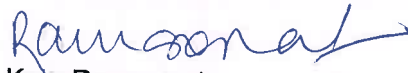




**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE  
FINANCIAL RESULTS  
TO THE BOARD OF DIRECTORS OF  
ANDHRA PRADESH POWER FINANCE CORPORATION LIMITED**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of Andhra Pradesh Power Finance Corporation Limited (the 'Company') for the quarter ended June 30, 2022 (the 'Statement'), being submitted by the Company pursuant to the requirement of Regulation 33 & 52 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015 as amended.
2. This statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making enquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 & 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Kunda & Associates  
Chartered Accountants  
Firm Registration No 010579S

  
Raja Ramgopal  
Partner  
Membership No: 041997



Place : Vijayawada  
Date : 21-07-2022

UDIN : 22041997ANRXID3042

**ANDHRA PRADESH POWER FINANCE CORPORATION LIMITED**  
**Standalone Balance Sheet as at 30 June 2022**

	Particulars	Note No.	For the Quarter ended 30/06/2022	As on 31.03.2022
<b>ASSETS</b>				
<b>(1)</b>	<b>Financial Assets</b>			
(a)	Cash and cash equivalents	2	26,26,91,336	10,30,71,511
(b)	Bank Balance other than Cash and cash equivalents	3	1,01,33,315	1,03,75,765
(c)	Loans	4	1,81,44,60,95,265	1,82,76,39,91,399
(d)	Other Financial assets	5	2,50,27,63,510	2,19,67,27,072
	<b>Total Financial Assets (A)</b>		<b>1,84,22,16,83,426</b>	<b>1,85,07,41,65,747</b>
<b>(2)</b>	<b>Non-financial Assets</b>			
(a)	Current tax assets (Net)	6	47,98,16,181	35,46,51,138
(b)	Property, Plant and Equipment	7	2,18,231	2,18,231
	<b>Total Non Financial Assets (B)</b>		<b>48,00,34,412</b>	<b>35,48,69,369</b>
	<b>Total Assets (A+B)</b>		<b>1,84,70,17,17,838</b>	<b>1,85,42,90,35,116</b>
<b>LIABILITIES AND EQUITY</b>				
<b>LIABILITIES</b>				
<b>(1)</b>	<b>Financial Liabilities</b>			
(a)	Debt Securities	8	60,71,84,44,444	61,54,55,83,333
(b)	Borrowings (Other than Debt Securities)	9	1,16,12,77,48,258	1,17,17,43,84,675
	<b>Total Financial Liabilities (A)</b>		<b>1,76,84,61,92,702</b>	<b>1,78,71,99,68,008</b>
<b>(2)</b>	<b>Non-Financial Liabilities</b>			
(a)	Current tax liabilities (Net)	10	54,35,29,621	41,28,26,662
(b)	Provisions		-	-
(c)	Deferred tax liabilities (Net)	11	14,693	14,693
(d)	Other non-financial liabilities	12	1,37,45,63,209	89,03,58,452
	<b>Total Non-Financial Liabilities (B)</b>		<b>1,91,81,07,522</b>	<b>1,30,31,99,807</b>
<b>(3)</b>	<b>Equity</b>			
(a)	Equity Share capital	13	3,48,37,40,100	3,48,37,40,100
(b)	Other Equity	14	2,45,36,77,513	1,92,21,27,201
	<b>Total Equity (C)</b>		<b>5,93,74,17,613</b>	<b>5,40,58,67,301</b>
	<b>Total Liabilities and Equity (A+B+C)</b>		<b>1,84,70,17,17,837</b>	<b>1,85,42,90,35,116</b>

As Per our Report of Even Date

For and on behalf of Board of Directors

**Jr Kunda & Associates**  
Chartered Accountants  
Firm Registration No 010579S

*Ramgopal*  
**Kaja Ramgopal**  
Partner  
Membership No: 041997



*[Signature]*  
**Dr. K. V. V. Satyanarayana, IRAS**  
Managing Director  
(DIN: 08076027)

