

INDEPENDENT AUDITOR'S REVIEW REPORT OF INTERIM STANDALONE FINANCIAL RESULTS

To,  
The Board of Directors  
Manipur State Power Distribution Company Limited

1. We have reviewed the accompanying statements of unaudited financial results of Manipur State Power Distribution Company Limited for the quarter ended 30<sup>th</sup> June 2024.
2. These statements which are the responsibilities of the Company's Management and approved by the Company's Board of Directors, have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 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 Statements based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Financial Statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing except as stated in Para 5,6,7 & 8 have come to our attention that cause us to believe that the accompanying statements of unaudited financial results prepared in accordance with applicable accounting standards and other recognised accounting practices and policies have not disclosed the information required to be disclosed including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. The company has not made provision for EPF liability for the contractual/daily wage employees whose services are continuously engaged by the company and covered under Employees Provident Fund and Miscellaneous Provisions Act, 1952. Total number of such employees is 560. Thus, expenses and current liabilities are understated and profit is overstated to the extent of such liabilities towards EPF contribution. The extent of such liabilities is not determined.
6. Reconciliation of transactions between Head Office and Divisions has not been done.



7. Reconciliation of trade receivables between books of accounts and billing system is yet to be done.
8. In Absence of Audited Annual Financial Statements, we have relied on last reviewed quarterly accounts for opening balances and comparatives.

For Dey & Dutta  
Chartered Accountants  
FRN-319221E

  
(K R Dey)  
Partner  
Membership no-053157  
UDIN- 24053157BKAGTJ9808



**MANIPUR STATE POWER DISTRIBUTION COMPANY LIMITED**

[CIN - U40101MN2013SGC008343]



3RD FLOOR, NEW DIRECTORATE BUILDING, IMPHAL DIMAPUR ROAD IMPHAL WEST MN 795001 IN

BALANCE SHEET AS AT 30th June 2024

Particulars	Note No.	30th June 2024	31st Mar 2024
<b>I. EQUITY AND LIABILITIES</b>			
<b>(i) Shareholders' Funds</b>			
(a) Share Capital	2	1,005.00	1,005.00
(b) Reserves & Surplus	3	2,10,404.36	2,04,445.33
<b>(ii) Non-Current Liabilities</b>			
(a) Long Term Borrowings	4	71,391.94	72,140.84
(b) Other Long Term Liabilities	5	24,014.52	25,076.01
(c) Deferred Tax Liabilities (Net)	6	7,026.65	7,026.65
<b>(iii) Current Liabilities</b>			
(a) Trade Payables	7	16,869.31	15,612.95
(b) Other Current Liabilities	8	6,468.59	4,602.88
(c) Provisions		729.33	729.33
<b>Total</b>		<b>3,37,909.71</b>	<b>3,30,638.99</b>
<b>II. ASSETS</b>			
<b>(i) Non-Current Assets</b>			
(a) Property Plant and Equipment and Intangible Assets	9		
(i) Property Plant and Equipment		2,09,755.53	2,11,186.24
(ii) Capital Work-In-Progress		39,660.77	37,055.78
(b) Long-Term Loans & Advances	10	1,745.59	2,248.14
<b>(ii) Current Assets</b>			
(a) Inventories	11	1,204.84	1,063.64
(b) Trade Receivables	12	65,073.29	61,479.58
(c) Cash & Cash Equivalents	13	18,827.86	15,677.17
(d) Short-Term Loans & Advances	14	1,467.44	1,713.17
(e) Other Current Assets	15	174.39	215.26
<b>Total</b>		<b>3,37,909.71</b>	<b>3,30,638.99</b>
Significant Accounting Policies	1		
Notes on Financial Statements	2 to 21		

As per our Report of even date

For Dey &amp; Dutta

Chartered Accountants

Firm Registration No. 319221E

K.R.Dey

(Partner)

