

JAMMU POWER DISTRIBUTION COMPANY LIMITED

Gladni Narwal, Jammu (180006), J&K

CIN : U40300JK2013SGC003898

Balance Sheet as at 31st March, 2021

Particulars	Note No.	(Amount in ₹)	(Amount in ₹)
		Figures as at 31 March 2021	Figures as at 31 March 2020
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	2	5,00,000.00	5,00,000.00
(b) Reserves and Surplus	3	-2,05,54,72,652.01	13,51,74,859.58
(c) Capital Reserve	4	37,67,57,90,088.00	36,34,29,98,792.00
(d) Money received against share Warrants		-	-
(2) Share Application money pending allotment			
(3) Non-Current Liabilities			
(a) Long-Term Borrowings(Secured)		-	-
(b) Long-Term Borrowings(Unsecured)		-	-
(c) Deferred Tax Liabilities		-	-
(d) Other Long term Liabilities		-	-
(e) Long term provisions		-	-
(4) Current Liabilities			
(a) Short term borrowings			
(b) Trade Payables	5	16,37,57,873.00	68,210.00
(c) Short-Term Provisions	6	51,42,43,130.00	38,84,31,930.00
(d) Other Current Liabilities	7	1,64,70,53,028.80	46,34,28,018.80
Total Equity & Liabilities		37,94,58,71,467.79	37,33,06,01,810.38
II.ASSETS			
(1) Non-Current Assets			
(a)(i) Property, Plant and Equipment	8	34,75,12,03,409.79	35,37,16,37,818.38
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(b) Non-current investments		-	-
(c) Deferred Tax Assets (Net)		-	-
(d) Long term loans and advances		-	-
(e) Other non-current assets		-	-
(2) Current Assets			
(a) Current Investments			
(b) Inventories		-	-
(c) Trade Receivables	9	7,46,938.00	5,00,000.00
(d) Cash and cash equivalents	10	3,19,39,21,120.00	1,95,84,63,992.00
(e) Short-term loans and advances		-	-
(f) Other Current Assets		-	-
Total Assets		37,94,58,71,467.79	37,33,06,01,810.38

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

This is the Balance Sheet referred to in our Report of even date.

FOR GUPTA ARVIND & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 031202N

CA ARVIND GUPTA
M MO. 506323
DATE :
PLACE : JAMMU




MANAGING DIRECTOR
DIN: 00303300


DIRECTOR
DIN: 09761924

JAMMU POWER DISTRIBUTION COMPANY LIMITED

Gladni Narwal, Jammu (180006), J&K

CIN : U40300JK2013SGC003898

Statement of Profit & Loss for the year ended 31st March 2021

			(Amount in ₹)	(Amount in ₹)
	Particulars	Note No.	Figures as at 31 March 2021	Figures as at 31 March 2020
I	Revenue from operations	11	4,34,14,38,046.00	2,04,66,34,700.00
II	Other Incomes	12	-	75,15,833.00
III	Total Revenue (I +II)		4,34,14,38,046.00	2,05,41,50,533.00
IV	Expenses:			
	Employees Benefit Expenses	13	3,59,13,35,415.00	1,47,06,21,465.00
	Financial Costs		-	-
	Depreciation and Amortization Expense	14	2,27,00,35,665.59	7,42,37,223.62
	Other Administrative Expenses	15	75,00,27,631.00	37,38,16,734.80
	Auditors Remuneration	16	75,000.00	20,000.00
	Total Expenses (IV)		6,61,14,73,711.59	1,91,86,95,423.42
V	Profit before exceptional and extraordinary items and tax (III - IV)		-2,27,00,35,665.59	13,54,55,109.58
VI	Exceptional Items		-	-
VII	Profit before extraordinary items and tax (V - VI)		-2,27,00,35,665.59	13,54,55,109.58
VIII	Extraordinary Items		-	-
IX	Profit before tax (VII - VIII)		-2,27,00,35,665.59	13,54,55,109.58
X	Tax expense:			
	(1) Current tax		-	-
	(2) Deferred tax		-	-
XI	Profit(Loss) from the period from continuing operations (IX-X)		-2,27,00,35,665.59	13,54,55,109.58
XII	Profit/(Loss) from discontinuing operations		-	-
XIII	Tax expense of discounting operations		-	-
XIV	Profit/(Loss) from Discontinuing operations (XII - XIII)		-	-
XV	Profit/(Loss) for the period (XI + XIV)		-2,27,00,35,665.59	13,54,55,109.58
XVI	Earning per equity share:			
	(1) Basic		-	-

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

This is the Profit & Loss Statement referred to in our Report of even date.

FOR GUPTA ARVIND & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 031202N

CA ARVIND GUPTA
M MO. 506323
DATE :
PLACE : JAMMU

MANAGING DIRECTOR
DIN: 00383300

DIRECTOR
DIN: 09761924

JAMMU POWER DISTRIBUTION COMPANY LIMITED
Gladni Narwal, Jammu (180006), J&K
CIN : U40300JK2013SGC003898

Cash Flow Statement for the Year ended 31st March 2021

		(Amount in ₹)	
Particulars	Note No.	Figures as at 31 March 2021	Figures as at 31 March 2020
A. CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit Before Tax as per Profit & Loss Account		(2,27,00,35,665.59)	13,54,55,109.58
Adjusted For :			
Depreciation and Amortisation Expense	14	2,27,00,35,665.59	7,42,37,223.62
Adjustment for Non Cash Expense		-	-
Adjustment for TDS		-	-
Finance Costs		-	-
		2,27,00,35,665.59	7,42,37,223.62
Operating Profit before Working Capital Changes		0.00	20,96,92,333.20
Adjusted For :			
Trade & Other Receivables	9	(2,46,938.00)	(5,00,000.00)
Inventories		-	-
Preliminary Expenses		-	-
Trade & Other Payables	5 & 6	28,95,00,863.00	38,83,80,140.00
		28,92,53,925.00	38,78,80,140.00
Cash Generated from Operations		28,92,53,925.00	59,75,72,473.20
Taxes Paid		-	-
Net Cash from Operating Activities		28,92,53,925.00	59,75,72,473.20
B. CASH FLOW FROM INVESTING ACTIVITIES			
Transfer/ Purchase of Fixed Assets	8	(1,64,96,01,257.00)	(35,44,58,75,042.00)
Net Cash (used in)/ from Investing Activities		(1,64,96,01,257.00)	(35,44,58,75,042.00)
C. CASH FLOW FROM FINANCING ACTIVITIES			
Increase in Share Capital	2	-	5,00,000.00
Increase in Reserves	4	1,41,21,79,450.00	36,34,29,98,792.00
Increase in Unsecured Loans		-	-
Proceeds from Long Term Borrowings/ Liabilities	7	1,18,36,25,010.00	46,32,67,768.80
Interest Paid		-	-
Net Cash (used in)/ From Financing Activities		2,59,58,04,460.00	36,80,67,66,560.80
Net Increase in Cash and Cash Equivalents		1,23,54,57,128.00	1,95,84,63,992.00
Opening Balance of Cash and Cash Equivalents		1,95,84,63,992.00	-
Closing Balance of Cash and Cash Equivalents		3,19,39,21,120.00	1,95,84,63,992.00

The accompanying notes are an integral part of the financial statements.
This is the Cash Flow Statement referred to in our Report of even date.

FOR GUPTA ARVIND & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 031202N

CA ARVIND GUPTA
M MO. 506323
DATE :
PLACE : JAMMU

MANAGING DIRECTOR
DIN: 00303300

DIRECTOR
DIN: 09761924

JAMMU POWER DISTRIBUTION COMPANY LIMITED

Gladni Narwal, Jammu (180006), J&K

CIN : U40300JK2013SGC003898

Notes Forming Integral Part of the Financial Statements as at 31st March 2021**Note No.****1.1 Basis of preparation of Financial Statements.**

The Financial Statements are prepared in accordance with the Indian Generally Accepted Accounting Principles ('GAAP') under the historical cost convention on accrual basis.

