

ANNEXURE - I**MPPMCL****INDEX OF ARR & TARIFF FILING FORMATS FOR DISTRIBUTION AND RETAIL SUPPLY LICENSEES**

	Financial Formats		
1	Sheet	<u>S1</u>	Statement of Profit & Loss
2	Sheet	<u>S2</u>	Balance Sheet
3	Sheet	<u>S3</u>	Cash Flow Statement
4	Sheet	<u>S4</u>	Share Capital and Reserves & Surplus
5	Sheet	<u>S5</u>	Current Assets and Liabilities
6	Sheet	<u>S6</u>	Financial Investments
7	Sheet	<u>S7</u>	Deferred Tax Asset/Liability
8	Sheet	<u>S8</u>	Other Long Term Liability
9	Sheet	<u>S9</u>	Long Term Loan & Advances

Form No: S1

Statement of Profit & Loss		All figures in Rs Crores							
	Particulars	Old Years	PY	CY	MYT 2022-23 to 2026-27				
		FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
I.	Revenue from operations (including Revenue Subsidy)	20.95	-20.05	0	0	0	0	0	0
II.	Other income	316.55	155.16	170.67	187.74	206.52	227.17	249.88	274.87
III.	Income from other business allocated to Licensed business								
IV	Total Revenue (I + II+III)	337.50	135.10	170.67	187.74	206.52	227.17	249.88	274.87
V	Expenses:								
	Purchase of Power from MP Genco								
	Purchase of Power from Other Sources	320.52	160.40	37.82	36.60	35.26	33.78	32.16	30.38
	Inter-State Transmission charges	135.12	39.15	43.07	47.37	52.11	57.32	63.05	69.36
	Intra-State Transmission (MP Transco) Charges	-	-						
	SLDC Charges	-	-						
	Depreciation and amortization expenses	7.48	3.89	7.37	7.57	7.77	7.97	8.17	8.37
	Interest & Finance Charges	158.43	217.31	239.04	262.95	289.24	318.17	349.99	384.98
	Repairs and Maintenance	2.39	2.94	3.23	3.56	3.91	4.30	4.73	5.21
	Employee costs	67.81	66.27	68.26	70.31	72.41	74.59	76.82	79.13
	Administration and General expenses	18.36	23.35	25.68	28.25	31.07	34.18	37.60	41.36
	Net prior period credit charges								
	Other Debits, Write-offs	5.20	3.95	4.35	4.78	5.26	5.78	6.36	7.00
	Lease Rental								
	Total Expenses	715.31	517.26	428.82	461.38	497.04	536.10	578.89	625.79
VI	Profit before exceptional and extraordinary	-377.81	-382.15	-258.14	-273.64	-290.53	-308.94	-329.01	-350.92
VII	Exceptional items	2.10	-266.70	0	0	0	0	0	0
VIII	Profit before extraordinary items and tax	-379.91	-115.45	-258.14	-273.64	-290.53	-308.94	-329.01	-350.92
IX	Extraordinary items								
X	Profit before tax (VIII- IX)								
XI	Tax expense:								
	(1) Current tax								
	(2) Deferred tax								
XII	Profit (Loss) for the period from								
XIII	Profit/(loss) from discontinuing operations								
XIV	Tax expense of discontinuing operations								
XV	Profit/(loss) from Discontinuing operations								
XV	Profit (Loss) for the period (XII+ XV)								