Membership No. 053157

UDIN: 24053157BKAGTJ9808

Date : 14/08/2024



Laishram Birdas Singh  
Company Secretary  
(PAN AFFPL5263E)

For &amp; on behalf of the Board

Hijam Shantikumar Singh

Managing Director

DIN: 10331278

Mangsatabam Rabi Singh

Director

DIN: 10423605

Heigrujam Chitaljit Meetei  
Chief Financial Officer  
(PAN BBCPM6294C)



**MANIPUR STATE POWER DISTRIBUTION COMPANY LIMITED**

[CIN - U40101MN2013SGC008343]

3RD FLOOR, NEW DIRECTORATE BUILDING, IMPHAL DIMAPUR ROAD IMPHAL WEST MN 795001 IN



STATEMENT OF PROFIT AND LOSS FOR THE QUARTER ENDED ON 30th June 2024

Particulars		Note No.	As at 30th June 2024	As at 31st March 2024
I.	Revenue from Operations	16	15,773.22	14,260.86
II.	Other Income(Non-Tariff)	17	13,256.19	11,182.10
III.	<b>Total Income (I + II)</b>		<b>29,029.41</b>	<b>25,442.96</b>
IV.	<b>Expenses:</b>			
	Purchases of Power		18,322.22	18,462.26
	Deposit Work Expenses		44.68	34.54
	Changes in inventories		-141.20	-142.49
	Employee Benefits Expense	18	1,632.88	1,795.45
	Finance Cost		721.35	608.26
	Other Expenses	19	502.68	1,491.63
	Depreciation & Amortisation	9	1,430.71	1,430.71
	<b>Total Expenses (IV)</b>		<b>22,513.32</b>	<b>23,680.36</b>
V.	<b>Profit before exceptional and extraordinary items and tax (III-IV)</b>		<b>6,516.08</b>	<b>1,762.59</b>
VI.	Exceptional Items			
VII.	<b>Profit before extraordinary items and tax (V - VI)</b>		<b>6,516.08</b>	<b>1,762.59</b>
VIII.	Extraordinary Items			
	Provision for Doubtful Debts			
	Prior Period Adjustments			
IX.	<b>Profit before tax (VII-VIII)</b>		<b>6,516.08</b>	<b>1,762.59</b>
X.	<b>Tax Expense:</b>			
	(1) Current Tax			
	(2) Deferred Tax			
XI.	<b>Profit (Loss) for the period from continuing operations (IX-X)</b>		<b>6,516.08</b>	<b>1,762.59</b>
XII.	Profit/(loss) from Discontinuing Operations			
XIII.	Tax expense of Discontinuing Operations			
XIV.	<b>Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)</b>		<b>6,516.08</b>	<b>1,762.59</b>
XV.	<b>Profit / (Loss) for the period (XI+XIV)</b>		<b>6,516.08</b>	<b>1,762.59</b>
XVI.	<b>Earning per equity share (Par Value Rs.10/- each):</b>	20		
	(1) Basic		64.84	17.54
	(2) Diluted		64.84	17.54
	Significant Accounting Policies	1		
	Notes on Financial Statements	2 to 21		

As per our Report of even date

For Dey &amp; Dutta

Chartered Accountants

Firm Registration No. 319221E



For &amp; on behalf of the Board

Hifam Shantikumar Singh

Managing Director

DIN: 10331278

Mangsatabam Rabi Singh

Director

DIN: 10423605

K.R.Dey

[Partner]

Membership No. 053157

UDIN: 24053157 BKAGTJ 9808

Date : 14/08/2024

Laishram Birdas Singh  
Company Secretary  
(PAN AFFPL5263E)

Heigrujam Chitaljit Meetei  
Chief Financial Officer  
(PAN BBCEPM6294C)

**MANIPUR STATE POWER DISTRIBUTION COMPANY LIMITED**

[CIN - U40101MN2013SGC008343]

