

TP Kirnali Limited
Balance Sheet as at 31st March,2020

	Notes	As at 31st March,2020 ₹ Lakhs	As at 31st March,2019 ₹ Lakhs
ASSETS			
Current Assets			
(a) Financial Assets			
(i) Cash and cash Equivalents	3	5.00	-
Total Current Assets		5.00	-
TOTAL ASSETS		5.00	-
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital	4	-	-
(b) Share Application Money Pending Allotment		5.00	-
(c) Other Equity	5	(67.83)	-
Total Equity		(62.83)	-
LIABILITIES			
Current Liabilities			
(a) Financial Liabilities			
(i) Trade Payables		67.83	-
Total Current Liabilities		67.83	-
TOTAL EQUITY AND LIABILITIES		5.00	-

See accompanying notes forming part of the financial statements

For and on behalf of the board

Mahesh Paranjpe
Director
DIN : 03530639

TP Kirnali Limited**Statement of Profit and Loss for the year ended 31st March,2020**

	Notes	For Year ended 31st March,2020 ₹ Lakhs	For Year ended 31st March,2019 ₹ Lakhs
I Revenue from Operations		-	-
II Total Income		-	-
III Expenses			
Other Expenses	6	67.83	-
IV Total Expenses		67.83	-
V Profit Before Tax		(67.83)	-
VI Tax Expense			
Current tax		-	-
Deferred Tax		-	-
VIII Profit For The Year		(67.83)	-
VIII Earnings Per Equity Share (Face Value ` 10/- Per Share)			
Basic (₹)	7	-	-
Diluted (₹)	7	-	-
See accompanying notes forming part of the financial statements			

For and on behalf of the board

Mahesh Paranjpe
Director
DIN : 03530639

TP Kirnali Limited

Statement of cash flows for the year ended 31st March, 2020

₹ Lakhs

	For the year ended 31st March, 2020	For the year ended 31st March, 2019
A. Cash Flow from Operating Activities		
Profit before tax	(67.83)	-
Adjustments for : Non cash items	-	-
Operating profit before working capital changes	(67.83)	-
Working Capital Adjustments		
Adjustments for increase / (decrease) in operating liabilities:		
Trade Payables	67.83	-
Cash flow used in operations activity	-	-
Income tax paid	-	-
Net cash flows from operations	-	-
B. Cash Flow from Investing Activities	-	-
Net cash flow used in investing activities	-	-
C. Cash flow from Financing Activities		
Proceeds from issue of Equity shares pending allotment	5.00	-
Net cash generated from financing activities	5.00	-
Net Increase/(decrease) in cash and cash equivalents	5.00	-
Cash and cash equivalents at the beginning of the period	-	-
Cash and cash equivalents at the end of the period	5.00	-
Cash and cash equivalents comprises		
Cheques on Hand	5.00	-
	5.00	-
	-	-
See accompanying notes forming part of the Financial Statements		

For and on behalf of the Board,

Mahesh Paranjpe
Director
DIN : 03530639

TP Kirnali Limited

Notes forming part of the financial statements for the year ended 31st March, 2020

1. Corporate information:

TP Kirnali Limited is incorporated on 19th February, 2020 under the Companies Act, The principal business of the Company is to engage in the business of power generation, including captive power generation and sale of electrical energy.

Its registered office is at Tata Power Company Ltd , A Block 34, Sant Tukaram Road, Carnac Bunder, Mumbai-400009.

2. Significant accounting policies

2.1 Statement of compliance

The financial statements of the company comprising of balance sheet, statement of profit and loss account, statement of change in equity and cash flow statement together with the notes to accounts have been prepared in accordance with Indian Accounting Standards ("IND AS") notified under the Companies (Indian Accounting Standards) Rules, 2017.

2.2 Basis of preparation and presentation

The financial statements have been prepared on the historical cost basis except for certain financial instruments that are measured at fair values at the end of reporting period.