1.2 Significant Accounting Policies

- a) Fixed Assets are stated at cost less depreciation. For this purpose cost comprises of cost of acquisition and all costs directly attributable to bringing the asset to the present condition of its intended use. Depreciation of Assets has been provided on written down value method on prorata basis at the rates specified in Schedule XIV of the Companies Act, 1956.
- b) Long Term Investments are stated at cost. Provision for diminution in long term investment is made if it is permanent. Investments that are readily realizable and intended to be held for not more than a year and those maturing within 12 months from the date of balance sheet are classified as current investments. All other investments are classified as non current investments.
- c) There are no employees who were in receipt of remuneration in excess of limits laid down in section 217(2A) of the Companies Act, 1956. Provision for gratuity has not been made as none of the employees is eligible for the same.
- d) There are no contingent liabilities as on 31st March, 2021.
- e) Previous Year Figures have been regrouped and rearranged, wherever necessary to confirm to current year's classification.

2 Share Capital

(i) Break-up of Equity Shares		(Amount in ₹)	(Amount in ₹)
Particulars		As at 31 March 2021	As at 31 March 2020
Authorised			
250000 (P.Y. 2,50,000) Equity Shares of ₹10/- each		25,00,000.00	25,00,000.00
		25,00,000.00	25,00,000.00
Issued, subscribed and paid up			
50000 (P.Y. 50,000) Equity Shares of ₹10/- each		5,00,000.00	5,00,000.00
Less: Call in Arrears		-	-
		5,00,000.00	5,00,000.00
Total		5,00,000.00	5,00,000.00

(ii) Reconciliation of Shares outstanding at the beginning and at the end of reporting period.

Particulars	As at 31 March 2021	As at 31 March 2020
Number of Shares		
At the beginning of the period	50,000.00	50,000.00
Movement during the period	-	-
Outstanding at the end of period	50,000.00	50,000.00

Amount of Shares	(Amount in ₹)	(Amount in ₹)
At the beginning of the period	5,00,000.00	5,00,000.00
Movement during the period	-	-
Outstanding at the end of period	5,00,000.00	5,00,000.00



JAMMU POWER DISTRIBUTION COMPANY LIMITED

Gladni Narwal, Jammu (180006), J&K

CIN : U40300JK2013SGC003898

Notes Forming Integral Part of the Financial Statements as at 31st March 2021

(iii) Equity Share Holders Holding more than 5 % of the shares in the company as certified by the management.

Particulars	As at 31 March 2021		As at 31 March 2020	
Name of the Share Holder	No of Shares in Current Yr	No of Shares in Previous Yr	Percentage	Percentage
J&K State Power Trading Co Ltd.	49960	49960	99.92%	99.92%
Others	40	40	0.08%	0.08%

3	Reserves and Surplus	(Amount in ₹)	(Amount in ₹)
	Particulars	As at 31 March 2021	As at 31 March 2020
	Retained earnings		
	At The Beginning Of The Accounting Period	13,51,74,859.58	-2,80,250.00
	Additions/ (Loss) During The Year	-2,27,00,35,665.59	13,54,55,109.58
	(Balance In Statement Of Profit & Loss A/C)		
	Tax Payments Adjustments	-	-
	At The End Of The Accounting Period	(2,13,48,60,806.01)	13,51,74,859.58

3.1	Special Reserve	(Amount in ₹)	(Amount in ₹)
	Particulars	As at 31 March 2021	As at 31 March 2020
	Reserve for Revenue & Capital Expenditure		
	At The Beginning Of The Accounting Period	-	-
	Additions During The Year	4,42,08,26,200.00	-
	Transferred to Income from Operations	4,34,14,38,046.00	
	At The End Of The Accounting Period	7,93,88,154.00	-
	Total (3 + 3.1)	(2,05,54,72,652.01)	13,51,74,859.58

4	Capital Reserves	(Amount in ₹)	(Amount in ₹)
	Particulars	As at 31 March 2021	As at 31 March 2020
	Capex Contribution Reserves		
	At The Beginning Of The Accounting Period	36,34,29,98,792.00	-
	Additions During The Year	1,33,27,91,296.00	36,34,29,98,792.00
	At The End Of The Accounting Period	37,67,57,90,088.00	36,34,29,98,792.00
	Total	37,67,57,90,088.00	36,34,29,98,792.00

5	Trade Payables	(Amount in ₹)	(Amount in ₹)
	Particulars	As at 31 March 2021	As at 31 March 2020
	Sundry Creditors	16,37,57,873.00	68,210.00
	Total	16,37,57,873.00	68,210.00

6	Short Term Provisions	(Amount in ₹)	(Amount in ₹)
	Particulars	As at 31 March 2021	As at 31 March 2020
	Provision For Employees Benefit		
	Salary & Expenses Payable	47,37,85,412.00	37,47,66,409.00
	Audit Fee Payable	2,15,000.00	1,40,000.00
	Others		
	Provision For Tax	-	-
	Duties & Taxes	4,02,42,718.00	1,35,25,521.00
	Total	51,42,43,130.00	38,84,31,930.00



JAMMU POWER DISTRIBUTION COMPANY LIMITED

Gladni Narwal, Jammu (180006), J&K

CIN : U40300JK2013SGC003898

Notes Forming Integral Part of the Financial Statements as at 31st March 2021

7	Other Current Liabilities	(Amount in ₹)	
		As at 31 March 2021	As at 31 March 2020
	Particulars		
	Other Payables	3,44,17,513.80	23,66,11,018.80
	SDRF MD JPDCL	22,68,17,000.00	22,68,17,000.00
	Amount Transferrable to Govt. Treasury	5,42,57,616.00	-
	Security Deposits Payable	9,72,708.00	-
	CAPEX Fund - CPAO Doda	2,54,60,465.00	-
	CAPEX Fund - CPAO Jammu	5,48,49,526.00	-
	CSS IPDS	98,47,00,000.00	-
	CSS RARDRP	26,55,78,200.00	-
	Total	1,64,70,53,028.80	46,34,28,018.80



JANMU POWER DISTRIBUTION COMPANY LIMITED
Gladhi Narwal, Jammu (180006), J&K
CIN : U40300JK2013SGC003898

Note 8 : Fixed Assets

Notes Forming Integral Part of the Financial Statements as at 31st March 2021

(Amount in ₹)

