

Odisha Coal and Power Limited
Balance Sheet as at March 31, 2020

(Rupees in Lakhs)

	Particulars	Note No.	As at March 31, 2020	As at March 31, 2019
	ASSETS			
1	Non-current assets			
	(a) Property, Plant and Equipment	5	1,207.28	1,249.85
	(b) Right-of-Use Assets	6	34,664.65	-
	(c) Capital work-in-progress	7	84,807.33	52,261.71
	(d) Other Intangible assets	8	4,437.89	4,606.25
	(e) Financial Assets			
	(i) Loans	9	42.95	39.26
	(ii) Other financial assets	10	771.25	379.43
	(f) Other non-current assets	11	7,107.16	39,048.53
	Total Non - Current Assets		1,33,038.50	97,585.02
2	Current assets			
	(a) Inventories	12	3,075.08	-
	(b) Financial Assets			
	(i) Trade receivables	13	3,214.05	-
	(ii) Cash and cash equivalents	14	547.99	432.53
	(iii) Bank balances other than (i) above		-	-
	(iv) Others	15	5.95	1.15
	(c) Current Tax Assets (Net)	16	8.25	13.18
	(d) Other current assets	17	7,279.59	5,596.17
	Total Current Assets		14,130.92	6,043.03
	TOTAL ASSETS		1,47,169.42	1,03,628.05
	EQUITY AND LIABILITIES			
	Equity			
	(a) Equity Share capital	18	34,600.00	30,000.00
	(b) Other Equity	19	(1,080.94)	(896.67)
	Total equity		33,519.06	29,103.33
	LIABILITIES			
1	Non-current liabilities			
	(a) Financial Liabilities			
	i) Borrowings	20	95,325.25	70,136.18
	ii) Other financial liability	21	1.68	0.84
	(b) Provisions	22	1,076.53	-
	(c) Deferred tax liabilities (Net)	23	708.31	556.73
	Total Non-current liabilities		97,111.78	70,693.75
2	Current liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	24	3,287.08	-
	(ii) Trade payables			
	-Total outstanding dues of micro and small enterprises.		-	-
	-Total outstanding dues of creditors other than micro and small enterprises.	25	3,762.21	-
	(iii) Other financial liabilities	26	7,956.49	3,679.63
	(b) Provisions	27	50.11	-
	(c) Other current liabilities	28	1,482.69	151.34
	Total Current liabilities		16,538.58	3,830.97
	TOTAL EQUITY AND LIABILITIES		1,47,169.42	1,03,628.05

Notes forming part of the financial statements

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In terms of our report attached.

For and on behalf of the Board

For Anil Mihir & Associates
Chartered Accountants

Indranil Dutta

Indranil Dutta
Director

Pravakar Mohanty

Pravakar Mohanty
Director

Mihir Ku. Sahu
Partner
M.N: 053968
(F.R.N: 303038E)
Place : Bhubaneswar
Date : 30.09.2020



MK Tiwari
Manish Tiwari
Company Secretary

A.K. Pattjoshi
A.K. Pattjoshi
Head Finance

K.C. Brahma
K.C. Brahma
CEO (I/C)

UDIN - 20053968 AAAABW3523

Odisha Coal and Power Limited
Statement of Profit and Loss for the period ended March 31, 2020

(Rupees in Lakhs)

	Particulars	Notes	Period ended March 31, 2020	Period ended March 31, 2019
I	Revenue from Operations	29	5,476.28	-
II	Other Income	30	378.11	100.59
	<i>Less: Transferred to Capital work in progress</i>	7	(5,846.48)	(91.75)
III	Total Income (I + II)		7.91	8.84
IV	Expenses			
	(a) Cost of mine operation/excavation	31	6,483.88	-
	(b) Change in inventories of finished goods/ work in progress and stock in trade	32	(3,075.08)	-
	(c) Coal transportation charges		901.47	-
	(d) Employee Benefit expense	33	1,092.39	939.44
	(e) Finance costs	34	7,282.84	4,383.16
	(f) Depreciation and amortization expense	35	1,394.17	241.33
	(g) Other expenses	36	1,119.81	2,180.28
	<i>Less : Expenditure transferred to capital work in progress</i>	7	(15,158.87)	(7,701.33)
	Total expenses (IV)		40.59	42.88
V	Loss before tax (III - IV)		(32.68)	(34.04)
VI	Tax Expense:			
	(a) Current tax		-	-
	(b) Deferred tax	23	151.58	246.90
	(c) Taxes of earlier years		-	-
	Total tax expense		151.58	246.90
VII	Loss for the Period (V -VI)		(184.26)	(280.94)
VIII	Other Comprehensive Income / (Losses)			
	(A) (i) Items that will not be reclassified to profit and loss		-	-
	(ii) Income tax relating to items that will not be reclassified to profit and loss		-	-
	(B) (i) Items that will be reclassified to profit and loss		-	-
	(ii) Income tax relating to items that will be reclassified to profit and loss		-	-
	Total Comprehensive Income / (Losses) for the period		-	-
IX	Total Comprehensive Income / (Losses) for the period (VII+VIII) (Comprising Loss and Other Comprehensive Income for the period)		(184.26)	(280.94)
X	Earnings per equity share:- Basic and diluted (Rs)	39	(0.06)	(0.09)

XI Notes forming part of the financial statement

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In terms of our report attached.

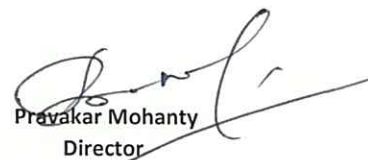
For and on behalf of the Board

For Anil Mihir & Associates

Chartered Accountants



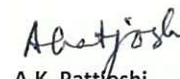

 Indranil Dutta
 Director


 Prayakar Mohanty
 Director

Mihir Ku. Sahu
 Partner
 M.N: 053968
 (F.R.N:303038E)




 Manish Tiwari
 Company Secretary


 A.K. Pattjoshi
 Head Finance


 K.C. Brahma
 CEO (I/C)

Place : Bhubaneswar

Date : 30.09.2020

UDIN - 20053968 AAAA-BW 3523