3RD FLOOR, NEW DIRECTORATE BUILDING, IMPHAL DIMAPUR ROAD IMPHAL WEST MN 795001

CASH FLOW STATEMENT FOR THE QUARTER ENDED 30th June 2024



Particulars	As at 30th June 2024	As at 31st Mar 2024
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before Tax	6,516.08	1,762.59
Add/(Less) : Adjustments		
Depreciation	1,430.71	1,430.71
Operating Profit before Working Capital Changes	7,946.80	3,193.31
Adjustment for change in :		
(Increase)/Decrease in Inventories	(141.20)	(142.49)
(Increase)/Decrease in Trade Receivables	(3,593.71)	416.11
(Increase)/Decrease in Short Term Loans & Advances	245.72	246.44
(Increase)/Decrease in Other Current Assets	40.88	179.86
Increase/(Decrease) in Trade Payables	1,256.36	(2,322.44)
Increase/(Decrease) in Provisions	-	-
Increase/(Decrease) in Other Current Liabilities	1,865.71	374.58
Cash generated from Operations	7,620.56	1,945.36
Direct Taxes Paid	-	-
Cash Flow from Before Extra Ordinary Items	7,620.56	1,945.36
Extraordinary Items	-	-
Net Cash Flow from Operating Activities	7,620.56	1,945.36
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
(Increase)/Decrease in Fixed Assets	-	-
(Increase)/Decrease in Capital Work in Progress	(2,604.98)	(5,712.21)
(Increase)/Decrease in Long Term Loans & Advances	502.55	(503.51)
Cash Flow From Investing Activities	(2,102.43)	(6,215.72)
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Issue of Share Capital	-	-
Increase/(Decrease) in Reserves & Surplus	-557.05	-
Increase/(Decrease) in Long Term Borrowings	-748.90	1,760.23
Increase/(Decrease) in Long Term liability	(1,061.48)	1,945.07
Cash Flow From Financing Activities	-2,367.44	3,705.30
<b>D. NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C):</b>	3,150.69	(565.06)
Cash & Cash Equivalents at the Beginning of the year	15,677.17	16,242.23
Cash & Cash Equivalents at the Closing of the year	18,827.86	15,677.17

As per our Report of even date

For Dey &amp; Dutta

Chartered Accountants

Firm Registration No. 319221E



K.R.Dey

(Partner)

Membership No. 053157

UDIN: 24053157BKAGTJ9808

Date : 14/08/2024

Date :

Laishram Birdas Singh  
Company Secretary  
(PAN AFFPL5263E)

For &amp; on behalf of the Board

Hijam Shantikumar Singh  
Managing Director  
DIN: 10331278

Mangsatabam Rabi Singh  
Director  
DIN: 10423605

Heigrujam Chitaljit Meetei  
Chief Financial Officer  
(PAN BBCPM6294C)



**MANIPUR STATE POWER DISTRIBUTION COMPANY LIMITED**

Notes Forming Part of Financial Statements for the Quarter Ended 30th June 2024

**Note : 2**

**Particulars of Share Capital :**

Particulars	As at 30th June 2024		As at 31st March 2024	
	No. of Shares	Amount	No. of Shares	Amount
<b>Authorised</b>				
Equity Shares of Rs. 10/- each	1,50,00,000	1,500.00	1,50,00,000	1,500.00
<b>Issued Subscribed &amp; Fully Paid up</b>				
Equity Shares of Rs. 10/- each	1,00,50,000	1,005.00	1,00,50,000	1,005.00
<b>Total</b>	<b>1,00,50,000</b>	<b>1,005.00</b>	<b>1,00,50,000</b>	<b>1,005.00</b>

**(b) Disclosure pursuant to Note no. 6(A)(d) of Part I of Schedule III to the Companies Act, 2013**

**Note :**

Out of above total paid up capital, Rs. 10 Crores (1 crore Eq. Shares of Rs 10/- each) has been issued to Manipur State Power Company Limited for consideration other than cash as per the Manipur State Electricity Reforms Transfer Scheme 2013.

