याचिका संख्या ...../जीटी/2019

2014-19 की अवधि के लिए टैरिफ को ट्रूइंग अप करने के लिए याचिका

और

तीस्ता-V पावर स्टेशन के संबंध में 24 - 2019 तक की अवधि के लिए टैरिफ याचिका

एनएचपीसी लिमिटेड

(भारत सरकार का उद्यम)

वाणिज्यिक प्रभाग

एनएचपीसी कार्यालय परिसर

सेक्टर-33, फरीदाबाद (हरियाणा) - 121003

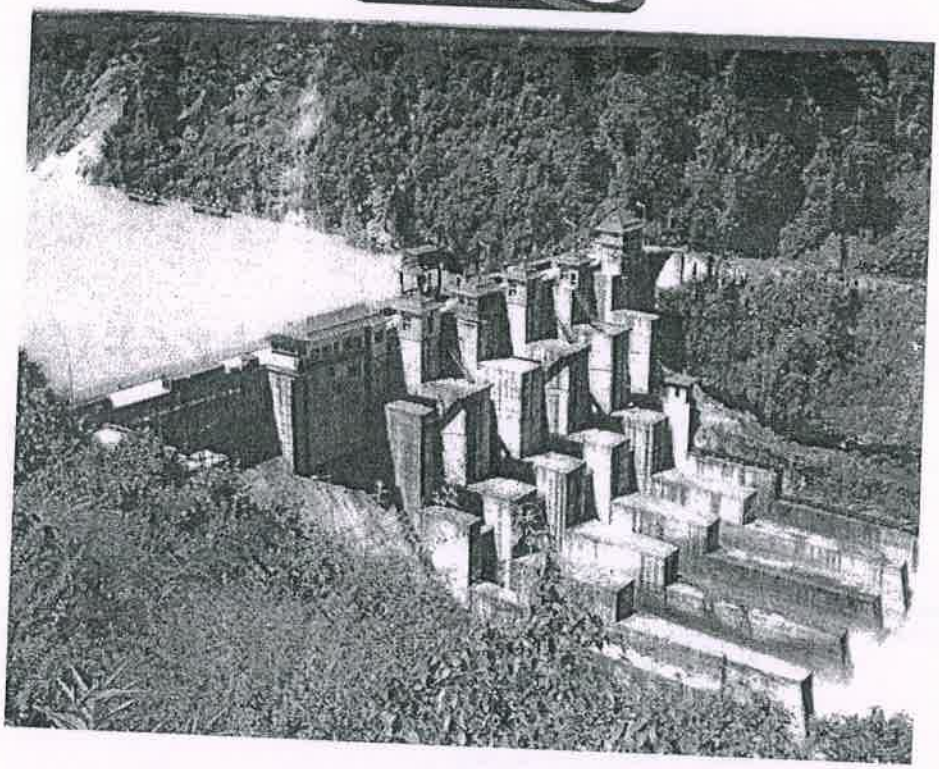
वॉल्यूम- II

ANNEX-XIII

NHPC LIMITED

(A GOVERNMENT OF INDIA ENTERPRISE)

TEESTA -V POWER STATION



BALANCE SHEET AS ON 31ST MARCH, 2015

NHPC LIMITED FARIDABAD

TEESTA-V POWER STATION

Auto Generated Check List for preparation of Accounts for FY 2014-15

Item	Description	Current Year Differences	Remarks
Review of Trial Balance	No. of GLs (Income group which start with 8) having Debit Balances	3	Reviewed
	No. of GL Expenditure heads (start with 9) having Credit Balances	2	Reviewed
Balance Sheet	Total of the Assets and total of the Liabilities in the BS	-	
Profit & Loss Account	Any difference in Profit as per P&L Statement and trial balance calculation	-	
Fixed Assets Note	Fixed Assets - Tangible as per BS and as per Note 10.1	-	
	Fixed Assets - Intangible as per BS and as per Note 10.2	-	
	Details of Fixed asset addition as per Annexure to Note matching with amount appear in main Note no. 10.1 & 10.2	-	
CWIP	CWIP Note no. 11.1 figure matching with the Balance Sheet figure	-	
	Any difference in EDC appearing in main Note No. 11.1 with Cummulative EDC as per Annex to Note 11.1	-	
Note No. 3 Reserve & Surplus	Review of Self Insurance Fund movement	-	
Note No. 7 (Long Term Provisions)	Provision for Leave Encashment	-	
	Provision for REHS	-	
	Provision for TTA (Baggage Allowance on Retirement)	-	
	Provision for Memento	-	
	Provision for Wage Revision	-	
	Provision for Performance Related Pay/Incentive	-	
	Provision for Superannuation /Pension Fund	-	
	Provision for Taxation	-	
	Provision for Proposed Dividend	-	
	Tax on Proposed Dividend	-	
	Provision For Tariff Adjustment	-	
	Provision For Committed Capital Expenditure	-	
	Provision - Others	-	
Note No. 7 (Short Term Provisions)	Provision for Leave Encashment	-	
	Provision for REHS	-	
	Provision for TTA (Baggage Allowance on Retirement)	-	
	Provision for Memento	-	
	Provision for Wage Revision	-	
	Provision for Performance Related Pay/Incentive	-	
	Provision for Superannuation /Pension Fund	-	
	Provision for Taxation	-	
	Provision for Proposed Dividend	-	
	Tax on Proposed Dividend	-	
	Provision For Tariff Adjustment	-	
	Provision For Committed Capital Expenditure	-	
	Provision - Others	-	
Note No. 13 Loans & Advances (Long Term)	Provisions for doubtful advances	-	
	Provisions against Demand raised by Govt. Deptt.	-	
	Provisions for Doubtful Deposits	-	
	Provisions for Doubtful Loans & Advances	-	
Note No. 13 Loans & Advances (Short Term)	Provisions for doubtful advances	-	
	Provisions against Demand raised by Govt. Deptt.	-	
	Provisions for Doubtful Deposits	-	
	Provisions for Doubtful Loans & Advances	-	
Note No. 16 Inventories	Provision for Obsolescence & Diminution in Value	-	
	Loose Tools in Use	-	
Note No. 17 Trade Receivable	Provisions for doubtful debts	-	
Note No. 19 Other Current Assets	Provisions for Doubtful Interest	-	
	Provisions for Doubtful Claims	-	
	Provision for project expenses to be writen off	-	
	Provision for losses pending investigation / awaiting write off sanction	-	
Note No. 21 Other Income	#Detail of Liability/Provisions not required written back -Others (it should not be negative)	-	
Note no. 28 Expenditure during Construction for the Year	Any Difference in Conra entries of Construction units	-	

NHPC LIMITED FARIDABAD

Signature of Head of Finance

एस. के. जेना / S. K. Jena
प्रबंधक (वित्त) / Manager (Finance)
एनएचपीसी लिमिटेड, तीस्ता-V पावर स्टेशन
NHPC Limited, Teesta-V Power Station
बालुटार, सिक्किम-737134/Balutar,Sikkim-737134

NHPC LIMITED

Name of the Unit : TEESTA-V POWER STATION

BALANCE SHEET AS AT 31ST MARCH, 2015

(Amount in Rupees)

PARTICULARS	Note No.	As at 31st March, 2015	As at 31st March, 2014
I. EQUITY AND LIABILITIES			
(1) SHAREHOLDERS' FUNDS			
(a) Share Capital	2	-	-
(b) Reserves and Surplus	3	3187805058	3519892275
(2) NON-CURRENT LIABILITIES			
(a) Long Term Borrowings	4	-	-
(b) Deferred Tax Liabilities	5	-	-
(c) Other Long Term Liabilities	6	319939138	851167784
(d) Long Term Provisions	7	-	-
(3) CURRENT LIABILITIES			
(a) Trade Payables	8	74985490	88795693
(b) Other Current Liabilities	9	139429329	330789578
(c) Short Term Provisions	7	693851020	702107448
(4) FUND FROM C.O.	2A	16614091265	17947450705
TOTAL		21030101300	23440203483
II. ASSETS			
(1) NON-CURRENT ASSETS			
(a) Fixed Assets			
(i) Tangible Assets	10.1	18724058988	20639926557
(ii) Intangible Assets	10.2	303962226	317308407
(iii) Capital Work In Progress	11.1	4938682	7636975
(iv) Intangible Assets under development	11.2	-	-
(b) Non Current Investments	12	-	-
(c) Long Term Loans and Advances	13	436601337	427428795
(d) Other Non Current Assets	14.1	1401132896	1877897586
Sub-total		20870694129	23270198320
(e) Non Current Assets - Regulatory Assets	14.2	-	-
		20870694129	23270198320
(2) CURRENT ASSETS			
(a) Current Investments	15	-	-
(b) Inventories	16	76645095	79737355
(c) Trade Receivables	17	-	-
(d) Cash & Bank Balances	18	456752	312825
(e) Short Term Loans and Advances	13	46870350	35233810
(f) Other Current Assets	19	35434974	54721173
TOTAL		21030101300	23440203483
Significant Accounting Policies	1		
Other Explanatory Statements to Accounts	29		

Note 1 to 29 form integral part of the Accounts

TEESTA-V POWER STATION (A Unit of NHPC Ltd) accounts are audited for the purpose of Consolidation.

