

BHARAT ENERGY VENTURES PRIVATE LIMITED

CIN : U40109KA1996PTC021067

Balance sheet as at March 31, 2022

Rs. In Lakhs

	Notes	As at March 31, 2022	As at March 31, 2021
Assets			
Non- current assets			
Property, plant and equipment	2	-	0.39
Financial assets			
Investments	3	16,864.62	16,864.62
Loans and Advances	4	439.41	409.60
Capital work in progress	5	1,335.12	1,335.12
		18,639.14	18,609.72
Current assets			
Financial assets			
Cash and cash equivalents	6	0.61	0.90
Other current assets		-	-
		0.61	0.90
Total assets		18,639.74	18,610.62
Equity and liabilities			
Equity			
Equity share capital	7	13,996.90	13,610.90
Other equity	8	-4,470.74	-4,437.44
		9,526.16	9,173.46
Non-current liabilities			
Financial liabilities			
Borrowings		-	-
Preference share capital	9	1,968.85	1,968.85
Deferred tax liability (net)		-	-
		1,968.85	1,968.85
Current liabilities			
Financial liabilities			
Borrowings	10	-	323.00
Trade payables other than micro & small enterprises	11	7,141.70	7,143.06
Other current liabilities	12	3.04	2.26
		7,144.74	7,468.31
Total equity and liabilities		18,639.74	18,610.62

Summary of significant accounting policies

1

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For and on behalf of the Board of Directors

For MKUK & Associates

Chartered Accountants

Firm Registration Number: 050113S

Anito Joseph

Partner

Membership number: 203958



Place: Bangalore

Dated: 11th May 2022

Ajit Gopal Nambiar

Director

(DIN: 00228857)

Anju Chandrasekhar

Director

(DIN: 00228746)

Anand Kumar






Anand Kumar

Company Secretary

(PAN: ATOPK0044K)

BHARAT ENERGY VENTURES PRIVATE LIMITED
CIN : U40109KA1996PTC021067
Statement of Profit and loss for the year ended March 31, 2022

Rs. In Lakhs

	Notes	Year ended March 31, 2022	Year ended March 31, 2021
Income			
Revenue from operations		-	-
Other income	13	-	14.83
Total income		-	14.83
Expenses			
Depreciation and amortization	2	0.15	0.24
Other expenses	14	2.75	13.03
Finance cost	15	30.40	26.40
Total expenses		33.30	39.67
Profit /(Loss) before tax		-33.30	-24.84
Tax expenses		-	-
Deferred tax		-	-
Profit /(Loss) for the year		-33.30	-24.84
Other comprehensive income		-	-
Other comprehensive income for the year, net of tax		-	-
Total comprehensive income/(loss) for the year		-33.30	-24.84
Earnings per equity share [nominal value of Rs.10 (Previous year - 16			
Basic		0.00	-0.00
Diluted		0.00	-0.00
Summary of significant accounting policies	1		
The accompanying notes are an integral part of the financial statements.			
As per our report of even date	For and on behalf of the Board of Directors		
For MKUK & Associates			
Chartered Accountants			
Firm Registration Number: 050113S			
			
Anto Joseph	Ajit Gopal Nambiar	Anju Chandrasekhar	
Partner	Director	Director	
Membership number: 203958	(DIN: 00228857)	(DIN: 00228746)	
			
	Anand Kumar		
	Company Secretary		
	(PAN: ATOPK0044K)		
Place: Bangalore			
Dated: 11th May 2022			

BHARAT ENERGY VENTURES PRIVATE LIMITED
CIN : U40109KA1996PTC021067
Statement of Cash Flows for the year ended March 31, 2022

Rs. In Lakhs

	Year ended March 31, 2022	Year ended March 31, 2021
Operating activities		
Profit before tax	-33.30	-24.84
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation	0.15	0.24
Loss on fixed asset written off	0.24	-
Finance costs (including fair value change in financial instruments)	30.40	26.40
Operating profit before working capital changes	-2.51	1.79
Working capital adjustments:		
(Increase)/ decrease in current loans and advances (asset)	-	-
(Increase)/ decrease in other current asset	0.00	27.41
(Increase)/ decrease in other non current asset	-29.81	-8.37
(Increase)/ decrease in current borrowings (liability)	63.00	34.42
(Increase)/ decrease in trade payables	-1.36	-5.69
Increase/ (decrease) in other financial & non-financial liabilities	0.78	-27.35
	32.62	20.42
Income tax paid (net of refund)	-	-
Net cash flows from/ (used in) operating activities (A)	30.11	22.21
Investing activities		
Sale of Investments	-	-
Purchase of fixed asset	-	-
Net cash flows from/ (used in) investing activities (B)	-	-
Financing activities		
Finance cost	-30.40	-26.40
Proceeds from long-term borrowings	-	-
Net cash flows from/ (used in) financing activities (C)	-30.40	-26.40
Net increase/ (decrease) in cash and cash equivalents	-0.30	-4.18
Cash and cash equivalents at the beginning of the year	0.90	5.09
Cash and cash equivalents at the end of the year	0.61	0.90
Components of cash and cash equivalents		
Cash in hand	-	-
Balance with banks		
In Current Account	0.61	0.90
Total cash and cash equivalents	0.61	0.90

Summary of significant accounting policies

1

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For and on behalf of the Board of Directors

