



**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 September 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

Ramgopal

Kaja Ramgopal

Partner

Membership No: 041997



Place : Vijayawada

Date : 04-11-2022

UDIN : 22041997BCKCNS9368

ANDHRA PRADESH POWER FINANCE CORPORATION LIMITED

Standalone Balance Sheet as at 30-09-2022

(Rs. Lakhs)

	Particulars	Note No.	As on Sep 30, 2022 Un- Audited	As on March 31, 2022 Audited
	ASSETS			
(1)	Financial Assets			
(a)	Cash and cash equivalents	2	578.95	1,030.72
(b)	Bank Balance other than Cash and cash equivalents	3	104.95	103.76
(c)	Loans	4	17,80,396.29	18,27,639.91
(d)	Other Financial assets	5	23,104.08	21,591.88
	Total Financial Assets (A)		18,04,184.27	18,50,366.26
(2)	Non-financial Assets			
(a)	Current tax assets (Net)	6	6,082.85	3,546.51
(b)	Property, Plant and Equipment	7	2.45	2.18
	Total Non Financial Assets (B)		6,085.31	3,548.69
	Total Assets (A+B)		18,10,269.58	18,53,914.96
	LIABILITIES AND EQUITY			
	LIABILITIES			
(1)	Financial Liabilities			
(a)	Debt Securities	8	5,52,370.14	6,15,455.83
(b)	Borrowings (Other than Debt Securities)	9	11,77,584.43	11,71,743.85
(c)	Other financial liabilities	10	10,328.26	8,893.98
	Total Financial Liabilities (A)		17,40,282.82	17,96,093.66
(2)	Non-Financial Liabilities			
(a)	Current tax liabilities & provisions	11	6,496.54	4,052.75
(b)	Deferred tax liabilities (Net)	12	0.15	0.15
(c)	Other non-financial liabilities	13	2.65	9.54
	Total Non-Financial Liabilities (B)		6,499.35	4,062.44
(3)	Equity			
(a)	Equity Share capital	14	34,837.40	34,837.40
(b)	Other Equity	15	28,650.01	18,921.46
	Total Equity (C)		63,487.41	53,758.86
	Total Liabilities and Equity (A+B+C)		18,10,269.58	18,53,914.96

Notes annexed hereto form integral part of Standalone Financial Statements

As Per Our Report Of Even Date
For Kunda & Associates
Chartered Accountants
FRN: 010579S