For Ray and Ray
Chartered Accountants
(Firm Regn. No. 301072E)

(K.K.GHOSH)
Partner
M.No.059781

RAY & RAY CHARTERED ACCOUNTANTS 6 CHURCH LANE KOLKATA-1

(S.K.JENA)
MANAGER (FINANCE)

एस. के. जेना / S.K. Jena
प्रबंधक (वित्त) / Manager (Finance)
एनएचपीसी लिमिटेड, तीस्ता-V पावर स्टेशन
NHPC Limited, Teesta-V Power Station
बालुटार, सिक्किम-737134/Balutar,Sikkim-737134

NHPC LIMITED FARIDABAD

(J.R.CHAUDHARY)
CHIEF ENGINEER (I/C)
मुख्य अभियंता (प्रभारी) / Chief Engineer (I/C)
एनएचपीसी लिमिटेड / NHPC Limited
तीस्ता-V पावर स्टेशन / Teesta-V Power Station
बालूटार, पूर्वी सिक्किम / Balutar, East Sikkim

Place: BALUTAR
Date: - 21.04.15

342

NHPC LIMITED

Name of the Unit : TEESTA-V POWER STATION

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2015

(Amount in Rupees)

	Note No.	For the year ended 31st March, 2015	For the year ended 31st March, 2014
INCOME			
i) Revenue from Operations	20	6081724738	6681867265
ii) Other Income	21	46081745	105268392
TOTAL REVENUE		6127806483	6787135657
EXPENDITURE			
i) Generation, Administration and Other Expenses	22	603544356	820337850
ii) Employee Benefits Expense	23	515252658	492308992
iii) Finance Cost	24	422635002	508319341
iv) Depreciation & Amortization Expense	25	1428325410	1414050791
TOTAL EXPENDITURE		2969757426	3235016974
Profit before Prior Period items, Exceptional items, Extraordinary items, Rate Regulated Activities and Tax		3158049057	3552118683
Prior Period Items (net)	26	(2148997)	1619404
Profit before Exceptional items, Extraordinary items, Rate Regulated Activities and Tax		3160198054	3550499279
Exceptional items		-	-
Profit before extraordinary items, Rate Regulated Activities and Tax		3160198054	3550499279
Extraordinary items		-	-
Profit before Rate Regulated Activities (RRA) and Tax		3160198054	3550499279
Rate Regulatory Income / (Expenses)		-	-
PROFIT BEFORE TAX		3160198054	3550499279
Tax Expenses	27		
i) Current Tax		-	-
ii) Adjustments relating to earlier periods		-	-
iii) Deferred Tax		-	-
Total Tax Expenses		-	-
Profit for the period from continuing operations		3160198054	3550499279
Profit from discontinuing operations		-	-
Tax expense of discontinuing operations		-	
Profit from discontinuing operations after tax		-	-
Profit for the year		3160198054	3550499279
Other Explanatory Statements to Accounts	29		

Note 1 to 29 form integral part of the Accounts

TEESTA-V POWER STATION (A Unit of NHPC Ltd) accounts are audited for the purpose of Consolidation.

For Ray and Ray
Chartered Accountants
(Firm Regn. No. 301072E)

(K.K.GHOSH)
Partner
M.No.059781

Place: BALUTAR
Date: - 21·04·15

343

(S.K.JENA)
MANAGER (FINANCE)
एस. के. जेना / S. K. Jena
प्रबंधक (वित्त) / Manager (Finance)
एनएचपीसी लिमिटेड, तीस्ता-V पावर स्टेशन
NHPC Limited, Teesta-V Power Station
बालुटार, सिक्किम-737134/Balutar,Sikkim-737134

(J.R.CHAUDHARY)
CHIEF ENGINEER (I/C)
मुख्य अभियंता (प्रभारी) / Chief Engineer (I/C)
एनएचपीसी लिमिटेड / NHPC Limited
तीस्ता-V पावर स्टेशन / Teesta-V Power Station
बालूटार, पूर्वी सिक्किम / Balutar, East Sikkim

Note No. 1 – Significant Accounting Policy

1.1 BASIS OF PREPARATION

The financial statements are prepared on accrual basis of accounting under the historical cost convention in accordance with Accounting Principles Generally Accepted in India(GAAP), provisions of the Companies Act 2013, Accounting Standards specified under Section 133 of the Companies Act,2013 read with Rule 7 of the Companies(Accounts) Rules, 2014 and the provisions of the Electricity Act, 2003, to the extent applicable.

1.2 USE OF ESTIMATES

The preparation of financial statements in conformity with the GAAP requires the management to make estimates and assumptions on a reasonable and prudent basis taking into account all available information that affect the reported amount of assets and liabilities and disclosure of contingent liabilities as at the date of the financial statements and the amounts of revenue and expenses during the reported period. Actual results could differ from those estimates & assumptions. Any revision in the estimate is recognized in the period in which the same is determined.

2 FIXED ASSETS

2.1 TANGIBLE ASSETS

2.1.1 Fixed assets are stated at cost of acquisition/construction less accumulated depreciation/amortisation and impairment losses, if any. In cases where final settlement of bills with contractors is pending, but the asset is complete and ready for use, capitalisation is done on estimated basis subject to necessary adjustments, including those arising out of settlement of arbitration/court cases.

2.1.2 Assets created on land not belonging to the Company are included under fixed assets.

2.1.3 Payments made/ liabilities created provisionally towards compensation, rehabilitation and other expenses relatable to land in possession are treated as cost of land.

2.2 INTANGIBLE ASSETS

2.2.1 Land taken for use from State Government (without transfer of title) and expenses on relief and rehabilitation as also on creation of alternate facilities for land evacuees or in lieu of existing facilities coming under submergence and where construction of such alternate facilities is a specific pre-condition for the acquisition of the land for the purpose of the project, are accounted for as Land-Right to use.

6 CHURCH LANE KOLKATA-1 CHARTERED ACCOUNTANTS

NHPC LIMITED FARIDABAD

2.2.2 Software (not being an integral part of the related hardware) acquired for internal use, is stated at cost of acquisition less accumulated amortisation and impairment losses, if any and is recognised as intangible asset.

2.3 CAPITAL WORK IN PROGRESS

2.3.1 Capital work-in-progress is carried at cost. Administrative & general overhead and other expenditure attributable to construction of the project are accumulated under 'Expenditure During Construction (EDC)' and are subsequently allocated on systematic basis over major immovable assets, other than land and infrastructural facilities, on commissioning of the project.

2.3.2 Expenditure on maintenance, up-gradation etc. of common public facilities in projects under construction is charged to 'Expenditure during Construction (EDC)'.

2.3.3 Expenditure in relation to Survey and Investigation of the projects is carried as Capital Work in Progress. Such expenditure is either capitalized as cost of Project on completion of the construction of the project or the same is charged to the Statement of Profit & Loss in the year in which it is decided to abandon such project.

2.3.4 Capital expenditure incurred for creation of facilities, over which the company does not have control but the creation of which is essential principally for construction of the project, is charged to 'Expenditure during Construction (EDC)'. Subsequent to completion of the Project, expenditure on creation of facilities over which the company does not have control is charged to "Statement of Profit & Loss."

3. MACHINERY SPARES

3.1 (a) Machinery spares procured along with the Plant & Machinery or subsequently and whose use is expected to be irregular are capitalized separately, if cost of such spares is known and depreciated fully over the residual useful life of the related plant and machinery at the rates of depreciation and methodology as notified by CERC for such Plant & Machinery. If cost of such spares is not known particularly when procured along with mother plant, these are capitalized & depreciated along with mother plant at the rates of depreciation and methodology as notified by CERC for such Plant & Machinery.

(b) Written Down Value (WDV) of spares is charged off to Statement of Profit & Loss in the year in which such spares are replaced in place of retrieved spares, provided the spares so retrieved do not have any useful life. Similarly, value of such spares, procured & replaced in place of retrieved spares, is charged off to Statement of Profit & Loss in that year itself, provided spares so retrieved do not have any useful life.

NHPC LIMITED FARIDABAD

RAY & RAY 6 CHURCH LANE KOLKATA-1 CHARTERED ACCOUNTANTS

(c) When the useful life of the related fixed asset expires and asset is retired from active use, such spares are valued at net book value or net realizable value whichever is lower. However, in case retired assets are not replaced, WDV of related spares less disposable value is written off.