For MKUK & Associates

Chartered Accountants

Firm Registration Number: 050113S

Anto Joseph

Partner

Membership number: 203958



Place: Bangalore

Dated: 11th May 2022

Ajit Gopal Nambiar

Director

(DIN: 00228857)

Anju Chandrasekhar

Director

(DIN: 00228746)

Anand Kumar

Company Secretary

(PAN: ATOPK0044K)

BHARAT ENERGY VENTURES PRIVATE LIMITED

CIN : U40109KA1996PTC021067

Statement of Changes in Equity for the year ended March 31, 2022

	Rs. In Lakhs	
a. Equity share capital		
	<u>No of Shares</u>	<u>Amount</u>
Equity shares of Rs.10 each issued, subscribed and fully paid		
At March 31, 2021	13,61,09,000	13,610.90
Change in equity share capital	38,60,000	386.00
At March 31, 2022	<u>13,99,69,000</u>	<u>13,996.90</u>

b. Other equity

For the year ended March 31, 2022

	Reserves and Surplus		Debt instruments through other comprehensive income		
	Special Reserve*	Deficit in the Statement of Profit and Loss			Total
At April 01, 2021	58.01	-4,495.45	-		-4,437.44
Profit for the year	-	-33.30	-		-33.30
Other comprehensive income	-	-	-		-
At March 31, 2022	58.01	-4,528.76	-		-4,470.74

*As stipulated by RBI.

Summary of significant accounting policies 1

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For and on behalf of the Board of Directors

For MKUK & Associates

Chartered Accountants

Firm Registration Number: 050113S

Anto Joseph

Partner

Membership number: 203958



Ajit Gopal Nambiar

Director

(DIN: 00228857)

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Company Secretary

(PAN: ATOPK0044K)

Place: Bangalore

Dated: 11th May 2022

BHARAT ENERGY VENTURES PRIVATE LIMITED
CIN : U40109KA1996PTC021067
Notes to the financial statements for the year ended March 31, 2022

Rs. In Lakhs

General Information

Bharat Energy Ventures Pvt Limited ('the company') is domiciled in India and was incorporated on 29th August 1996 under the provisions of the Companies Act, 1956. The registered office of the company is "Dynamic House, No. 64, Church Street, Bangalore-560001.

The Company is basically an investment company and majority of its investment are made on BPPL.
Pursuant to an agreement between the company and BPL Power Projects (AP) Private Limited (BPPL), the company has agreed to assist BPPL in carrying out certain critical areas of work in respect of the Ramagundam Project.
The company is in fact classified as a Non-Deposit taking NBFC by the Reserve Bank of India.

The Standalone financial statements were approved in the meeting of Board of Director held on 11th May 2022.

1 Summary of significant accounting policies

This note provides a list of the significant accounting policies adopted in the preparation of these financial statements. These policies have been consistently applied to all the years presented, unless otherwise stated.

1.1 Basis of accounting and preparation

The Ind AS Financial Statements have been prepared using the significant accounting policies and measurement bases summarized below. These accounting policies have been used throughout all periods presented in these financial statements, except where the Company has applied certain accounting policies and exemptions upon transition to Ind AS.

The Ind AS Financial Statements have been prepared on the historical cost basis, except for certain financial instruments which are measured at fair values at the end of each reporting period, as explained in the accounting policies below.
The financial statements are presented in INR.

1.2 Use of estimates

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

The Company bases its estimates and assumptions on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are beyond the control of the Company. Such changes are reflected in the assumptions when they occur.

Significant management judgements

The following are significant management judgements in applying the accounting policies of the Company that have the most significant effect on the financial statements.
Recognition of deferred tax assets

The extent to which deferred tax assets can be recognised is based on an assessment of the probability that future taxable income will be available against which the deductible temporary differences and tax loss carry forward can be utilised. In addition, significant judgement is required in assessing the impact of any legal or economic limits or uncertainties in various tax jurisdictions.

Evaluation of indicators for impairment of assets

The evaluation of applicability of indicators of impairment of assets requires assessment of several external and internal factors which could result in deterioration of recoverable amount of the assets. In assessing impairment, management estimates the recoverable amount of each asset or cash generating units based on expected future cash flows and uses an interest rate to discount them. Estimation uncertainty relates to assumptions about future operating results and the determination of a suitable discount rate.

Fair value measurements

Management applies valuation techniques to determine the fair value of financial instruments (where active market quotes are not available) and non-financial assets. This involves developing estimates and assumptions consistent with how market participants would price the instrument. Management bases its assumptions on observable data as far as possible but this is not always available. In that case management uses the best information available. Estimated fair values may vary from the actual prices that would be achieved in an arm's length transaction at the reporting date.

Useful lives of depreciable / amortisable assets



BHARAT ENERGY VENTURES PRIVATE LIMITED
CIN : U40109KA1996PTC021067
Notes to the financial statements for the year ended March 31, 2022

Rs. In Lakhs

Management reviews its estimate of the useful lives of depreciable / amortisable assets at each reporting date, based on the expected utility of the assets. Uncertainties in these estimates relate to technical and economic obsolescence that may change the utility of certain items of property, plant and equipment.

1.3 Current versus non-current classification

The Company presents assets and liabilities in the balance sheet based on current/ non-current classification.

An asset is treated as current when it is:

- Expected to be realized or intended to be sold or consumed in normal operating cycle;
- Held primarily for the purpose of trading;
- Expected to be realized within twelve months after the reporting period, or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the

All other assets are classified as non-current.