**Note : 2.1**

Reconciliation of number of shares outstanding at the beginning & at the end of the reporting period :

Particulars	As at 30th June 2024		As at 31st March 2024	
	No. of Shares	Amount	No. of Shares	Amount
Shares outstanding at the beginning of the year	1,00,50,000	1,005	1,00,50,000	1,005
Shares Issued during the year	-	-	-	-
Shares outstanding at the end of the year	<b>1,00,50,000</b>	<b>1,005.00</b>	<b>1,00,50,000</b>	<b>1,005.00</b>

**Note : 2.2**

The rights, preferences and restrictions attaching to each class of shares including restrictions on the distribution of dividends and the repayment of capital

All the equity shares of the company are issued with same rights & privileges as other equity shares.

**Note : 2.3**

Shares in respect of each class in the company held by the holding company or its ultimate holding company including shares held or by subsidiaries of the holding company or the ultimate holding company in aggregate:

Particulars	As at 30th June 2024		As at 31st March 2024
	No. of Shares	Amount	Amount (Rs. in lakh)
1,00,00,000 Eq. Shares held by Manipur State Power Company Limited, the Holding Company	1,00,00,000		1,000.00

**Note : 2.4**

Shares in the company held by shareholders holding more than 5 percent shares :

Particulars	As at 30th June 2024		As at 31st March 2024	
	No. of Shares	Amount	No. of Shares	Amount
Manipur State Power Company Limited	1,00,00,000.00	99.50%	1,00,00,000.00	99.50%

**Note : 2.5**

Shares Held by Promoters at the end of the year

Sl No	Name of Promoter	No of Shares	% of total Shares	No of Shares	% of total Shares
1	Government of Manipur	50,000.00	0.50%	50,000.00	0.50%

Managing Director  
MSPDCL

Director  
MSPDCL

Chief Financial Officer  
MSPDCL

Company Secretary  
MSPDCL



**MANIPUR STATE POWER DISTRIBUTION COMPANY LIMITED**

Notes Forming Part of Financial Statements for the Quarter Ended 30th June 2024

**Note : 3**
**Reserve & Surplus :**

Particulars	As at 30th June 2024	As at 31st March 2024
	Amount (Rs. in lakh)	Amount (Rs. in lakh)
<b>(a) Capital Reserves</b>		
Opening Balance	2,28,950.93	2,29,903.03
(+) Current Year Transfer	-	-
(+) Deferred Income to be amortised	395.05	-
(-) Amortisation	952.10	952.10
(-) Reversal	-	-
Closing Balance	2,28,393.88	2,28,950.93
<b>(b) Profit &amp; Loss Account</b>		
Opening Balance	(24,505.60)	(26,268.19)
(+) Current Year Transfer	6,516.08	1,762.59
Closing Balance	(17,989.52)	(24,505.60)
<b>Total (a+b)</b>	<b>2,10,404.36</b>	<b>2,04,445.33</b>