Balance Sheet		Form No: S2							
		All figures in Rs Crores							
	Particulars	Old Years	PY	CY	MYT 2022-23 to 2026-27				
		FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
I	EQUITY AND LIABILITIES								
	(1) Shareholders' funds								
	(a) Share capital	17,814.93	17,814.93	17,814.93	17,814.93	17,814.93	17,814.93	17,814.93	17,814.93
	(b) Reserves and surplus	-							
	(c) Money received against share warrants								
	(2) Share application money pending allotment	-							
	(3) Non-current liabilities								
	(a) Long-term borrowings	17.96	16.93	24.66	25.15	25.65	26.17	26.69	27.22
	(b) Deferred tax liabilities (Net)		-						
	(c) Other Long term liabilities	74.69	79.21	83.18	87.33	91.70	96.29	101.10	106.15
	(d) Long-term provisions	76.36	76.36	80.18	84.19	88.40	92.82	97.46	102.33
	(4) Current liabilities		-						
	(a) Short-term borrowings	2,819.49	4,453.90	4,676.59	4,910.42	5,155.94	5,413.74	5,684.43	5,968.65
	(b) Trade payables	7,976.72	13,074.04	13,727.74	14,414.13	15,134.84	15,891.58	16,686.16	17,520.47
	(c) Other current liabilities	5,478.45	3,796.28	3,986.09	4,185.40	4,394.67	4,614.40	4,845.12	5,087.37
	(d) Short-term provisions	7.22	3.10	3.26	3.42	3.59	3.77	3.96	4.16
	TOTAL	34,265.82	39,314.76	40,396.63	41,524.97	42,709.72	43,953.69	45,259.84	46,631.29
II.	ASSETS								
	(1) Non-current assets								
	(a) Fixed assets								
	(i) Tangible assets								
	Gross Block (Net of assets not in	99.50	102.43	104.43	106.43	108.43	110.43	112.43	114.43
	less: Accumulated Depreciation	76.26	78.84	81.63	84.62	87.80	91.19	94.77	98.56
	Net Block	23.24	23.60	22.80	21.82	20.63	19.25	17.66	15.87
	(ii) Intangible assets								
	Gross Block	30.56	30.58	30.58	30.58	30.58	30.58	30.58	30.58
	less: Accumulated Amortization	3.02	4.32	8.91	13.49	18.08	22.67	27.25	31.84

	Particulars	Old Years	PY	CY	MYT 2022-23 to 2026-27				
		FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
	Net Block	27.54	26.26	21.67	17.09	12.50	7.91	3.33	-1.26
	(iii) Capital work-in-progress	0.98	1.21	0	0	0	0	0	0
	(iv) Intangible assets under	0.06	0.07	0	0	0	0	0	0
	(b) Non-current investments	17716.41	17716.41	17716.41	17716.41	17716.41	17716.41	17716.41	17716.41
	(c) Deferred tax assets (net)	0.00	-	0	0	0	0	0	0
	(d) Long-term loans and advances	13.95	15.01	15.76	16.55	17.37	18.24	19.15	20.11
	(e) Other non-current assets	244.83	262.17	275.28	289.05	303.50	318.67	334.61	351.34
	(2) Current assets								
	(a) Current investments	0.00	-	0	0	0	0	0	0
	(b) Inventories	0.00	-	0	0	0	0	0	0
	(c) Trade receivables	15967.74	20,993.58	22,054.42	23,159.27	24,317.26	25,533.15	26,809.84	28,150.37
	(d) Cash and cash equivalents	80.74	25.10	26.35	27.67	31.06	34.51	38.03	41.59
	(e) Short-term loans and advances	0.00	-	0	0	0	0	0	0
	(f) Other current assets	190.34	251.36	263.93	277.13	290.98	305.53	320.81	336.85
	TOTAL	34,265.82	39,314.76	40,396.63	41,524.97	42,709.72	43,953.69	45,259.84	46,631.29