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services on the transition date.

TP Kirnali Limited
Statement of Changes in Equity

A. Equity Share Capital

	<i>₹ Lakhs</i>	
	No. of Shares	Amount
Balance as at 1st April,2018	-	-
Issue of Equity Shares during the year	-	-
Balance as at 31st March,2019	-	-
Issue of Equity Shares during the year	-	-
Balance as at 31st March,2020	-	-

B. Other Equity

Particulars	<i>₹ Lakhs</i>	
	Retained Earnings	Total
Balance as at 1st April, 2018	-	-
Loss for the year	-	-
Balance as at 31st March,2019	-	-
Balance as at 1st April,2019	-	-
Loss for the year	(67.83)	(67.83)
Balance as at 31st March,2020	(67.83)	(67.83)

For and on behalf of the Board,

Mahesh Paranjpe
 Director
 DIN : 03530639

3. Cash and Cash Equivalents

	As at	As at
	31st March,2020	31st March,2019
	₹ Lakhs	₹ Lakhs
(i) Cheques on Hand	5.00	-
Cash and Cash Equivalents as per Balance Sheet	5.00	-

4. Equity - Share Capital

	As at 31st March,2020		As at 31st March,2019	
	Number	₹ Lakhs	Number	₹ Lakhs
Authorised				
Equity shares of Rs. 10/- each with voting rights	7,00,00,000	7,000.00	-	-
		<u>7,000.00</u>		<u>-</u>
Issued				
Equity shares of Rs. 10/- each with voting rights pending allotment	-	-	-	-
		<u>-</u>		<u>-</u>
Subscribed and Paid-up				
Equity shares of Rs. 10/- each with voting rights pending allotment	-	-	-	-
Total Issued, Subscribed and fully Paid-up Share Capital		<u>-</u>		<u>-</u>

(i) Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

	As at 31st March,2020		As at 31st March, 2019	
	Number	₹ Lakhs	Number	₹ Lakhs
Equity Shares				
At the beginning of the year	-	-	-	-
Issued during the year	-	-	-	-
Outstanding at the end of the year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

TP Kirnali Limited
Notes to the Financial Statements
5. Other Equity

	<u>As at</u> <u>31st March,2020</u> <u>₹ Lakhs</u>	<u>As at</u> <u>31st March,2019</u> <u>₹ Lakhs</u>
Retained Earnings		
Opening balance	-	-
Loss for the period	(67.83)	-
Closing Balance	<u>(67.83)</u>	<u>-</u>
Total	<u><u>(67.83)</u></u>	<u><u>-</u></u>

TP Kirnali Limited
Notes to the Financial Statements
6. Other Expenses

	<u>For the quarter ended</u> <u>31st March,2020</u> <u>₹ Lakhs</u>	<u>For the quarter ended</u> <u>31st March,2019</u> <u>₹ Lakhs</u>
Other Operation Expenses	67.83	-
Total	67.83	-

TP Kirnali Limited
Notes to the Financial Statements

7. Earnings Per Share:

Basic earning per share

Profit for the year (₹ Lakhs)

Less : Distribution on Unsecured Perpetual Securities (Net of Tax) (₹ Lakhs)

Net profit for the year attributable to the equity shareholders (₹ Lakhs)

The weighted average number of equity shares for basic earnings per share (Nos.)

Par value per share (in ₹)

Basic earnings per share (in ₹)

Diluted earning per share

	31st March,2020	31st March,2019
	(67.83)	-
	-	-
	(67.83)	-
	-	-
	10.00	-
	-	-
	-	-

8. Significant Events after the Reporting Period

There were no significant adjusting events that occurred subsequent to the reporting period other than the events disclosed in the relevant notes.

9. Approval of Financial Statements

The financial statements were approved for issue by the Board of Directors on 25th April, 2020.

For and on behalf of the Board,

Mahesh Paranjpe
Director
DIN : 03530639