*[Signature]*  
**B Sreedhar, IAS**  
Director  
(DIN: 02591298)

Place : Vijayawada  
Date : 21-07-2022  
UDIN : 22041997 ANR/ID3042  
Date : 21-07-2022

*[Signature]*  
**Chief Financial Officer**  
**Andhra Pradesh Power Finance**  
**Corporation Limited**  
**Gunadala, Vijayawada.**

**ANDHRA PRADESH POWER FINANCE CORPORATION LIMITED**  
**Standalone statement of Profit/Loss For the Period ended 30 June 2022**

	Particulars	Note No.	For the Quarter ended 30/06/2022	For the year ended 31.03.2022 (As per Ind AS)
	<b>REVENUE FROM OPERATIONS</b>			
(i)	Interest Income	15	4,06,47,11,877	15,81,61,94,022
(I)	<b>Total Revenue from operations</b>		<b>4,06,47,11,877</b>	<b>15,81,61,94,022</b>
(II)	Other Income	16	42,42,151	5,29,11,143
(III)	<b>Total Income (I+II)</b>		<b>4,06,89,54,028</b>	<b>15,86,91,05,165</b>
	<b>EXPENSES</b>			
(i)	Finance Costs	17	3,40,55,50,530	13,52,11,33,397
(ii)	Employee Benefits Expenses	18	11,84,569	40,73,147
(iii)	Depreciation, amortization	7	-	76,768
(iv)	Others expenses	19	19,55,660	32,65,07,964
(IV)	<b>Total Expenses</b>		<b>3,40,86,90,759</b>	<b>13,85,17,91,276</b>
(V)	Profit / (Loss) before exceptional items and tax (III-IV)		66,02,63,269	2,01,73,13,889
(VI)	Impairment on Financial Asset		-52,92,755	8,18,53,933
(VII)	Profit/(Loss) before tax (V -VI)		66,55,56,024	1,93,54,59,956
	Tax Expense:			
	(1) Current Tax		13,40,05,712	40,93,86,909
	(2) Deferred Tax		-	11,268
(VIII)	<b>Total Tax Expense</b>		<b>13,40,05,712</b>	<b>40,93,98,177</b>
(IX)	Profit / (Loss) for the period from continuing operations(VII-VIII)		53,15,50,312	1,52,60,61,779
(X)	Profit/(Loss) from discontinued operations		-	-
(XI)	Tax Expense of discontinued operations		-	-
(XII)	Profit/(Loss) from discontinued operations(After tax) (X-XI)		-	-
(XIII)	<b>Profit/(Loss) for the period (IX+XII)</b>		<b>53,15,50,312</b>	<b>1,52,60,61,779</b>
(XIV)	<b>Other Comprehensive Income</b>			
	(A) (i) Items that will not be reclassified to profit or loss		-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-
	<b>Subtotal (A)</b>		-	-
	(B) (i) Items that will be reclassified to profit or loss (specify items and amounts)		-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss		-	-
	<b>Subtotal (B)</b>		-	-
	<b>Other Comprehensive Income (A + B)</b>		-	-
(XV)	<b>Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)</b>		<b>53,15,50,312</b>	<b>1,52,60,61,779</b>
(XVI)	<b>Earnings per equity share</b>			
	Basic (Rs.)		15.26	43.81
	Diluted (Rs.)		15.26	43.81

As Per our Report of Even Date

For and on behalf of Board of Directors

**For Kunda & Associates**  
Chartered Accountants  
Firm Registration No 010579S

*Ramgopal*  
**Kaja Ramgopal**  
Partner  
Membership No: 041997



*[Signature]*  
**Dr. K. V. V. Satyanarayana, IRAS**  
Managing Director  
(DIN: 08076027)

*[Signature]*  
**B Sreedhar, IAS**  
Director  
(DIN: 02591298)

Place : Vijayawada  
Date : 21-07-2022  
UDIN : ~~22011~~  
22041997 ANRXID3042

*[Signature]*  
**Chief Financial Officer**  
**Andhra Pradesh Power Finance**  
**Corporation Limited**  
Gundala, Vijayawada.

