

**Odisha Hydro Power Corporation Limited** (136)  
**Standalone Balance Sheet as at 31st March 2024**  
 (All amounts in Indian rupees, except share data and unless otherwise stated)

(INR IN LAKHS)

Sl No	Particulars	Note No.	As at 31st March 2024	As at 31st March 2023
			Ind AS	Ind AS
	<b>ASSETS :</b>			
(1)	<b>Non-Current Assets</b>			
(a)	Property, Plant & Equipment	4	1,09,665.86	95,023.72
(b)	Capital Work-in-Progress	5(i)	14,258.22	13,135.20
(c)	Intangible Asset under Development	5(ii)	43.44	43.44
(d)	Financial Assets			
	(i) Investments	6	22,452.47	23,252.47
	(ii) Trade Receivables	7	3,266.81	3,472.17
	(iii) Loans	8	1,822.51	34.88
	(iv) Other Financial Assets	9	52,545.83	86,035.94
(e)	Other Non - Current Assets	10	3,130.20	2,840.54
	<b>Total Non-Current Assets</b>		<b>2,07,185.34</b>	<b>2,23,838.36</b>
(2)	<b>Current Assets</b>			
(a)	Inventories	11	8,148.04	6,795.41
(b)	Financial Assets			
	(i) Trade Receivables	12	3,731.64	6,250.21
	(ii) Cash & Cash Equivalents	13	4,137.56	3,024.31
	(iii) Bank Balance other than (ii) above	14	2,37,400.72	1,89,632.38
	(iv) Loans	15	684.97	3,468.55
	(v) Other Financial Assets	16	30,239.28	25,848.89
(c)	Other Current Assets	17	20,256.40	18,982.13
	<b>Total Current Assets</b>		<b>3,04,598.61</b>	<b>2,54,001.88</b>
	<b>TOTAL ASSETS (1+2)</b>		<b>5,11,783.95</b>	<b>4,77,840.24</b>
	<b>EQUITY AND LIABILITIES :</b>			
(1)	<b>Equity</b>			
(a)	Equity Share Capital	18	83,319.07	83,319.07
(b)	Other Equity	19	1,78,092.09	1,61,292.82
	<b>Total Equity</b>		<b>2,61,411.16</b>	<b>2,44,611.89</b>
(2)	<b>Liabilities</b>			
(A)	<b>Non-Current Liabilities :</b>			
(a)	Financial Liabilities			
	(i) Borrowings	20	83,536.90	86,559.90
	(ii) Other Financial Liabilities	21	103.94	9.06
(b)	Provisions	22	6,008.38	6,227.98
(c)	Deferred Tax Liabilities (Net)	23	4,817.19	4,217.03
(d)	Other Non-Current Liabilities	24	1,509.97	1,584.59
	<b>Total Non-Current Liabilities</b>		<b>95,976.38</b>	<b>98,598.56</b>
(B)	<b>Current Liabilities</b>			
(a)	Financial Liabilities			
	(i) Borrowings	25	4,453.00	4,453.00
	(ii) Trade Payables			
	1. Total Outstanding dues of Micro Enterprises and Small Enterprises			
	2. Total Outstanding dues of creditors other than Micro Enterprises and Small Enterprises.	26	2,486.17	1,939.30
	(iii) Other Financial Liabilities	27	1,44,142.82	1,26,050.59
(b)	Other Current Liabilities	28	85.02	87.72
(c)	Provisions	29	3,229.40	2,099.18
	<b>Total Current Liabilities</b>		<b>1,54,396.41</b>	<b>1,34,629.79</b>
	<b>TOTAL EQUITY AND LIABILITIES (1+2)</b>		<b>5,11,783.95</b>	<b>4,77,840.24</b>

The accompanying Notes form an integral part of the Standalone Financial Statements  
 As per our report of even date attached

For SDR & ASSOCIATES  
 Chartered Accountants

(Sd/-) Sunil Kumar Sahoo  
 Partner

ICAI M.No. 056068  
 Place: Bhubaneswar

Date: 24.09.2024

UDIN: 24056068 AK/NAP3525

(Sd/-) J Panigrahi  
 Company Secretary

(Sd/-) Debalok Mohanty  
 Chief Financial Officer

(Sd/-) P K Mohanty  
 Director (Finance)  
 DIN:07802418

(Sd/-) AK Mohanty  
 Director (Operation)  
 DIN:09323949