MPPMCL**Cash Flow Statement****Form No: S3**

All figures in Rs Crores

		Particulars	Old Years	PY	CY	MYT 2022-23 to 2026-27				
			FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
I		Net Funds from Operations:								
1		A. Net Funds from Earnings:	7.42	-10.50	7.37	7.57	7.77	7.97	8.17	8.37
		Profit before Tax	-	-	-	-	-	-	-	-
		Less:								
		Subsidy and Grants								
		Income Tax payment during the year	-0.05	-14.39	-	-	-	-	-	-
		Total of A	-0.05	-14.39	-	-	-	-	-	-
		B. ADD: Debits to Revenue Account not requiring Cash Outflow:								
		(i) Depreciation	6.08	2.59	2.79	2.99	3.19	3.39	3.59	3.79
		(ii) Amortisation of Deferred Cost	-	-						
		(iii) Amortisation of Intangible Assets	1.40	1.30	4.59	4.59	4.59	4.59	4.59	4.59
		(iv) Investment Allowance Reserve								
		(v) Others, if any.								
		Total of B	7.48	3.89	7.37	7.57	7.77	7.97	8.17	8.37
		C.LESS: Credits to Revenue Account not involving Cash Receipts:								
		(i) Depreciation								
		(ii)								
		Total of C	-							
		Net Funds from Earnings (A+B-C)	7.42	-10.50	7.37	7.57	7.77	7.97	8.17	8.37
2		Contributions, Grants and Subsidies towards Cost of Capital Assets								
3		Security Deposit from consumers								
4		Proceeds from disposal of Fixed Assets								
5		Total Funds from Operations (1+2+3+4)	7.42	-10.50	7.37	7.57	7.77	7.97	8.17	8.37
6		Net Increase/(Decrease) in Working Capital:	-536.80	-1,676.77	-235.81	-238.58	-248.41	-260.83	-273.88	-287.56
		A. Increase/(Decrease) in Current Assets:								
		a) Inventories								
		b) Receivables against sale of power	-3,074.28	-5,025.84	-1,060.84	-1,104.85	-1,157.99	-1,215.89	-1,276.69	-1,340.53
		c) Loans and Advances	-36.49	-65.04	-26.43	-27.75	-29.14	-30.59	-32.12	-33.73
		d) Sundry Receivables								
		Total of A	-3,110.77	-5,090.89	-1,087.27	-1,132.60	-1,187.13	-1,246.49	-1,308.81	-1,374.26
		B. Increase/(Decrease) in Current Liabilities:								
		a) Borrowings for working capital								
		b) Other Current liabilities - Power purchase	2,577.97	3,418.23	847.49	889.85	934.34	981.06	1,030.10	1,081.63
		- Others	-4.00	-4.12	3.97	4.17	4.38	4.60	4.83	5.07
		Total of B	2,573.97	3,414.12	851.46	894.02	938.72	985.66	1,034.93	1,086.70
		Net Increase/(Decrease) in Working Capital (A - B)	-536.80	-1,676.77	-235.81	-238.58	-248.41	-260.83	-273.88	-287.56

		Particulars	Old Years	PY	CY	MYT 2022-23 to 2026-27				
			FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
7		Net Funds from Operations before Subsidies & Grants (5-6)	-529.37	-1,687.27	-228.43	-231.00	-240.63	-252.85	-265.70	-279.19
8		Receipts from Revenue Subsidies and Grants								
Total I		Net Funds from Operations including Subsidies & Grants (7+8)	-529.37	-1,687.27	-228.43	-231.00	-240.63	-252.85	-265.70	-279.19
II		Net Increase /(Decrease) in Capital Liabilities:								
		A. Fresh Borrowings:								
		(a) State Loans								
		(b) Foreign currency Loans/Creditrs								
		(c) Other Borrowings	733.79	1,634.83	230.42	234.32	246.02	258.31	271.21	284.76
		Total of A	733.79	1,634.83	230.42	234.32	246.02	258.31	271.21	284.76
		B. Repayments:								
		Repayment of Principal								
		(a) State Loans								
		(b) Foreign currency Loans/Creditrs								
		(c) Other Borrowings	-125.17	-	-	-	-	-	-	-
		Total of B	-125.17	-	-	-	-	-	-	-
Total II		Net Increase /(Decrease) in Capital Liabilities (A - B)	608.61	1,634.83	230.42	234.32	246.02	258.31	271.21	284.76
III		Increase/(Decrease) in Equity Capital								
IV		Total Funds available for Capital Expenditure (I+II+III)	79.24	-52.44	1.98	3.32	5.39	5.46	5.51	5.57
V		Funds Utilised on Capital Expenditure:								
		(a) On Projects	-9.57	-3.17	-0.79	-2.00	-2.00	-2.00	-2.00	-2.00
		(b) Released Assets reissued to works	-	-	-	-	-	-	-	-
		(c) Intangible Assets	-7.50	-0.03	0.07	-	-	-	-	-
		(d) Deferred Costs								
		Total of V	(17.07)	(3.21)	(0.73)	(2.00)	(2.00)	(2.00)	(2.00)	(2.00)
VI		Net Increase/(Decrease) in Investments								
VII		Net Increase/(Decrease) in Cash & Bank Balance (IV - V - VI)	62.17	(55.65)	1.26	1.32	3.39	3.46	3.51	3.57
VIII		Add: Opening Cash & Bank balances	18.57	80.74	25.10	26.35	27.67	31.06	34.52	38.03
IX		Closing Cash & Bank Balances (VII+VIII)	80.74	25.10	26.35	27.67	31.06	34.52	38.03	41.59