**ANDHRA PRADESH POWER FINANCE CORPORATION LIMITED**  
Cash Flow Statement for the year ended 31st March 2022

PARTICULARS		For the Quarter ended 30.06.2022	For the year ended 31.03.2022
<b>A.</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Net Profit/(loss) after tax as per Statement of Profit and Loss	53,15,50,312	1,52,60,61,779
	<b>Adjusted For:</b>		
	Depreciation & Assets written off	-	76,768
	Deferred Tax Liability/(Asset)	14,693	14,693
	Interest Earned on Fixed Deposits with Banks and IT Refund	-39,15,880	-5,09,19,617
	<b>Operating profit before working capital changes</b>	<b>52,76,49,125</b>	<b>1,47,52,33,623</b>
	<b>Adjusted For:</b>		
	(Increase)/Decrease in Receivables from AP Govt	-	47,69,202
	(Increase)/Decrease in Financial Assets	-43,12,01,481	-87,44,38,046
	Increase/(Decrease) in Bonds outstanding	-82,71,38,889	-2,56,44,16,667
	Increase/(Decrease) in Inter Corporate Deposits	-14,20,00,000	10,76,00,00,000
	Increase/(Decrease) in Bank Loans	-90,46,36,417	11,19,55,64,189
	(Increase)/Decrease in Advances to AP Power Utilities	1,31,78,96,134	-20,38,16,29,399
	Increase/(Decrease) in Trade Payables & Other Financial Liabilities	61,48,93,023	13,41,08,700
	(Increase)/Decrease in Net Current Assets	-37,21,87,630	-1,72,60,42,022
	Net Cash Flow from Operating Activities (A)	<b>15,54,61,495</b>	<b>-25,08,08,399</b>
<b>B.</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	(Increase)/Decrease in Net Investments	-	-
	(Purchase)/Sale of Fixed Assets	0	-24,74,24
	Interest Received	39,15,880	5,09,19,617
	Net Cash Flow from Investing Activities (B)	<b>39,15,880</b>	<b>5,06,72,193</b>
<b>C.</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>		
	Increase/(Decrease) in Equity Share Capital	-	-
	Net Cash Flow from Investing Activities (C)	-	-
	<b>Net (Decrease)/ Increase in Cash and Cash equivalents (A+B+C)</b>	<b>15,93,77,375</b>	<b>-20,01,36,206</b>
	Add: Cash and Cash Equivalents at the beginning the year	11,34,47,276	31,35,83,481
	<b>Cash and Cash Equivalents at the end of the year</b>	<b>27,28,24,651</b>	<b>11,34,47,276</b>
	<b>Reconciliation of Cash &amp; Cash Equivalents</b>		
	Cash in Hand	-	-
	<u>Cash at Bank</u>		
	a) In Current Account	25,96,10,281	9,96,69,341
	b) In No-Lien Accounts	1,01,45,594	1,37,77,627
	c) Escrow Accounts	30,68,776	308
	<b>Total Cash &amp; Cash Equivalents at the end of the year</b>	<b>27,28,24,651</b>	<b>11,34,47,276</b>