**Note : 4**
**Long Term Borrowings :**

Particulars	As at 30th June 2024	As at 31st March 2024
	Amount (Rs. in lakh)	Amount (Rs. in lakh)
<b>Secured</b>		
Rural Electrification Corporation Limited (RAPDRP part B) (Secured By Charge over Assets amounting to Rs 3988 lakh) State Bank of India	1,595.59	1,595.59
Power Finance Corporation (PFC) (Secured By Charge over Assets amounting to Rs 35900 lakh is convertible into Grant on fulfilment of stipulated Terms & Conditions of implementation of the project )	24,023.97	24,023.97
PFC Loan (LPS) (Secured by Guarantee from Govt. Of Manipur)	7,444.14	7,645.80
RECL Loan (LPS) (Secured by Guarantee from Govt. Of Manipur)	7,664.84	7,866.50
PFC Loan (Atmanirbhar) (Secured by Guarantee from Govt. Of Manipur)	4,685.60	4,832.10
RECL Loan (Atmanirbhar) (Secured by Guarantee from Govt. Of Manipur)	4,440.15	4,639.22
Rural Electrification Corporation (Prepaid Meter-16113) (Secured by Guarantee from Govt. Of Manipur)	8,260.00	8,260.00
Rural Electrification Corporation (Prepaid Meter-16114) (Secured by Guarantee from Govt. Of Manipur)	6,973.44	6,973.44
Rural Electrification Corporation (Street Lamp-16115) (Secured by Guarantee from Govt. Of Manipur)	1,291.98	1,291.98
Rural Electrification Corporation (SS II) (Secured by Guarantee from Govt. Of Manipur)	4,717.06	4,717.06
<b>Unsecured</b>		
Rural Electrification Corporation (RGGVY)	295.19	295.19
<b>Total</b>	<b>71,391.94</b>	<b>72,140.84</b>

  
 Managing Director  
 MSPDCL

  
 Director  
 MSPDCL

  
 Chief Financial Officer  
 MSPDCL

  
 Company Secretary  
 MSPDCL





**MANIPUR STATE POWER DISTRIBUTION COMPANY LIMITED**

Notes Forming Part of Financial Statements for the Quarter Ended 30th June 2024

**Note : 5****Other Long Term Liabilities :**

Particulars	As at 30th June 2024	As at 31st March 2024
	Amount (Rs. in lakh)	Amount (Rs. in lakh)
Security Deposit/ Retention Money/Earnest Money	208.73	208.73
Creditors for Capital Goods*	9,962.27	10,419.07
Consumer Security Deposits	3,995.77	3,941.39
Retention Money	4,125.10	4,784.17
Deposits against works	5,722.65	5,722.65
<b>Total</b>	<b>24,014.52</b>	<b>25,076.01</b>

**Note : 6****Deferred Tax Liabilities (Net):**

Particulars	As at 30th June 2024	As at 31st March 2024
	Amount (Rs. in lakh)	Amount (Rs. in lakh)
Deferred Tax Liabilities towards Fixed Assets	7,026.65	7,026.65
	7,026.65	7,026.65

  
Managing Director  
MSPDCL

  
Director  
MSPDCL

  
Chief Financial Officer  
MSPDCL

  
Company Secretary  
MSPDCL





**MANIPUR STATE POWER DISTRIBUTION COMPANY LIMITED**

Notes Forming Part of Financial Statements for the Quarter Ended 30th June 2024

**Note : 7****Trade Payables due for payment:**

Particulars	As at 30th June 2024	As at 31st March 2024
	Amount (Rs. in lakh)	Amount (Rs. in lakh)
Sundry Creditors	16,869.31	15,566.57
Unbilled Dues	-	46.38
	<b>16,869.31</b>	<b>15,612.95</b>

**Note : 8****Other Current Liabilities :**

Particulars	As at 30th June 2024	As at 31st March 2024
	Amount (Rs. in lakh)	Amount (Rs. in lakh)
Statutory Dues Payable	849.72	849.72
Other Outstandings	4,621.71	2,621.71
Sundry Creditors for Expenses	997.16	985.66
Interest Payable	-	145.79
	<b>6,468.59</b>	<b>4,602.88</b>

**Note : 8.1**

In accordance with the notification no GSR 719(E) dated 16.11.2007 issued by the Ministry of Corporate Affairs certain disclosures are required to be made relating to Micro & Small enterprise as defined under MSME Act 2006. The company is in the process of compiling the relevant information from its suppliers about their coverage under the said Act. Since the relevant information is not available, disclosures in respect of the same is not made.

