

**JAYPEE NIGRIE SUPER THERMAL POWER PLANT (JNSTPP)
(A DIVISION OF JAIPRAKASH POWER VENTURES LIMITED)**

BALANCE SHEET AS AT 31.03.2021

JAYPEE NIGRIE SUPER THERMAL POWER PLANT (JNSTPP)
(A DIVISION OF JAIPRAKASH POWER VENTURES LIMITED)
BALANCE SHEET AT MARCH 31 2021

(Amount In Rupees)

Particulars	Note No.	As at March 31,2021	As at March 31,2020
Assets			
1 Non Current assets			
(a) Property, plant and equipment	2	97,416,749,972	99,602,611,867
(b) Capital work in progress	3	121,795,357	774,276,015
(c) Investment Property		-	-
(d) Goodwill		-	-
(e) Other Intangible assets		-	-
(f) Intangible assets under development		-	-
(g) Financial Assets		-	-
(i) Investments		-	-
(ii) Trade receivable		-	-
(iii) Loans	4	28,838,636	15,638,636
(iv) Other financial assets	5	47,073,000	80,076,000
(h) Deferred tax assets (Net)		-	-
(i) Other non current assets	6	702,337,566	532,669,546
		98,316,794,531	101,005,272,064
2 Current Assets			
(a) Inventories	7	1,456,838,739	2,106,398,678
(b) Financial Assets			
(i) Investments		-	-
(ii) Trade receivable	8	3,462,783,531	1,794,932,595
(iii) Cash and cash equivalents	9	204,867,315	473,156,146
(iv) Bank balance other than (iii) above	10	850,279,202	724,004,000
(v) Loans		-	-
(vi) other financial assets	11	37,954,547	35,040,614
(c) Current Tax assets (Net)	12	25,826,457	21,930,434
(d) Other Current assets	13	1,732,767,417	1,327,805,890
		7,771,317,208	6,483,268,357
Total Assets		106,088,111,739	107,488,540,421
Equity and Liabilities			
1 Equity			
(a) Equity Share Capital			
(b) Instrument entirely equity in nature-CCPS	14 A	37,309,900,000	37,309,900,000
(c) Other Equity	14 B	381,534,543	15,341,634,974
(d) InterUnit Balances		37,400,369,205	21,111,511,014
		75,091,803,748	73,763,045,989
2 Non Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	15	20,165,682,131	21,611,075,626
(ii) Trade payables		-	-
(iii) Other financial liabilities	16	16,954,780	17,254,837
(b) Provisions	17	9,068,905	11,539,380
(c) Deferred tax liabilities (net)	18	17,024,726	18,782,964
(d) Other non current liabilities		-	-
		20,208,730,542	21,658,652,807
3 Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	19	3,189,725,938	3,409,840,306
(ii) Trade and other payables	20		
(a) Total outstanding dues of Micro Enterprises and Small Enterprises		78,266,068	2,580,835
(b) Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises		997,733,421	1,095,356,653
(iii) Other financial liabilities	21	6,435,078,790	7,407,617,768
(b) Other current liabilities	22	73,912,074	133,401,203
(c) Short term provisions	23	12,861,158	18,044,860
(d) Current Tax Liabilities (Net)		-	-
		10,787,577,449	12,066,841,625
Total Equity and Liabilities		106,088,111,739	107,488,540,421

Summary of significant accounting policies

The note Nos. 1 to 50 are integral part of the financial statements
Refer note no. 48 of the division's financial statements

FOR LODHA & CO.
CHARTERED ACCOUNTANTS
Firm Registration No. 301051E

N.K. LODHA
Partner
M.No. 085155



Place: New Delhi
Dated: 14th June, 2021

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R.K.Porwal
Joint President (F & A) & CFO

Suren Jain
Managing Director & CEO
DIN 00011026

Mahesh Chaturvedi
Addl. G.M. &
Company Secretary
M.No. FCS 3188

JAYPEE NIGRIE SUPER THERMAL POWER PLANT
(A DIVISION OF JAIPRAKASH POWER VENTURES LIMITED)
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2021

(Amount in Rupees)