A liability is current when:

- It is expected to be settled in normal operating cycle;
- It is held primarily for the purpose of trading;
- It is due to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

All other liabilities are classified as non-current.

The operating cycle is the time between the acquisition of assets for processing and their realization in cash and cash equivalents. The Company has evaluated and considered its operating cycle as 12 months.

Deferred tax assets/ liabilities are classified as non-current assets/ liabilities.

1.4 Property, plant and equipment

The Company has elected to fair value for all of its property, plant and equipment as at 1 April 2017 and consider the fair value as deemed cost as at the transition date i.e., 1 April 2017.

Property, plant and equipment are stated at cost, less accumulated depreciation and impairment, if any. Costs directly attributable to acquisition are capitalised until the property, plant and equipment are ready for use, as intended by management. The present value of the expected cost for the decommissioning of an asset after its use is included in the cost of respective asset if the recognition criteria for a provision are met.

Advances paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date is classified as capital advances under other non-current assets and the cost of assets not put to use before such date are disclosed under 'Capital work-in-progress'. Subsequent expenditures relating to property, plant and equipment is capitalised only when it is probable that future economic benefits associated with these will flow to the company and the cost of the item can be measured reliably. The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognised in the Statement of Profit and Loss. Assets to be disposed off are reported at the lower of the carrying value or the fair value less cost to sell.

The Company depreciates property, plant and equipment over their estimated useful lives using the straight-line method. Depreciation on fixed assets are provided on straight line method at the rates based on the estimated useful life of the assets which is equivalent to life as per Companies Act 2013.

Fixed assets whose aggregate cost is Rs. 5000 or less are depreciated fully in the year of acquisition.

The Company has evaluated the applicability of component accounting as prescribed under Ind AS 16 and Schedule II of the Companies Act, 2013, the management has not identified any significant component having different useful lives. Schedule II requires the Company to identify and depreciate significant components with different useful lives separately.

Depreciation methods, useful lives and residual values are reviewed periodically and updated as required, including at each financial year end.

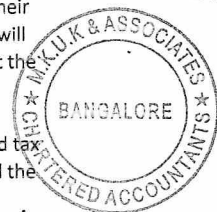
1.5 Income taxes

Income tax expense comprises current and deferred income tax. Current and deferred tax is recognised in the Statement of Profit and Loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, the tax is also recognised in other comprehensive income or directly in equity, respectively.

Current income tax for current and prior periods is recognised at the amount expected to be paid to or recovered from the tax authorities, using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax is recognized on temporary differences at the balance sheet date between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes, except when the deferred income tax arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and affects neither accounting nor taxable profit or loss at the time of the transaction.

Deferred income tax assets are recognized for all deductible temporary differences, carry forward of unused tax credits and unused tax losses, to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilized.



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Rs. In Lakhs

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

Deferred income tax assets and liabilities are measured using tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date and are expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect of changes in tax rates on deferred income tax assets and liabilities is recognised as income or expense in the period that includes the enactment or the substantive enactment date. A deferred income tax asset is recognised to the extent that it is probable that future taxable profit will be available against which the deductible temporary differences and tax losses can be utilised. The Company offsets current tax assets and current tax liabilities, where it has a legally enforceable right to set off the recognised amounts and where it intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Minimum Alternate Tax (MAT) credit is recognised as an asset only when and to the extent there is probable evidence that the company will pay normal income tax during the specified period. Such asset is reviewed at each Balance Sheet date and the carrying amount of the MAT credit asset is written down to the extent there is no longer a convincing evidence to the effect that the Company will pay normal income tax during the specified period.

1.6 Provisions and contingencies

Provisions

A provision is recognised if, as a result of a past event, the Company has a present legal or constructive obligation that is reasonably estimable, and it is probable that an outflow of economic benefits will be required to settle the obligation. If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the passage of time is recognised as interest expense.

Contingent liabilities

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation or it cannot be measured with sufficient reliability. The Company does not recognise a contingent liability but discloses its existence in the financial statements.

Contingent assets

Contingent assets are neither recognised nor disclosed. However, when realisation of income is virtually certain, related asset is recognised.

1.7 Financial instruments

Financial assets

Initial recognition and measurement

All financial assets are recognised initially at fair value and transaction cost that is attributable to the acquisition of the financial asset is also adjusted.

Subsequent measurement

For purposes of subsequent measurement, financial assets are classified in four categories:

- i. Debt instruments at amortised cost;
- ii. Debt instruments at fair value through other comprehensive income (FVTOCI);
- iii. Debt instruments, derivatives and equity instruments at fair value through profit or loss (FVTPL); and
- iv. Equity investments.

- i. Debt instruments at amortised cost

- ii. Debt instrument at FVTOCI

- a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets; and

- iii. Debt instrument at FVTPL

FVTPL is a residual category for debt instruments. Any debt instrument, which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL.

- iv. Equity investments

Investments in subsidiary measured and carried at deemed cost by the Company.

De-recognition of financial assets

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the Statement of profit & loss.

A financial asset (or, where applicable, a part of a financial asset) is primarily derecognised (i.e. removed from the Company's balance sheet) when:



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Notes to the financial statements for the year ended March 31, 2022

Rs. In Lakhs

When the Company has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if and to what extent it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the Company continues to recognise the transferred asset to the extent of the Company's continuing involvement. In that case, the Company also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Company has retained.

Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the Company could be required to repay.