MPPMCL						
Share Capital and Reserves & Surplus					Form No: S4	
2016-17					All figures in Rs Crores	
Sl.No.	Description of capital	Account Code	Balance at the beginning of the year	Appropriation during the year	Withdrawals/ Allotment during the year	Balance at the end of the year
			1	2	3	4
A	SHARE CAPITAL					
	Equity Capital		5,942.69	0	115.20	6,057.88
B	RESERVES & SURPLUS					
	RESERVES					
	General Reserve		0	0	0	0
	Capital Reserve					
	a) Capital contributions from consumers					
	b) Capital subsidies / grants					
	c) Any other Capital Reserve					
	Other reserves					
	Sub-total of Reserves					
	SURPLUS					
	Surplus (including debit balance of P&L)					
	Sub-total of Surplus					
	Total Reserves & Surplus		0	0	0	0
C	Money received against share warrants					
D	Share Application money pending allotment		0	0	16.236	16.236
2017-18						
Sl.No.	Description of capital	Account Code	Balance at the beginning of the year	Appropriation during the year	Withdrawals/ Allotment	Balance at the end of the year
			1	2	3	4
A	SHARE CAPITAL					
	Equity Capital		6,057.88	-	4,354.19	10,412.07
B	RESERVES & SURPLUS					
	RESERVES					
	General Reserve		0	0	0	0
	Capital Reserve					
	a) Capital contributions from consumers					
	b) Capital subsidies / grants					
	c) Any other Capital Reserve					
	Other reserves					
	Sub-total of Reserves					
	SURPLUS					
	Surplus (including debit balance of P&L)					
	Sub-total of Surplus					
	Total Reserves & Surplus		0	0	0	0
C	Money received against share warrants					
D	Share Application money pending allotment		16.236	16.236	0	0

2018-19

Sl.No.	Description of capital	Account Code	Balance at the beginning of 1	Appropriation during the 2	Withdrawals/ Allotment 3	Balance at the end of the year 4
A	SHARE CAPITAL					
	Equity Capital		10,412.07	0	6,115.77	16,527.84
B	RESERVES & SURPLUS					
	RESERVES					
	General Reserve		0	0	0	0
	Capital Reserve					
	a) Capital contributions from consumers					
	b) Capital subsidies / grants					
	c) Any other Capital Reserve					
	Other reserves					
	Sub-total of Reserves					
	SURPLUS					
	Surplus (including debit balance of P&L)					
	Sub-total of Surplus					
	Total Reserves & Surplus		0	0	0	0
C	Money received against share warrants					
D	Share Application money pending allotment		0	0	0	0