5. No	Particulars	Useful Life	Dep. Rate as per Useful Life	Date of Acquisition	Gross Block				Accumulated Depreciation				Net Block	
					Value at the beginning	Addition during the year	Deduction during the year	Value at the end	Value at the beginning	Addition during the year	Deduction during the year	Value at the end	WDV as on 31.03.2021	WDV as on 31.03.2020
1	Tangible Assets													
1	Building Official/ Residential													
2	Land	60	4.87%	20/03/2020	1,15,42,82,000.00	-	-	1,15,42,82,000.00	18,48,116.17	5,61,23,530.14	-	5,79,71,646.31	1,09,63,10,353.69	1,15,24,33,883.83
3	Vehicles	100	0.00%	20/03/2020	7,61,16,70,000.00	-	-	7,61,16,70,000.00	-	-	-	-	7,61,16,70,000.00	7,61,16,70,000.00
4	Office Equipments	8	31.23%	20/03/2020	1,42,98,737.00	-	-	1,42,98,737.00	1,46,810.81	44,19,646.55	-	45,66,457.36	97,32,279.65	1,41,51,926.19
5	Sub-Total				10,22,52,782.00	-	-	10,22,52,782.00	6,08,474.09	1,83,97,619.73	-	1,90,06,093.82	8,32,46,688.18	10,16,44,307.91
15	4801 Safety & Insp. Equip. Std 4 Kalikot	15	18.10%	22/06/2020	-	1,51,800.00	-	1,51,800.00	-	21,303.15	-	21,303.15	1,30,496.85	-
15	4801 Safety & Insp. Equip. Ed Reasi	15	18.10%	14/08/2020	-	12,390.00	-	12,390.00	-	1,413.14	-	1,413.14	10,976.86	-
15	4801 Safety & Insp. Equip. Ed Reasi	15	18.10%	16/01/2021	-	3,360.00	-	3,360.00	-	124.96	-	124.96	3,235.04	-
15	4801 Safety & Insp. Equip. Ed Reasi	15	18.10%	27/01/2021	-	68,420.00	-	68,420.00	-	2,171.44	-	2,171.44	66,248.56	-
15	Printers Fed Batote	15	18.10%	12/02/2021	-	11,399.00	-	11,399.00	-	271.33	-	271.33	11,127.67	-
15	Heat Pliers Fed Batote	15	18.10%	12/02/2021	-	31,200.00	-	31,200.00	-	742.65	-	742.65	30,457.35	-
15	4801 Safety & Insp. Equip. Ed Reasi	15	18.10%	17/02/2021	-	66,847.00	-	66,847.00	-	1,425.40	-	1,425.40	65,421.60	-
15	Printer Ed Vilaypur	15	18.10%	23/02/2021	-	19,000.00	-	19,000.00	-	348.61	-	348.61	18,651.39	-
15	Safety Helmeirs	15	18.10%	01/03/2021	-	49,220.00	-	49,220.00	-	756.64	-	756.64	48,463.36	-
15	Printer Ed 2	15	18.10%	10/03/2021	-	17,511.00	-	17,511.00	-	191.04	-	191.04	17,319.96	-
15	Invetor Std Doda	15	18.10%	24/03/2021	-	33,200.00	-	33,200.00	-	131.71	-	131.71	33,068.29	-
15	Office Equipment Se O&M Kat	15	18.10%	26/03/2021	-	40,150.00	-	40,150.00	-	119.46	-	119.46	40,030.54	-
15	Printer Ed Doda	15	18.10%	30/03/2021	-	2,17,100.00	-	2,17,100.00	-	215.32	-	215.32	2,16,884.68	-
15	4801 Safety & Insp. Equip. Std 3 Kat	15	18.10%	30/03/2021	-	14,000.00	-	14,000.00	-	13.88	-	13.88	13,986.12	-
15	Heat Pliers Se O&M Batote	15	18.10%	30/03/2021	-	10,400.00	-	10,400.00	-	10.31	-	10.31	10,389.69	-
15	Printer Ed Vilaypur	15	18.10%	31/03/2021	-	1,51,720.00	-	1,51,720.00	-	75.24	-	75.24	1,51,644.76	-
15	Printer Ed Doda	15	18.10%	31/03/2021	-	73,190.00	-	73,190.00	-	36.29	-	36.29	73,153.71	-
15	Printers Fed Reasi	15	18.10%	31/03/2021	-	31,000.00	-	31,000.00	-	15.37	-	15.37	30,984.63	-
15	Printers O&M Batote	15	18.10%	31/03/2021	-	14,145.00	-	14,145.00	-	7.01	-	7.01	14,137.99	-
15	Printer Ed Kistwar	15	18.10%	31/03/2021	-	71,100.00	-	71,100.00	-	35.26	-	35.26	71,064.74	-
15	Photostat Machine Fed Batote	15	18.10%	31/03/2021	-	1,23,783.00	-	1,23,783.00	-	61.38	-	61.38	1,23,721.62	-
15	Ups Fed Batote	15	18.10%	31/03/2021	-	11,000.00	-	11,000.00	-	5.45	-	5.45	10,994.55	-
5	Sub-Total				10,22,52,782.00	12,21,935.00	-	10,34,74,717.00	6,08,474.09	1,84,27,094.79	-	1,90,35,568.88	8,44,39,148.12	10,16,44,307.91
35	Machinery & Equipments													
35	R/Stations	35	8.20%	20/03/2020	26,56,06,73,000.00	-	-	26,56,06,73,000.00	7,16,04,663.65	2,17,21,03,603.58	-	2,24,37,08,267.23	24,31,69,64,732.77	26,48,90,68,336.35
35	S.T Pole 8 Mit	35	8.20%	01/04/2020	-	40,14,325.00	-	40,14,325.00	-	3,29,174.65	-	3,29,174.65	36,85,150.35	-
35	S.T Pole 8 Mit	35	8.20%	01/04/2020	-	50,54,987.00	-	50,54,987.00	-	4,14,508.93	-	4,14,508.93	46,40,478.07	-
35	S.T Pole 8 Mit	35	8.20%	01/04/2020	-	49,02,380.00	-	49,02,380.00	-	4,01,995.16	-	4,01,995.16	45,00,384.84	-
35	S.T Pole 8 Mit	35	8.20%	01/04/2020	-	43,58,914.00	-	43,58,914.00	-	3,57,430.95	-	3,57,430.95	40,01,483.05	-
35	S.T Pole 8 Mit	35	8.20%	01/04/2020	-	38,90,877.00	-	38,90,877.00	-	3,19,051.91	-	3,19,051.91	35,71,825.09	-
35	S.T Pole 8 Mit	35	8.20%	01/04/2020	-	34,81,485.00	-	34,81,485.00	-	2,85,481.77	-	2,85,481.77	31,96,003.23	-
35	S.T Pole 9 Mit	35	8.20%	01/04/2020	-	88,00,475.00	-	88,00,475.00	-	7,21,638.95	-	7,21,638.95	80,78,836.05	-
35	S.T Pole 9 Mit	35	8.20%	01/04/2020	-	17,90,771.00	-	17,90,771.00	-	1,46,843.22	-	1,46,843.22	16,43,927.78	-
35	S.T Pole 9 Mit	35	8.20%	01/04/2020	-	62,28,065.00	-	62,28,065.00	-	5,10,701.33	-	5,10,701.33	57,17,363.67	-
35	S.T Pole 9 Mit	35	8.20%	01/04/2020	-	56,76,909.00	-	56,76,909.00	-	4,65,506.54	-	4,65,506.54	52,11,402.46	-
35	A.C.S.R. Wesel	35	8.20%	01/04/2020	-	58,62,233.00	-	58,62,233.00	-	4,80,703.11	-	4,80,703.11	53,81,529.89	-
35	Pcc Pole 8Mit	35	8.20%	01/04/2020	-	30,09,652.00	-	30,09,652.00	-	2,46,791.46	-	2,46,791.46	27,62,860.54	-