Financial liabilities

Initial recognition and measurement

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss, loans and borrowings, payables, or as derivatives designated as hedging instruments in an effective hedge, as appropriate.

All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

The Company's financial liabilities include trade and other payables, loans and borrowings including bank overdrafts, financial guarantee contracts and derivative financial instruments.

Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the Company that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109 Financial Instruments.

Gains or losses on liabilities held for trading are recognised in the profit or loss.

Financial liabilities designated upon initial recognition at fair value through profit or loss are designated as such at the initial date of recognition, and only if the criteria in Ind AS 109 are satisfied. For liabilities designated as FVTPL, fair value gains/ losses attributable to changes in own credit risk are recognised in OCI. These gains/ loss are not subsequently transferred to P&L. However, the Company may transfer the cumulative gain or loss within equity. All other changes in fair value of such liability are recognised in the statement of profit or loss. The Company has not designated any financial liability as at fair value through profit and loss.

Financial guarantee contracts

Financial guarantee contracts are those contracts that require a payment to be made to reimburse the holder for a loss it incurs because the specified party fails to make a payment when due in accordance with the terms of a debt instrument. Financial guarantee contracts are recognised initially as a liability at fair value, adjusted for transaction costs that are directly attributable to the issuance of the guarantee. Subsequently, the liability is measured at the higher of the amount of expected loss allowance determined as per impairment requirements of Ind AS 109 Financial Instruments and the amount recognised less cumulative amortisation.

Derecognition of financial liabilities

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the Statement of Profit and Loss.

Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

1.8 Fair value measurement

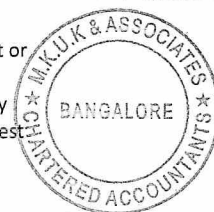
Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

The principal or the most advantageous market must be accessible by the Company.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.



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Notes to the financial statements for the year ended March 31, 2022

Rs. In Lakhs

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Level 1 - Quoted (unadjusted) market prices in active markets for identical assets or liabilities

Level 2 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable

Level 3 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

1.9 Investments in subsidiaries

Investments in subsidiaries are carried at cost less accumulated impairment losses. Where an indication of impairment exists, the carrying amount of the investment is assessed and written down immediately to its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs of disposal and value in use.

On disposal of investments in subsidiaries, the difference between net disposal proceeds and the carrying amounts is recognised in the statement of profit and loss

1.10 Cash and cash equivalents

Cash and cash equivalent in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.

For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits, as defined above, net of outstanding bank overdrafts as they are considered an integral part of the Company's cash management.

1.11 Earnings/ (Loss) per Share (EPS)

Basic EPS are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. Partly paid equity shares are treated as a fraction of an equity share to the extent that they are entitled to participate in dividends relative to a fully paid equity share during the reporting period. The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue that have changed the number of equity shares outstanding, without a corresponding change in resources.

Diluted EPS amounts are calculated by dividing the profit attributable to equity holders of the Company (after adjusting for interest on the convertible preference shares, if any) by the weighted average number of equity shares outstanding during the year plus the weighted average number of equity shares that would be issued on conversion of all the dilutive potential equity shares into equity shares. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date. Dilutive potential equity shares are determined independently for each period presented.

1.12 Segment reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker.

1.13 Employee Benefits

Provident Fund: The Company makes contribution to for employees to Provident Fund, Employee Pension Fund, Employee Deposit Linked Insurance and Employee State Insurance (ESI). The contributions are made to the regulatory authorities, where the Company has no further obligations. Such benefits are classified as Defined Contribution Schemes as the Company does not carry any further obligations, apart from the contributions made on a monthly basis, which are recognized in the Statement of Profit and Loss.

Gratuity: which is a defined benefit scheme is made on actual number of years worked by the employees at the rates provided for in the Payment of Gratuity Act.

1.14 Revenue Recognition

In compliance with Ind AS 115 -Revenue from contract work is recognized on a percentage completion basis. However, no income is recognized or billed till there arises virtual certainty of the same being realized.

1.15 Other Income

Interest income is recognized when it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that discounts estimated future cash receipts through the expected life of the financial asset to that asset's gross carrying amount of financial asset. Interest income is included under the head 'other income' in the statement of profit and loss.



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CIN : U40109KA1996PTC021067

Notes to the financial statements for the year ended March 31, 2022

Rs. In Lakhs

2 Property, Plant and Equipment

	Furniture & Fixture	Computer equipment	Office equipment	Total
Cost				
At 31 March 2021	-	0.65	0.52	1.17
Additions	-	-	-	-
Disposals	-	0.65	0.52	1.17
At 31 March 2022	-	0.00	0.00	0.00
Depreciation				
At 31 March 2021	-	0.57	0.21	0.78
Charge for the year	-	0.05	0.10	0.15
Disposals	-	0.62	0.31	0.93
At 31 March 2022	-	-	-	-
Net Book value				
At 31 March 2022	-	-	-	-
At 31 March 2021	-	0.08	0.30	0.39
At 1 April 2020	-	0.22	0.40	0.63

	Furniture & Fixture	Computer equipment	Office equipment	Total
Cost				
At 31 March 2020	-	0.65	0.52	1.17
Additions	-	0.00	0.00	0.00
Disposals	-	0.00	0.00	0.00
At 31 March 2021	-	0.00	0.00	1.17
Depreciation				
At 31 March 2020	-	0.43	0.11	0.54
Charge for the year	-	0.14	0.10	0.24
Disposals	-	0.00	0.00	0.00
At 31 March 2021	-	0.00	0.00	0.00
Net Book value				
At 31 March 2021	-	0.00	0.00	1.17
At 31 March 2020	-	0.00	0.00	0.63
At 1 April 2019	-	1.27	8.57	16.99

