

UTTARAKHAND POWER CORPORATION LTD.

BALANCE SHEET AS AT 31ST MARCH, 2014

Amount in Rupees

| Particulars | Note No. | As at 31st March,2014 | As at 31st March,2013 |
|--|----------|--------------------------|--------------------------|
| I. EQUITY AND LIABILITIES | | | |
| <u>(1) Shareholder's Funds</u> | | | |
| (a) Share Capital | 1 | 9,689,100,000 | 5,858,000,000 |
| (b) Reserves and Surplus | 2 | (13,135,383,157) | (16,932,160,596) |
| (c) Money received against share warrants | | | |
| <u>(1A) Share application money pending allotment</u> | 1 | 399,900,000 | 3,831,100,000 |
| <u>(2) Inter Unit Transactions Balances</u> | 3 | (689,262,048) | (660,263,635) |
| <u>(3) Non-Current Liabilities</u> | | | |
| (a) Long-Term Borrowings | 4 | 7,864,381,855 | 7,169,217,572 |
| (b) Deferred Tax Liabilities (Net) | 5 | (122,339,557) | (12,090,367) |
| (c) Other Long Term Liabilities | 6 | 615,415,865 | 615,415,865 |
| (d) Long Term Provisions | | - | - |
| <u>(4) Current Liabilities</u> | | | |
| (a) Short-Term Borrowings | 7 | 2,368,506 | 2,395,180,546 |
| (b) Trade Payables | 8 | 12,098,897,854 | 13,442,759,335 |
| (c) Other Current Liabilities | 9 | 28,500,167,996 | 25,806,850,027 |
| (d) Short-Term Provisions | 10 | 1,712,161,099 | 1,722,905,447 |
| Total Equity & Liabilities | | 46,935,408,413 | 43,236,914,194 |
| II.ASSETS | | | |
| <u>(1) Non-Current Assets</u> | | | |
| <u>(a) Fixed Assets</u> | | | |
| i) Tangible & Intangible Assets | 11 | 14,465,679,146 | 13,540,613,094 |
| ii) Intangible Assets | | - | - |
| iii) Capital Work In Progress | 11 | 7,141,195,697 | 5,703,218,488 |
| (b) Non-current investments | | - | - |
| (c) Deferred tax assets (net) | | - | - |
| (d) Long term loans and advances | 12 | 4,655,035,187 | 4,667,262,329 |
| (e) Other non-current assets | 13 | - | - |
| <u>(2) Current Assets</u> | | | |
| (a) Current investments | | - | - |
| | 14 | 2,126,706,263 | 1,669,047,488 |
| (c) Trade receivables | 15 | 11,394,963,851 | 11,473,518,442 |
| (d) Cash and cash equivalents | 16 | 6,967,160,373 | 6,060,546,794 |
| (e) Short-term loans and advances | 17 | 184,667,897 | 122,707,559 |
| (f) Other current assets | | - | - |
| Total Assets | | 46,935,408,413 | 43,236,914,194 |

SIGNIFICANT ACCOUNTING POLICIES

26

Significant Accounting Policies attached there to form an integral part of Balance Sheet

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

FOR P.D. AGRAWAL & CO.
CHARTERED ACCOUNTANTS
Firm Reg. No.: 001049C

FOR & ON BEHALF OF BOARD

(CA PRAKHAR GUPTA)
PARTNER
M.No: 421711
DATED: 28.12.2014
PLACE : DEHRADUN

(R.J. MALIK)
COMPANY SECRETARY

(G.K. SHARMA)
DIRECTOR (PROJECT)

(S.S. YADAV)
MANAGING DIRECTOR