  
**Chief Financial Officer**  
**Andhra Pradesh Power Finance Corporation Limited**  
**Gunadala, Vijayawada.**

**ANDHRA PRADESH POWER FINANCE CORPORATION LIMITED**

#48-12-12,2nd Floor,East Wing,Vidyut Soudha, Gunadala,Vijayawada - 520004

**Notes to account for balance sheet**

	30-06-2022 Rs.	31-03-2022 Rs.
<b>Note 2 Cash and Cash Equivalents</b>		
<b>(i) Balances with Scheduled Bank</b>		
a. In Current Account with SBI	25,96,10,281	9,96,69,341
b. No - Lien Account SBI	12,279	34,01,862
c. Bank of India - Escrow A/c.	-	-
d. Bank of Baroda - Escrow A/c.	30,68,468	-
e. State Bank of India - Escrow A/c.	-	-
f. Canara Bank - Escrow A/c.	-	-
g. Union Bank of India - Escrow A/c.	308	308
<b>(ii) Cash on Hand</b>	-	-
	<b>26,26,91,336</b>	<b>10,30,71,511</b>
<b>Note 3 Bank Balance other than Cash and Cash Equivalents</b>		
a. No Lien Account - 62265296302	2	2
b. No Lien Account - 38356359860	293	293
c. No Lien Account - 38356342256	1,887	1,887
d. No Lien Account - 62213387439	25,40,016	30,88,366
e. No Lien Account - 62235605816	12,16,574	12,16,574
f. No Lien Account - 52117479165	23,22,180	23,22,180
g. No Lien Account - 62167470827	37,96,846	34,90,946
h. No Lien Account - 52117469464	1,81,318	1,81,318
i. No Lien Account - 52117474699	-	-
j. No Lien Account - 52117469442	-	-
k. No Lien Account -52117479176	74,199	74,199
<b>Total</b>	<b>1,01,33,315</b>	<b>1,03,75,765</b>
<b>Note 5 Other Financial Assets</b>		
Receivable from Andhra Pradesh Buildings and Other Construction workers Welfare Board	-	-
Interest Receivable From AP Genco	3,04,76,713	3,14,92,603
Interest Receivable From APPDCL	4,51,23,288	4,66,27,397
Interest Receivable on Advances	-	1,88,11,475
Receivable from Telanagana State Government	12,55,278	12,55,278
CDSL Fee Receivable - TSPFCL	36,887	36,887
NSDL Fee Receivable - TSPFCL	36,887	36,887
NSE Listing Fee Receivable - TSPFCL	88,528	88,528
DSRA- Fixed Deposits with Bank	1,15,48,53,918	1,26,88,23,918
Security Deposit	8,00,000	8,00,000
APCOS PD Account	1,34,996	58,025
Temporary Advance	-11,095	4,463
Interest Accrued But Not Due on BOI FD	3,98,39,894	3,98,39,894
Interest Accrued But Not Due on CBOI FD	10,92,701	10,92,701
Interest Receivable But not Due	1,22,90,35,515	78,77,59,016
	<b>2,50,27,63,510</b>	<b>2,19,67,27,072</b>
<b>Note 6 Current Tax Assets (NET)</b>		
TDS Receivable 2020-21	12,69,856	12,64,041
Advance Tax 2021-22	38,35,36,168	34,85,36,168
Advance Tax 2022-23	9,00,00,000	-
TDS Receivable 2021-22	48,50,569	48,50,569
GST Cash Ledger	1,59,588	360
	<b>47,98,16,181</b>	<b>35,46,51,138</b>
<b>Note 10 Current Tax Liabilities</b>		
Provision for Income Tax FY 2021-22	40,93,86,909	40,93,86,909
Provision for Income Tax FY 2022-23	13,40,05,712	-
Provision for Income Tax FY 2020-21	-3,130	-3,130
MAT Credit Reversal	-	-
CGST 9%	70,275	39,060
IGST	7,200	3,000
SGST 9%	70,275	39,060
GST Payable	-	-
TDS Payable	-17,083	33,18,699
GST TDS	9,464	43,064
Deferred Tax Asset Reversal	-	-
	<b>54,35,29,621</b>	<b>41,28,26,662</b>



<b>Note-11 Deferred Tax</b>		
<b>Tax effect of items constituting deferred tax</b>		
Arising on Account of timing difference in Depreciation	14,693	14,693
Opening Deferred Tax Asset	-	-
	<b>14,693</b>	<b>14,693</b>
<b>Note 12 Other Non-Financial Liabilities</b>		
Payable to Creditors	1,15,237	1,15,237
Unpaid Interest on Bonds	1,08,34,13,933	1,03,81,559
Unpaid Interest on ICDS		
Professional Charges Payable	1,50,300	2,33,100
Guest House Expenses Payable	8,820	4,55,087
Salaries Payable	-	30,096
Interest Payables	29,08,75,032	87,90,16,271
Other Payables	-113	1,27,102
	<b>1,37,45,63,209</b>	<b>89,03,58,452</b>