3.2 Other machinery spares are treated as "stores & spares" forming part of the inventory.

4. RATE REGULATED ACTIVITIES

Where an item of expenditure incurred during the period of construction of a project is recognised as expense in the Statement of Profit & Loss i.e. not allowed to be capitalized as part of cost of relevant fixed asset in accordance with the Accounting Standards, but is nevertheless permitted by Central Electricity Regulatory Commission(CERC), the regulator, to be recovered from the beneficiaries in future through tariff, the right to recover the same is recognized as a Regulatory Asset and corresponding Regulatory Income is recognised, as per the Guidance Note on Accounting for Rate Regulated Activities issued by the Institute of Chartered Accountants of India(ICAI), if it fulfils the conditions for such recognition laid down in the ibid Guidance Note.

5. DEPRECIATION & AMORTISATION

5.1 Depreciation on additions to /deductions from tangible assets during the year is charged on pro-rata basis from / up to the date on which the asset is available for use / disposal.

5.2.1 Depreciation on tangible assets of Operating Units of the Company is charged to the Statement of Profit & Loss on straight-line method following the rates and methodology as notified by CERC for the fixation of tariff except for assets specified in policy no. 5.2.3 below.

5.2.2 Depreciation on tangible assets of other than Operating Units of the company is charged on straight-line method to the extent of 90% of the cost of asset following the rates as notified by CERC for the fixation of tariff except for assets specified in policy no. 5.2.3 below.

5.2.3 Depreciation in respect of following assets is charged on straight line method based on the life and residual value (5%) given in the Schedule II of the Companies Act, 2013:

(i) Construction Plant & Machinery

(ii) Computer & Peripherals

5.2.4 Temporary erections are depreciated fully (100%) in the year of acquisition / capitalization by retaining Re. 1/- as WDV.

5.3 Assets valuing Rs. 5000/- or less but more than Rs. 750/- are fully depreciated during the year in which asset is made available for use with Re. 1/- as WDV.

5.4 Low value items, which are in the nature of assets (excluding immovable assets) and valuing upto Rs. 750/- are not capitalized and charged off to revenue in the year of use.

5.5 Cost of software recognized as 'Intangible Assets' is amortized on straight line method over a period of legal right to use or three financial years, , whichever is earlier, starting from the year in which it is acquired.

5.6 Land-Right to use is amortized over a period of 30 years from the date of commercial operation of the project.

5.7.1 Leasehold Land, in case of operating units, is amortized over the period of lease or 35 years whichever is lower, following the rates and methodology notified by CERC, vide Tariff Regulation 2014.

5.7.2 Leasehold Land, in case of units other than operating units, is amortized over the period of lease or 35 years whichever is lower.

5.8 Tangible Assets created on leasehold land are depreciated to the extent of 90% of original cost over the balance available lease period of respective land from the date such asset is available for use or at the applicable depreciation rates & methodology notified by CERC Regulations for such assets, whichever is higher.

5.9 Where the cost of depreciable assets has undergone a change during the year due to increase/decrease in long term liabilities on account of exchange fluctuation, price adjustment, settlement of arbitration/court cases, change in duties or similar factors, the unamortized balance of such assets is depreciated prospectively over the residual life of such assets at the rate of depreciation and methodology notified by CERC regulations.

5.10 Where the life and / or efficiency of an asset is increased due to renovation and modernization, the expenditure thereon along with its unamortized depreciable amount is charged prospectively over the revised / remaining useful life determined by technical assessment.

6. INVESTMENTS

6.1 Long term Investments are carried at cost. Provision for diminution is made to recognise a decline, other than temporary, in the value of such investments.

6.2 Current Investments are valued at lower of cost and fair value determined on an individual investment basis.

NHPC LIMITED FARIDABAD

B. RAY & RAY 8, CHURCH LANE KOLKATA-1 CHARTERED ACCOUNTANTS

7. INVENTORIES

7.1 Stores & Spares are valued at cost, determined on weighted average basis, or net realizable value whichever is lower.

7.2 Dimunition in the value of obsolete, unservicable and surplus stores and spares, identified on a systematic basis, is provided in the accounts.

8. FOREIGN CURRENCY TRANSACTIONS

8.1 Transactions in foreign currency are initially recorded at exchange rates prevailing on the date of transaction. At each Balance Sheet date, monetary items denominated in foreign currency are translated at the exchange rate prevailing on the Balance Sheet date.

8.2 Exchange differences are recognised as income & expenses in the period in which they arise in Statement of Profit & Loss in case of operational stations and to EDC in case of projects under construction. However, exchange differences in respect of liabilities relating to fixed assets/capital work-in-progress arising out of transaction entered into prior to 01/04/2004 are adjusted to the carrying cost of respective fixed asset/Capital Work-in-Progress.

9. EMPLOYEE BENEFITS

9.1 Employee benefits consist of provident fund, pension, gratuity, post retirement medical facilities, leave benefits (including compensated absences) and other terminal benefits.

9.2 Company contribution paid/payable during the year to Employees Defined Contribution Superannuation Scheme for providing pension benefits and Provident Fund scheme is accounted for and paid to respective funds which are administered through separate trusts.

9.3 The liability for retirement benefits of employees in respect of Gratuity is ascertained at the year end on the basis of actuarial valuation and paid to the Gratuity trust.

9.4 The liability for leave benefits (including compensated absences), post retirement medical benefits, allowance on retirement/death and memento on superannuation to employees is ascertained at the year end on the basis of actuarial valuation.

10. REVENUE

10.1 (a) Sale of energy is accounted for as per tariff notified by Central Electricity Regulatory Commission. In case of Power Station where tariff is not notified, sale is recognized on provisional rates worked out by the

RAY & RAY 6, CHURCH LANE KOLKATA-1 CHARTERED ACCOUNTANTS
NTPC LIMITED FARIDABAD

Company based on the parameters and method adopted by the appropriate authority. Recovery/refund towards foreign currency variation in respect of foreign currency loans and recovery towards income tax are accounted for on year to year basis.

(b) Incentives/Disincentives are recognised as per tariff notifications. In case of Power Station where tariffs have not been notified, incentives are recognized provisionally on assessment of the likelihood of acceptance of the same.

(c) Adjustments arising out of finalisation of Regional Energy Account (REA), though not material, are effected in the year of respective finalisation.

(d) Advance against depreciation considered as deferred income in earlier years is included in sales on straight line basis over the balance useful life after 31st March of the year closing after a period of 12 years from the date of commercial operation of the project, considering the total useful life of the project as 35 years.

10.2 Revenue on Project Management / Construction Contracts/ Consultancy assignments is recognized on percentage of completion method. The percentage of completion is determined as proportion of "cost incurred up to reporting date" to "estimated cost to complete the concerned Project Management / Construction Contracts and Consultancy assignment".

10.3 Interest on investments is accounted for on accrual basis. Dividend income is recognized when right to receive the same is established.

10.4 Interest/Surcharge recoverable from customers/Liquidated damages /interest on advances to contractors are recognised when no significant uncertainty as to measurability and collectability exists.

11. MISCELLANEOUS

11.1 Liabilities for Goods in transit/Capital works executed but not certified are not provided for, pending inspection and acceptance by the Company.

11.2 Prepaid expenses and prior period expenses/income of items of Rs.50,000/- and below are charged to natural heads of accounts.

11.3 Insurance claims are accounted for based on certainty of realization.

12. BORROWING COST

Borrowing costs attributable to the qualifying tangible assets during construction/renovation & modernisation are capitalised. Other borrowing costs are recognised as an expense in the period in which they are incurred.

NHPC LIMITED FARIDABAD

6, CHURCH LANE CALCUTTA-1 CHARTERED ACCOUNTANTS

13. TAXES ON INCOME

Tax on income for the current period is determined on the basis of taxable income under the Income Tax Act, 1961.

Deferred tax is recognized on timing differences between the accounting income and taxable income for the year and quantified using the tax rates and laws enacted or substantively enacted as on the Balance Sheet date. Deferred tax assets are recognized and carried forward to the extent there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. Deferred tax recovery adjustment account is credited/debited to the extent tax expense is chargeable from the beneficiaries in future years.

14. IMPAIRMENT OF ASSETS

The company assesses at each balance sheet date whether there is any indication that cash generating unit (CGU) is impaired based on internal/external indicators. If any such indication exists, company estimates the recoverable amount of the CGU. An impairment loss is recognized in the Statement of Profit and Loss where the carrying amount exceeds the recoverable amount of the cash generating units. An impairment loss is reversed if there is a change in the recoverable amount and such loss either no longer exists or has decreased. Rate Regulated Assets are also tested for impairment at each Balance Sheet Date.

15. PROVISION, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

A provision is recognized when the company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation and in respect of which a reliable estimate can be made. Provisions are determined based on management estimate required to settle the obligation at the balance sheet date and are not discounted to present value.

Contingent liabilities are disclosed on the basis of judgment of management/independent experts. These are reviewed at each balance sheet date and are adjusted to reflect the current management estimate.Contingent assets are not recognised in the Financial Statements.

16. CASH FLOW STATEMENTS

Cash flow statement is prepared in accordance with the indirect method prescribed in the relevant Accounting Standard.