2019-20

Sl.No.	Description of capital	Account Code	Balance at the beginning of 1	Appropriation during the 2	Withdrawals/ Allotment 3	Balance at the end of the year 4
A	SHARE CAPITAL					
	Equity Capital		16,527.84	0	1,287.09	17,814.93
B	RESERVES & SURPLUS					
	RESERVES					
	General Reserve		0	0	0	0
	Capital Reserve					
	a) Capital contributions from consumers					
	b) Capital subsidies / grants					
	c) Any other Capital Reserve					
	Other reserves					
	Sub-total of Reserves					
	SURPLUS					
	Surplus (including debit balance of P&L)					
	Sub-total of Surplus					
	Total Reserves & Surplus		0	0	0	0
C	Money received against share warrants					
D	Share Application money pending allotment		0	0	0	0

2020-21

Sl.No.	Description of capital	Account Code	Balance at the beginning of 1	Appropriation during the 2	Withdrawals/ Allotment 3	Balance at the end of the year 4
A	SHARE CAPITAL					
	Equity Capital		17,814.93	0	0	17,814.93
B	RESERVES & SURPLUS					
	RESERVES					
	General Reserve		0	0	0	0
	Capital Reserve					
	a) Capital contributions from consumers					
	b) Capital subsidies / grants					
	c) Any other Capital Reserve					
	Other reserves					
	Sub-total of Reserves					
	SURPLUS					
	Surplus (including debit balance of P&L)					
	Sub-total of Surplus					
	Total Reserves & Surplus		0	0	0	0
C	Money received against share warrants					
D	Share Application money pending allotment		0	0	0	0

2021-22

Sl.No.	Description of capital	Account Code	Balance at the beginning of 1	Appropriation during the 2	Withdrawals/ Allotment 3	Balance at the end of the year 4
A	SHARE CAPITAL					
	Equity Capital		17,814.93	0	0	17,814.93
B	RESERVES & SURPLUS					
	RESERVES					
	General Reserve		0	0	0	0
	Capital Reserve					
	a) Capital contributions from consumers					
	b) Capital subsidies / grants					
	c) Any other Capital Reserve					
	Other reserves					
	Sub-total of Reserves					
	SURPLUS					
	Surplus (including debit balance of P&L)					
	Sub-total of Surplus					
	Total Reserves & Surplus		0	0	0	0
C	Money received against share warrants					
D	Share Application money pending allotment		0	0	0	0

Current Assets & Liabilities**Form No: S5**

All figures in Rs Crores

Sl.No.	Particulars	Account code	Old Years	PY	CY	MYT 2022-23 to 2026-27				
			FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
A	Current Assets, Loans and Advances									
	(a) Current investments		-	-	-	-	-	-	-	-
	(b) Inventories		-	-	-	-	-	-	-	-
	(c) Trade receivables		15,967.74	20,993.58	22,054.42	23,159.27	24,317.26	25,533.15	26,809.84	28,150.37
	(d) Cash and cash equivalents		80.74	25.10	26.35	27.67	31.06	34.51	38.03	41.59
	(e) Short-term loans and advances		0.00	-	-	-	-	-	-	-
	(f) Other current assets		190.34	251.36	263.93	277.13	290.98	305.53	320.81	336.85
	TOTAL OF 'A'		16,238.82	21,270.04	22,344.70	23,464.06	24,639.31	25,873.20	27,168.68	28,528.81
B	Current Liabilities									
	(a) Short-term borrowings		2819.49	4453.90	4676.59	4910.42	5155.94	5413.74	5684.43	5968.65
	(b) Trade payables		7976.72	13074.04	13727.74	14414.13	15134.84	15891.58	16686.16	17520.47
	(c) Other current liabilities		5478.45	3796.28	3986.09	4185.40	4394.67	4614.40	4845.12	5087.37
	(d) Short-term provisions		7.22	3.10	3.26	3.42	3.59	3.77	3.96	4.16
	TOTAL OF 'B'		16281.88	21327.32	22393.69	23513.37	24689.04	25923.49	27219.67	28580.65

