit after taxation	(83,974)	(100.14
	Adjustments for:	(65,974)	(108,14)
	Interest Expense	79 674	
	Interest Income	78,674	71,02
	Operating Profit before working capital changes	(5 200)	(8
	thinges	(5,300)	(37,20:
	Increase In current assets		
	Increase in short term borrowings	7	7,560
	Increase in other current liabilities	1.500	
	Decrease in short term provisions	4,500	
	Cash flow from Operations	(000)	
	Income tax paid	(800)	(29,639
	monto an para		-
	Net Cash from Operating activities	(000)	
	a pointing metricules	(800)	(29,639
3.	Cash Flow from Investing Activities		
	Interest Income		
	Preliminary Expenses and preoperative expenses		81
	Net Cash from Investing Activities		
	The state of the s	-	81
	Cash Flow from Financing Activities	1	
	Proceeds from Long Term Borrowings		
	Repayment of Long Term Borrowings		
	Interest on Long term borrowings	- 79,474	106,025
	Increase in Share capital	(78,674)	(71,025
	Net Cash from Financing activities		
	rece cash from Financing activities	800	35,000
	Total Increase (Degreese) In Coal And Coal Edition		
•	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 each and and		
-	Components of cash and cash equivalents	As at	
- 12	Particulars	March 31,2022	As at 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
1			210,420
1	ne order of the Board	As per our report of even dat	e attached,
₹a	isaniar	For KPR & Co.,	
	CLOK	Chartered Accountants	
-	LPR&CO		
iir	ridhar	FRN: 05326S	
		//	
-	Ctor (KOCHI-11) SEN	Deepa Praveen, FCA	

Free Kailas Palchuram Hydro Power Limited

57/2993, SREE KAILAS, PALIAM ROAD, KOCHI CIN: U40100KL2008PLC022145

Notes Forming Part Of The Financial Statements

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	-		1
- Additions			
- Disposals	200		1575
Closing Gross Carrying Amount	3,675.00	546.00	4,221.00
Accumulated Depreciation	Marie at Challe		
- Depreciation charge during the year			
- Impairment loss			-
- Exchange differences		-	
- Disposals		-	
Closing Accumulated Depreciation	-	-	
Net Carrying Amount	3,675.00	546.00	4,221.0
		Y	
Year ended March 31, 2022			
- Gross Carrying Amount			
- Opening Gross carrying amont	3,675.00	546.00	4,221.0
- Exchange differences	-		
- Additions			
- Disposals			
Closing Gross Carrying Amount	3,675.00	546.00	4,221.0
Accumulated Depreciation and Impairment		-	
- Opening accumulated depreciation		-	2
Depreciation charge during the year			-
- Impairment loss			2
- Exchange differences	-		20
- Disposals		-	
Closing Accumulated Depreciation		-	-
Net Carrying Amount	3,675.00	546.00	4,221.0

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

As at

Particulars

March 31, 2022 March 31,2021

Balance with Banks

In Margin money
 In current account



6 Other Current Assets

	AS at	A3 at
	March 31, 2022	March 31,2021
Particulars	500,000	500,000
Advance to related party	288,998	288,998
Power Project- Advance	19,650	19,650
Income Tax Refund Receivable	808,648	808,648

7 Equity share capital

I. Authorised Equity Share Capital

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

II. Issued, Subscribed & fully Paid Up

II. Issued, Subscribed	As at March 31, 2022		As at March 31, 2022 As at Ma		As at March	31, 2021
Particulars	No. of shares	Amount	No. of shares	Amount		
At the beginning of the period Issued during the	100,000	1,000,000	100,000	1,000,000		
Issued during the period	275			•		
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.
- No shares have been forfeited till date.
- 6 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.
- 8 The following shareholders hold more than 5% of the shares:

	As at March	31, 2022	As at March	31, 2021
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	6.009
S. SUBRAMONIAM	6000	6.00%	6000	6.009
	6000	6.00%	6000	6.009
A. GANESH A.PADMANABHAN	6000	6.00%	6000	6.00%

Reserves & Surplus

Particulars Retained earnings Opening balance

	As at	As at
8 CO	March 31, 2022	March 31,2021
1/02		v
* OCHIAI) XX	(976,077) (83,974)	(867,928) (108,149)