NHPC LIMITED FARIDABAD

Note no. 2 SHARE CAPITAL

(Amount in Rupees)

PARTICULARS	As at 31st March, 2015	As at 31st March, 2014
..... NIL		

Note no. 2A Funds from Corporate Office (Transfer Accounts)

(Amount in Rupees)

PARTICULARS	As at 31st March, 2015	As at 31st March, 2014
FUNDS FROM CORPORATE OFFICE		
C.O.(FDB)	21497949984	22955284676
IUT Closing Entries	(5679956777)	(5960336695)
L.O. MUMBAI	-	-
L.O. LUCKNOW	-	-
RO-JAMMU	-	-
LO-BANIKHET	-	-
LO-KOLKATA	-	48938
LO-CHANDIGARH	732473	710981
RO-ITANAGAR	-	-
RO-SILIGURI	-	-
LO-DEHRADUN	44165609	29841007
BAIRASIUL	1681626	-
LOKTAK	8326	331587
SALAL	(509516)	690006
TANAKPUR	(282570)	-
CHAMERA-I	-	10865
URI - I	-	(40)
RANGIT	-	1690
CHAMERA-II	(1887192)	92)
DULHASTI	30503	-
DHAULIGANGA-I	(794635)	8171
TEESTA-V	194510	40000
CHAMERA-III	-	-
CHUTAK	-	(1136400)
TLDP-III	(947515)	45452
PARBATI -II	138002	880032
PARBATI-III	-	(267749)
SEWA-II	-	(2195023)
URI - II	-	-
KISHANGANGA	-	(53687)
BURSUR	-	-
NIMMO BAZGO	-	-
TLDP-IV	(1815540)	-
TEESTA-IV	185501	(1767801)
SUBANSARI LOWER	(4902946)	(529441)
DIBANG	(455)	46339
TAWANG I & II	-	-
KOTLIBHEL 1A	-	-
INVESTIGATION PROJECTS, UTTRAKHAND	-	(698910)
KOTLIBHEL IB & II	-	-
MANGDECHU PROJECT TECHNICAL COORDINATION CELL	-	-
RE-SRINAGAR	-	-
RE-LEH	-	-
RE-BHUVNESWAR	2246417	-
RE-JAMMU	538492	-
RE-CHATIS	-	-
RE- PURULIA	294588	(6220)
RE-PATNA	223405	-
PORT BLAIR	1767625	-
BRRP	-	1125223
CHEQUE PAID ACCOUNT	505180	483450
CHEQUE COLLECTED ACCOUNT	311550000	693700000
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	(36849990)	(44854000)
CENTRALIZED VENDOR PAYMENT ACCOUNT	301344207	73793116
	178481953	202717130
Total	16614091265	17947450705

NHPC LIMITED FARIDABAD

8 CHURCH LANE KOLKATA

Note no. 3 RESERVE AND SURPLUS

(Amount in Rupees)

PARTICULARS	As at 31st March, 2015		As at 31st March, 2014	
Capital Reserve		-		-
Capital Redemption Reserve		-		-
Securities Premium Account		-		-
General Reserve				
As per last Balance Sheet	-		-	
Add: Transfer from Surplus	-		-	
Less: Write back during the year	-		-	
Less: Utilised for buy back during the year	-		-	
Less: Tranfer to Capital Redemption Reserve	-		-	
As at Balance Sheet date		-		-
Bond Redemption Reserve				
As per last Balance Sheet	-		-	
Add: Transfer from Surplus	-		-	
Less: Write back during the year	-		-	
As at Balance Sheet date		-		-
Self Insurance Fund				
As per last Balance Sheet	-		-	
Add: Transfer from Surplus	-		-	
Less: Utilisation during the year	-		-	
Less: - Adjustment on account of Claim	-		-	
As at Balance Sheet date	3000000	(3000000)	30607004	(30607004)
Corporate Social Responsibility Fund				
As per last Balance Sheet	-		-	
Add: Transfer from Surplus	-		-	
Less: Utilisation during the year	-		-	
As at Balance Sheet date		-		-
Research & Development Fund				
As per last Balance Sheet	-		-	
Add: Transfer from Surplus	-		-	
Less: Write back during the year	-		-	
As at Balance Sheet date		-		-
Surplus *		3190805058		3550499279
Total		3187805058		3519892275
*** Surplus**				
Profit for the Year as per Statement of Profit and Loss		3160198054		3550499279
Adjustment arising out of transition provisions for recognising Rate Regulated Assets		-		-
Balance brought forward		-		-
Add:				
Amount Written Back From Bond Redemption Reserve		-		-
Write Back From Capital Reserve		-		-
Write Back From Other Reserve		-		-
Amount Utilised From Self Insurance Fund		30607004		-
Tax On Dividend Write Back		-		-
Write Back From Corporate Social Responsibility Fund		-		-
Write Back From Research & Development Fund		-		-
Balance available for Appropriation		3190805058		3550499279
Less:				
Transfer to Bond Redemption Reserve		-		-
Transfer to Self Insurance Fund		-		-
Transfer to Corporate Social Responsibility Fund		-		-
Transfer to Research & Development Fund		-		-
Dividend :				
- Interim		-		-
- Proposed		-		-
Tax on Dividend				
- Interim		-		-
- Proposed		-		-
Balance carried forward		3190805058		3550499279

NHPC LIMITED FARIDABAD

Note no. 4 **LONG TERM BORROWINGS**

(Amount in Rupees)

PARTICULARS	As at 31st March, 2015			As at 31st March, 2014		
	Total Borrowings	Less: - Current Maturities	Long Term Borowing	Total Borrowings	Less: - Current Maturities	Long Term Borowing
Bonds						
- Secured	-	-	-	-	-	-
- Unsecured	-	-	-	-	-	-
Term Loans						
• From Banks						
- Secured	-	-	-	-	-	-
- Unsecured	-	-	-	-	-	-
• From Other Partles						
- Secured	-	-	-	-	-	-
- Unsecured	-	-	-	-	-	-
	-	-	-	-	-	-
Aggregate amount of loans guaranteed by directors			-			-
Aggregate amount of loans guaranteed by Govt. of India			-			-
Amount of default In repayment of loans and Interest as at 31.03.2015			-			-
Period of default In repayment of loans and Interest as at 31.03.2015			-			-

NHPC LIMITED FARIDABAD

Note no. 5 DEFERRED TAX LIABILITIES / ASSETS

(Amount in Rupees)

PARTICULARS	As at 31st March, 2015	As at 31st March, 2014
Deferred Tax Liability		
Depreciation		
Less: Deferred Tax Assets		
Provision for doubtful debts, Inventory and others		
Provision for employee benefit schemes		
Deferred Tax Liability	-	-
Less: Recoverable	-	-
Deferred Tax Liability (Net)	-	-

Explanatory Note: -

In compliance to the Accounting Standard 22 on "Accounting for Taxes on Income" notified under The Companies Act, 2013, Rs. NIL (Correspondig previous year Rs. NIL) has been created as deferred tax liability during the period ended on 31.03.2015.

Note no. 6 OTHERS LONG TERM LIABILITIES

(Amount in Rupees)

		As at 31st March, 2015			As at 31st March, 2014		
		Total Liability	Less: - Current Liability	Long Term Liability	Total Liability	Less: - Current Liability	Long Term Liability
a)	Trade Payables						-
b)	Others						
	Deposits/ retention money	22350405	22350405	-	20131957	20131957	-
	Income received in advance	-	-	-	-	-	-
	Deferred Foreign Currency Fluctuation Liabilities	-	-	-	-	-	-
	Deferred Income from Foreign Currency Fluctuation	319939138	-	319939138	851167784	-	851167784
		342289543	22350405	319939138	871299741	20131957	851167784





Note no. 7 PROVISIONS

(Amount in Rupees)