For and on behalf of Board of Directors

Kaja Ramgopal
Partner
MRN: 041997



Dr. K. V. V. Satyanarayana, IRAS
Managing Director
DIN: 08076027

Place: Vijayawada
Date: 04-11-2022



ANDHRA PRADESH POWER FINANCE CORPORATION LIMITED								
Standalone Statement of Profit/Loss for the period ended 30-09-2022 (Rs. Lakhs)								
S. No	Particulars	Note No	Quarter ended			Halfyear Ended		Year ended
			30/09/2022 Unaudited	30/06/2022 Unaudited	30/09/2021 Unaudited	30/09/2022 Unaudited	30/09/2021 Unaudited	31/03/2022 Audited
	REVENUE FROM OPERATIONS							
(i)	Interest Income	16	42,260.60	40,647.12	26,195.92	82,907.72	49,805.61	1,57,786.55
(I)	Total Revenue from operations		42,260.60	40,647.12	26,195.92	82,907.72	49,805.61	1,57,786.55
			-	-	-	-	-	-
(II)	Other Income	17	36.88	42.42	24,789.89	79.30	28,302.04	529.11
(III)	Total Income (I+II)		42,297.48	40,689.54	50,985.81	82,987.02	78,107.65	1,58,315.66
			-	-	-	-	-	-
	EXPENSES							
(i)	Finance Costs	18	36,867.89	34,055.51	47,265.99	70,923.39	66,597.35	1,35,211.33
(ii)	Employee Benefits Expenses	19	14.52	11.85	9.63	26.37	18.80	40.73
(iii)	Depreciation, amortization	7	-	-	-	-	-	0.77
(iv)	Others expenses	21	26.29	19.56	34.02	45.85	46.21	3,265.08
(IV)	Total Expenses		36,908.70	34,086.91	47,309.64	70,995.60	66,662.36	1,38,517.91
			-	-	-	-	-	-
(V)	Profit / (Loss) before exceptional items and tax (III-IV)		5,388.78	6,602.63	3,676.17	11,991.42	11,445.29	19,797.75
(VI)	Impairment on Financial Asset		-136.81	-52.93	478.51	-189.73	656.91	818.54
(VII)	Profit/(Loss) before tax (V -VI)		5,252.59	6,655.56	3,197.65	12,181.15	10,788.37	18,979.21
	Tax Expense:(1) Current Tax		1,112.54	1,340.06	740.17	2,452.60	2,304.44	4,018.29
	(2) Deferred Tax		-	-	-	-	-	0.11
(VIII)	Total Tax Expense		1,112.54	1,340.06	740.17	2,452.60	2,304.44	4,018.40
(IX)	Profit / (Loss) for the period from continuing operations(VII-VIII)		4,413.04	5,315.50	2,457.48	9,728.55	8,483.93	14,960.81
(X)	Profit/(Loss) from discontinued operations		-	-	-	-	-	-
(XI)	Tax Expense of discontinued operations		-	-	-	-	-	-
(XII)	Profit/(Loss) from discontinued operations(After tax) (X-XI)		-	-	-	-	-	-
(XIII)	Profit/(Loss) for the period (IX+XII)		4,413.04	5,315.50	2,457.48	9,728.55	8,483.93	14,960.81
(XIV)	Other Comprehensive Income		-	-	-	-	-	-
	(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		-	-	-	-	-	-
	Subtotal (A)		-	-	-	-	-	-
	(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		-	-	-	-	-	-
	Subtotal (B)		-	-	-	-	-	-
	Other Comprehensive Income (A + B)		-	-	-	-	-	-
(XV)	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)		4,413.04	5,315.50	2,457.48	9,728.55	8,483.93	14,960.81
(XVI)	Earnings per equity share							
	Basic (Rs.)		12.67	15.26	7.05	27.93	24.35	42.94
	Diluted (Rs.)							

See Accompanying notes to Financial Statements

As Per Our Report Of Even Date

For Kunda & Associates

Chartered Accountants

Ramgopal

kaja Ramgopal

Partner

Place *Vijayawada*
Date *04-11-2022*



For and on behalf of Board of Directors

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



ANDHRA PRADESH POWER FINANCE CORPORATION LIMITED

Cash Flow Statement for period ended 30-09-2022

(Rs.lakhs)

PARTICULARS	30/09/2022	30/09/2021
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(loss) after tax as per Statement of Profit and Loss	9,728.55	8,483.93
Adjusted For:		
Depreciation & Assets written off	-	-
Deferred Tax Liability/(Asset)	0.15	0.15
Interest Earned on Fixed Deposits with Banks and IT Refund	-76.04	-28,302.04
Operating profit before working capital changes	9,652.66	-19,817.96
Adjusted For:		
(Increase)/Decrease in Receivables from AP Govt	-	-
(Increase)/Decrease in Financial Assets	-4,048.55	509.29
Increase/(Decrease) in Bonds outstanding	-63,085.69	-4,971.39
Increase/(Decrease) in Inter Corporate Deposits	21,080.00	1,12,300.00
Increase/(Decrease) in Bank Loans	-15,239.42	49,784.44
(Increase)/Decrease in Advances to AP Power Utilities	47,243.63	-1,63,571.70
Increase/(Decrease) in Trade Payables & Other Financial Liabilities	3,871.04	5,967.27
(Increase)/Decrease in Net Current Assets	-10,179.00	17.92
Net Cash Flow from Operating Activities (A)	-526.34	-19,800.04
B. CASH FLOW FROM INVESTING ACTIVITIES		
(Increase)/Decrease in Net Investments	-	-
(Purchase)/Sale of Fixed Assets	-0.27	-1.92
Interest Received	76.04	28,302.04
Net Cash Flow from Investing Activities (B)	75.76	28,300.12
C. CASH FLOW FROM FINANCING ACTIVITIES:		
Increase/(Decrease) in Equity Share Capital	-	-
Net (Decrease)/ Increase in Cash and Cash equivalents (A+B+C)	-450.57	8,500.08
Add: Cash and Cash Equivalents at the beginning of the period	1,134.47	3,135.83
Cash and Cash Equivalents at the end of the period	683.90	11,635.91
Reconciliation of Cash & Cash Equivalents		
Cash in Hand	-	-
Cash at Bank		
a) In Current Account	545.54	1,602.31
b) In No-Lien Accounts	129.24	9,806.36
c) Escrow Accounts	9.12	227.24
Total Cash & Cash Equivalents at the end of the period	683.90	11,635.91