MPPMCL

Financial Investments

Form No: S6

All figures in Rs Crores

Particulars	Account Code	Old Years	PY	CY	MYT 2022-23 to 2026-27				
		FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Investment - 1 (Equity Shares of PXIL)									
Opening balance		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Further investments during the year									
Investments realised during the year									
Closing balance		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Investment - 2 (Equity Shares of Bansagar Thermal)									
Opening balance		0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
Further investments during the year									
Investments realised during the year									
Closing balance		0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
Investment - 3 (Equity Shares of Shahpura Thermal)									
Opening balance		0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
Further investments during the year									
Investments realised during the year									
Closing balance		0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
Investment - 4 (Equity shares of MPMKVCL)									
Opening balance		5,594.21	5,949.34	5,949.34	5,949.34	5,949.34	5,949.34	5,949.34	5,949.34
Further investments during the year		355.13							
Investments realised during the year									
Closing balance		5,949.34	5,949.34	5,949.34	5,949.34	5,949.34	5,949.34	5,949.34	5,949.34
Investment - 5(Equity shares of MPPKVCL)									
Opening balance		5,649.60	6,092.01	6,092.01	6,092.01	6,092.01	6,092.01	6,092.01	6,092.01
Further investments during the year		442.41							
Investments realised during the year									
Closing balance		6,092.01	6,092.01	6,092.01	6,092.01	6,092.01	6,092.01	6,092.01	6,092.01
Investment - 6(Equity shares of MPPaKVCL)									
Opening balance		5,184.41	5,673.97	5,673.97	5,673.97	5,673.97	5,673.97	5,673.97	5,673.97
Further investments during the year		489.55							
Investments realised during the year									
Closing balance		5,673.97	5,673.97	5,673.97	5,673.97	5,673.97	5,673.97	5,673.97	5,673.97
Investment - 7(Equity shares of MP Land development)									
Opening balance		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Further investments during the year									
Investments realised during the year									
Closing balance		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Investments									
Opening balance		16,429.32	17,716.42	17,716.42	17,716.42	17,716.42	17,716.42	17,716.42	17,716.42
Further investments during the year		1,287.09	-	-	-	-	-	-	-
Investments realised during the year		-	-	-	-	-	-	-	-
Closing balance		17,716.42	17,716.42	17,716.42	17,716.42	17,716.42	17,716.42	17,716.42	17,716.42

MPPMCL

Deferred Tax Asset/LiabilityForm No: S7

All figures in Rs Crores

Sl.No.	Description of capital	Account Code	Old Years	PY	CY	MYT 2022-23 to 2026-27				
			FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
	Deferred Tax Asset/Liability		NIL							

MPPMCL**Other Long Term Liability****Form No: S8**

All figures in Rs Crores

Sl.No.	Description of capital	Account Code	Old Years	PY	CY	MYT 2022-23 to 2026-27				
			FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
A	Other Long term liabilities		74.69	79.21	83.18	87.33	91.70	96.29	101.10	106.15
	Total		74.69	79.21	83.18	87.33	91.70	96.29	101.10	106.15
B	Long-term provisions		76.36	76.36	80.18	84.19	88.40	92.82	97.46	102.33
	Total		76.36	76.36	80.18	84.19	88.40	92.82	97.46	102.33

MPPMCL**Long Term Loan & Advances****Form No: S9**

All figures in Rs Crores

Sl.No.	Description	Account Code	Old Years	PY	CY	MYT 2022-23 to 2026-27				
			FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
A	Long Term Loan & Advances		13.95	15.01	15.76	16.55	17.37	18.24	19.15	20.11
	Total Long Term Loan & Advances		13.95	15.01	15.76	16.55	17.37	18.24	19.15	20.11
B	Other non-current assets		244.83	262.17	275.28	289.05	303.50	318.67	334.61	351.34
	Total Other non-current assets		244.83	262.17	275.28	289.05	303.50	318.67	334.61	351.34