PARTICULARS	As at 31st March, 2015			As at 31st March, 2014		
	Long Term	Short Term	Total	Long Term	Short Term	Total
a) PROVISION FOR EMPLOYEE BENEFITS						
(provided for on basis of actuarial valuation)						
I) Provision for leave encashment						
As per last Balance Sheet	-	-		-	-	
Additions during the year/period	-	12976439		-	9065377	
Amount used during the year/period	-	12976439		-	9065377	
Amount reversed during the year/period	-			-		
Closing Balance	-	-	-	-	-	-
II) Provision for REHS						
As per last Balance Sheet	-	-		-	-	
Additions during the year/period	-	270763		-	131665	
Amount used during the year/period	-	270763		-	131665	
Amount reversed during the year/period	-			-		
Closing Balance	-	-	-	-	-	-
III) Provision for TTA (Baggage Allowance on Retirement)						
As per last Balance Sheet	-	-		-	-	
Additions during the year/period	-	-		-	-	
Amount used during the year/period	-	-		-	-	
Amount reversed during the year/period	-			-		
Closing Balance	-	-	-	-	-	-
IV) Provision for Memento						
As per last Balance Sheet	-	-		-	-	
Additions during the year/period	-	50000		-	65000	
Amount used during the year/period	-	50000		-	65000	
Amount reversed during the year/period	-			-		
Closing Balance	-	-	-	-	-	-
Others						
V) Provision for Wage Revision						
As per last Balance Sheet	-	4051114		-	3548612	
Additions during the year/period	-	88633		-	502502	
Amount used during the year/period	-			-	-	
Amount reversed during the year/period	-			-	-	
Closing Balance	-	4139747		-	4051114	
Less: Advance paid	-	4139747		-	4051114	
Closing Balance (Net of advance)	-	-	-	-	-	-
VI) Provision for Performance Related Pay/Incentive						
As per last Balance Sheet	-	15499967		-	16328074	
Additions during the year/period	-	24745957		-	15499967	
Amount used during the year/period	-	9040843		-	12627149	
Amount reversed during the year/period	-	6459124		-	3700925	
Closing Balance	-	24745957	24745957	-	15499967	15499967
VII) Provision for Superannuation /Pension Fund						
As per last Balance Sheet	-	-		-	-	
Additions during the year/period	-			-	-	
Amount used during the year/period	-			-	-	
Amount reversed during the year/period	-			-	-	
Closing Balance	-	-	-	-	-	-
b) Provision for Taxation						
As per last Balance Sheet	-	-		-	-	
Additions during the year/period	-			-	-	
Amount adjusted during the year/period	-			-	-	
Amount used during the year/period	-			-	-	
Amount reversed during the year/period	-			-	-	
Closing Balance	-	-	-	-	-	-
c) Provision for Proposed Dividend						
As per last Balance Sheet	-	-		-	-	
Additions during the year/period	-			-	-	
Amount used during the year/period	-			-	-	
Amount reversed during the year/period	-			-	-	
Closing Balance	-	-	-	-	-	-
d) Tax on Proposed Dividend						
As per last Balance Sheet	-	-		-	-	
Additions during the year/period	-			-	-	
Amount used during the year/period	-			-	-	
Amount reversed during the year/period	-			-	-	
Closing Balance	-	-	-	-	-	-

NHPC LIMITED FARIDABAD

KAY & RAY 5 CHURCH LANE KOLKATA CHARTERED ACCOUNTANTS

PARTICULARS	As at 31st March, 2015		As at 31st March, 2014	
e) Provision For Tariff Adjustment				
As per last Balance Sheet	-	-	-	-
Additions during the year/period	-		-	
Amount used during the year/period	-		-	
Amount reversed during the year/period	-		-	
Closing Balance	-	-	-	-
f) Provision For Committed Capital Expenditure				
As per last Balance Sheet	-	-	-	-
Additions during the year/period			-	
Amount used during the year/period			-	
Amount reversed during the year/period			-	
Closing Balance	-	-	-	-
g) Provision - Others				
As per last Balance Sheet	-	686607481	-	363219823
Additions during the year/period		2167829		366061229
Amount used during the year/period		19609790		42593436
Amount reversed during the year/period		60457		80135
Closing Balance	-	669105063	-	686607481
Total	-	693851020	-	702107448

Explanatory Note: -

1) Provision of Rs. 0.01 Crore (Cumulative provision Rs. 0.41 Crore) has been made under the head "Provision for wage revision" towards the "Personal Adjustment Pay (fitment benefits) pending settlement of the same as the matter is subjudiced. The said amount is already stands paid to the employees and shown as "Advance Paid".

2) Out of provisions under group Provision - Others, an amount of Rs.39.90 Crores (Previous period Rs. 39.90 Crores) stands deposited under protest and is appearing under the head "Deposits" in Note No. 13 - Loans and Advances.

Note no. 8 TRADE PAYABLE

(Amount in Rupees)

PARTICULARS	As at 31st March, 2015	As at 31st March, 2014
For goods and services	74985490	88795693
Total	74985490	88795693

Note no. 9 Other Current Liabilities

(Amount in Rupees)

PARTICULARS	As at 31st March, 2015	As at 31st March, 2014
Current maturities of long term debt (Refer Note no. 4)	-	-
Deposits	-	-
Interest accrued but not due on borrowings	-	-
Interest accrued and due on borrowings	-	-
Income received in advance	-	-
Unpaid dividend	-	-
Liability against capital works/supplies	-	-
Deposits/ retention money	112284994	276688014
Due to Subsidiaries	22350405	20131957
Unspent amount of deposit/agency basis	-	-
Bond application money	-	-
Statutory dues payables	-	-
Liabilities toward Self Insurance Fund	896949	32270596
Other liabilities	-	-
Advances against the deposit works	3896981	1699011
Less: Amount Spent on Deposit Works	-	-
Advances against cost of Project Mgt./ Consultancy Work	-	-
Less: Amount Spent in respect of Project Mgt./ Consultancy Works	-	-
Provision Toward Amt Recoverable in r/o Project Mgt / Consultancy Works	-	-
Total	139429329	330789578

RAY & RAY CHARTERED ACCOUNTANTS 6, CHURCH LANE KOLKATA-1

NHPC LIMITED FARIDABAD

NOTE NO. 10.1 TANGIBLE ASSETS

(Amount in Rupees)

Sl. No.	PARTICULARS	GROSS BLOCK							DEPRECIATION				NET BLOCK	
		01-04-2014	Additions		Deductions		Other Adjustments	31-03-2015	01-04-2014	For the Period	Adjustments	31-03-2015	31-03-2015	31-03-2014
			IUT	Others	IUT	Others								
i)	Land – Freehold	234319042						234319042	0			0	234319042	234319042
ii)	Land – Leasehold	0						0	0	0	0	0	0	0
iii)	Roads and Bridges	192256754						192256754	38977995	6857436	0	45835431	146421323	153278759
iv)	Buildings	1729821337		8614492		1029149	-20636391	1716770289	321939337	58411180	-196978	380153539	1336616750	1407882000
v)	Railway sidings	0						0	0	0	0	0	0	0
vi)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	22123981144		-5706727			-385361152	21732913265	6419723139	1156563920	-1234980	7575052079	14157861186	15704258005
vii)	Generating Plant and machinery	4062814815		22676466		10851838	-70767147	4003872296	1200724088	212779216	-200678	1413302626	2590569670	2862090727
viii)	Plant and machinerySub station	18315082		840000				19155082	4928969	1061986	0	5990955	13164127	13386113
ix)	Plant and machineryTransmission lines	232162659						232162659	74671507	13511856	0	88183363	143979296	157491152
x)	Plant and machinery Others	8259491						8259491	3418576	616428	0	4035004	4224487	4840915
xi)	Construction Equipment	38909393		718556		223098		39404851	15961406	3416127	-194531	19183002	20221849	22947987
xii)	Water Supply System/Drainage and Sewerage	32346880	7000					32353880	5202823	1122249	1709	6326781	26027099	27144057
xiii)	Electrical installations	35418	90445					125863	13477	3354	40599	57430	68433	21941
xiv)	Vehicles	10521633	725233			241563		11005303	3092666	903216	652710	4648592	6356711	7428967
xv)	Aircraft/ Boats	963000						963000	436347	91488	0	527835	435165	526653
xvi)	Furniture and fixture	13205425	642925	234032	38150	11946		14032286	5582767	766148	413067	6761982	7270304	7622658
xvii)	Computers	11957563	66425	2820507	18315	851031		13975149	9334267	1948815	-655227	10627855	3347294	2623296
xviii	Communication Equipment	11393516	411126	599710		747552		11656800	4877562	923036	-464882	5335716	6321084	6515954
xix)	Office Equipments	21810193	704948	1085632		986631		22614142	9240821	1501222	-363283	10378760	12235382	12569372
xx)	Research and Development	0						0	0	0	0	0	0	0
xxi)	Other assets	19871270	160710	1063318		409454		20685844	4899148	1346110	-172024	6073234	14612610	14972122
xxii)	Tangible Assets of minor value >750 and < Rs.5000	3410314	417292	350224	11850	59436		4106544	3403477	350006	345885	4099368	7176	6837
	Total	28766354929	3226104	33296210	68315	15411698	-476764690	28310632540	8126428372	1462173793	-2028613	9586573552	18724058988	20639926557
	Previous year	28434094956	246056	332605421	251121	340383	0	28766354929	6657848352	1465473864	3106156	8126428372	20639926557	21776246604

NOTE NO. 10.2 INTANGIBLE ASSETS

(Amount in Rupees)

Sl. No.	PARTICULARS	GROSS BLOCK							AMORTISATION				NET BLOCK	
		01-04-2014	Additions		Deductions		Other Adjustments	31-03-2015	01-04-2014	For the Period	Adjustments	31-03-2015	31-03-2015	31-03-2014
			IUT	Others	IUT	Others								
i)	Land– Right to Use	377365671		-325716				377039955	60057264	13020465	0	73077729	303962226	317308407
ii)	Computer Software	1028147						1028147	1028147	0	0	1028147	0	0
	Total	378393818	0	-325716	0	0	0	378068102	61085411	13020465	0	74105876	303962226	317308407
	Previous year	314800263	0	63593555	0	0	0	378393818	48061685	13023726	0	61085411	317308407	266738578

Explanatory Note: -

1) Title deeds/ Lease deeds/ title in respect of Land amounting to Rs. Nil Crore (Previous Year Rs. Nil Crore), covering an area of Nil hectare (Previous Year Nil hectare), are yet to be executed/passed. Expenses on stamp duty etc. relating to registration thereof will be accounted for as and when incurred.