As Per Our Report Of Even Date
For Kunda & Associates
Chartered Accountants
FRN: 010579S

Ramgopal
Kaja Ramgopal
Partner
MRN: 041997



For and on behalf of Board of Directors

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

Place *Vijayawada*
Date *04-11-2022*



ANDHRA PRADESH POWER FINANCE CORPORATION LIMITED

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

Notes to account for balance sheet

(Rs. Lakhs)

		30-09-2022	31-03-2022
		Rs.	Rs.
Note 2	Cash and Cash Equivalents		
	(i) Balances with Scheduled Bank		
	a. In Current Account with SBI	545.54	996.69
	b. No - Lien Account SBI	24.30	34.02
	c. Bank of India - Escrow A/c.	9.11	-
	d. Bank of Baroda - Escrow A/c.	-	-
	e. State Bank of India - Escrow A/c.	-	-
	f. Canara Bank - Escrow A/c.	-	-
	g. Union Bank of India - Escrow A/c.	-	-
	(ii) Cash on Hand	-	-
		578.95	1,030.71
Note 3	Bank Balance other than Cash and Cash Equivalents		
	a. No Lien Account - 62265296302	-	-
	b. No Lien Account - 38356359860	-	-
	c. No Lien Account - 38356342256	0.02	0.02
	d. No Lien Account - 62213387439	29.89	30.88
	e. No Lien Account - 62235605816	12.17	12.17
	f. No Lien Account - 52117479165	23.22	23.22
	g. No Lien Account - 62167470827	37.09	34.91
	h. No Lien Account - 52117469464	1.81	1.81
	i. No Lien Account - 52117474699	-	-
	j. No Lien Account - 52117469442	-	-
	k. No Lien Account -52117479176	0.74	0.74
	Total	104.94	103.75
Note 5	Other Financial Assets		
	Receivable from Andhra Pradesh Buildings and Other Construction workers Welfare Board	-	-
	Interest Receivable From AP Genco	341.75	314.93
	Interest Receivable From APPDCL	496.70	466.27
	Interest Receivable on Advances	-	188.11
	Receivable from Telanagana State Government	11.59	12.55
	CDSL Fee Receivable - TSPFCL	0.37	0.37
	NSDL Fee Receivable - TSPFCL	0.37	0.37
	NSE Listing Fee Receivable - TSPFCL	0.89	0.89
	DSRA- Fixed Deposits with Bank	13,315.03	12,688.24
	Security Deposit	8.00	8.00
	APCOS PD Account	0.61	0.58
	Temporary Advance	-0.02	0.04
	Interest Accrued But Not Due on BOI FD	398.40	398.40
	Interest Accrued But Not Due on CBOI FD	10.93	10.93
	Interest Receivable But not Due	8,519.47	7,502.20
		23,104.09	21,591.88
Note 6	Current Tax Assets (NET)		



	TDS Receivable 2020-21	12.70	12.64
	Advance Tax 2021-22	4,117.45	3,485.36
	Advance Tax 2022-23	1,900.00	-
	TDS Receivable 2021-22	51.01	48.51
	GST Cash Ledger	1.70	-
		6,082.86	3,546.51
Note 10	Other financial liabilities		
	Unpaid Interest on Bonds	98.56	103.82
	Interest Payables	10,229.70	8,790.16
		10,328.26	8,893.98
Note 11	Current Tax Liabilities		
	Provision for Income Tax FY 2022-23	2,414.40	-
	Provision for Income Tax FY 2021-22	4,018.29	4,018.29
	Provision for Income Tax FY 2020-21	-0.03	-0.03
	MAT Credit Reversal	-	-
	CGST 9%	0.73	0.39
	IGST	0.18	0.03
	SGST 9%	0.73	0.39
	GST Payable	-	-
	TDS Payable	24.00	33.26
	GST TDS	0.05	0.43
	Deferred Tax Asset Reversal	-	-
		6,458.35	4,052.76
Note 12	Deferred Tax		
	Tax effect of items constituting deferred tax		
	Arising on Account of timing difference in Depreciation		-
	Opening Deferred Tax Asset	-	-
		-	-
Note 13	Other Non-Financial Liabilities		
	Payable to Creditors	1.15	1.15
	Professional Charges Payable	1.50	2.33
	Guest House Expenses Payable	-	4.55
	Salaries Payable	-	0.23
	Other Payables	-	1.27
		2.65	9.53