S. No	Particulars	Useful Life	Dep. Rate as per Useful Life	Date of Acquisition	Gross Block			Accumulated Depreciation			Net Block			
					Value at the beginning	Addition during the year	Deduction during the year	Value at the end	Value at the beginning	Addition during the year	Deduction during the year	Value at the end	WDV as on 31.03.2021	WDV as on 31.03.2020
	Transformer 200 Kva	35	8.20%	01/04/2020	-	8,17,850.00	-	8,17,850.00	-	67,063.70	-	67,063.70	7,50,786.30	-
	Transformer 25 Kva	35	8.20%	01/04/2020	-	23,33,796.00	-	23,33,796.00	-	1,91,371.27	-	1,91,371.27	21,42,424.73	-
	Transformer 25 Kva	35	8.20%	01/04/2020	-	38,43,998.00	-	38,43,998.00	-	3,15,207.84	-	3,15,207.84	35,28,790.16	-
	Transformer 25 Kva	35	8.20%	01/04/2020	-	5,09,290.00	-	5,09,290.00	-	47,761.78	-	47,761.78	4,67,528.22	-
	Transformer 25 Kva	35	8.20%	01/04/2020	-	1,90,400.00	-	1,90,400.00	-	15,612.80	-	15,612.80	1,74,787.20	-
	Transformer 25/100 Kva	35	8.20%	01/04/2020	-	7,40,530.00	-	7,40,530.00	-	60,723.46	-	60,723.46	6,79,806.54	-
	Machine Equipment Ed3	35	8.20%	18/04/2020	-	27,26,352.00	-	27,26,352.00	-	2,23,560.86	-	2,23,560.86	25,02,791.14	-
	Chain Block Ed Vijapur	35	8.20%	20/04/2020	-	6,57,990.00	-	6,57,990.00	-	51,442.20	-	51,442.20	6,06,547.80	-
	Machine Equipment Eee Dv Doda	35	8.20%	30/04/2020	-	16,199.00	-	16,199.00	-	1,259.17	-	1,259.17	14,939.83	-
	Machine Equipment Ce P&P Jmu	35	8.20%	02/06/2020	-	15,250.00	-	15,250.00	-	1,151.15	-	1,151.15	14,098.85	-
	Machine Equipment Ce P&P Jmu	35	8.20%	05/06/2020	-	1,15,168.00	-	1,15,168.00	-	7,839.63	-	7,839.63	1,07,328.37	-
	Machine Equipment Ce P&P Jmu	35	8.20%	15/06/2020	-	2,91,504.00	-	2,91,504.00	-	19,646.57	-	19,646.57	2,71,857.43	-
	Machine Equipment Ce P&P Jmu	35	8.20%	15/06/2020	-	4,34,200.00	-	4,34,200.00	-	28,288.43	-	28,288.43	4,05,911.57	-
	Machine Equipment t8C	35	8.20%	29/06/2020	-	42,600.00	-	42,600.00	-	2,775.42	-	2,775.42	39,824.58	-
	Transformer 100 Kva	35	8.20%	01/07/2020	-	11,880.00	-	11,880.00	-	736.63	-	736.63	11,143.37	-
	Machine Equipment Ce P&P Jmu	35	8.20%	20/07/2020	-	29,64,636.00	-	29,64,636.00	-	1,82,491.62	-	1,82,491.62	27,82,144.38	-
	Machine Equipment Ce P&P Jmu	35	8.20%	20/07/2020	-	2,39,814.00	-	2,39,814.00	-	13,738.39	-	13,738.39	2,26,075.61	-
	Transformer 250 Kva	35	8.20%	01/08/2020	-	5,373.00	-	5,373.00	-	307.81	-	307.81	5,065.19	-
	Transformer 400 Kva	35	8.20%	01/08/2020	-	50,38,768.00	-	50,38,768.00	-	2,75,075.32	-	2,75,075.32	47,63,692.68	-
	Transformer 400 Kva	35	8.20%	01/08/2020	-	42,69,619.00	-	42,69,619.00	-	2,33,086.10	-	2,33,086.10	40,36,532.90	-
	Transformer 400 Kva	35	8.20%	01/08/2020	-	28,32,365.00	-	28,32,365.00	-	1,54,623.85	-	1,54,623.85	26,77,741.15	-
	Transformer 400 Kva	35	8.20%	01/08/2020	-	1,01,13,493.00	-	1,01,13,493.00	-	5,52,113.59	-	5,52,113.59	95,61,379.41	-
	Machine Equipment Rv Ut Raj	35	8.20%	26/08/2020	-	45,31,785.00	-	45,31,785.00	-	2,47,398.21	-	2,47,398.21	42,84,386.79	-
	Machine Equipment Rv Ut Bat	35	8.20%	26/08/2020	-	35,000.00	-	35,000.00	-	1,714.14	-	1,714.14	33,285.86	-
	Transformer 630Kva Eee Cad Jmu	35	8.20%	29/08/2020	-	5,000.00	-	5,000.00	-	244.88	-	244.88	4,755.12	-
	Transformer 400 Kva	35	8.20%	01/09/2020	-	44,925.00	-	44,925.00	-	2,169.94	-	2,169.94	42,755.06	-
	Transformer 63 Kva	35	8.20%	01/09/2020	-	1,26,40,677.00	-	1,26,40,677.00	-	6,02,042.55	-	6,02,042.55	1,20,38,634.45	-
	Power Transformer 10Mva	35	8.20%	01/09/2020	-	1,12,08,897.00	-	1,12,08,897.00	-	5,33,850.59	-	5,33,850.59	1,06,75,046.41	-
	Transformer 250 Kva	35	8.20%	01/10/2020	-	42,69,613.00	-	42,69,613.00	-	2,03,350.55	-	2,03,350.55	40,66,262.45	-
	Machine Equipment Rv Ut Raj	35	8.20%	01/11/2020	-	75,50,469.00	-	75,50,469.00	-	3,59,609.19	-	3,59,609.19	71,90,859.81	-
	Machine Equipment Rv Ut Raj	35	8.20%	09/11/2020	-	46,30,214.00	-	46,30,214.00	-	1,89,318.67	-	1,89,318.67	44,40,895.33	-
	Machine Equipment Rv Ut Bat	35	8.20%	09/11/2020	-	19,68,737.00	-	19,68,737.00	-	66,786.03	-	66,786.03	19,01,950.97	-
	Conductors, Poles, Transformer-Cpa0 Doda	35	8.20%	30/11/2020	-	99,900.00	-	99,900.00	-	3,209.39	-	3,209.39	96,690.61	-
	Conductors, Poles, Transformer-Cpa0 Jammu	35	8.20%	30/11/2020	-	12,20,040.00	-	12,20,040.00	-	33,439.12	-	33,439.12	11,86,600.88	-
	Conductors, Poles, Transformer-Cpa0 Raj	35	8.20%	10/12/2020	-	1,12,04,690.00	-	1,12,04,690.00	-	3,07,100.60	-	3,07,100.60	1,08,97,589.40	-
	Conductors, Poles, Transformer-Cpa0 Porch	35	8.20%	31/12/2020	-	5,700.00	-	5,700.00	-	143.42	-	143.42	5,556.58	-
	Conductors, Poles, Transformer-Cpa0 Udh	35	8.20%	31/12/2020	-	2,10,00,000.00	-	2,10,00,000.00	-	4,29,320.55	-	4,29,320.55	2,05,70,679.45	-
	Conductors, Poles, Transformer-Cpa0 Jammu	35	8.20%	31/12/2020	-	2,01,96,490.00	-	2,01,96,490.00	-	4,12,893.72	-	4,12,893.72	1,97,83,586.28	-
	Machine Equipment Se O&M Raj	35	8.20%	16/01/2021	-	4,160.00	-	4,160.00	-	70.09	-	70.09	4,089.91	-
	Conductors, Poles, Transformer-Cpa0 Porch	35	8.20%	31/01/2021	-	1,33,96,173.00	-	1,33,96,173.00	-	1,80,573.07	-	1,80,573.07	1,32,15,599.93	-
	Conductors, Poles, Transformer-Cpa0 Udh	35	8.20%	31/01/2021	-	19,90,785.00	-	19,90,785.00	-	26,834.69	-	26,834.69	19,63,950.31	-
	Conductors, Poles, Transformer-Cpa0 Doda	35	8.20%	31/01/2021	-	1,22,68,582.00	-	1,22,68,582.00	-	2,32,771.02	-	2,32,771.02	1,20,35,810.98	-
	Conductors, Poles, Transformer-Cpa0 Jammu	35	8.20%	01/02/2021	-	8,39,66,435.00	-	8,39,66,435.00	-	11,31,821.53	-	11,31,821.53	8,28,34,613.47	-
	Transformer 25/63/100 Kva	35	8.20%	01/02/2021	-	17,12,175.00	-	17,12,175.00	-	22,694.53	-	22,694.53	16,89,480.47	-
	Transformer 25/100 Kva	35	8.20%	01/02/2021	-	43,89,948.00	-	43,89,948.00	-	58,187.86	-	58,187.86	43,31,760.14	-
	Transformer 200 Kva	35	8.20%	01/02/2021	-	84,58,074.00	-	84,58,074.00	-	1,12,110.03	-	1,12,110.03	83,45,963.97	-
	Power Transformer 100 Mva	35	8.20%	01/02/2021	-	28,54,650.00	-	28,54,650.00	-	37,837.80	-	37,837.80	28,16,812.20	-
	Transformer 25 Kva	35	8.20%	01/02/2021	-	1,07,04,095.00	-	1,07,04,095.00	-	2,61,173.73	-	2,61,173.73	1,04,42,921.27	-
	16 Mm Sq Armoured	35	8.20%	01/02/2021	-	60,27,308.00	-	60,27,308.00	-	79,890.73	-	79,890.73	59,47,417.27	-
	16 Mm Sq Armoured	35	8.20%	01/02/2021	-	82,20,996.00	-	82,20,996.00	-	1,08,967.61	-	1,08,967.61	81,12,028.39	-
	Transformer 250 Kva	35	8.20%	01/02/2021	-	1,31,40,470.00	-	1,31,40,470.00	-	1,74,174.23	-	1,74,174.23	1,29,66,295.77	-
	Transformer 250 Kva	35	8.20%	01/02/2021	-	32,81,796.00	-	32,81,796.00	-	43,499.53	-	43,499.53	32,38,296.47	-
	Pec Pole 8Mtr	35	8.20%	01/02/2021	-	9,24,330.00	-	9,24,330.00	-	12,251.80	-	12,251.80	9,12,078.20	-
	Pec Pole 8Mtr	35	8.20%	01/02/2021	-	34,18,959.00	-	34,18,959.00	-	45,317.60	-	45,317.60	33,73,641.40	-
	Pec Pole 8Mtr	35	8.20%	01/02/2021	-	27,81,768.00	-	27,81,768.00	-	36,871.76	-	36,871.76	27,44,896.24	-
	S.T Pole 9 Mtr	35	8.20%	01/02/2021	-	15,54,557.00	-	15,54,557.00	-	20,605.33	-	20,605.33	15,33,951.67	-
	S.T Pole 9 Mtr	35	8.20%	01/02/2021	-	9,75,915.00	-	9,75,915.00	-	12,935.55	-	12,935.55	9,62,979.45	-
	S.T Pole 8 Mtr	35	8.20%	01/02/2021	-	80,448.00	-	80,448.00	-	1,066.32	-	1,066.32	79,381.68	-
	S.T Pole 8 Mtr	35	8.20%	01/02/2021	-	77,863.00	-	77,863.00	-	1,032.06	-	1,032.06	76,830.94	-
	S.T Pole 8 Mtr	35	8.20%	01/02/2021	-	30,61,117.00	-	30,61,117.00	-	40,574.48	-	40,574.48	30,20,542.52	-
		35	8.20%	01/02/2021	-	26,26,756.00	-	26,26,756.00	-	34,817.11	-	34,817.11	25,91,938.89	-