  
Managing Director  
MSPDCL

  
Director  
MSPDCL

  
Chief Financial Officer  
MSPDCL

  
Company Secretary  
MSPDCL



# **MANIPUR STATE POWER DISTRIBUTION COMPANY LIMITED**

[CIN - U40101MN2013SGC008343]

3RD FLOOR, NEW DIRECTORATE BUILDING, IMPHAL DISAPUR ROAD IMPHAL WEST MN 795001 IN



Note : 9

Property Plant and Equipment and Intangible Assets

(Amount in Lakhs)

Particulars	Gross Block				Accumulated Depreciation				Net Block		
	Opening Balance as at 01-04-2024	Additions	Disposals/Reversal	Closing Balance as at 30-06-2024	Opening Balance as at 01-04-2024	Charged during the period	Depreciation for Prior Period-Charged during the period	Amortisation of Deferred Income	Closing Balance as at 30-06-2024	Closing Balance as at 30-06-2024	Closing Balance as at 31-03-2024
<b>Tangible Assets</b>											
-Distribution Assets											
Plant & Machinery	2,32,277.55	-	-	2,32,277.55	32,410.96	351.14	-	935.59	33,697.69	1,98,579.86	1,98,866.59
Building	6,935.91	-	-	6,935.91	562.27	6.08	-	16.51	585.67	6,350.24	6,373.61
Furniture & Fittings	1,792.76	-	-	1,792.76	109.10	3.02	-	-	112.12	27.64	30.67
Computer	977.49	-	-	977.49	926.13	62.21	-	-	990.54	-13.04	49.16
Heavy Equipments	5.48	-	-	5.48	-	-	-	-	-	5.48	5.48
Heavy Vehicle	87.98	-	-	87.98	43.06	1.09	-	-	44.26	43.72	44.92
Office Equipments	4.02	-	-	4.02	3.62	-	-	-	4.02	0.00	0.00
Vehicles	585.99	-	-	585.99	512.56	15.11	-	-	528.07	57.63	72.94
Land & Land Development	35.36	-	-	35.36	-	-	-	-	-	35.36	35.36
Software	1,546.53	-	-	1,546.53	1,325.15	7.53	-	-	1,527.66	18.87	21.39
-Generation Assets											
Plant & Machinery	4,925.86	-	-	4,925.86	1,350.46	11.35	-	-	1,381.67	1,543.26	3,574.59
Building	1,347.99	-	-	1,347.99	216.75	5.20	-	-	241.95	1,105.94	1,111.14
Furniture & Fittings	2.92	-	-	2.92	-	-	-	-	2.92	-	-
Computer	6.10	-	-	6.10	6.10	-	-	-	6.10	-	-
Office Equipments	6.74	-	-	6.74	6.29	-	-	-	4.79	-	-
Vehicles	3.13	-	-	3.13	2.77	-	-	-	2.77	0.37	0.37
<b>Total</b>	<b>2,48,879.80</b>	<b>-</b>	<b>-</b>	<b>2,48,879.80</b>	<b>37,693.56</b>	<b>478.61</b>	<b>-</b>	<b>952.10</b>	<b>39,124.29</b>	<b>2,09,755.51</b>	<b>2,11,186.24</b>
Previous Period	2,48,879.80	-	-	2,48,879.80	33,491.42	478.61	-	952.10	34,832.13	2,14,047.67	2,15,470.38
Capital Work in Progress										31,343.57	31,343.57

Director  
MSPDCL

Chief Financial Officer  
MSPDCL

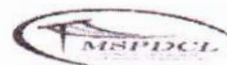
Company Secretary  
MSPDCL





**MANIPUR STATE POWER DISTRIBUTION COMPANY LIMITED**

Notes Forming Part of Financial Statements for the Quarter Ended 30th June 2024

**Note : 10**

Long-Term Loans &amp; Advances

Particulars	As at 30th June, 2024	As at 31st Mar, 2024
	Amount (Rs. in lakh)	Amount (Rs. in lakh)
Advance towards Capital Goods/Contractors	1,745.59	2,248.14
	1,745.59	2,248.14

**Note : 11**

Inventories

Particulars	As at 30th June, 2024	As at 31st Mar, 2024
	Amount (Rs. in lakh)	Amount (Rs. in lakh)
Stores & Consumables	1,204.84	1,063.64
	1,204.84	1,063.64

**Note : 11.1**

Stock of stores has been valued at Cost.