Notes to Profit and Loss Account		(Rs. Lakhs)	
		30-09-2022	31-03-2022 Rs.
Note 16	Interest Income		
	Interest on Loans	82,907.72	1,57,786.55
		82,907.72	1,57,786.55
Note 17	Other Income		
	Interest on Fixed Deposits	76.04	509.20
	Pre-closing Charges	3.26	19.92
		79.30	529.12
Note 18	Finance Costs		
	Interest on Bonds	27,730.45	54,404.54
	Interest on Inter Corporate Deposits	6,727.09	11,369.85
	Interest on Loans from Banks	36,456.99	69,436.85
	Bank Charges	8.86	0.09
		70,923.39	1,35,211.33
Note 19	Employee Benefit Expenses		
	Staff Salary	26.37	39.41
	Staff Welfare Expense	-	1.33
	Outsourcing Staff	-	-
		26.37	40.74
Note 20	Depreciation and Amortization		
	Depreciation	-	0.77
		-	0.77
Note 21	Other Expenses		
	Auditor's Remuneration		
	Audit Expenses	0.08	0.18
	Advertisement Expenses	0.54	-
	Internal Audit Fee	-	0.35
	Statutory Audit Fees	-	0.89
	Secretarial Audit Fees	-	0.33
	Tax Audit Fees	-	0.07
	Guest House Expense	22.62	53.78
	Guarantee Commission Fee	-	3,000.00
	Listing Compliance Fee	10.47	15.44
	Repairs and Maintenance	0.05	0.06
	Professional Fee	2.16	12.02
	Office Expense	4.66	4.47
	Vehicle Hire Expense	5.22	12.15
	Rates and Taxes	-	0.04
	ROC Charges	0.36	0.46
	Other Expenses	0.27	6.43
	Interest, Late fees and Penalties	-0.58	158.42
		45.85	3,265.09

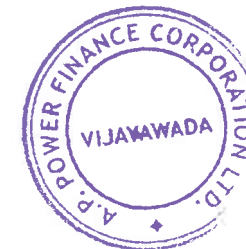


Note 4 : Loans

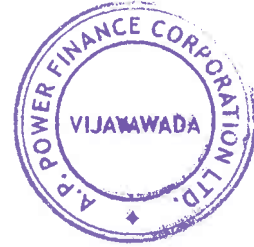
Pursuant to the provisions specified under Division III - Schedule III to the Companies Act, 2013

(Rs. Lakhs)