S. No	Particulars	Useful Life	Dep. Rate as per Useful Life	Date of Acquisition	Gross Block				Accumulated Depreciation				Net Block	
					Value at the beginning	Addition during the year	Deduction during the year	Value at the end	Value at the beginning	Addition during the year	Deduction during the year	Value at the end	WDV as on 31.03.2021	WDV as on 31.03.2020
	S.T Pole 8 Mtr	35	8.20%	01/02/2021	-	45,86,795.00	-	45,86,795.00	-	60,797.03	-	60,797.03	45,25,997.97	-
	Transformer 630Kva Eee Csd Jmu	35	8.20%	02/02/2021	-	1,10,18,445.00	-	1,10,18,445.00	-	1,46,047.22	-	1,46,047.22	1,08,72,977.78	-
	Machine Equipment Rv Ut Bat	35	8.20%	11/02/2021	-	51,479.00	-	51,479.00	-	670.78	-	670.78	50,808.22	-
	Machine Equipment Rv Ut Bat	35	8.20%	11/02/2021	-	19,000.00	-	19,000.00	-	209.16	-	209.16	18,790.84	-
	Machine Equipment Rv Ut Bat	35	8.20%	12/02/2021	-	2,089.00	-	2,089.00	-	22.53	-	22.53	2,066.47	-
	Machine Equipment Rv Ut Bat	35	8.20%	12/02/2021	-	3,500.00	-	3,500.00	-	37.74	-	37.74	3,462.26	-
	Machine Equipment Rv Ut Bat	35	8.20%	12/02/2021	-	2,900.00	-	2,900.00	-	31.27	-	31.27	2,868.73	-
	Machine Equipment Rv Ut Bat	35	8.20%	17/02/2021	-	39,699.00	-	39,699.00	-	385.44	-	385.44	39,313.56	-
	020 M - Eqp Ed 1 Jmu	35	8.20%	19/02/2021	-	93,569.00	-	93,569.00	-	861.86	-	861.86	92,707.14	-
	Machinery & Equipment Ed 2	35	8.20%	20/02/2021	-	58,800.00	-	58,800.00	-	528.39	-	528.39	58,271.61	-
	Machinery & Equipment Ed Ralpour	35	8.20%	25/02/2021	-	1,10,000.00	-	1,10,000.00	-	864.93	-	864.93	1,09,135.07	-
	Machine Equipment Se O&M Raj	35	8.20%	25/02/2021	-	30,500.00	-	30,500.00	-	239.82	-	239.82	30,260.18	-
	Machine Equipment t&c	35	8.20%	26/02/2021	-	14,049.00	-	14,049.00	-	107.31	-	107.31	13,941.69	-
	Conductors, Poles, Transformer-Cpa Doda	35	8.20%	28/02/2021	-	55,06,028.00	-	55,06,028.00	-	39,583.06	-	39,583.06	54,66,444.94	-
	Conductors, Poles, Transformer-Cpa Ponth	35	8.20%	28/02/2021	-	7,44,52,519.00	-	7,44,52,519.00	-	5,35,242.22	-	5,35,242.22	7,39,17,276.78	-
	Conductors, Poles, Transformers-Cpa Udh	35	8.20%	28/02/2021	-	87,37,613.00	-	87,37,613.00	-	62,815.06	-	62,815.06	86,74,797.94	-
	Conductors, Poles, Transformer-Cpa Jammu	35	8.20%	28/02/2021	-	41,36,45,471.00	-	41,36,45,471.00	-	29,73,714.29	-	29,73,714.29	41,06,71,756.71	-
	Transformer 25/63/100 Kva	35	8.20%	01/03/2021	-	5,12,380.00	-	5,12,380.00	-	3,568.41	-	3,568.41	5,08,811.59	-
	A C S R Squared Contractor	35	8.20%	01/03/2021	-	79,53,734.00	-	79,53,734.00	-	55,392.85	-	55,392.85	78,98,341.15	-
	16 Mm Sq Armoured	35	8.20%	01/03/2021	-	1,26,849.00	-	1,26,849.00	-	883.43	-	883.43	1,25,965.57	-
	16 Mm Sq Armoured	35	8.20%	01/03/2021	-	32,81,249.00	-	32,81,249.00	-	22,851.88	-	22,851.88	32,58,397.12	-
	16 Mm Sq Armoured	35	8.20%	01/03/2021	-	61,53,385.00	-	61,53,385.00	-	42,854.53	-	42,854.53	61,10,530.47	-
	16 Mm Sq Armoured	35	8.20%	01/03/2021	-	31,91,985.00	-	31,91,985.00	-	22,230.21	-	22,230.21	31,69,754.79	-
	16 Mm Sq Armoured	35	8.20%	01/03/2021	-	74,600.00	-	74,600.00	-	519.54	-	519.54	74,080.46	-
	16 Mm Sq Armoured	35	8.20%	01/03/2021	-	24,15,471.00	-	24,15,471.00	-	16,822.27	-	16,822.27	23,98,648.73	-
	16 Mm Sq Armoured	35	8.20%	01/03/2021	-	7,80,516.00	-	7,80,516.00	-	5,435.81	-	5,435.81	7,75,080.19	-
	Transformer 25 Kva	35	8.20%	01/03/2021	-	4,32,242.00	-	4,32,242.00	-	3,010.30	-	3,010.30	4,29,231.70	-
	Transformer 25 Kva	35	8.20%	01/03/2021	-	3,77,507.00	-	3,77,507.00	-	2,629.10	-	2,629.10	3,74,877.90	-
	Transformer 25 Kva	35	8.20%	01/03/2021	-	2,38,142.00	-	2,38,142.00	-	1,658.51	-	1,658.51	2,36,483.49	-
	Transformer 25 Kva	35	8.20%	01/03/2021	-	24,145.00	-	24,145.00	-	168.16	-	168.16	23,976.84	-
	Transformer 25 Kva	35	8.20%	01/03/2021	-	3,615.00	-	3,615.00	-	25.18	-	25.18	3,589.82	-
	Transformer 25 Kva	35	8.20%	01/03/2021	-	28,579.00	-	28,579.00	-	199.04	-	199.04	28,379.96	-
	A C S R - Dog Contractor	35	8.20%	01/03/2021	-	10,29,998.00	-	10,29,998.00	-	7,173.30	-	7,173.30	10,22,824.70	-
	A C S R - Dog Contractor	35	8.20%	01/03/2021	-	1,13,396.00	-	1,13,396.00	-	789.73	-	789.73	1,12,606.27	-
	A C S R - Dog Contractor	35	8.20%	01/03/2021	-	11,060.00	-	11,060.00	-	77.03	-	77.03	10,982.97	-
	Transformer 200 Kva	35	8.20%	01/03/2021	-	8,26,501.00	-	8,26,501.00	-	5,756.07	-	5,756.07	8,20,744.93	-
	Transformer 200 Kva	35	8.20%	01/03/2021	-	34,198.00	-	34,198.00	-	238.17	-	238.17	33,959.83	-
	Transformer 200 Kva	35	8.20%	01/03/2021	-	2,99,801.00	-	2,99,801.00	-	2,087.93	-	2,087.93	2,97,713.07	-
	Transformer 63 Kva	35	8.20%	01/03/2021	-	45,09,873.00	-	45,09,873.00	-	31,408.49	-	31,408.49	44,78,464.51	-
	Transformer 63 Kva	35	8.20%	01/03/2021	-	12,52,906.00	-	12,52,906.00	-	8,725.72	-	8,725.72	12,44,180.28	-
	Transformer 63 Kva	35	8.20%	01/03/2021	-	43,02,688.00	-	43,02,688.00	-	29,965.57	-	29,965.57	42,72,722.43	-
	S.T Pole 8 Mtr	35	8.20%	01/03/2021	-	31,978.00	-	31,978.00	-	222.71	-	222.71	31,755.29	-
	S.T Pole 8 Mtr	35	8.20%	01/03/2021	-	31,978.00	-	31,978.00	-	222.71	-	222.71	31,755.29	-
	S.T Pole 8 Mtr	35	8.20%	01/03/2021	-	31,945.00	-	31,945.00	-	222.48	-	222.48	31,722.52	-
	S.T Pole 8 Mtr	35	8.20%	01/03/2021	-	1,26,955.00	-	1,26,955.00	-	884.16	-	884.16	1,26,070.84	-
	A C S R Wesel	35	8.20%	01/03/2021	-	93,362.00	-	93,362.00	-	650.21	-	650.21	92,711.79	-
	A C S R Wesel	35	8.20%	01/03/2021	-	22,601.00	-	22,601.00	-	157.40	-	157.40	22,443.60	-
	A C S R Wesel	35	8.20%	01/03/2021	-	6,107.00	-	6,107.00	-	42.53	-	42.53	6,064.47	-
	Pcc Pole 8Mtr	35	8.20%	01/03/2021	-	15,54,557.00	-	15,54,557.00	-	10,826.53	-	10,826.53	15,43,730.47	-
	Pcc Pole 8Mtr	35	8.20%	01/03/2021	-	18,96,531.00	-	18,96,531.00	-	13,208.17	-	13,208.17	18,83,322.83	-
	Pcc Pole 8Mtr	35	8.20%	01/03/2021	-	3,38,830.00	-	3,38,830.00	-	2,359.74	-	2,359.74	3,36,470.26	-
	Pcc Pole 8Mtr	35	8.20%	01/03/2021	-	2,12,711.00	-	2,12,711.00	-	1,481.40	-	1,481.40	2,11,229.60	-
	Transformer 250 Kva	35	8.20%	01/03/2021	-	26,71,497.00	-	26,71,497.00	-	18,605.29	-	18,605.29	26,52,866.71	-
	Transformer 250 Kva	35	8.20%	01/03/2021	-	22,35,707.00	-	22,35,707.00	-	15,570.32	-	15,570.32	22,20,136.68	-
	Transformer 250 Kva	35	8.20%	01/03/2021	-	23,44,819.00	-	23,44,819.00	-	16,330.22	-	16,330.22	23,28,488.78	-
	Transformer 250 Kva	35	8.20%	01/03/2021	-	9,24,330.00	-	9,24,330.00	-	6,437.39	-	6,437.39	9,17,892.61	-
	Transformer 250 Kva	35	8.20%	01/03/2021	-	8,73,417.00	-	8,73,417.00	-	6,082.81	-	6,082.81	8,67,334.19	-
	Transformer 250 Kva	35	8.20%	01/03/2021	-	40,48,466.00	-	40,48,466.00	-	28,195.07	-	28,195.07	40,20,270.93	-
	Transformer 250 Kva	35	8.20%	01/03/2021	-	23,817.00	-	23,817.00	-	165.87	-	165.87	23,651.13	-
	Transformer 250 Kva	35	8.20%	01/03/2021	-	31,950.00	-	31,950.00	-	222.51	-	222.51	31,727.49	-

