

**JAYPEE NIGRIE CEMENT GRINDING UNIT (JNCGU)
(A DIVISION OF JAIPRAKASH POWER VENTURES LIMITED)**

BALANCE SHEET AS AT 31.03.2021

JAYPEE NIGRIE CEMENT GRINDING UNIT (JNCGU)
(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	1,952,136,375	2,046,353,650
	(b) Capital work in progress	3	514,560,004	514,560,004
	(c) Investment Property		-	-
	(d) Goodwill		-	-
	(e) Other Intangible assets		-	-
	(f) Intangible assets under development		-	-
	(g) Financial Assets			
	(i) Investments		-	-
	(ii) Trade receivable		-	-
	(iii) Loans Receivable	4	140,000	140,000
	(iv) Other financial assets		-	-
	(h) Deferred tax assets (Net)	5	793,090	836,674
	(i) Other non current assets	6	5,291,800	18,541,179
			<u>2,472,921,269</u>	<u>2,580,431,507</u>
2	Current Assets			
	(a) Inventories	7	59,528,564	55,320,255
	(b) Financial Assets			
	(i) Investments		-	-
	(ii) Trade receivable		-	-
	(iii) Cash and cash equivalents	8	2,935,186	7,496,462
	(iv) Bank balance other than (iii) above		-	-
	(v) Loans Receivable		-	-
	(vi) Other financial assets	9	68,800	62,000
	(c) Current Tax Assets (Net)	10	40,267	-
	(d) Other Current Assets	11	13,597,311	19,441,317
			<u>76,170,128</u>	<u>82,320,034</u>
	Total Assets		2,549,091,397	2,662,751,541
Equity and Liabilities				
1	Equity			
	(a) Equity Share Capital		-	-
	(b) Other Equity	12	(168,377,691)	(177,922,949)
	(c) Inter Unit Balances		2,008,246,087	2,003,192,708
			<u>1,839,868,396</u>	<u>1,825,269,759</u>
2	Non Current Liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	13	515,622,158	550,544,508
	(ii) Trade payables		-	-
	(iii) Other financial liabilities	14	2,567,348	2,589,767
	(b) Provisions		-	-
	(c) Other non current liabilities	15	3,514,998	3,766,069
			<u>521,704,504</u>	<u>556,900,344</u>
3	Current Liabilities			
	(a) Financial Liabilities			
	(i) Borrowings		-	-
	(ii) Trade payables	16	-	303,985
	(a) Total outstanding dues of Micro Enterprises and Small Enterprises		-	-
	(b) Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises		154,470,029	189,965,036
	(iii) Other financial liabilities	17	32,855,916	90,162,813
	(b) Other current liabilities	18	192,552	149,604
	(c) Provisions		-	-
	(d) Current Tax Liabilities (Net)		-	-
			<u>187,518,497</u>	<u>280,581,438</u>
	Total Equity and Liabilities		2,549,091,397	2,662,751,541

Summary of significant accounting policies
The note nos. 1 to 43 are integral part of the division's financial statements
The note nos. 41 of the division's financial statements

FOR LODHA & CO.
CHARTERED ACCOUNTANTS
Firm Registration No. 301001E

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
MNO. FCS3188

JAYPEE NIGRIE CEMENT GRINDING UNIT(JNCGU)
(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	19	126,335,733	4,161,823
II Other income	20	589,082	245,370
III Total income (I+II)		126,924,815	4,407,193
IV Expenses:			
Cost of operation and maintenance	21	130,501,164	11,660,291
Changes in inventories of finished goods work-in-progress and stock-in-trade	22	(2,818,305)	-
Employee benefits expense	23	18,525,915	18,842,469
Finance costs	24	42,526,857	62,044,710
Depreciation and amortization expense	25	94,243,241	94,266,866
Other expenses	26	10,621,279	16,397,526
Total expenses		293,600,151	203,211,862
V Profit /(Loss) before exceptional items and tax (III-IV)		(166,675,336)	(198,804,669)
VI Exceptional items (Net) (Gain)/Loss	35	-	(22,042,503)
VII Profit /(loss) before tax (V-VI)		(166,675,336)	(176,762,166)
VIII Tax expense:			
(1) Current tax		43,584	(234,188)
(2) Deferred tax (net)		43,584	(234,188)
Total tax expenses		(166,718,920)	(176,527,978)
IX Profit/(loss) from operations (VII-VIII)			
X Other comprehensive income			
(a) Items that will not be reclassified to profit or loss		-	-
(b) Items that will be reclassified to profit or loss		-	-
Other comprehensive income for the period		-	-
Total comprehensive income (IX+X)(Comprising Profit / (Loss) and Other Comprehensive Income for the period)		(166,718,920)	(176,527,978)

Summary of significant accounting policies

The note nos. 1 to 43 are integral part of the division's financial statements

The note nos. 41 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
MNO. FCS3188

Note 2 Property, plant and equipment

(Amount in Rupees)

Particulars	Free Hold land	Buildings	Plant & Machinery	Furniture & Fittings	Office Equipments	Vehicles	Right to Use #	Total
Gross Carrying Value								
As at April 1, 2019	16,900,000	128,354,320	2,348,492,529	1,236,695	3,530,709	41,321	-	2,498,555,574
Additions	-	-	-	-	-	-	2,906,867	2,906,867
Disposals	-	-	(59,598)	-	-	-	-	(59,598)
As at April 1, 2020	16,900,000	128,354,320	2,348,432,931	1,236,695	3,530,709	41,321	2,906,867	2,501,402,843
Additions	-	-	45,810	-	-	-	-	45,810
Disposals	-	-	(29,500)	-	-	-	-	(29,500)
As at March 31, 2021	16,900,000	128,354,320	2,348,449,241	1,236,695	3,530,709	41,321	2,906,867	2,501,419,153
Accumulated Depreciation								
As at April 1, 2019	-	17,288,013	340,521,425	521,424	2,444,074	21,757	-	360,796,693
Charge for the year	-	4,516,458	89,342,544	117,179	165,169	3,925	121,591	94,266,866
Disposals	-	-	(14,366)	-	-	-	-	(14,366)
As at April 1, 2020	-	21,804,471	429,849,603	638,603	2,609,243	25,682	121,591	455,049,193
Charge for the year	-	4,516,453	89,341,016	117,184	143,071	3,926	121,591	94,243,241
Disposals	-	-	(9,656)	-	-	-	-	(9,656)
As at March 31, 2021	-	26,320,924	519,180,963	755,787	2,752,314	29,608	243,182	549,282,778
Net Carrying Value (As at March 31, 2020)	16,900,000	106,549,849	1,918,583,328	598,092	921,466	15,639	2,785,276	2,046,353,650
Net Carrying Value (As at March 31, 2021)	16,900,000	102,033,396	1,829,268,278	480,908	778,395	11,713	2,663,685	1,952,136,375

Refer Note No. 29

Note: Refer note no. 13.1 for information on property, plant and equipment pledged as security by the Company/Division.



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