Notes to Profit and Loss Account	Rs.lakhs	
	30-06-2022 Rs.	31-03-2022 Rs.
<b>Note 15 Interest Income</b>		
Interest on Loans	4,06,47,11,877	15,81,61,94,022
	<b>4,06,47,11,877</b>	<b>15,81,61,94,022</b>
<b>Note 16 Other Income</b>		
Interest on Fixed Deposits	39,15,880	5,09,19,617
Pre-closing Charges	3,26,271	19,91,526
	<b>42,42,151</b>	<b>5,29,11,143</b>
<b>Note 17 Finance Costs</b>		
Interest on Bonds	1,26,28,43,549	5,44,04,54,352
Interest on Inter Corporate Deposits	32,36,41,083	1,13,69,85,476
Interest on Loans from Banks	1,81,90,65,098	6,94,36,84,564
Bank Charges	800	9,005
	<b>3,40,55,50,530</b>	<b>13,52,11,33,397</b>
<b>Note 18 Employee Benefit Expenses</b>		
Staff Salary	11,84,569	39,40,628
Staff Welfare Expense	-	1,32,519
	<b>11,84,569</b>	<b>40,73,147</b>
<b>Note 19 Depreciation and Amortization</b>		
Depreciation	-	76,768
	-	<b>76,768</b>
<b>Note 20 Other Expenses</b>		
Audit Expenses	7,873	18,238
Internal Audit Fee	-	35,400
Statutory Audit Fees	-	88,500
Secretarial Audit Fees	-	32,800
Tax Audit Fees	-	6,800
Guest House Expense	8,84,595	53,78,244
Guarantee Commission Fee	-	30,00,00,000
Listing Compliance Fee	3,90,875	15,44,367
Repairs and Maintenance	350	5,968
Professional Fee	1,33,800	12,01,537
Office Expense	3,44,780	4,47,251
Vehicle Hire Expense	2,03,700	12,15,274
Rates and Taxes	-	3,540
ROC Charges	26,500	45,700
Other Expenses	24,544	6,42,842
Interest, Late fees and Penalties	-61,357	1,58,41,503
	<b>19,55,660</b>	<b>32,65,07,964</b>



Pursuant to the provisions specified under Division III - Schedule III to the Companies Act, 2013

Particulars	Current Period Q1 : 2022-23						Current Year: 2021-22					
	Amortised Cost	At Fair Value			Sub-Total	Total	Amortised Cost	At Fair Value			Sub-Total	Total
		Through Other Comprehensive Income	Through profit or loss	Designated at fair value through profit or loss				Through Other Comprehensive Income	Through profit or loss	Designated at fair value through profit or loss		
1	2	3	4	5 = 2+3+4	6 = 1+5	1	2	3	4	5 = 2+3+4	6 = 1+5	
<b>Loans</b>												
<b>(A)</b>												
(i) Bills Purchased and Bills Discounted	-	-	-	-	-	-	-	-	-	-	-	-
(ii) Loans repayable on Demand	-	-	-	-	-	-	-	-	-	-	-	-
(iii) Term Loans	-	-	-	-	-	-	-	-	-	-	-	-
(iv) Leasing	-	-	-	-	-	-	-	-	-	-	-	-
(v) Factoring	-	-	-	-	-	-	-	-	-	-	-	-
(vi) Others (to be specified)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total (A) - Gross</b>	-	-	-	-	-	-	-	-	-	-	-	-
Less: Impairment loss allowance	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total (A) - Net</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>(B)</b>												
(i) Secured by tangible assets	-	-	-	-	-	-	-	-	-	-	-	-
(ii) Secured by intangible assets	-	-	-	-	-	-	-	-	-	-	-	-
(iii) Covered by Bank/Government Guarantees	1,82,17,47,94,443	-	-	-	-	1,82,17,47,94,443	1,83,49,79,83,332	-	-	-	-	1,83,49,79,83,332
(iv) Unsecured	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total (B) - Gross</b>	1,82,17,47,94,443	-	-	-	-	1,82,17,47,94,443	1,83,49,79,83,332	-	-	-	-	1,83,49,79,83,332
Less: Impairment loss allowance	72,86,99,177,77	-	-	-	-	72,86,99,178	73,39,91,933	-	-	-	-	73,39,91,933
<b>Total (B) - Net</b>	1,81,44,60,95,265	-	-	-	-	1,81,44,60,95,265	1,82,76,39,91,399	-	-	-	-	1,82,76,39,91,399
<b>(C) (I)</b>												
<b>Loans in India</b>												
(i) Public Sector	1,81,44,60,95,265	-	-	-	-	1,81,44,60,95,265	1,82,76,39,91,399	-	-	-	-	1,82,76,39,91,399
(ii) Others (to be specified)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total (C) - Gross</b>	1,81,44,60,95,265	-	-	-	-	1,81,44,60,95,265	1,82,76,39,91,399	-	-	-	-	1,82,76,39,91,399
Less: Impairment loss allowance	72,86,99,178	-	-	-	-	72,86,99,178	73,39,91,933	-	-	-	-	73,39,91,933
<b>Total (C) (I) - Net</b>	1,80,71,73,96,087	-	-	-	-	1,80,71,73,96,087	1,82,02,99,99,466	-	-	-	-	1,82,02,99,99,466
<b>(C) (II)</b>												
<b>Loans outside India</b>												
Less: Impairment loss allowance	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total (C) (II) - Net</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total (C) (I) and (II)</b>	1,80,71,73,96,087	-	-	-	-	1,80,71,73,96,087	1,82,02,99,99,466	-	-	-	-	1,82,02,99,99,466