S. No	Particulars	Useful Life	Dep. Rate as per Useful Life	Date of Acquisition	Gross Block				Accumulated Depreciation				Net Block	
					Value at the beginning	Addition during the year	Deduction during the year	Value at the end	Value at the beginning	Addition during the year	Deduction during the year	Value at the end	WDV as on 31.03.2021	WDV as on 31.03.2020
	Transformer 100 Kva	35	8.20%	01/03/2021	-	17,74,599.00	-	17,74,599.00	-	12,358.99	-	12,358.99	17,62,240.01	-
	Transformer 100 Kva	35	8.20%	01/03/2021	-	9,67,568.00	-	9,67,568.00	-	6,738.51	-	6,738.51	9,60,829.49	-
	Transformer 100 Kva	35	8.20%	01/03/2021	-	50,106.00	-	50,106.00	-	348.96	-	348.96	49,757.04	-
	Transformer 100 Kva	35	8.20%	01/03/2021	-	26,79,493.00	-	26,79,493.00	-	18,661.02	-	18,661.02	26,60,831.98	-
	Transformer 100 Kva	35	8.20%	01/03/2021	-	20,719.00	-	20,719.00	-	144.30	-	144.30	20,574.70	-
	Transformer 100 Kva	35	8.20%	01/03/2021	-	9,27,627.00	-	9,27,627.00	-	6,460.35	-	6,460.35	9,21,166.65	-
	Transformer 100 Kva	35	8.20%	01/03/2021	-	21,32,636.00	-	21,32,636.00	-	14,852.50	-	14,852.50	21,17,783.50	-
	Transformer 100 Kva	35	8.20%	01/03/2021	-	18,46,080.00	-	18,46,080.00	-	12,856.81	-	12,856.81	18,33,223.19	-
	Transformer 100 Kva	35	8.20%	01/03/2021	-	24,144.00	-	24,144.00	-	168.15	-	168.15	23,975.85	-
	Transformer 100 Kva	35	8.20%	01/03/2021	-	11,270.00	-	11,270.00	-	78.49	-	78.49	11,191.51	-
	Transformer 100 Kva	35	8.20%	01/03/2021	-	3,503.00	-	3,503.00	-	24.40	-	24.40	3,478.60	-
	Transformer 100 Kva	35	8.20%	01/03/2021	-	2,91,844.00	-	2,91,844.00	-	2,032.51	-	2,032.51	2,89,811.49	-
	Plant & Machinery Ed Poonch	35	8.20%	01/03/2021	-	1,41,950.00	-	1,41,950.00	-	988.59	-	988.59	1,40,961.41	-
	Plant & Machinery Ed Poonch	35	8.20%	01/03/2021	-	1,66,395.00	-	1,66,395.00	-	1,158.84	-	1,158.84	1,65,236.16	-
	Conductors, Poles, Transformer-Cao Kishu	35	8.20%	01/03/2021	-	4,86,55,590.00	-	4,86,55,590.00	-	3,38,856.19	-	3,38,856.19	4,83,16,733.81	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	17,000.00	-	17,000.00	-	118.39	-	118.39	16,881.61	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	2,01,268.00	-	2,01,268.00	-	1,311.28	-	1,311.28	1,99,957.72	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	1,00,000.00	-	1,00,000.00	-	359.45	-	359.45	99,640.55	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	57,300.00	-	57,300.00	-	128.73	-	128.73	57,171.27	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	2,650.00	-	2,650.00	-	5.95	-	5.95	2,644.05	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	46,500.00	-	46,500.00	-	104.47	-	104.47	46,395.53	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	2,94,530.00	-	2,94,530.00	-	595.52	-	595.52	2,93,934.48	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	6,554.00	-	6,554.00	-	13.25	-	13.25	6,540.75	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	6,57,990.00	-	6,57,990.00	-	1,182.58	-	1,182.58	6,56,807.42	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	6,57,990.00	-	6,57,990.00	-	1,182.58	-	1,182.58	6,56,807.42	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	36,859.00	-	36,859.00	-	57.96	-	57.96	36,801.04	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	1,49,528.00	-	1,49,528.00	-	235.15	-	235.15	1,49,292.85	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	4,450.00	-	4,450.00	-	7.00	-	7.00	4,443.00	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	25,000.00	-	25,000.00	-	33.70	-	33.70	24,966.30	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	24,520.00	-	24,520.00	-	27.54	-	27.54	24,492.46	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	16,500.00	-	16,500.00	-	11.12	-	11.12	16,488.88	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	22,941.00	-	22,941.00	-	15.46	-	15.46	22,925.54	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	7,81,523.00	-	7,81,523.00	-	526.73	-	526.73	7,80,996.27	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	13,130.00	-	13,130.00	-	8.85	-	8.85	13,121.15	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	1,050.00	-	1,050.00	-	0.71	-	0.71	1,049.29	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	99,700.00	-	99,700.00	-	67.20	-	67.20	99,632.80	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	1,60,300.00	-	1,60,300.00	-	36.01	-	36.01	1,60,263.99	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	2,17,100.00	-	2,17,100.00	-	48.77	-	48.77	2,17,051.23	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	1,19,200.00	-	1,19,200.00	-	26.78	-	26.78	1,19,173.22	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	5,32,06,774.00	-	5,32,06,774.00	-	11,953.30	-	11,953.30	5,31,94,820.70	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	9,36,17,031.00	-	9,36,17,031.00	-	21,031.77	-	21,031.77	9,35,95,999.23	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	16,820.00	-	16,820.00	-	3.78	-	3.78	16,816.22	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	2,72,800.00	-	2,72,800.00	-	61.29	-	61.29	2,72,738.71	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	71,291.00	-	71,291.00	-	16.02	-	16.02	71,274.98	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	42,89,32,848.00	-	42,89,32,848.00	-	96,333.00	-	96,333.00	42,88,36,515.00	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	3,57,94,226.00	-	3,57,94,226.00	-	8,041.44	-	8,041.44	3,57,86,184.56	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	18,930.00	-	18,930.00	-	4.25	-	4.25	18,925.75	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	34,338.00	-	34,338.00	-	7.71	-	7.71	34,330.29	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	2,21,953.00	-	2,21,953.00	-	49.86	-	49.86	2,21,903.14	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	48,740.00	-	48,740.00	-	10.95	-	10.95	48,729.05	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	1,64,53,35,479.00	-	1,64,53,35,479.00	-	2,19,00,60,095.65	-	2,19,00,60,095.65	25,94,43,43,719.70	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	26,56,06,73,000.00	-	26,56,06,73,000.00	-	7,16,04,663.65	-	7,16,04,663.65	26,48,90,68,336.35	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	21,93,374.00	-	21,93,374.00	-	18,669.52	-	18,669.52	21,74,704.48	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	37,463.00	-	37,463.00	-	5,630.99	-	5,630.99	31,832.01	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	44,110.00	-	44,110.00	-	9,619.45	-	9,619.45	34,490.55	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	97,500.00	-	97,500.00	-	5,506.67	-	5,506.67	91,993.33	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	4,900.00	-	4,900.00	-	1,449.34	-	1,449.34	3,450.66	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	7,800.00	-	7,800.00	-	1,051.20	-	1,051.20	6,748.80	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	75,000.00	-	75,000.00	-	10,054.54	-	10,054.54	64,945.46	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	21,93,374.00	-	21,93,374.00	-	18,669.52	-	18,669.52	21,74,704.48	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	37,463.00	-	37,463.00	-	5,630.99	-	5,630.99	31,832.01	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	44,110.00	-	44,110.00	-	9,619.45	-	9,619.45	34,490.55	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	97,500.00	-	97,500.00	-	5,506.67	-	5,506.67	91,993.33	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	4,900.00	-	4,900.00	-	1,449.34	-	1,449.34	3,450.66	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	7,800.00	-	7,800.00	-	1,051.20	-	1,051.20	6,748.80	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	75,000.00	-	75,000.00	-	10,054.54	-	10,054.54	64,945.46	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	21,93,374.00	-	21,93,374.00	-	18,669.52	-	18,669.52	21,74,704.48	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	37,463.00	-	37,463.00	-	5,630.99	-	5,630.99	31,832.01	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	44,110.00	-	44,110.00	-	9,619.45	-	9,619.45	34,490.55	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	97,500.00	-	97,500.00	-	5,506.67	-	5,506.67	91,993.33	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	4,900.00	-	4,900.00	-	1,449.34	-	1,449.34	3,450.66	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	7,800.00	-	7,800.00	-	1,051.20	-	1,051.20	6,748.80	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	75,000.00	-	75,000.00	-	10,054.54	-	10,054.54	64,945.46	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	21,93,374.00	-	21,93,374.00	-	18,669.52	-	18,669.52	21,74,704.48	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	37,463.00	-	37,463.00	-	5,630.99	-	5,630.99	31,832.01	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	44,110.00	-	44,110.00	-	9,619.45	-	9,619.45	34,490.55	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	97,500.00	-	97,500.00	-	5,506.67	-	5,506.67	91,993.33	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	4,900.00	-	4,900.00	-	1,449.34	-	1,449.34	3,450.66	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	7,800.00	-	7,800.00	-	1,051.20	-	1,051.20	6,748.80	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	75,000.00	-	75,000.00	-	10,054.54	-	10,054.54	64,945.46	-
	Machine Equipment Eee Ccd Jm	35	8.20%	01/03/2021	-	21,93,374.00	-	21,93,374.00						