3 Investments

Unquoted Equity Instrument, In Subsidiary

18,73,63,013 (18,73,63,013) Equity Shares of BPL Power
Projects(AP) Private Limited of ₹10 each fully paid-up

March 31, 2022	March 31, 2021
16,864.62	16,864.62
16,864.62	16,864.62

4 Loans and Advances

Loans and advances to related parties (Refer Note 20)

March 31, 2022	March 31, 2021
439.41	409.60
439.41	409.60



BHARAT ENERGY VENTURES PRIVATE LIMITED
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Rs. In Lakhs

5 Capital work in progress

work in progress - Projects

1,335.12	1,335.12
<u>1,335.12</u>	<u>1,335.12</u>

Particulars 2021-22	Amount in CWIP for a period of				
	< 1 Year	1-2 years	2-3 years	>3 years	Total
Project in progress	-	-	-		-
Project temporarily suspended	-	-	-	1,335.12	1,335.12

Particulars 2020-21	Amount in CWIP for a period of				
	< 1 Year	1-2 years	2-3 years	>3 years	Total
Project in progress	-	-	-		-
Project temporarily suspended	-	-	-	1,335.12	1,335.12

6 Cash and Cash equivalent

Cash in hand

Balance in current bank account

March 31, 2022	March 31, 2021
-	-
0.61	0.90
<u>0.61</u>	<u>0.90</u>



BHARAT ENERGY VENTURES PRIVATE LIMITED
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Notes to the financial statements for the year ended March 31, 2022

Rs. In Lakhs

7 Share Capital

Authorised share capital
Equity shares of Rs 10 each
140,000,000 (140,000,000)

March 31, 2022	March 31, 2021
14,000.00	14,000.00
14,000.00	14,000.00

Issued, subscribed and fully paid-up shares
Equity shares of Rs 10 each
139,969,000 (136,109,000)

March 31, 2022	March 31, 2021
13,996.90	13,610.90
13,996.90	13,610.90

(a) Reconciliation of the shares outstanding at the beginning and at the end of the reporting year

	March 31, 2022		March 31, 2021	
	No. of shares	Amount	No. of shares	Amount
At the beginning of the year	13,61,09,000	13,610.90	13,61,09,000	13,610.90
Issued during the year	38,60,000	386.00	-	-
Outstanding at the end of the year	13,99,69,000	13,996.90	13,61,09,000	13,610.90

(b) Terms/ rights attached to equity shares

The Company has only one class of equity shares having par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. The Company declares and pays dividends in Indian rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting.

In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

(c) Equity Shares held by holding/ultimate holding company and/or their subsidiaries/associates

	March 31, 2022		March 31, 2021	
	No of Shares	Holding percentage	No of Shares	Holding percentage
Equity shares of 10 each fully paid				
Holding Company :				
BPL Ltd	11,54,13,700	82.46%	-	-
Electronic Research Pvt Ltd	-	-	11,54,13,700	84.80%

d) Details of shareholders holding more than 5% equity shares in the Company

	March 31, 2022		March 31, 2021	
	No of Shares	Holding percentage	No of Shares	Holding percentage
Equity shares of 10 each fully paid				
BPL Ltd	11,54,13,700	82.46%	-	-
Electronic Research Pvt Ltd	13,50,000	0.96%	11,54,13,700	84.80%
Rose Garden Housing Developers Private	1,13,00,000	8.07%	1,13,00,000	8.30%
E R Computers Private Limited	1,11,40,000	7.96%	86,30,000	6.34%

As per records of the Company, including its register of shareholders/ members and other declaration received from shareholders regarding beneficial interest, the above shareholding represent both legal and beneficial ownership of shares.

e) Details of Promotor holdings:

Sl No.	Name of the Shareholder	No of Shares	% Total Shares	% Change during the year
	Non Promoters			
1	Rajeev Chandrasekhar	100	0.00%	-
2	Madanlal Amarnath Uppal	100	0.00%	-
	Promoters			
3	Electronic Research Pvt Ltd	13,50,000	0.96%	-83.83%
4	BPL Ltd	11,54,13,700	82.46%	82.46%
5	ER Computers Pvt Ltd	1,11,40,000	7.96%	1.62%
6	Rose Garden Housing Developers Pvt Ltd	1,13,00,000	8.07%	-0.23%
7	Electro Investment Pvt Ltd	3,35,000	0.24%	-0.01%
8	Namfil Finance Company Ltd	3,30,000	0.24%	-0.01%
9	Tandum Securities Pvt Ltd	1,00,000	0.07%	-
10	Ajit G Nambiar	100	0.00%	-
	Total	13,99,69,000		

8 Other Equity

Special reserve
Retained earnings

March 31, 2022	March 31, 2021
58.01	58.01
-4,528.76	-4,495.45
-4,470.74	-4,437.44

For movement in other equity refer 'Statement of Changes in Equity'.

Special reserve
As stipulated by RBI

Retained earnings
Retained earnings comprises of prior and current year's undistributed earnings after tax.