Particulars	Current Year: 2021-22						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
Loans												
(A)												
(i) Bills Purchased and Bills Discounted	-	-	-	-	-	-	-	-	-	-	-	-
(ii) Loans repayable on Demand	-	-	-	-	-	-	-	-	-	-	-	-
(iii) Term Loans	-	-	-	-	-	-	-	-	-	-	-	-
(iv) Leasing	-	-	-	-	-	-	-	-	-	-	-	-
(v) Factoring	-	-	-	-	-	-	-	-	-	-	-	-
(vi) Others (to be specified)	-	-	-	-	-	-	-	-	-	-	-	-
Total (A) - Gross	-	-	-	-	-	-	-	-	-	-	-	-
Less: Impairment loss allowance	-	-	-	-	-	-	-	-	-	-	-	-
Total (A) - Net	-	-	-	-	-	-	-	-	-	-	-	-
(B)												
(i) Secured by tangible assets	-	-	-	-	-	-	-	-	-	-	-	-
(ii) Secured by intangible assets	-	-	-	-	-	-	-	-	-	-	-	-
(iii) Covered by Bank/Government Guarantees	17,87,546	-	-	-	-	17,87,546	18,34,980	-	-	-	-	18,34,980
iv) Unsecured	-	-	-	-	-	-	-	-	-	-	-	-
Total (B) - Gross	17,87,546	-	-	-	-	17,87,546	18,34,980	-	-	-	-	18,34,980
Less: Impairment loss allowance	7,150	-	-	-	-	7,150	7,340	-	-	-	-	7,340
Total (B) - Net	17,80,396	-	-	-	-	17,80,396	18,27,640	-	-	-	-	18,27,640
(C) (I)												
Loans in India												
(i) Public Sector	-	-	-	-	-	-	-	-	-	-	-	-
(ii) Others (to be specified)	-	-	-	-	-	-	-	-	-	-	-	-
Total (C) - Gross	-	-	-	-	-	-	-	-	-	-	-	-
Less: Impairment loss allowance	-	-	-	-	-	-	-	-	-	-	-	-
Total (C) (I) - Net	-	-	-	-	-	-	-	-	-	-	-	-
(C) (II)												
Loans outside India												
Less: Impairment loss allowance	-	-	-	-	-	-	-	-	-	-	-	-
Total (C) (II) - Net	-	-	-	-	-	-	-	-	-	-	-	-
Total (C) (I) and (C) (II)												



Note : 7 Property Plant and Equipment (PPE)		(Rs. Lakhs)
Particulars	Amount Rs. As at 30-09-2022	Amount Rs. As at 31-03-2022
Bajaj Fan	0.02	0.02
Canon Printer MF74SC UFR II	0.69	0.69
Tally Software	0.45	0.45
Communication Devices	0.27	-
Laptop & Computers	1.02	1.02
Total	2.45	2.18



Note 8: Debt Securities

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

(Rs. Lakhs)

Particulars	ISIN	Rate of Interest	Date of Redemption	Current Year: 2022-23-Q2				Year Ended: 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.]				5,52,370.14	-	-	5,52,370.14	6,15,455.83	-	-			6,15,455.83
1/2010 Bonds - Option B	INE847E09029	8.74%	15/11/2022	36,830.00	-	-	36,830.00	36,830.00	-	-			36,830.00
1/2011 Bonds - Option A	INE847E08DJ8	9.10%	15/12/2021	-	-	-	-	-	-	-			-
1/2011 Bonds - Option B	INE847E08DK6	9.60%	15/12/2023	5,880.00	-	-	5,880.00	5,880.00	-	-			5,880.00
2/2011 Bonds - Option A	INE847E08DL4	9.85%	30/01/2022	-	-	-	-	-	-	-			-
2/2011 Bonds - Option B	INE847E08DM2	9.97%	30/01/2024	19,700.00	-	-	19,700.00	19,700.00	-	-			19,700.00
1/2012 Bonds - Option A	INE847E08DNO	9.50%	08/06/2022	-	-	-	-	2,630.00	-	-			2,630.00
1/2012 Bonds - Option B	INE847E08DO8	9.64%	08/06/2024	9,410.00	-	-	9,410.00	10,080.00	-	-			10,080.00
2/2012 Bonds	INE847E08DP5	9.75%	18/07/2022	-	-	-	-	40,460.00	-	-			40,460.00
3/2012 Bonds	INE847E08DQ3	9.75%	09/11/2022	72,330.00	-	-	72,330.00	72,330.00	-	-			72,330.00
1/2020 Bonds	INE847E08DS9	8.20%	20/04/2030	1,54,113.06	-	-	1,54,113.06	1,64,055.83	-	-			1,64,055.83
2/2020 Bonds	INE847E08DT7	8.20%	29/04/2028	1,91,666.67	-	-	1,91,666.67	2,00,000.00	-	-			2,00,000.00
3/2020 Bonds	INE847E08DU5	8.20%	12/05/2028	24,140.42	-	-	24,140.42	25,190.00	-	-			25,190.00
4/2020 Bonds	INE847E08DV3	7.50%	18/08/2028	38,300.00	-	-	38,300.00	38,300.00	-	-			38,300.00
Total (A)				5,52,370.14	-	-	5,52,370.14	6,15,455.83	-	-			6,15,455.83
Debt securities in India	-	-	-	5,52,370.14	-	-	5,52,370.14	6,15,455.83	-	-			6,15,455.83
Debt securities outside India	-	-	-	-	-	-	-	-	-	-			-
Total (B) to tally with (A)	-	-	-	5,52,370.14	-	-	5,52,370.14	6,15,455.83	-	-			6,15,455.83