S. No	Particulars	Useful Life	Dep. Rate as per Useful Life	Date of Acquisition	Gross Block				Accumulated Depreciation				Net Block	
					Value at the beginning	Addition during the year	Deduction during the year	Value at the end	Value at the beginning	Addition during the year	Deduction during the year	Value at the end	WDV as on 31.03.2021	WDV as on 31.03.2020
7	Furniture & Fixture Ed 2	10	25.89%	24/09/2020	-	24,000.00	-	24,000.00	-	3,217.45	-	3,217.45	20,782.55	-
	Furniture & Fixture Ed 2	10	25.89%	24/09/2020	-	60,000.00	-	60,000.00	-	8,043.63	-	8,043.63	51,956.37	-
	Furniture & Fixture Ed 2	10	25.89%	24/09/2020	-	37,500.00	-	37,500.00	-	5,027.27	-	5,027.27	32,472.73	-
	Furniture P&P	10	25.89%	23/10/2020	-	3,71,365.00	-	3,71,365.00	-	42,146.37	-	42,146.37	3,29,218.63	-
	Furniture Fee Dy Raj	10	25.89%	09/01/2021	-	49,914.00	-	49,914.00	-	2,903.19	-	2,903.19	47,010.81	-
	Furniture & Fixture Rev Ut Raj	10	25.89%	11/02/2021	-	49,973.00	-	49,973.00	-	1,736.88	-	1,736.88	48,236.12	-
	Furniture & Fixture Ed Udhampur	10	25.89%	24/02/2021	-	7,500.00	-	7,500.00	-	191.52	-	191.52	7,308.48	-
	Furniture & Fixtures Ed Reasi	10	25.89%	26/03/2021	-	11,800.00	-	11,800.00	-	50.22	-	50.22	11,749.78	-
	Furniture & Fixtures Ed Batote	10	25.89%	31/03/2021	-	4,33,916.00	-	4,33,916.00	-	307.78	-	307.78	4,33,608.22	-
	Furniture & Fixtures Ed Batote	10	25.89%	31/03/2021	-	1,68,707.00	-	1,68,707.00	-	119.67	-	119.67	1,68,587.33	-
Sub-Total					21,93,374.00	14,81,448.00	-	36,74,822.00	18,669.52	6,72,229.84	-	6,90,899.36	29,83,922.64	21,74,704.48
7	Laptops & Computers	3	63.16%	20/03/2020	-	-	-	-	10,489.38	3,12,427.01	-	3,22,916.40	1,82,232.60	4,94,659.62
	Laptops & Computers	3	63.16%	20/02/2021	5,05,149.00	-	-	5,05,149.00	-	3,045.52	-	3,045.52	40,954.48	-
	Computers Ed Batote	3	63.16%	26/02/2021	-	44,000.00	-	44,000.00	-	3,500.62	-	3,500.62	55,999.38	-
	Computers Ed Batote	3	63.16%	01/03/2021	-	55,500.00	-	55,500.00	-	2,977.17	-	2,977.17	52,522.83	-
	Computers Std 2 Jammu	3	63.16%	20/03/2021	-	61,378.00	-	61,378.00	-	1,274.51	-	1,274.51	60,103.49	-
	Computers Std 2 Jammu	3	63.16%	20/03/2021	-	20,914.00	-	20,914.00	-	434.28	-	434.28	20,479.72	-
	Laptops & Computers Ed 2 Jmu	3	63.16%	23/03/2021	-	2,80,601.00	-	2,80,601.00	-	4,370.00	-	4,370.00	2,76,231.00	-
	Laptops & Computers Ed 1 Jammu	3	63.16%	23/03/2021	-	59,400.00	-	59,400.00	-	925.08	-	925.08	58,474.92	-
	Laptops & Computers Ed Uth	3	63.16%	24/03/2021	-	64,200.00	-	64,200.00	-	888.74	-	888.74	63,311.26	-
	Computers Ed Reasi	3	63.16%	25/03/2021	-	47,625.00	-	47,625.00	-	576.88	-	576.88	47,048.12	-
	Computers Ed Reasi	3	63.16%	26/03/2021	-	62,500.00	-	62,500.00	-	648.90	-	648.90	61,851.10	-
	Computers Ed 1 Jammu	3	63.16%	29/03/2021	-	42,347.00	-	42,347.00	-	439.67	-	439.67	41,907.33	-
	Laptops & Computers O&M Raj	3	63.16%	30/03/2021	-	48,950.00	-	48,950.00	-	254.11	-	254.11	48,695.89	-
	Laptops & Computers Ed 2 Jmu	3	63.16%	31/03/2021	-	39,324.00	-	39,324.00	-	136.09	-	136.09	39,187.91	-
	Computer Set Ed Vilaypur	3	63.16%	31/03/2021	-	90,100.00	-	90,100.00	-	155.91	-	155.91	89,944.09	-
Sub-Total	Computers	3	63.16%	31/03/2021	-	51,845.00	-	51,845.00	-	89.71	-	89.71	51,755.29	-
	Computers Fed Reasi	3	63.16%	31/03/2021	-	52,789.00	-	52,789.00	-	91.35	-	91.35	52,697.65	-
	Computers Se O&M Batote	3	63.16%	31/03/2021	-	31,000.00	-	31,000.00	-	53.64	-	53.64	30,946.36	-
	Computers Fed Batote	3	63.16%	31/03/2021	-	2,00,443.00	-	2,00,443.00	-	346.85	-	346.85	2,00,096.15	-
	Computers Fed Batote	3	63.16%	31/03/2021	-	2,49,979.00	-	2,49,979.00	-	432.57	-	432.57	2,49,546.43	-
Sub-Total					5,05,149.00	15,62,395.00	-	20,67,544.00	10,489.38	3,33,068.61	-	3,43,557.99	17,23,986.01	4,94,659.62
SUB TOTAL (A)					35,44,58,75,042.00	1,64,96,01,257.00	-	37,09,54,76,299.00	7,44,37,223.62	2,27,00,35,665.59	-	2,34,42,72,889.21	34,75,12,03,409.80	35,37,16,37,818.38
II	Intangible Assets				-	-	-	-	-	-	-	-	-	-
III	Capital Work-in-progress				-	-	-	-	-	-	-	-	-	-
IV	Intangible Assets Under Development				-	-	-	-	-	-	-	-	-	-
SUB TOTAL (B)					-	-	-	-	-	-	-	-	-	-
SUB TOTAL (C)					-	-	-	-	-	-	-	-	-	-
SUB TOTAL (D)					-	-	-	-	-	-	-	-	-	-
Total [A + B + C + D]					35,44,58,75,042.00	1,64,96,01,257.00	-	37,09,54,76,299.00	7,44,37,223.62	2,27,00,35,665.59	-	2,34,42,72,889.21	34,75,12,03,409.80	35,37,16,37,818.38

