

UNITECH POWER TRANSMISSION LIMITED
BALANCE SHEET AS AT 31 MARCH 2021
(Amount in Rupees lakhs, unless otherwise stated)

	Notes	As at 31 March 2021	As at 31 March 2020	As at 01 April 2019
ASSETS				
Non-current assets				
Property, plant and equipment	3	2,795.52	2,489.02	2,593.61
Right-of-use assets	3a	31.08	31.53	31.98
Capital work-in-progress	3b	-	12.09	11.34
Other Intangible assets	3c	14.04	28.60	36.86
Financial Assets:				
a Investments	4	2.28	1.98	1.50
b Other financial assets	5	35.26	32.29	21.96
Other non-current assets	6	825.00	825.00	1,000.87
		3,703.18	3,420.51	3,698.12
Current assets				
Inventories	7	4,744.58	3,956.12	2,876.79
Financial assets:				
a Trade receivables	8	16,725.85	16,885.23	20,300.79
b Cash and cash equivalents	9	39.40	65.07	77.29
c Bank balance other than 'b' above	10	2,430.73	2,357.83	2,308.76
d Loans	11	-	-	0.22
e Other financial assets	5	118.91	144.81	133.62
Current tax assets (Net)	12	172.72	202.01	-
Other current assets	13	3,211.55	2,841.72	2,183.22
		27,443.74	26,452.79	27,880.69
Total Assets		31,146.92	29,873.30	31,578.81
EQUITY AND LIABILITIES				
Equity				
Equity share capital	14	5,000.00	5,000.00	5,000.00
Other equity	15	5,799.67	5,426.44	4,643.20
		10,799.67	10,426.44	9,643.20
LIABILITIES				
Non-current liabilities				
Financial liabilities:				
a Borrowings	16	-	-	-
b Other financial liabilities	17	86.04	-	-
Provisions	18	447.86	410.75	398.28
Deferred tax liabilities (net)	19	114.92	137.85	227.50
Other non current liabilities	20	-	462.15	857.21
		648.82	1,010.75	1,482.99
Current liabilities				
Financial liabilities:				
a Borrowings	16	1,690.31	2,608.94	1,668.67
b Trade payables	21	-	-	-
- total outstanding dues of micro enterprises and small enterprises		132.24	120.92	133.35
- total outstanding dues of creditors other than micro enterprises and small enterprises		11,756.25	11,150.76	13,222.00
c Other financial liabilities	17	2,042.99	1,868.01	2,075.88
Other current liabilities	22	4,060.63	2,668.85	3,264.59
Provisions	18	16.01	18.63	12.57
Current tax liabilities (Net)	23	-	-	75.56
		19,698.43	18,436.11	20,452.62
Total liabilities		31,146.92	29,873.30	31,578.81

Significant accounting policies

Note 2

The accompanying notes 1 to 49 form an integral part of these financial statements

In terms of our report of even date annexed

For and on behalf of the Board

For KMGS & Associates

Chartered Accountants

FRN No. 004730N

Lalit Goel

Partner

Membership No: 091100



M.K. Agrawal

Whole-time Director

DIN: 00690134

Rajendra Kumar Bhandari

Whole-time Director

DIN: 07273022

Place : New Delhi

Dated : 11/09/2021

Anuradha Mishra

Company Secretary

Gyanendra Kumar Chaturvedi

Chief Financial Officer

UNITECH POWER TRANSMISSION LIMITED
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31 MARCH 2021
(Amount in Rupees lakhs, unless otherwise stated)

Particulars	Notes	31 March 2021	31 March 2020
INCOME			
Revenue from operations	24	32,885.95	34,299.15
Other income	25	227.35	190.60
Total Income (I)		33,113.30	34,489.75
EXPENSES			
Cost of materials consumed	26	19,643.81	18,886.74
Changes in inventories of finished goods, stock in trade and work-in-progress	27	(127.51)	(1,045.19)
Employee benefits expense	28	2,170.82	2,138.73
Finance costs	29	614.12	760.51
Depreciation and amortisation expense	30	303.74	297.20
Other expenses	31	10,040.27	12,604.20
Total Expenses (II)		32,645.25	33,642.19
Profit before tax from continuing operations before exceptional items (I-II)		468.05	847.56
Exceptional items		-	-
Profit before tax from continuing operations after exceptional items		468.05	847.56
Tax expense:	19		
Current tax		137.28	220.85
Adjustment of tax relating to earlier periods		6.83	(7.85)
Deferred tax		(29.56)	(108.61)
Profit for the year from continuing operations		353.50	743.17
Other comprehensive income			
Items that will not be reclassified to profit & loss in subsequent periods			
Re-measurement gains (losses) on defined benefit plans	32	26.36	59.03
Income tax effect on such items		(6.63)	(18.96)
Total other comprehensive income for the year, net of tax		19.73	40.07
Total comprehensive income for the year, net of tax		373.23	783.24
Earnings per equity share (computed on the basis of profit for the year):			
(1) Basic	33	0.71	1.49
(2) Diluted	33	0.71	1.49

Significant accounting policies

Note 2

The accompanying notes 1 to 49 form an integral part of these financial statements

In terms of our report of even date annexed

For and on behalf of the Board

For KMGS & Associates

Chartered Accountants

FRN No. 004730N

Lalit Goel
Partner
Membership No: 091100



M.K. Agrawal
Whole-time Director
DIN: 00690134

Rajendra Kumar Bhandari
Whole-time Director
DIN: 07273022

Place : New Delhi
Dated : 11/09/2021

Anuradha Mishra
Company Secretary

Gyanendra Kumar Chaturvedi
Chief Financial Officer