Particulars	Note No.	Year ended March 31, 2021	Year ended March 31, 2020
I Revenue from operations	24	21,023,235,817	18,182,011,562
II Other income	25	167,364,636	153,312,809
III Total income (I+II)		21,190,600,453	18,335,324,371
IV Expenses:			
Cost of operation and maintenance	26	14,390,704,985	13,530,392,922
Changes in inventories of finished goods work-in-progress and stock-in-trade		-	-
Employee benefits expense	27	341,911,865	394,224,413
Finance costs	28	2,741,868,125	3,233,903,035
Depreciation and amortization expense	29	2,907,326,189	2,898,551,882
Other expenses	30	455,324,858	311,476,173
Total expenses		20,837,136,022	20,368,548,424
V Profit before tax (III-IV)		353,464,431	(2,033,224,053)
VI Exceptional items (Net) (Gain)/Loss	41	-	(17,228,326,921)
VII Profit before tax (V-VI)		353,464,431	15,195,102,868
VIII Tax expense:			
(1) Current tax		-	-
(2) Deferred tax (net)		(1,758,238)	(34,225,750)
IX Profit/(loss) for the period (VII-VIII)		355,222,669	15,229,328,618
X Other comprehensive income			
(a) Items that will be reclassified to profit or loss		-	-
(b) Items that will not be reclassified to profit or loss		-	-
Other Comprehensive income for the period		-	-
XI Total comprehensive income for the period (IX+X)		355,222,669	15,229,328,618

Summary of significant accounting policies

1

The note nos. 1 to 50 are integral part of the financial statements

Refer note no. 48 of the division's financial statements

FOR LODHA & CO.
CHARTERED ACCOUNTANTS
Firm Registration No. 301051E

N.K. LODHA
Partner
M.No. 085155



Place: New Delhi
Dated: 14th June, 2021

R.K. Porwal
Joint President (F & A) & CFO

Suren Jain
Managing Director & CEO
DIN 00011026

Mahesh Chaturvedi
Addl. G.M. &
Company Secretary
M.No. FCS 3188

JAYPEE NIGRIE SUPER THERMAL POWER PLANT
(A DIVISION OF JAIPRAKASH POWER VENTURES LIMITED)

Note 2- Property , Plant and equipment

Particulars	Free Hold Land	Buildings	Plant & Machinery	Furniture & Fittings	Office Equipments	Vehicles	SHIPS & BOATS	400 KV TRANSMISSION LINE	RAILWAY SIDINGS	Right to Use Assets #	Total
Gross Carrying Value											
As at April 01, 2019	338,624,072	11,929,435,366	96,307,078,092	38,019,167	48,063,932	34,101,666	96,900	5,165,086,212	1,374,163,319	-	115,234,688,726
Additions	-	-	4,823,537	390,532	1,912,587	1,256,150	-	-	-	45,872,953	54,254,759
Disposals	-	-	(1,434,374)	-	-	-	-	-	-	-	(1,434,374)
As at March 31, 2020	338,624,072	11,929,435,366	96,310,467,255	38,409,699	49,976,519	35,356,816	96,900	5,165,086,212	1,374,163,319	45,872,953	115,287,489,111
Additions	-	2,000,000	713,039,403	57,550	1,666,382	4,558,163	125,000	-	-	-	721,466,498
Disposals	-	-	-	-	(44,077)	-	-	-	-	-	(44,077)
As at March 31, 2021	338,624,072	11,931,435,366	97,023,506,658	38,467,249	51,618,824	39,914,979	221,500	5,165,086,212	1,374,163,319	45,872,953	116,008,911,552
Accumulated Depreciation											
As at April 01, 2019	-	1,740,313,178	9,989,310,077	28,307,516	43,461,834	26,035,495	17,847	561,579,032	398,393,684	-	12,787,418,664
Charge for the year	-	385,589,182	2,295,313,030	2,511,656	1,239,910	1,867,721	3,238	122,661,817	87,011,153	2,354,175	2,898,551,882
Disposals	-	-	(1,093,302)	-	-	-	-	-	-	-	(1,093,302)
As at March 31, 2020	-	2,125,902,360	12,283,529,805	30,819,172	44,701,744	27,903,215	21,085	684,240,849	485,404,837	2,354,175	15,684,877,244
Charge for the year	-	386,022,976	2,304,592,895	2,170,611	1,181,080	1,326,617	4,865	122,661,817	87,011,153	2,354,175	2,907,326,189
Disposals	-	-	-	-	(41,873)	-	-	-	-	-	(41,873)
As at March 31, 2021	-	2,511,925,336	14,588,122,700	32,989,783	45,840,951	29,229,832	25,950	806,902,666	572,415,990	4,708,350	18,592,161,560
Net carrying value (As at March 31, 2020)	338,624,072	9,803,533,006	84,026,937,450	7,590,527	5,274,775	7,453,602	75,815	4,480,845,363	886,758,482	43,518,778	99,602,611,867
Net carrying value (As at March 31, 2021)	338,624,072	9,419,510,030	82,435,383,959	5,477,467	5,777,873	10,685,147	195,950	4,358,183,547	801,747,329	41,164,603	97,416,749,972

Note: Refer note no. 15.1 (a) for information on property, plant and equipment hypothecated/mortgaged as security .



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