BHARAT ENERGY VENTURES PRIVATE LIMITED
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Notes to the financial statements for the year ended March 31, 2022

Rs.in Lakhs

9 Borrowings

Non current
8% preference shares of Rs 100 each (refer note below)

March 31, 2022	March 31, 2021
1,968.85	1,968.85
1,968.85	1,968.85

Notes on preference shares

Authorised preference share capital

2,000,000 (2,000,000)

Issued, subscribed and fully paid-up preference shares of Rs.100 each

1,968,850 (1,968,850)

March 31, 2022	March 31, 2021
2,000.00	2,000.00
1,968.85	1,968.85
1,968.85	1,968.85

Details of shareholders holding more than 5% preference shares in the Company

	March 31, 2022		March 31, 2021	
	No of Shares	Holding percentage	No of Shares	Holding percentage
ER Computers Pvt Ltd	-	-	12,04,650	61.19%
Electronic Research Pvt Ltd	16,39,850	83.29%	4,35,200	22.10%
Rose Garden Housing Developers Pvt Ltd	2,29,000	11.63%	2,29,000	11.63%
NI Micro Technologies Pvt Ltd	1,00,000	5.08%	1,00,000	5.08%

Note: Company had allotted 19,68,850 fully convertible preference shares carrying coupon rate of 8% p.a., with voting right as if converted into equity shares, redeemable at the end of tenure(10 years) with option to fully convert at any time. These shares were allotted on 25th May 2015. These preference shares are not considered for diluted EPS as none of the preference shareholders has opted for conversion as on date.

Sl No.	Name of the Shareholder	No of Shares	% Total Shares	% Change during the year
	Promoters			
1	Electronic Research Pvt Ltd	16,39,850	83.29%	61.19%
2	Rose Garden Housing Developers Pvt Ltd	2,29,000	11.63%	0.00%
3	NI Micro Technologies Pvt Ltd	1,00,000	5.08%	0.00%
4	ER Computers Pvt Ltd	-	-	-61.19%
	Total	19,68,850	100%	

10 Borrowings

	March 31, 2022	March 31, 2021
Borrowing from related parties (Refer Note 23)	-	323.00
	-	323.00

11 Trade Payable

	March 31, 2022	March 31, 2021
Due to Micro and small enterprises	-	-
Due to others	7,141.70	7,143.06
	7,141.70	7,143.06

Particulars 2021-22	Outstanding for following periods from due date of payment				Total
	< 1 Year	1-2 years	2-3 years	>3 years	
(i) MSME	-	-	-	-	-
(ii) Other Than MSME	1.19	1.46	-	7,139.05	7,141.70
(iii) Disputed dues MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-

Particulars 2020-21	Outstanding for following periods from due date of payment				Total
	< 1 Year	1-2 years	2-3 years	>3 years	
(i) MSME	-	-	-	-	-
(ii) Other Than MSME	1.12	1.18	1.70	0.07	4.08
(iii) Disputed dues MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-

12 Other Current Liabilities

Statutory payables - TDS Payable

March 31, 2022	March 31, 2021
3.04	2.26
3.04	2.26



BHARAT ENERGY VENTURES PRIVATE LIMITED**CIN : U40109KA1996PTC021067****Notes to the financial statements for the year ended March 31, 2022****Rs. In Lakhs****13 Other Income**

	March 31, 2022	March 31, 2021
Sundry creditors written back	-	5.00
Provision no longer required	-	9.83
	-	14.83

14 Other Expenses

	March 31, 2022	March 31, 2021
Auditors Remmuneration(Refer Note below)	1.18	1.18
Office Maintenance	0.25	0.24
Legal and professional expenses	0.91	1.74
Rates & Taxes	0.17	0.03
Advance- Written off	-	9.83
loss on fixed assets written off	0.24	-
Bank Charges	0.01	0.01
	2.75	13.03
Note:-Break up of Auditors remuneration		
Statutory Audit Fee	1.00	1.00
Other services	-	-
Add: GST	0.18	0.18
	1.18	1.18

15 Finance Cost

	March 31, 2022	March 31, 2021
Interest expenses	30.40	26.40
	30.40	26.40



BHARAT ENERGY VENTURES PRIVATE LIMITED
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Notes to the financial statements for the year ended March 31, 2022

16 Earnings Per Share ['EPS']

Basic EPS amounts are calculated by dividing the profit for the year attributable to equity holders of the Company by the weighted average number of equity share
Diluted EPS amounts are calculated by dividing the profit attributable to equity holders of the Company by the weighted average number of equity shares outstanding during the year plus the weighted average number of equity shares that would be issued on conversion of all the dilutive potential equity shares into equity Shares.

The following reflects the income and share data used in the basic and diluted EPS computations:

Particulars	March 31, 2022	March 31, 2021
Profit/ (loss) after tax attributable to equity holders of the Company (a)	-33.30	-24.84
Weighted average number of equity shares outstanding during the year for basic/diluted EPS (b)	13,61,19,575	13,61,09,000
Basic/diluted earnings per share (in INR) (a/b)	-0.00	-0.00

17 Special Reserve

Due to losses in the financials, company is unable to comply with the requirement of transferring 20% of its profits for the year to Special Reserve as required under the Section 45 IC of the Reserve Bank of India Act 1934.