Note 9: Borrowings Other than Debt Securities

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

(Rs. Lakhs)

Particulars	Current Year: 2021-22				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
	1.00	2.00	3.00	4 = 1+2+3	1.00	2.00	3.00	4 = 1+2+3
(a) Term loans:-	9,70,404.43	-	-	9,70,404.43	9,85,643.85	-	-	9,85,643.85
(i) from banks	9,70,404.43	-	-	9,70,404.43	9,85,643.85	-	-	9,85,643.85
State Bank of India	1,31,210.63	-	-	1,31,210.63	1,40,575.43	-	-	1,40,575.43
Union Bank	1,49,935.68	-	-	1,49,935.68	1,49,962.40	-	-	1,49,962.40
Canara Bank	1,98,695.46	-	-	1,98,695.46	1,99,952.78	-	-	1,99,952.78
Bank of Baroda	1,49,940.84	-	-	1,49,940.84	1,49,928.59	-	-	1,49,928.59
Bank of India	2,90,622.48	-	-	2,90,622.48	2,95,224.91	-	-	2,95,224.91
Indian Overseas Bank	49,999.33	-	-	49,999.33	49,999.73	-	-	49,999.73
(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:-	2,07,180.00	-	-	2,07,180.00	1,86,100.00	-	-	1,86,100.00
(i) from banks	-	-	-	-	-	-	-	-
(ii) from other parties - Inter Corporate Deposits	2,07,180.00	-	-	2,07,180.00	1,86,100.00	-	-	1,86,100.00
AP Buildings and Other Construction workers Welfare Board	14,400.00	-	-	14,400.00	14,400.00	-	-	14,400.00
AP Pollution Control Board	10,000.00	-	-	10,000.00	10,000.00	-	-	10,000.00
AP Southern Power Distribution Corporation Limited Pension & Gratuity	95,900.00	-	-	95,900.00	81,900.00	-	-	81,900.00
AP Urban Development Fund	12,500.00	-	-	12,500.00	12,500.00	-	-	12,500.00
AP Eastern Power Distribution Corporation Limited Pension & Gratuity	29,000.00	-	-	29,000.00	22,000.00	-	-	22,000.00
APEPDCL PF Trust	3,000.00	-	-	-	-	-	-	-
AP Solar Power Corporation	42,380.00	-	-	42,380.00	45,300.00	-	-	45,300.00
(g) Other loans (specify nature)	-	-	-	-	-	-	-	-
Total (A)	11,77,584.43	-	-	11,77,584.43	11,71,743.85	-	-	11,71,743.85
Borrowings in India	11,77,584.43	-	-	11,77,584.43	11,71,743.85	-	-	11,71,743.85
Borrowings outside India	-	-	-	-	-	-	-	-
Total (B) to tally with (A)	11,77,584.43	-	-	11,77,584.43	11,71,743.85	-	-	11,71,743.85



Note 14 Changes In Equity

Particulars	(Rs. Lakhs)		
	Opening Baance 01.04.2022	Issued during the Year	Closing Balance 30.09.2022
Authorised Capital:			
30,00,00,000 Equity shares of Rs.100/- each	3,00,000	-	3,00,000
Issued, Subscribed & Paid up Capital:			
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 30.09.2022		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	99.99%	348.37	99.99%

Note 15 : Other Equity

Particulars	Securities Premium	Special Reserves	General Reserve	Surplus/(Deficit)	Compreh ensive Income	(Rs. Lakhs)
						Total
Balance as on 01.04.2021	-	6,567.16	-	12,354.30	-	18,921.46
Changes in Fair value of Loans and Advances	-	-	-	-	-	-
Acturial 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	-	6,567.16	-	12,354.30	-	18,921.46
Profit After tax during the period to 30.09.2022	-	3,959.55	-	5,769.00	-	9,728.55
Changes in Fair value of Loans and Advances	-	-	-	-	-	-
Acturial 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 30.09.2022	-	10,526.71	-	18,123.30	-	28,650.01