2) Underground works amounting to ₹1828.92 Crores (Previous Year ₹ 1847.82 Crores), created on Land - Right to use, are included under the relevant heads of Tangible Assets.

3) Adjustments to Gross Block include adjustment for Foreign Exchange Rate Variation, adjustment in gross block at the time of capitalisation of a project for depreciation charged during construction of project, inter-head reclassification of assets & misclassification correction.

4) Foreign Exchange Rate Variation included in Adjustments to assets are as follows:-

Class of Assets	As on 31.03.2015 (Amount in Rupees)	As on 31.03.2014 (Amount in Rupees)
Roads and Bridges		
Buildings	-2,06,36,391	-1,91,61,195
Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	-38,53,61,152	-38,13,77,846
Generating Plant and machinery	-7,07,67,147	-6,98,85,151
Plant and machinerySub station		
Plant and machineryTransmission lines		
Plant and machinery Others		
Construction Equipment		
Water Supply System/Drainage and Sewerage		
Electrical installations		
Vehicles		
Aircraft/ Boats		
Furniture and fixture		
Computers		
Communication Equipment		
Office Equipments		
Research and Development		
Other assets		
Obsolete / surplus assets		
	-47,67,64,690	-47,04,24,192

Note no. 11.1 Capital Work In Progress

(Amount in Rupees)

	Particulars	1-Apr-2014	Addition	Adjustment	Capitalised	31-Mar-2015
i)	Roads and Bridges	-				-
ii)	Buildings	6788328	3117849	-	8614492	1291685
iii)	Railway sidings	-				-
iv)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	-				-
v)	Generating Plant and Machinery	-				-
vi)	Plant and Machinery - Sub station	-	2029255			2029255
vii)	Plant and Machinery - Transmission lines	-				-
viii)	Plant and Machinery - Others	-				-
ix)	Construction Equipment	-				-
x)	Water Supply System/Drainage and Sewerage	-	205507			205507
xi)	Other assets awaiting installation	848647	8627272		8063684	1412235
xii)	CWIP - Assets Under 5 KM Scheme Of the GOI	-				-
xiii)	Survey, investigation, consultancy and supervision charges	-				-
xiv)	Expenditure on compensatory Afforestation	-				-
xv)	Expenditure During Construction *	-	-			-
	Less: Provided for	-				-
	Sub total (a)	7636975	13979883	-	16678176	4938682
	* For addition during the period refer Note No. 28					

		1-Apr-2014	Adjustment	31-Mar-2015
	Construction Stores (for valuation refer Accounting Policy no.7)	-	-	0
	Less : Provisions for construction stores	-	-	0
	Sub total (b)	0	-	0
	TOTAL	7636975	-	4938682
	Previous year	5654980	-	7636975

Note no. 11.2 Intangible Assets Under Development

(Amount in Rupees)

	Particulars	1-Apr-2014	Addition	Adjustment	Capitalised	31-Mar-2015
i)	Intangible assets under development					-
	TOTAL	-	-	-	-	-
	Previous year	-	-	-	-	-

RAY & RAY 8, CHURCH LANE KOLKATA-1 CHARTERED ACCOUNTANTS

NHPC LIMITED FARIDABAD

Note no. 12 NON CURRENT INVESTMENTS

(Amount in Rupees)

PARTICULARS	As at 31st March, 2015			As at 31st March, 2014		
	Number of shares/ bonds/ securities	Face value per share/ bond/ security (in Rs.)	Amount in Rs.	Number of shares/ bonds/ securities	Face value per share/ bond/ security (in Rs.)	Amount in Rs.
..... NIL						

Note no. 13 LOANS AND ADVANCES

(Amount in Rupees)

PARTICULARS	As at 31st March, 2015			As at 31st March, 2014		
	Long Term	Short Term	Total	Long Term	Short Term	Total
a) CAPITAL ADVANCES						
Secured (considered good)	-		-	-		-
Unsecured (considered good)						
– Against bank guarantee	-		-	-		-
– Others	-		-	-		-
Less : Provision for expenditure awaiting utilisation certificate	-		-	-		-
Unsecured (considered doubtful)	-		-	-		-
Less : Provisions for doubtful advances 1*	-		-	-		-
b) DEPOSITS						
- Unsecured (considered good)	399505210	-	399505210	399505210	-	399505210
- Unsecured (considered doubtful)	-	-	-	-	-	-
Less : Provision against demand raised by Govt.Depts. 2*		-	-		-	-
Less : Provision for Doubtful Deposits 3*	-	-	-	-	-	-
c) OTHER LOANS & ADVANCES						
Employees (including accrued interest)						
- Secured (considered good)	36621322	4977353	41598675	27183696	5193873	32377569
- Unsecured (considered good)	474805	8538508	9013313	739889	8191707	8931596
- Unsecured (considered doubtful)	-	-	-	-	-	-
Advance to contractor / supplier						
- Secured (considered good)		-	-		-	-
- Unsecured (considered good)						
– Against bank guarantee		-	-		-	-
– Others		-	-		-	-
Less : Provision for expenditure on works/supply/services through govt departments awaiting utilisation certificate-short term		6762940	6762940		10398	10398
- Unsecured (considered doubtful)		(1986929)	(1986929)		-	-
Loan to State Government in settlement of dues from customer						
- Secured (considered good)						
- Unsecured (considered good)						
- Unsecured (considered doubtful)	-	-	-	-	-	-
Advance to Government of Arunachal Pradesh						
- Secured (considered good)						
- Unsecured (considered good)						
- Unsecured (considered doubtful)	-		-	-		-
Other advances						
- Unsecured (considered good)						
- Unsecured (considered doubtful)	-	28578478	28578478	-	21837832	21837832
Less : Provisions for doubtful Other loans & advances 4*	-	-	-	-	-	-
Advance income tax & tax deducted at source		-	-		-	-
Total	436601337	46870350	483471687	427428795	35233810	462662605

	Long Term	Short Term	Total	Long Term	Short Term	Total
Provisions for doubtful advances 1*						
Opening Balance	-	-	-	-	-	-
Addition during the year / period		-	-		-	-
Used during the year / period		-	-		-	-
Reversed during the year / period		-	-		-	-
Closing balance	-	-	-	-	-	-

	Long Term	Short Term	Total	Long Term	Short Term	Total
Provisions against Demand raised by Govt. Deptt. *2						
Opening Balance	-	-	-	-	-	-
Addition during the year / period		-	-		-	-
Used during the year / period		-	-		-	-
Reversed during the year / period		-	-		-	-
Closing balance	-	-	-	-	-	-

	Long Term	Short Term	Total	Long Term	Short Term	Total
Provisions for Doubtful Deposits *3						
Opening Balance	-		-	-	-	-
Addition during the year / period			-		-	-
Used during the year / period			-		-	-
Reversed during the year / period			-		-	-
Closing balance	-	-	-	-	-	-

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS 5 CHURCH LANE KOLKATA-1

Note no. 14.2 Other Non-current Assets - Regulatory Assets

(Amount in Rupees)

Sl. No.	Particulars	1-Apr-2014	Addition	Adjustment*	Amortisation/ Impairment	31-Mar-2015
	Regulatory Assets					
i)	Subansari Lower HE Project	-	-	-	-	-
	TOTAL	-	-	-	-	-
	Previous year	-	-	-	-	-

* On account of transition provision to recognise rate regulated assets in respect of expenditure incurred during the period of interruption of construction activities i.e. from 16.12.2011 to 31.3.2014

	Long Term	Short Term	Total	Long Term	Short Term	Total
Provisions for Doubtful Loans & Advances *4						
Opening Balance	-	-	-	-	-	-
Addition during the year / period			-	-	-	-
Used during the year / period			-	-	-	-
Reversed during the year / period			-	-	-	-
Closing balance	-	-	-	-	-	-

Explanatory Note: -

	As at 31.03.2015	As at 31.03.2014
Loan & Advances due from directors or other officers of the company at the end of the period - For Corporate Office only		

Advance due by firms or private companies in which any Director of the Company is a Director or member amounts to Rs. NIL (Previous year Rs. NIL)

Note no. 14.1 OTHER NON-CURRENT ASSETS

(Amount in Rupees)

PARTICULARS	As at 31st March, 2015	As at 31st March, 2014
Long term trade receivable		
Others		-
Interest accrued on:		
- Advance to Government of Arunachal Pradesh		-
- Others		-
Deferred Foreign Currency Fluctuation Assets	1401132896	1877897586
Deferred Expenditure on Foreign Currency Fluctuation	-	-
Total	1401132896	1877897586