The company is a Non-Banking Financial (NBFC) accordingly, holds Certificate Of Registration. all the Monthly returns (DNBS4B)), quarterly returns (DNBS4A) along with Annual returns are filed with RBI till financial year 2020-21

- 18 The Regional Director, Ministry of Corporate Affairs South East Region, Hyderabad has approved the company to convert in to a Private Limited Company. Consequent to this, the Registrar of Companies, Karnataka has issued a fresh Certificate of Incorporation confirming the conversion of the company in to Private Limited Company vide SRN:R30970743 dated 31.01.2020. The situation of Registered Office of the company has been shifted from 11th K.M, Arakare, Bannerghatta Road, Bangalore-560076 to Dynamic House, No.64 (old no17) Church Street, Bangalore-560001.

19

The Company had issued Non Convertible Redeemable Debentures to a Non Banking Finance Company during the year 2011-12 for which BPL Ltd, holding company, had given a corporate guarantee assuring the redumption of said debentures. As the said debentures were not redeemed by the company on due date, the debenture holder exercised his right to claim the same from the guarantor i.e, BPL Ltd. The amount paid by BPL Ltd to the debenture holder has been shown as advance repayable and is considered current.

20 Related Party Disclosure

a List of related parties

Holding Company	BPL Ltd (from 14th February 2022) Electronic Research Pvt Ltd (till 13th February 2022)
Directors having control	BPL Limited (till 13th February 2022) ER Computers Private Limited Electronic Research Pvt Ltd From 14th February 2022)
Subsidiary	BPL Power Projects (AP) Private Limited

b Transactions with related parties

Nature of transaction	(Previous year figures In bracket)	
	March 31, 2022	March 31, 2021
Unsecured loans		
Electronic Research Private Limited	91.13	13.67
ER Computers Private Limited	231.87	20.74
Short term Loans and Advances		
BPL Power Projects (AP) Private Limited	29.81	8.37

c Balance outstanding

BPL Limited (payable)	5,822.08	5,822.08
Electro Investment Pvt Ltd (payable)	1,311.00	1,311.00
Electronic Research Private Limited (payable)	-	91.13
ER Computers Private Limited (payable)	-	231.87
BPL Power Projects (AP) Private Limited (subsidiary) (Receivable)	439.41	409.60

(the period of repayment or terms of interest are not agreed upon since the subsidiary is yet to complete its project and achieve financial closure)



BHARAT ENERGY VENTURES PRIVATE LIMITED
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Notes to the financial statements for the year ended March 31, 2022

ER Computers Pvt Ltd

Description	Amount in Rs
Opening balance as on 01.04.2020	211.12
Additions during 2020-21	2.99
Interest for 2020-21	17.75
Balance as on 31.03.2021	231.87
Additions during 2021-22	0.35
Interest for 2021-22	18.78
Repayments -Allotment of shares	251.00
Balance as on 31.03.2022	-

Electronic Rerearch Pvt Ltd

Description	Amount in Rs
Opening balance as on 01.04.2020	77.46
Additions during 2020-21	7.00
Interest for 2020-21	6.67
Balance as on 31.03.2021	91.13
Additions during 2021-22	35.32
Interest for 2021-22	8.55
Repayments -Allotment of shares	135.00
Balance as on 31.03.2022	-

BPL Power Projects Pvt Ltd

Description	Amount in Rs
Opening balance as on 01.04.2020	401.23
Additions during 2020-21	8.37
Interest for 2020-21	-
Balance as on 31.03.2021	409.60
Additions during 2021-22	29.81
Interest for 2021-22	-
Repayments	-
Balance as on 31.03.2022	439.41

- 21 The company has set off TDS advance payment of Rs.27.41 lakhs against TDS liability created in prior years towards TDS demand appearing necessary forms are being filed with the department to regularise the same.

Segment Reporting

- 22 The Company files these standalone financial statements along with consolidated financial statements.
In accordance with IndAS108-Operating Segments, the Company has disclosed the segment information in the consolidated financial statements. segment disclosure is made in these Standalone Financial Statements of the Company.



BHARAT ENERGY VENTURES PRIVATE LIMITED
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Notes to the financial statements for the year ended March 31, 2022

23 Fair value measurements

Rs. In Lakhs

Financial instruments by category

The carrying value and fair value of financial instruments by categories as of 31 March 2022 are as follows

Particulars	Amortised cost	Financials assets/ liabilities at FVTPL	Financials assets/ liabilities at FVOCI	Carrying value	Fair value
Financial Assets					
Investment	16,865	-	-	16,865	16,865
Loans and advances (Refer Note ** below)	439	-	-	439	439
Cash and cash equivalents	1	-	-	1	1
Total	17,305	-	-	17,305	17,305
Financial Liabilities					
Non current Borrowings	1,969	-	-	1,969	1,969
Current Borrowings	-	-	-	-	-
Trade payables	7,142	-	-	7,142	7,142
Total	9,111	-	-	9,111	9,111

The carrying value and fair value of financial instruments by categories as of 31 March 2021 are as follows

Particulars	Amortised cost	Financials assets/ liabilities at FVTPL	Financials assets/ liabilities at FVOCI	Carrying value	Fair value
Financial Assets					
Investment	16,865	-	-	16,865	16,865
Loans and advances	410	-	-	410	410
Cash and cash equivalents	1	-	-	1	1
Total	17,275	-	-	17,275	17,275
Financial Liabilities					
Non current Borrowings	1,969	-	-	1,969	1,969
Current Borrowings	323	-	-	323	323
Trade payables	7,143	-	-	7,143	7,143
Total	9,435	-	-	9,435	9,435

All the financial assets and liabilities of the Company are being measured at amortised cost, Fair Value of preference shares as per certificate obtained from independent valuer equals the carrying value.