**Note 8: Debt Securities**

Pursuant to the provisions specified under Division III - Schedule III to the Companies Act, 2013

Particulars	ISIN	Rate of Interest	Date of Redemption	Q1 2022-23				Current Year: 2021-22				
				Amortised Cost	At Fair Value Through profit or loss	Designated at fair value through profit or loss	Total	Amortised Cost	At Fair Value Through profit or loss	Designated at fair value through profit or loss	Total	
				1	2	3	4 = 1+2+3	1	2	3	4 = 1+2+3	
(A)												
Liability component of compound financial instruments	-	-	-	-	-	-	-	-	-	-	-	-
Others (Bonds/ Debenture etc.)				60,71,84,44,444	-	-	60,71,84,44,444	61,54,55,83,333	-	-	-	61,54,55,83,333
1/2010 Bonds - Option B	INE847E09029	8.74%	15/11/2022	3,68,30,00,000	-	-	3,68,30,00,000	3,68,30,00,000	-	-	-	3,68,30,00,000
1/2011 Bonds - Option A	INE847E08DJ8	9.10%	15/12/2021	-	-	-	-	-	-	-	-	-
1/2011 Bonds - Option B	INE847E08DK6	9.60%	15/12/2023	58,80,00,000	-	-	58,80,00,000	58,80,00,000	-	-	-	58,80,00,000
2/2011 Bonds - Option A	INE847E08DL4	9.85%	30/01/2022	-	-	-	-	-	-	-	-	-
2/2011 Bonds - Option B	INE847E08DM2	9.97%	30/01/2024	1,97,00,00,000	-	-	1,97,00,00,000	1,97,00,00,000	-	-	-	1,97,00,00,000
1/2012 Bonds - Option A	INE847E08DN0	9.50%	08/06/2022	26,30,00,000	-	-	26,30,00,000	26,30,00,000	-	-	-	26,30,00,000
1/2012 Bonds - Option B	INE847E08DO8	9.64%	08/06/2024	67,80,00,000	-	-	67,80,00,000	1,00,80,00,000	-	-	-	1,00,80,00,000
2/2012 Bonds	INE847E08DP5	9.75%	18/07/2022	4,04,60,00,000	-	-	4,04,60,00,000	4,04,60,00,000	-	-	-	4,04,60,00,000
3/2012 Bonds	INE847E08DQ3	9.75%	09/11/2022	7,23,30,00,000	-	-	7,23,30,00,000	7,23,30,00,000	-	-	-	7,23,30,00,000
1/2020 Bonds	INE847E08DS9	8.20%	20/04/2030	15,90,84,44,444	-	-	15,90,84,44,444	16,40,55,83,333	-	-	-	16,40,55,83,333
2/2020 Bonds	INE847E08DT7	8.20%	29/04/2028	20,00,00,00,000	-	-	20,00,00,00,000	20,00,00,00,000	-	-	-	20,00,00,00,000
3/2020 Bonds	INE847E08DU5	8.20%	12/05/2028	2,51,90,00,000	-	-	2,51,90,00,000	2,51,90,00,000	-	-	-	2,51,90,00,000
4/2020 Bonds	INE847E08DV3	7.50%	18/08/2028	3,83,00,00,000	-	-	3,83,00,00,000	3,83,00,00,000	-	-	-	3,83,00,00,000
<b>Total (A)</b>				<b>60,71,84,44,444</b>	<b>-</b>	<b>-</b>	<b>60,71,84,44,444</b>	<b>61,54,55,83,333</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>61,54,55,83,333</b>
Debt securities in India	-	-	-	60,71,84,44,444	-	-	60,71,84,44,444	61,54,55,83,333	-	-	-	61,54,55,83,333
Debt securities outside India	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total (B) to tally with (A)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