Note no. 15 CURRENT INVESTMENTS

(Amount in Rupees)

PARTICULARS	As at 31st March, 2015			As at 31st March, 2014		
	Number of shares/ bonds/ securities	Face value per share/ bond/ security (in Rs.)	Amount in Rs.	Number of shares/ bonds/ securities	Face value per share/ bond/ security (in Rs.)	Amount in Rs.
..... NIL						

Note no. 16 INVENTORIES

(Amount in Rupees)

PARTICULARS	As at 31st March, 2015		As at 31st March, 2014	
(Valuation as per Accounting Policy No. 7)				
Stores and spares	77709606		84949460	
Stores in transit/ pending inspection	5251996	82961602	52921	85002381
Loose tools		798107		1690249
Scrap inventory		685009		685009
Material at site		-		-
Material issued to contractors/ fabricators		-		-
Inventory for Self Generated VER's		-		-
Less: Provision for Obsolescence & Diminution in Value *1		7799623		7640284
Total		76645095		79737355

Provision for Obsolescence & Diminution in Value *1		
Opening Balance	7640284	7454888
Addition during the year / period	159339	185396
Used during the year / period		-
Reversed during the year / period		-
Closing balance	7799623	7640284

NHPC LIMITED FARIDABAD

Note no. 17 TRADE RECEIVABLES

(Amount in Rupees)

PARTICULARS	As at 31st March, 2015	As at 31st March, 2014
Trade Receivables outstanding for a period exceeding six months from the date they become due for payment		
- Secured - Considered good	-	-
- Unsecured - Considered Good	-	-
- Unsecured - Considered Doubtful		
Other Trade Receivables		
- Secured - Considered good		
- Unsecured - Considered Good		
- Unsecured - Considered Doubtful		
Less: Provision for doubtful debts *1		
Total	-	-

Provisions for doubtful debts *1		
Opening Balance	-	-
Addition during the year / period		
Used during the year / period		
Reversed during the year / period		
Closing balance	-	-

Explanatory Note: -

Debt due by directors or other officers of the company or any of them either severally or jointly with any other person or debts due by firms or private companies respectively in which any director of the Company is a partner or a director or a member amounts to Rs. NIL (Previous year Rs. NIL).

Note no. 18 CASH AND BANK BALANCES

(Amount in Rupees)

	PARTICULARS	As at 31st March, 2015	As at 31st March, 2014
A	Cash and Cash Equivalents		
	Cash on hand		
	(Includes stamps on hand of Rs.19624/- ,Previous year Rs. 8395/-)	57523	172787
	Cheques, drafts on hand	-	-
	Balances with banks		
	• With scheduled banks		
	- In current account		
	- Self Insurance Fund		
	- Others	-	-
	- In deposits account (Deposits with maturity of three months or less)	399229	140038
	- Self Insurance Fund		
	- IPO Proceeds		
	- Others	-	-
	• With other banks	-	-
	- In current account		
	Bank of Bhutan		
	Deutsche Bank	-	-
	Barclay's Bank	-	-
	Standard Chartered Bank	-	-
		-	-
B	Other Bank Balances		
	Deposits with maturity of more three months but less than/upto 12 months		
	• With scheduled banks		
	- Self Insurance Fund		
	- IPO Proceeds	-	-
	- Others	-	-
	Deposit account-Unpaid Dividend	-	-
	Deposits with more than 12 months maturity	-	-
	- Self Insurance Fund		
	- IPO Proceeds	-	-
	- Others	-	-
	Total	-	-
		456752	312825

RAY & RAY 6, CHURCH LANE KOLKATA-1 CHARTERED ACCOUNTANTS

NHPC LIMITED FARIDABAD

Note no. 19 OTHER CURRENT ASSETS

(Amount in Rupees)

	PARTICULARS	As at 31st March, 2015		As at 31st March, 2014	
a)	Interest accrued on:				
	Loan to State Government in settlement of dues from customers	-		-	
	Deposits				
	- IPO	-		-	
	- Self Insurance	-		-	
	- Other deposits	-		-	
	Others				
	- Considered Good	-		-	
	- Considered Doubtful	-		-	
		-		-	
	Less: Provisions for Doubtful Interest *1	-	-	-	-
b)	Receivable on account of unbilled revenue		-		-
c)	Receivable from Subsidiaries / JV's		-		-
d)	Interest recoverable from beneficiary		-		-
e)	Claims recoverables	93044575		113039323	
	Less: Provisions for Doubtful Claims *2	58533964	34510611	58533964	54505359
	Work In Progress				
f)	Construction work in progress(on behalf of client)		-		-
	Consultancy work in progress(on behalf of client)		-		-
g)	Surplus Assets / Obsolete Assets held for disposal		924363		215814
h)	Expenditure awaiting adjustment	-		-	
	Less: Provision for project expenses awaiting write off sanction *3	-	-	-	-
i)	Losses awaiting write off sanction/pending investigation	622155		622155	
	Less: Provision for losses pending investigation/awaiting write off / sanction *4	622155	-	622155	-
j)	Others		-		-
	Total		35434974		54[illegible]/3

Provisions for Doubtful Interest *1		
Opening Balance	-	-
Addition during the year / period		-
Used during the year / period		-
Reversed during the year / period		-
Closing balance	0	0
Provisions for Doubtful Claims *2		
Opening Balance	58533964	58666232
Addition during the year / period		-
Used during the year / period		-
Reversed during the year / period		132268
Closing balance	58533964	58533964
Provision for project expenses to be writen off *3		
Opening Balance	-	-
Addition during the year / period		-
Used during the year / period		-
Reversed during the year / period		-
Closing balance	0	0
Provision for losses pending investigation / awaiting write off sanction *4		
Opening Balance	622155	[illegible]5
Addition during the year / period		-
Used during the year / period		-
Reversed during the year / period		-
Closing balance	622155	622155

Explanatory Note: -

1) Surplus Assets / Obsolete Assets held for disposal are shwon at lower of book value and net relizable value.

NHPC LIMITED FA[illegible]

RAY & RAY CHARTERED ACCOUNTANTS 6 CHURCH LANE KOLKATA

Note no. 20 REVENUE FROM OPERATIONS

	PARTICULARS	For the year ended 31st March, 2015		For the year ended 31st March, 2014	(Amount in Rupees)
A	SALES				
	SALE OF POWER		6855578311		5969778048
	Less :				
	Sales adjustment on a/c of Foreign Exchange Rate Variation			362480840	
	Tariff Adjustments				
	Regulated Power Adjustment	246949635		7707822	
	Income from generation of electricity – precommissioning (Transferred to EDC Note no. 28 A)	526912471		121261	
	Sub total A		773862106		370309923
			6081716205		5599468125
B	ADVANCE AGAINST DEPRECIATION				
	During the year/period				
	Less : Written back during the year/period				
	Sub total B				
C	OTHER OPERATING INCOME				
	Interest from Beneficiary States		8533		1082399140
	Sub total C		8533		1082399140
D	REVENUE FROM CONTRACTS, PROJECT MANAGEMENT AND CONSULTANCY WORKS				
	Contract Income				
	Revenue from Project management/ Consultancy works				
	Sub total D				
	TOTAL (A-B+C+D)		6081724738		6681867265

Explanatory Note: -

1) Pending approval of tariff by CERC for the tariff period 2014-19, sales have been recognized as per final tariff notified by Central Electricity Regulatory Commission (CERC) for the period 2009-14, except in respect of Chamera III, Chutak, Teesta Low Dam III, Nimmo Bazgoo, Uri II & Parbati III Power Stations. Sales at Chamera III, Chutak, Nimmo Bazgoo, Uri II & Parbati III Power Stations have been recognised on the basis of provisional tariff given by CERC for these power stations for the period 2009-14, Sales at Teesta Low Dam III Power Station has been recognised provisionally on the basis of 85% of capital cost filed with CERC for the period 2009-14.

2) Sales includes Rs. 3/- (Corresponding Previous period Rs.668120889/-) on account of earlier year sales arising out of finalisation of tariff in current period.

3) Due to non payment of dues by some of the beneficiaries, share of power allocated to them has been regulated in terms of CERC Regulation No.L-1/42/2010-CERC Dated 28th September 2010 and accordingly sales includes an amount of Rs.832326927/- (Corresponding previous period Rs. 143967/-) towards regulated power, which has been sold through bidding at Power Exchange. Ibid regulation further provides that margin earned on such sale after adjusting expenditure for effecting sale of regulated power should be passed on to beneficiaries, whose power has been regulated. Accordingly an amount of Rs.526912471/- has been adjusted against the outstanding dues of those beneficiaries.

4) Sales includes Rs. 357815638/- (corresponding previous period Rs. 62825233/-) which is yet to be billed.