**Note : 12**

Trade Receivables :

Particulars	As at 30th June, 2024	As at 31st Mar, 2024
	Amount (Rs. in lakh)	Amount (Rs. in lakh)
<b>Trade Receivables</b>		
(Unsecured, considered good unless otherwise stated)		
Outstanding for a period exceeding Six Months from the due date	72,703.56	69,109.85
Others- As per Ageing Schedule		
Discount		
Less: Provision for doubtful debts	7,630.27	7,630.27
<b>Total</b>	<b>65,073.29</b>	<b>61,479.58</b>

\*Debtors Ageing Schedule Has not been prepared due to want of information

Managing Director  
MSPDCL

Director  
MSPDCL

Chief Financial Officer  
MSPDCL

Company Secretary  
MSPDCL



**MANIPUR STATE POWER DISTRIBUTION COMPANY LIMITED**

Notes Forming Part of Financial Statements for the Quarter Ended 30th June 2024


**Note : 13**
**Cash & Cash Equivalents:**

Particulars	As at 30th June, 2024	As at 31st Mar, 2024
	Amount (Rs. in lakh)	Amount (Rs. in lakh)
Balances with banks	18,746.50	15,514.45
Cheque/DD- in hand (As certified)		
Cash in hand (As certified)	81.36	162.73
<b>Total</b>	<b>18,827.86</b>	<b>15,677.17</b>

**Note : 13.1**

Cash in Hand has been certified by the Departmental Heads of respective DGM's. Bank Balances has been verified with Bank Balance Certificates that has been obtained from respective bankers to all the DGM's.

**Note : 14**
**Short Term Loans & Advances :**

Particulars	As at 30th June, 2024	As at 31st Mar, 2024
	Amount (Rs. in lakh)	Amount (Rs. in lakh)
Other Advances	719.15	931.47
Advance to suppliers	300.63	334.03
Deposits*	447.67	447.67
<b>Total</b>	<b>1,467.44</b>	<b>1,713.17</b>

\* Deposits represents the amount already disbursed by the Govt of Manipur for defined expenditure however, the same has been deposited in Treasury.

**Note 15**
**Other Current Asstes**

Particulars	As at 30th June, 2024	As at 31st Mar, 2024
	Amount (Rs. in lakh)	Amount (Rs. in lakh)
Tax Deducted at Source	133.51	133.51
Accrued Interest on Sweep Accounts	40.88	81.75
<b>Total</b>	<b>174.39</b>	<b>215.26</b>

Managing Director  
MSPDCL

Director  
MSPDCL

Chief Financial Officer  
MSPDCL

Company Secretary  
MSPDCL





**MANIPUR STATE POWER DISTRIBUTION COMPANY LIMITED**

Notes Forming Part of Financial Statements for the Quarter Ended 30th June 2024

3RD FLOOR, NEW DIRECTORATE BUILDING, IMPHAL DIMAPUR ROAD IMPHAL WEST MN 795001 IN

**Note : 16****Revenue from Operations**

Particulars	As at 30th June 2024	As at 31st Mar 2024
	Amount (Rs. in lakh)	Amount (Rs. in lakh)
Sales- Distribution	13,180.80	13,282.62
Sales- IEX & Deviation	2,505.75	947.16
Sale of Scrap	-	-
Sales- Rooftop Solar	-	-
Billing for Deposit Works	86.67	31.08
<b>Total</b>	<b>15,773.22</b>	<b>14,260.86</b>

