

GP Wind (Jangi) Private Limited
Statement of Assets and Liabilities

Particulars	Rs in Lakhs	Rs in Lakhs
	Six months ended June 30, 2021 (Unaudited)	As at December 31, 2020 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	26,710	28,572
CWIP	181	-
Financial assets	-	-
Other financial assets	7,912	36
Deferred tax assets (net)	-	-
Tax assets	174	137
Total non-current assets	34,977	28,745
Current assets		
Financial assets		
(a) Trade receivables	-	-
(b) Cash and cash equivalents	296	233
(c) Bank balances other than (b) above	7,588	15,371
(d) Other financial assets	1,194	1,064
Other current assets	31	124
Total current assets	9,109	16,792
Total assets	44,086	45,537
EQUITY AND LIABILITIES		
Equity		
Equity share capital	25,168	25,168
Other equity	(6,413)	(6,271)
Total equity	18,755	18,897
Non-current liabilities		
Financial Liabilities		
(a) Borrowings	22,204	23,625
Provisions	22	21
Deferred tax liabilities, net	275	153
Total non-current liabilities	22,501	23,799
Current liabilities		
Financial liabilities		
(a) Borrowings	-	-
(b) Trade payables		
(i) total outstanding dues of micro enterprises and small enterprises; and	27	3
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises.	14	233
(c) Other financial liabilities	2,789	2,604
(d) Other financial liabilities measured at fair value	-	-
Provisions	-	1
Current tax liabilities, net	-	-
Other current liabilities	-	0
Total current liabilities	2,830	2,841
Total liabilities		
Total equity and liabilities	44,086	45,537

The accompanying notes are an integral part of Statement of Assets and Liabilities.

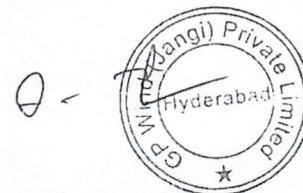


Date : August 13, 2021
Place : Hyderabad

By Order of the board
For GP Wind (Jangi) Private Limited
Hyderabad
S Sundar Rajan
Wholetime Director & CFO

GP Wind (Jangi) Private Limited
Statement of Profit and Loss

Particulars	Rs in Lakhs	Rs in Lakhs	Rs in Lakhs
	Six months ended June 30, 2021 (Unaudited)	Six months ended June 30, 2020 (Unaudited)	As at December 31, 2020 (Audited)
INCOME			
Revenue from operations	3,585	3,643	6,327
Other income (net)	423	583	1,072
Total income	4,008	4,226	7,399
EXPENSES			
Employee benefits expense	51	41	96
Finance costs	1,163	1,263	2,500
Depreciation and amortisation expense	1,862	1,869	3,757
Operation and maintenance	817	764	1,522
Other expenses	133	86	308
Total expenses	4,026	4,023	8,183
(Loss)/Profit before tax	(18)	203	(784)
Tax expense/(credit)			
Current tax			-
Deferred tax credit/(charge)	(122)	(126)	871
Total tax expense	(122)	(126)	871
Profit/(loss) for the year	(140)	77	87
Other comprehensive income			
Items that will not be reclassified subsequently to profit or loss			
Remeasurements of the defined benefit plans, net of tax	-	-	-
Total other comprehensive income	-	-	-
Total comprehensive income/(loss) for the year	(140)	77	87
Paid up Equity Share Capital (face value of Rs. 10/- per share)	25,168	25,168	25,168
Reserves (excluding Revaluation Reserve)	(6,413)	(6,281)	(6,271)
Net worth	18,755	18,887	18,897
Debt Equity Ratio (Total Debt / Shareholders' Equity)	0.96	1.03	1.00
Debenture Redemption Reserve (Refer Note -2)	-	-	-
Debt Service Coverage Ratio (Earning before interest, tax, depreciation and amortisation) / (Interest + Principal Repayment)	1.27	1.21	1.16
Interest Service Coverage Ratio (Earning before interest, tax, depreciation and amortisation / Interest expense)	2.59	2.64	2.19
Outstanding Debt (Principal)	24,094	25,932	25,700
Earning/ (Loss) Per Share (in Rupees) (Equity shares, par value of Rs 10/- each)	(0.06)	0.03	0.03
Basic and diluted (in rupees)			



The accompanying notes are an integral part of these results.

Notes :-

1. The above financial results approved by the Board of Directors at their meeting held on August 13, 2021.
2. Pursuant To G.S.R. 574(E) Dated 16 August 2019 issued by The Ministry Of Corporate Affairs for listed companies, Debenture Redemption Reserve (DRR) is not required in case of public issue of debentures or private placement of debentures. Since, the company has issued listed securities through private placement, the company is not required to create DRR.
3. The Company is engaged in the business of generating electricity and has only one segment.
4. The above results for the half year ended June 30, 2021 have been prepared in accordance with Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Companies Act 2013 ("Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India.
5. These financial results have been prepared in accordance with the requirement of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 read with CIR/IMD/DF1/69/2016 dated August 10, 2016.
6. Care Ratings Limited has affirmed the Rating of IND AA-/Stable for Non Convertible Debentures during the Half Year ended June 30, 2021.
7. As required by Listing Obligations and Disclosure Requirements 2015, given below are the details of the Non-convertible Debentures (NCD's) pertaining to the Company as on June 30, 2021

NCD Particulars	Details of last interest and principal payment		Details of next interest and principal payment	
	Due date	Status	Due date	Amount (in Lakhs)
9.25% NCDs interest calculated semi annually	08-Feb-21	Paid	08-Aug-21	1,624

8. Previous period's / year's figures have been regrouped / reclassified, wherever necessary, to correspond with the current period's / year's classification/ disclosure

Place : Hyderabad
Date : August 13, 2021



By Order of the board
For GP Wind (Jangi) Private Limited

S Sundar Rajan
Wholetime Director & CFO