**Note 9: Borrowings Other than Debt Securities**

Pursuant to the provisions specified under Division III - Schedule III to the Companies Act, 2013

Particulars	Current Period Q1: 2022-23				Current Year: 2021-22			
	Amortised Cost	At Fair Value Through profit or loss	Designated at fair value through profit or loss	Total	Amortised Cost	At Fair Value Through profit or loss	Designated at fair value through profit or loss	Total
	1	2	3	4 = 1+2+3	1	2	3	4 = 1+2+3
(a) Term loans:-	97,65,97,48,258			97,65,97,48,258.19	98,56,43,84,675	-	-	98,56,43,84,675
(i) from banks	97,65,97,48,258			97,65,97,48,258.19	98,56,43,84,675	-	-	98,56,43,84,675
State Bank of India	13,59,06,97,935			13,59,06,97,934.94	14,05,75,43,218	-	-	14,05,75,43,218
Andhra Bank	14,99,42,90,797			14,99,42,90,797.00	14,99,62,39,773	-	-	14,99,62,39,773
Canara Bank	19,87,08,79,129			19,87,08,79,129.23	19,99,52,78,065	-	-	19,99,52,78,065
Bank of Baroda	14,90,96,91,781			14,90,96,91,780.50	14,99,28,59,479	-	-	14,99,28,59,479
Bank of India	29,29,42,15,507			29,29,42,15,506.52	29,52,24,91,335	-	-	29,52,24,91,335
Indian Overseas Bank	4,99,99,73,110			4,99,99,73,110.00	4,99,99,72,805	-	-	4,99,99,72,805
(ii) from other parties								
(b) Deferred payment liabilities	-			-	-	-	-	-
(c) Loans from Related Parties	-			-	-	-	-	-
(d) Finance lease obligations	-			-	-	-	-	-
(e) Liability component of compound financial instruments	-			-	-	-	-	-
(f) Loans repayable on demand:-	18,46,80,00,000			18,46,80,00,000.00	18,61,00,00,000	-	-	18,61,00,00,000
(i) from banks	-			-	-	-	-	-
(ii) from other parties - Inter Corporate Deposits	18,46,80,00,000			18,46,80,00,000.00	18,61,00,00,000	-	-	18,61,00,00,000
AP Buildings and Other Construction workers Welfare Board	1,44,00,00,000			1,44,00,00,000.00	1,44,00,00,000	-	-	1,44,00,00,000
AP Pollution Control Board	1,00,00,00,000			1,00,00,00,000.00	1,00,00,00,000	-	-	1,00,00,00,000
AP Southern Power Distribution Corporation Limited Pension & Gratuity	8,19,00,00,000			8,19,00,00,000.00	8,19,00,00,000	-	-	8,19,00,00,000
AP Urban Development Fund	1,25,00,00,000			1,25,00,00,000.00	1,25,00,00,000	-	-	1,25,00,00,000
AP Eastern Power Distribution Corporation Limited Pension & Gratuity	2,20,00,00,000			2,20,00,00,000.00	2,20,00,00,000	-	-	2,20,00,00,000
AP Solar Power Corporation	4,38,80,00,000			4,38,80,00,000.00	4,53,00,00,000	-	-	4,53,00,00,000
(g) Other loans (specify nature)								
<b>Total (A)</b>	<b>1,16,12,77,48,258</b>			<b>1,16,12,77,48,258.19</b>	<b>1,17,17,43,84,675</b>	<b>-</b>	<b>-</b>	<b>1,17,17,43,84,675</b>
Borrowings in India	1,16,12,77,48,258			1,16,12,77,48,258.19	1,17,17,43,84,675	-	-	1,17,17,43,84,675
Borrowings outside India								
<b>Total (B) to tally with (A)</b>	<b>1,16,12,77,48,258</b>	<b>-</b>	<b>-</b>	<b>1,16,12,77,48,258</b>	<b>1,17,17,43,84,675</b>	<b>-</b>	<b>-</b>	<b>1,17,17,43,84,675</b>