9 Deferred tax		
Deterred tax	As at	As a
Particulars	March 31, 2022	March 31,202
Deferred Tax Liabilities		Patricti Dijava
- 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		
other non-current natimities	As at	As at
Particulars	March 21 2022	Marrah 24 2021
Unsecured	March 31, 2022	March 31,202
- Advance From Holding Company	121 000	
Advance from Associate company Advance from Associate company	121,995	111,689
Sree Adisakthi Mukkuttathode Hydro Power Ltd	911,224	842,056
Sice Adisaktii Makkattatilode Tiydio Fowei Etd	1,033,219	953,745
1 Other current liabilities	As at	As at
Particulars	March 31, 2022	March 31,2021
Audit fee payable	18,000	
Other payables		13,500
Other payables	28,538 46,538	28,538 42,038
2 Short term provisions		
2 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
3 Other income		
	For the ye	ar ended
Particulars	March 31, 2022	March 31,2021
Interest income	1 12 1 14 15 17	81
Interest on IT Refund		81
4 Finance Cost	Van en	
Finance Cost	For the ye	ar ended
Particulars		March 31,2021
Interest expense	78,674	71,025
Other borrowing costs	70.774	
	78,674	71,025
Other Expenses	For the year	ar ended
Particulars		
Particulars ROC filing fees	March 31, 2022	March 31,2021 35,000
Professional Charges	800	33,000
Bank Charges		238
Payment to Auditor (note I)	4,500	