As regards the Non current advances given to subsidiary, there is no stipulation of interest. The period or terms of repayment are not specified by the management, hence carrying value is deemed to be the fair value

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BHARAT ENERGY VENTURES PRIVATE LIMITED
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Notes to the financial statements for the year ended March 31, 2022

The management assessed that the fair value of cash and cash equivalents, trade receivables, loans, other current financial assets, trade payables, other current financial liabilities and working capital loans approximate the carrying amount due to short-term maturity of these instruments. The fair value of the financial assets and liabilities is included at the amount at which the instrument could be exchanged in a

- (a) current transaction between willing parties, other than in a forced or liquidation sale.

The fair value of the financial assets and liabilities is included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

- (b) Fair value of financial assets and liabilities measured at amortised cost

The management assessed that for amortised cost instruments, fair value approximate largely to the carrying amount.

- (c) Fair value hierarchy

Financial assets and financial liabilities measured at fair value in the statement of financial position are grouped into three Levels of a fair value hierarchy. The three Levels are defined based on the observability of significant inputs to the measurement, as follows:

Level 1: quoted prices (unadjusted) in active markets for financial instruments.

Level 2: the fair value of financial instruments that are not traded in an active market is determined using valuation techniques which maximise the use of observable

Level 3: If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3.

24 Capital management

For the purpose of the Company's capital management, capital includes issued capital, additional paid in capital and all other equity reserves attributable to the equity holders of the parent. The primary objective of the Company's capital management is to maximise the shareholder value.

In order to achieve this overall objective, the company's capital management, amongst other things, aims to ensure that it meets its liabilities due. The Company manages its capital structure and makes adjustments in light of changes in economic conditions and the requirements of the financial covenants. To maintain or adjust the capital structure, the Company may adjust the dividend payment to shareholders, return capital to shareholders or issue new shares. The Company being debt-free, capital gearing ratio is not applicable.

25 Financial risk management

The Company's principal financial liabilities, comprises of trade and other payables. The Company's principal financial assets include loans, and cash and bank balances and other balances that derive directly from its operations.

The Company is exposed to credit risk and liquidity risk. The Company's senior management oversees the management of these risks. The Board of Directors reviews and agrees policies for managing each of these risks, which are summarised below.

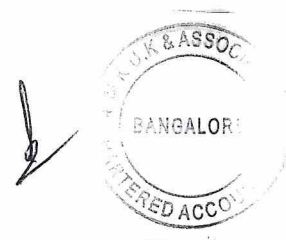
- (a) Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises of currency risk. Financial instruments affected by market risk include trade and other receivables/ payables. The Company is not exposed to foreign currency risk, interest rate risk and certain other price risk, which are a result from both its operating and investing activities as the Company's transactions are carried out in INR and it does not hold any investments or financial instruments in currency other than ₹.

- (b) Credit risk

Credit risk is the risk that counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The Company is exposed to credit risk from its operating activities primarily on account of the following:

The Project work of 100% subsidiary is temporarily suspended and hence capitalisation and revenue is delayed resulting in risk of realisation of amounts advanced and Project Work In progress pending to be billed to subsidiary. However, management expects full realisation considering the fair value of Land and Building held by the subsidiary and no provision is deemed necessary.



BHARAT ENERGY VENTURES PRIVATE LIMITED

CIN : U40109KA1996PTC021067

Notes to the financial statements for the year ended March 31, 2022

Rs.in Lakhs

Assets under credit risk:

As at	As at
31 March 2022	31 March 2021

Cash and cash equivalents

0.61

0.90

Credit risk on cash and cash equivalents is limited as the Company generally invest in deposits with banks with high credit ratings as signed by international and domestic credit rating agencies.

Financial assets that are neither past due nor impaired

Cash and cash equivalents and security deposit are neither past due nor impaired.

Financial assets that are past due but not impaired

There is no other class of financial assets that is past due but not impaired.

(c) Liquidity risk

As of 31 March 2022, the Company had a negative working capital of Rs. 5,369.61 lakhs including cash and cash equivalents of Rs. 0.61 lakh. As of 31 March 2021, the Company had a negative working capital of Rs. 5,722.69 lakhs including cash and cash equivalents of Rs. 0.90 lakh. The Company has a liquidity risk as at the year end 31 March 2022. However, the Company has internal control processes and contingency plans for managing liquidity risk.

The table below summarizes the maturity profile of the Company's financial liabilities based on contractual payments:

As at 31 March 2022	Less than 1 year	1 year to 5 years	More than 5 years
Borrowings (Preference shares)	-	-	1,968.85
Borrowings	-	-	-
Trade payable	7,141.70	-	-
Other current liability	3.04	-	-
	7,144.74	-	1,968.85

As at 31 March 2021	Less than 1 year	1 year to 5 years	More than 5 years
Borrowings (Preference shares)	0	-	1,968.85
Borrowings	323.00	-	-
Trade payable	7143.06	-	-
Other current liability	2.26	-	-
	7,468.31	-	1,968.85

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For MKUK & Associates

Chartered Accountants

Firm Registration Number: 0501135

Anto Joseph

Partner

Membership number: 203958



Place: Bangalore

Dated: 11th May 2022

'For and on behalf of the Board of Directors

Ajit Gopal Nambiar
Director
(DIN: 00228857)

Anju Chandrasekhar
Director
(DIN: 00228746)

Anand Kumar
Company Secretary
(PAN: ATOPK0044K)