Pursuant to the enactment of Companies Act 2013, the Company has applied the estimated useful lives as specified in Schedule II of the Act. Accordingly, the unamortised carrying value is being depreciated over the revised/remaining useful lives. Had the company continued with previous rates of depreciation, the charge for depreciation for the year ended 31st March 2015 no change would have been occurred

JAMMU POWER DISTRIBUTION COMPANY LIMITED

Gladni Narwal, Jammu (180006), J&K

CIN : U40300JK2013SGC003898

Notes Forming Integral Part of the Financial Statements as at 31st March 2021

Note No.

9	Trade and Other Receivables	(Amount in ₹)	(Amount in ₹)
	Particulars	As at 31 March 2021	As at 31 March 2020
	Trade Receivables		
	a) Secured, Considered Good :		
	Advance to Associate Concerns		-
	b) Unsecured, Considered Good :		-
	c) Doubtful		-
	Other Receivables		
	Other Recoverable in cash or in kind or for value to be considered good	-	-
	Amount Recoverable	7,46,538.00	-
	Other Receivables	400.00	5,00,000.00
	Total	7,46,938.00	5,00,000.00

10	Cash & Cash Equivalents	(Amount in ₹)	(Amount in ₹)
	Particulars	As at 31 March 2021	As at 31 March 2020
	Cash-in-Hand		
	Cash Balance	-	-
	Bank Balance		
	As Per the list of account annexured	3,19,39,21,120.00	1,95,84,63,992.00
	Cheques on Hand		
	Total	3,19,39,21,120.00	1,95,84,63,992.00



[Handwritten signature]

[Handwritten signature]

JAMMU POWER DISTRIBUTION COMPANY LIMITED

Gladni Narwal, Jammu (180006), J&K

CIN : U40300JK2013SGC003898

Notes Forming Integral Part of the Financial Statements as at 31st March 2021

Note No.

11	Revenue From Operations	(Amount in ₹)	(Amount in ₹)
	Particulars	As at 31 March 2021	As at 31 March 2020
	<i>Extraordinary Items</i>		
	Grant in Aid	4,34,14,38,046.00	2,04,66,34,700.00
	Total	4,34,14,38,046.00	2,04,66,34,700.00
12	Other Incomes	(Amount in ₹)	(Amount in ₹)
	Particulars	As at 31 March 2021	As at 31 March 2020
	Interest Income	-	75,15,833.00
	Total	-	75,15,833.00
13	Employees Benefit Expenses	(Amount in ₹)	(Amount in ₹)
	Particulars	As at 31 March 2021	As at 31 March 2020
	Employee Benefits Expenses	3,59,13,35,415.00	1,47,06,21,465.00
	Total	3,59,13,35,415.00	1,47,06,21,465.00
14	Depreciation & Amortisation	(Amount in ₹)	(Amount in ₹)
	Particulars	As at 31 March 2021	As at 31 March 2020
	Depreciation	2,27,00,35,665.59	7,42,37,223.62
	Total	2,27,00,35,665.59	7,42,37,223.62
15	Other Administrative Expenses	(Amount in ₹)	(Amount in ₹)
	Particulars	As at 31 March 2021	As at 31 March 2020
	Bank Charges	421.00	11.80
	Advertisement & Publicity Expenses	1,80,876.00	-
	Carriage Charges	20,000.00	14,18,972.00
	Compensation Expenses	18,61,452.00	77,48,398.00
	Conveyance Expenses	-	26,683.00
	Electricity Expenses	3,07,92,741.00	58,29,946.00
	Grant In Aid Returns	4,94,90,553.00	-
	Hire Charges	27,12,892.00	40,79,525.00
	Hospitality Expenses	1,739.00	-
	Labour & Wages Expense	20,20,90,446.00	12,49,95,078.00
	Legal Expenses	4,000.00	1,00,000.00
	Misc. Expenses	18,750.00	-
	Medical	-	5,70,036.00
	Office Expenses	1,12,23,229.00	47,66,626.00
	Outsourcing Expenses	28,93,200.00	-
	Pol Charges	1,41,19,838.00	63,14,994.00
	Printing & Stationery Expenses	1,29,38,443.00	42,66,565.00
	Professional Charges	47,97,492.00	10,58,175.00
	Rent	62,01,285.00	12,22,774.00
	Repair & Maintenance Expenses	40,52,82,738.00	20,87,84,008.00
	Sweeping Charges	-	1,34,937.00
	Telephone Expenses	14,35,404.00	9,59,640.00
	Transport & Handling Charges	22,59,880.00	-
	Travelling Expenses	16,34,952.00	15,27,866.00
	Uniform Expenses	67,300.00	-
	Water Expenses	-	12,500.00
	Total	75,00,27,631.00	37,38,16,734.80



Handwritten signature and date.

JAMMU POWER DISTRIBUTION COMPANY LIMITED

Gladni Narwal, Jammu (180006), J&K

CIN : U40300JK2013SGC003898

Notes Forming Integral Part of the Financial Statements as at 31st March 2021

16	Auditor Remuneration	(Amount in ₹)	(Amount in ₹)
	Particulars	As at 31 March 2021	As at 31 March 2020
	Audit Fee	75,000.00	20,000.00
	Total	75,000.00	20,000.00



A large, stylized handwritten signature in blue ink, consisting of several loops and a long horizontal stroke.