		For the year	
ayment to Auditor	Ma	rch 31, 2022 M	iarch 31,2021
	Ivia	4,500	
ticulars		4,000	
statutory audit			
tax audit		4,500	
other services	_	4,000	
Other ser			
Litania Evnenses		For the year	r ended
ceptional Items- Expenses	м	arch 31, 2022	March 31,2021
			-
rticulars	_	-	-
	_		10 2-
arning per share			
asic and diluted earning per share he calculations of profit attributable to equity shareholders a	to an an number of equity sha	res outstanding for	r purposes of basic
asic and diluted earning per state	nd weighted average indirect of the		
he calculations of profit additional areas follows:			
arnings per share calculation			
Profit (loss) attributable to equity shareholders (Basic and	Diluted)	For the ye	ear ended
Profit (loss) attributable to equity same		2000	March 31.202
		March 31, 2022	
		(83,974)	(108,14
Profit (loss) for the year		(83,974)	(108,14
Weighted average number of equity shares (Basic and Dila	uted EPS)		year ended
Weighted average number of equity shares (Basic and Dila	uted EPS)		
Weighted average number of equity shares (Basic and Dili	uted EPS)	March 31, 2022	2 March 31,20
	uted EPS)		2 March 31,20
Particulars Opening Balance	uted EPS)	March 31, 2022	2 March 31,20
Particulars Opening Balance	uted EPS)	March 31, 2022	March 31,20
Particulars Opening Balance	uted EPS)	March 31, 2022	2 March 31,20 100,0 0 100,0
Particulars Opening Balance Effect of fresh issue of shares Weighted average number of equity shares for the year	uted EPS)	March 31, 2022	2 March 31,20 100,0 0 100,0
Particulars Opening Balance Effect of fresh issue of shares Weighted average number of equity shares for the year	uted EPS)	March 31, 2022	March 31,20 100,0 100,0 100,0 4)
Particulars Opening Balance Effect of fresh issue of shares Weighted average number of equity shares for the year Earning Per Share (Basic and Diluted EPS)		March 31, 2022 100,000 100,000 (0.84	March 31,20 100,0 100,0 100,0 (1
Particulars Opening Balance Effect of fresh issue of shares Weighted average number of equity shares for the year Earning Per Share (Basic and Diluted EPS)		March 31, 2022	March 31,20 100,0 100,0 100,0 (1
Particulars Opening Balance Effect of fresh issue of shares Weighted average number of equity shares for the year Earning Per Share (Basic and Diluted EPS) Details in respect of Related Party transactions in pursu		March 31, 2022 100,000 (0.84	2 March 31,20 100,0 0 100,0 4) (1
Particulars Opening Balance Effect of fresh issue of shares Weighted average number of equity shares for the year Earning Per Share (Basic and Diluted EPS) Details in respect of Related Party transactions in pursue	ant to IND AS 24 Transactions	March 31, 2022 100,000 100,000 (0.84	2 March 31,20 100,0 100,0 4) (1 22 31/03/2 10 470
Particulars Opening Balance Effect of fresh issue of shares Weighted average number of equity shares for the year Earning Per Share (Basic and Diluted EPS) Details in respect of Related Party transactions in pursue Name 1. Holding Company-	ant to IND AS 24 Transactions Holding interest	100,000 100,000 (0.84 31/03/202 470,01	2 March 31,20 100,0 100,0 4) (1 22 31/03/2 10 470.0 06 2
Particulars Opening Balance Effect of fresh issue of shares Weighted average number of equity shares for the year Earning Per Share (Basic and Diluted EPS) Details in respect of Related Party transactions in pursue	ant to IND AS 24 Transactions Holding interest Interest on Advances (Received)/Paid	100,000 100,000 (0.84 31/03/202 470,01	2 March 31,20 100,0 100,0 4) (1 22 31/03/2 10 470
Particulars Opening Balance Effect of fresh issue of shares Weighted average number of equity shares for the year Earning Per Share (Basic and Diluted EPS) Details in respect of Related Party transactions in pursue Name 1. Holding Company-	ant to IND AS 24 Transactions Holding interest Interest on Advances (Received)/Paid	100,000 100,000 (0.84 31/03/202 470,01	2 March 31,20 100,0 100,0 4) (1 22 31/03/2 10 470.0 06 2
Particulars Opening Balance Effect of fresh issue of shares Weighted average number of equity shares for the year Earning Per Share (Basic and Diluted EPS) Details in respect of Related Party transactions in pursue Name 1. Holding Company-	ant to IND AS 24 Transactions Holding interest Interest on Advances (Received)/Paid Advances (Received)/Paid	100,000 100,000 (0.84 31/03/202 470,01	2 March 31,20 100,0 100,0 4) (1 22 31/03/2 10 470.0 06 2
Particulars Opening Balance Effect of fresh issue of shares Weighted average number of equity shares for the year Earning Per Share (Basic and Diluted EPS) Details in respect of Related Party transactions in pursu Name 1. Holding Company- Cella Space Ltd	ant to IND AS 24 Transactions Holding interest Interest on Advances (Received)/Paid Advances (Received)/Paid Nil	100,000 100,000 (0.84 31/03/202 470,01	2 March 31,20 100,0 100,0 4) (1 22 31/03/2 10 470.0 06 2
Particulars Opening Balance Effect of fresh issue of shares Weighted average number of equity shares for the year Earning Per Share (Basic and Diluted EPS) Details in respect of Related Party transactions in pursu Name 1. Holding Company- Cella Space Ltd 2. Subsidiaries	ant to IND AS 24 Transactions Holding interest Interest on Advances (Received)/Paid Advances (Received)/Paid Nil Nil	100,000 100,000 (0.84 31/03/202 470,01	2 March 31,20 100,0 100,0 4) (1 22 31/03/2 10 470.0 06 2
Particulars Opening Balance Effect of fresh issue of shares Weighted average number of equity shares for the year Earning Per Share (Basic and Diluted EPS) Details in respect of Related Party transactions in pursu Name 1. Holding Company- Cella Space Ltd 2. Subsidiaries	ant to IND AS 24 Transactions Holding interest Interest on Advances (Received)/Paid Advances (Received)/Paid Nil	100,000 100,000 (0.84 31/03/202 470,01	2 March 31,20 100,0 100,0 4) (1 22 31/03/2 10 470.0 06 2
Particulars Opening Balance Effect of fresh issue of shares Weighted average number of equity shares for the year Earning Per Share (Basic and Diluted EPS) Details in respect of Related Party transactions in pursu Name 1. Holding Company- Cella Space Ltd 2. Subsidiaries 3. Key Managerial Persons 4. Relatives of Key Managerial Persons	ant to IND AS 24 Transactions Holding interest Interest on Advances (Received)/Paid Advances (Received)/Paid Nil Nil	100,000 100,000 (0.84 31/03/202 470,01	2 March 31,20 100,0 100,0 4) (1 22 31/03/2 10 470. 06 2 35
Particulars Opening Balance Effect of fresh issue of shares Weighted average number of equity shares for the year Earning Per Share (Basic and Diluted EPS) Details in respect of Related Party transactions in pursu Name 1. Holding Company- Cella Space Ltd 2. Subsidiaries 3. Key Managerial Persons 4. Relatives of Key Managerial Persons	ant to IND AS 24 Transactions Holding interest Interest on Advances (Received)/Paid Advances (Received)/Paid Nil Nil Nil	100,000 100,000 (0.84 31/03/202 470,01	2 March 31,20 100,0 100,0 4) (1 22 31/03/2 10 470.0 06 2
Particulars Opening Balance Effect of fresh issue of shares Weighted average number of equity shares for the year Earning Per Share (Basic and Diluted EPS) Details in respect of Related Party transactions in pursu Name 1. Holding Company- Cella Space Ltd 2. Subsidiaries 3. Key Managerial Persons 4. Relatives of Key Managerial Persons 5. Enterprises over which the above persons have	ant to IND AS 24 Transactions Holding interest Interest on Advances (Received)/Paid Advances (Received)/Paid Nil Nil	March 31, 2022 100,000 (0.84 31/03/202 470,01	2 March 31,20 100,0 100,0 4) (1 22 31/03/2 10 470. 06 2 35
Particulars Opening Balance Effect of fresh issue of shares Weighted average number of equity shares for the year Earning Per Share (Basic and Diluted EPS) Details in respect of Related Party transactions in pursu Name 1. Holding Company- Cella Space Ltd 2. Subsidiaries 3. Key Managerial Persons 4. Relatives of Key Managerial Persons	ant to IND AS 24 Transactions Holding interest Interest on Advances (Received)/Paid Advances (Received)/Paid Nil Nil Nil Nil Advances (Received)/Paid	March 31, 2022 100,000 (0.84 31/03/202 470,01	2 March 31,20 100,0 100,0 4) (1 22 31/03/2 10 470. 06 2 35
Particulars Opening Balance Effect of fresh issue of shares Weighted average number of equity shares for the year Earning Per Share (Basic and Diluted EPS) Details in respect of Related Party transactions in pursu Name 1. Holding Company- Cella Space Ltd 2. Subsidiaries 3. Key Managerial Persons 4. Relatives of Key Managerial Persons 5. Enterprises over which the above persons have substantial interest	ant to IND AS 24 Transactions Holding interest Interest on Advances (Received)/Paid Advances (Received)/Paid Nil Nil Nil Nil Advances (Received)/Paid	March 31, 2022 100,000 (0.84 31/03/202 470,01 1 10,30	2 March 31,20 100,0 100,0 4) (1 22 31/03/2 10 470. 06 2 35
Particulars Opening Balance Effect of fresh issue of shares Weighted average number of equity shares for the year Earning Per Share (Basic and Diluted EPS) Details in respect of Related Party transactions in pursu Name 1. Holding Company- Cella Space Ltd 2. Subsidiaries 3. Key Managerial Persons 4. Relatives of Key Managerial Persons 5. Enterprises over which the above persons have substantial interest	ant to IND AS 24 Transactions Holding interest Interest on Advances (Received)/Paid Advances (Received)/Paid Nil Nil Nil Nil Advances (Received)/Paid	March 31, 2022 100,000 (0.84 31/03/202 470,01 1 10,30	2 March 31,20 100,0 100,0 4) (1 22 31/03/2 10 470. 06 2 35
Particulars Opening Balance Effect of fresh issue of shares Weighted average number of equity shares for the year Earning Per Share (Basic and Diluted EPS) Details in respect of Related Party transactions in pursu Name 1. Holding Company- Cella Space Ltd 2. Subsidiaries 3. Key Managerial Persons 4. Relatives of Key Managerial Persons 5. Enterprises over which the above persons have	ant to IND AS 24 Transactions Holding interest Interest on Advances (Received)/Paid Advances (Received)/Paid Nil Nil Nil Advances (Received)/Paid Interest on Advances (Received)/Paid any as at the year-end, there are no ba	March 31, 2022 100,000 (0.84 31/03/202 470,01 1 10,30	2 March 31,20 100,0 100,0 4) (1 22 31/03/2 10 470. 06 2 35