**Note 13 Changes in Equity**

Rs.

Particulars	Closing Balance 30.06.2022	Closing Balance 31.03.2022
<b>Authorised Capital:</b>		
30,00,00,000 Equity shares of Rs.100/- each	30,00,00,00,000	30,00,00,00,000
<b>Issued, Subscribed &amp; Paid up Capital:</b>		
348,37,401 Equity Shares of Rs. 100/- each fully paid as on 31.03.2022	3,48,37,40,100	3,48,37,40,100

**Shares in the Company held by each shareholder holding more than 5% of the shares**

Particulars	As at 30.06.2022		As at 31.03.2022	
	No of Shares	% of Equity Share Capital	No of Shares	% of Equity Share Capital
GOVERNOR OF ANDHRA PRADESH	348,37,394	99.99%	348,37,394	99.99%

**Note 14 : Other Equity**

(Rs.lakhs)

Particulars	Securities Premium	Special Reserves	General Reserve	Surplus/(Deficit)	Comprehensive Income	Total
Balance as on 01.04.2021	-	26,07,61,406	-	13,53,04,016	-	39,60,65,422
Profit After tax during the period to 31.03.2022	-	40,34,62,778	-	1,12,25,99,001	-	1,52,60,61,779
Changes in Fair value of Loans and Advances	-	-	-	-	-	-
Actuarial Gain/loss on Gratuity	-	-	-	-	-	-
Amount Spent for CSR	-	-	-	-	-	-
Equity Dividend (Including Dividend Distribution Tax)	-	-	-	-	-	-
Transfer from Surplus Account	-	-	-	-	-	-
Transfer to Special Reserve	-	-	-	-	-	-
Transfer to General Reserve	-	-	-	-	-	-
Transfer to Reserve Fund	-	-	-	-	-	-
Balance as on 31.03.2022	-	66,42,24,184	-	1,25,79,03,017	-	1,92,21,27,201
Profit After tax during the period to 30.06.2022	-	13,31,11,205	-	39,84,39,107	-	53,15,50,312
Changes in Fair value of Loans and Advances	-	-	-	-	-	-
Actuarial Gain/loss on Gratuity	-	-	-	-	-	-
Amount Spent for CSR	-	-	-	-	-	-
Equity Dividend (Including Dividend Distribution Tax)	-	-	-	-	-	-
Transfer from Surplus Account	-	-	-	-	-	-
Transfer to Special Reserve	-	-	-	-	-	-
Transfer to General Reserve	-	-	-	-	-	-
Transfer to Reserve Fund	-	-	-	-	-	-
Balance as on 30.06.2022	-	79,73,35,389	-	1,65,63,42,124	-	2,45,36,77,513