**Note : 17****Other Income**

Particulars	As at 30th June 2024	As at 31st Mar 2024
	Amount (Rs. in lakh)	Amount (Rs. in lakh)
Interest Income	102.02	223.05
Grant in Aid-Revenue (Refer Note 26)	7,788.00	5,664.98
Agency Charges@3.75%	-	14.68
Amortisation of Deferred Income	478.61	478.61
Loss Taken Over by Govt of Manipur	4,887.00	4,800.00
Others	0.56	0.77
<b>Total</b>	<b>13,256.19</b>	<b>11,182.10</b>

**Note : 18****Employee Benefits Expense**

Particulars	As at 30th June 2024	As at 31st Mar 2024
	Amount (Rs. in lakh)	Amount (Rs. in lakh)
Salaries(Regular & Contractual)	1,748.85	1,795.45
Provision For Leave Encashment & Gratuity	-	-
<b>Total</b>	<b>1,748.85</b>	<b>1,795.45</b>

Managing Director  
MSPDCL

Director  
MSPDCL

Chief Financial Officer  
MSPDCL

Company Secretary  
MSPDCL



**MANIPUR STATE POWER DISTRIBUTION COMPANY LIMITED**

Notes Forming Part of Financial Statements for the Quarter Ended 30th June 2024



**Note : 19**

**Other Expenses**

Particulars	As at 30th June 2024	As at 31st Mar 2024
	Amount (Rs. in lakh)	Amount (Rs. in lakh)
Auditors Remuneration	0.40	1.70
ROC Filing Fees	-	-
Advertisement Expenses	0.15	0.44
Bank Charges	1.52	0.95
BEE Expenses	3.35	99.28
Consultancy Charges	9.70	17.82
Ex-Gratia Payment	-	-
JERC Fees & Exp	-	-
Office Expenses	5.16	7.74
Operation & Maintenance Exp	55.76	-
Legal Fees and Charges	1.73	-
Festival Expenses	1.91	408.57
Saubhagya Post Capitalisation Exp	-	-
Printing & Stationery Expenses	-	2.17
Repair & Maintenance Expenses (Plant & Machinery)	101.91	-
Repair & Maintenance Expenses (others)	59.73	76.93
Stores & Consumable	182.49	689.72
Prepaid Vending Charges	68.00	172.59
Telephone Expenses	5.06	-
Director Remuneration	0.02	-
Vehicle Hiring, Repairs and Maintenance	5.78	13.71
Interest and Penalty	-	0.01
<b>Total</b>	<b>502.68</b>	<b>1,491.63</b>

**Note : 19.1**

**Payment made to the Auditor during the year**

Particulars	As at 30th June 2024	As at 31st Mar 2024
	Amount (Rs. in lakh)	Amount (Rs. in lakh)
Statutory Audit	-	1.00
Tax Audit	-	0.30
Limited Review	0.40	1.70
<b>Total</b>	<b>0.40</b>	<b>3.00</b>

**Note : 20**

**Earning Per Share**

The following table reconciles the numerators and denominators used to calculate Basic and Diluted Earning Per Share

Particulars	As at 30th June 2024	As at 31st Mar 2024
	Amount (Rs. in lakh)	Amount (Rs. in lakh)
Profit/Loss after tax available to Equity Shareholders	6,516.08	1,762.59
<b>Weighted Average Number of Share</b>	<b>1,00,50,000</b>	<b>1,00,50,000</b>
Basic EPS (Amount in Rupees)	64.84	17.54
Diluted EPS(Amount in Rupees)	64.84	17.54
Face Value of per Equity Share(Amount in Rupees)	10.00	10.00

**Note : 21**

Comparatives have been provided based on last Reviewed quarterly statement.

Managing Director  
MSPDCL

Director  
MSPDCL

Chief Financial Officer  
MSPDCL

Company Secretary  
MSPDCL