The principal amount and the interest due thereon remaining appear to any supplier as at the end of

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.

supplier beyond the appointed day during the year.

March 31, 2022 March 31,2021

NIL

NIL

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

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.

LVILLE	
NIL	NIL
NIL	NIL
MIL	
MII	NIL

As at

NIL

NIL

NIL

As at

20 Contingent liabilities and Commitments

		March 31, 2022	March 31,2021
Particul	ars	NIL	NIL
(i) Cont	Claims against the company not acknowledged as debt	******	
(a)			
(b)	Guarantees - Guarantee in favour of Govt of Kerala (Power Dept) - Mount of Income tax liabilities disputed in appeal		
(c) (d)	Other money for which the company is contingently		
(ii) Con	nmitments Estimated amount of contracts remaining to be executed on capital account and not provided	NIL	NIL
(a)	Estimated amount of contracts remaining to	NIL	NIL
(b)	for Uncalled liability on shares and other investments partly paid	NIL	NIL

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

By the order of the Board

Other commitments (specify nature)

(c)

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: 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

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.

KOCHI-11

ee Kailas Palchuram Hydro Power Limited 7/2993, 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		3
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)		100
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	A	*
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 Rajkurkar Director

S Giridhar Director

Date: 28/5/2022 Place: Kochi KOCHI-11 KOCHI-11 KOCHI-11

As per our report of even date attached,

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

Deepa Prayeen, FCA Partner (M No. 232410)

Date: 28/1/2022 Place: Nochi

UDIN: 22232410 AMHTNS5