5) Tariff regulation notified by CERC vide notification dated 19.01.2009 inter-alia provides that capital cost considered for fixation of tariff for current tariff period shall be subject to truing up at the end of the tariff period, which may result in increase or decrease in tariff. Accordingly, an amount of Rs.246949635/- (Corresponding Previous period Rs.7707822/-) has been provided in the books during the period as an abundant precaution.

6) In terms of regulation No. 39 of tariff regulation issued vide Central Electricity Regulatory Commission (CERC) notification No. L-7/145(160)/2000-CERC dated 19.01.2009, deferred tax liabilities for the period upto 31st March 2009 whenever it materializes is recoverable directly from the beneficiaries and are accounted for on yearly basis.

RAY & RAY CHARTERED ACCOUNTANTS 6 CHURCH LANE KOLKATA-1

NHPC LIMITED

Note no. 21 OTHER INCOME

(Amount in Rupees)

	PARTICULARS	For the year ended 31st March, 2015	For the year ended 31st March, 2014
A)	Income from Non-Current Investments		
	Trade		
	- Dividend from subsidiaries	-	-
	- Dividend -Others	-	-
	- Interest - Government Securities (8.5% tax free bonds issued by the State Governments)	-	-
	Non-Trade		
	- Dividend Income -Mutual Fund	-	-
	- Dividend Income -Others	-	-
	- Interest-(Self Insurance Fund)	-	-
B)	Other Income		
	Interest		
	- Loan to State Government in settlement of dues from customers	-	-
	- Loan to Government of Arunachal Pradesh	-	-
	-Deposit Account - Self Insurance Fund	-	-
	-Deposit Account - Other than self insurance fund	-	-
	- Employee's Loans and Advances	2362253	1984496
	- Others	-	-
	Late payment surcharge	8786101	45814025
	Net Gain/Loss on Sale of Mutual Fund	-	-
	Income From Sale of Self Generated VERs	-	531480
	Realization of Loss Due To Business Interuption	-	-
	Profit on sale of assets	1792796	593249
	Liability/ Provisions not required written back #	7637378	8098933
	Others	6890983	24[illegible]6
	Exchange rate variation	9888960	1570[illegible]178
	TOTAL	37358471	97499367
	Add/(Less): C.O./Regional Office/PID Expenses	8723274	7769025
	TOTAL	46081745	105268392
	Less: Income transferred to EDC	-	-
	Less: Income transferred to Advance Deposit from Client/Contractees and against Deposit Works	-	-
	Total carried forward to Statement of Profit & Loss	46081745	105268392
	#Detail of Liability/Provisions not required written back		
	a) Bad and doubtful Advances (*1 under Note 13)	-	-
	b) Bad and doubtful deposits (*3 under Note 13)	-	-
	c) Other doubtful Loans & Advancesm (*4 under Note 13)	-	-
	d) Diminution in value of stores and spares (*1 under Note 16)	-	-
	e) Bad and doubtful debts (*1 under Note	-	-
	f) Bad and doubtful claims (*2 under Note	-	132268
	g) Project expenses awaiting w/o reversed (*3 under Note 19)	-	-
	h) Losses pending Investigation/awaiting write off sanction (*4 under Note 19)	-	-
	i) Provision for wage revision	-	-
	j) Provision for PRP / Incentive /Productivity Linked Incentive [Item (a) vi under Note 7]	6459124	3700925
	k) Provision for Superannuation/Pension Fund [Item (a) vii under Note 7]	-	-
	l) Provision for Retirement benefits (Gratuity, Leave Encashment, REHS, Mommento etc)	-	-
	m) Provision for tariff adjustment [Item (e) under Note 7]	-	-
	n) Provision for Committed Capital Expenditure (Item (f) under Note 7]	-	-
	o) Others	1178254	4265740
	TOTAL	7637378	8098933

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS KOLKATA

Note no. 22 GENERATION, ADMINISTRATION AND OTHER EXPENSES

(Amount in Rupees)

	PARTICULARS	For the year ended 31st March, 2015		For the year ended 31st March, 2014	
A.	GENERATION EXPENSES				
	(i) Water Usage Charges		-		-
	(II) Consumption of stores and spare parts		27936426		47301311
B.	Direct Expebditure on Contract, Project Management and Consultancy Works		-		-
C.	REPAIRS & MAINTENANCE				
	- Building		16997620		36802375
	- Machinery		29677758		32696660
	- Others		50868043		188726841
D.	ADMINISTRATION EXPENSES				
	Rent & Hire Charges		16809596		15443369
	Rates and taxes		1399793		1560137
	Insurance		74604959		57782602
	Utilization of Self Insurance Fund		30607004		-
	Security expenses		42558060		41647959
	Electricity Charges		23256049		22959642
	Travelling and Conveyance		8158905		6613874
	Expenses on vehicles		2803314		3105441
	Telephone, telex and Postage		4484868		5624065
	Advertisement and publicity		3059885		3559728
	Entertainment and hospitality expenses		27050		33250
	Printing and stationery		1720225		2645546
	Consultancy charges - Indigenous		7602567		10017010
	Consultancy charges - Foreign		-		-
	Audit expenses (Refer detail below)		226838		71429
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses		2012644		608554
	Expenditure on land not belonging to company		-		-
	Loss on sale of assets		413280		31113
	Assets / claims written off		-		1
	Books & Periodicals		60693		112336
	Donation		-		-
	CSR/ Sustainable Development/ Community Development Expenses		37958423		15669107
	Directors' expenses		-		-
	Research and development expenses		-		-
	Interest on Arbitration/ Court Cases		1221613		122437879
	Interest to beneficiary states		60558918		514882
	Rebate to customers		58212844		67511421
	Expenditure on Self Generated VER's		-		99944
	Expenses for Regulated Power	52349599		121261	
	Less: - Exp Recoverable on Regulated Power	52349599	-	121261	-
	Exchange rate variation		1445894		16306987
	Other general expenses		53768957		81271164
	Sub-total		558452226		781154627
	Add/(Less): C.O./Regional Office/PID Expenses		44932791		38997827
	Sub-total		603385017		820152454
	Less: Amount transferred to EDC		-		-
	Less: Recoverable from Deposit Works		-		-
	Total (A to D) = I		603385017		820152454

RAY & RAY CHARTERED ACCOUNTANTS 6, CHURCH LANE KOLKATA-1

NHPC LIMITED FARIDABAD

	PARTICULARS		For the year ended 31st March, 2015	For the year ended 31st March, 2014
E.	PROVISIONS			
	Bad and doubtful debts provided		-	-
	Bad and doubtful advances / deposits provided		-	-
	Bad and doubtful claims provided		-	-
	Diminution in value of stores and spares		159339	185396
	Shortage in store & spares provided		-	-
	Provision against diminution in the value of investment		-	-
	Project expenses provided for		-	-
	Provision for fixed assets/ stores provided for		-	-
	Diminution in value of Inventory of Self Generated VER's Provided for		-	-
	Provision for CAT Plan		-	-
	Others		-	-
	Sub-total		159339	185396
	Add/(Less): C.O./Regional Office/PID Expenses		-	-
	Sub-total		159339	185396
	Less: Amount transferred to EDC		-	-
	Less: Recoverable from Deposit Works		-	-
		Total (E) = II	159339	185396
	Total carried forward to Statement of Profit & Loss	Total (I) + (II)	603544356	820337850

Explanatory Note: -

1) The Company's significant leasing arrangements are in respect of operating leases of premises for offices, guesthouses & transit camps. These leasing arrangements, which are not non-cancellable, are usually renewable on mutually agreeable terms. Lease payments in respect of premises for offices, guest house & transit camps are shown in Rent.

2) Pending notification of revision order by CERC in respect of truing up application filed by the company under CERC notification dated 19.01.2009, an amount of Rs. 60558918/- (Previous period Rs. 514882/-) has been provided in the books during the period ended 31.03.2015 towards Interest to Beneficiary States,which may have to be paid in case of reduction in tariff as a result of said revision order.

3) Detail of audit expenses are as under: -

		As on 31.03.2015		As on 31.03.2014
I) Statutory auditors				
As Auditor				
Audit Fees	-		-	
Tax Audit Fees	-	-	-	-
In other Capacity				
Taxation Matters	-		-	
Company Law Matters	-		-	
Management Services	-		-	
Other Matters/services	-		-	
Reimbursement of expenses	146068	146068	-	-
II) Cost Auditors		-		-
Audit Fees		70537		71429
Reimbursement of expenses		10233		-
Total Audit Expenses		226838		71429

RAY & RAY 8, CHURCH LANE KOLKATA CHARTERED ACCOUNTANTS

NHPC LIMITED FARIDABAD

NHPC LIMITED

Note no. 23 EMPLOYEE BENEFITS EXPENSE

(Amount in Rupees)

PARTICULARS	For the year ended 31st March, 2015	For the year ended 31st March, 2014
Salaries, wages, allowances	300514195	278652108
Gratuity, Contribution to provident fund & pension scheme (incl. administration fees)	47137871	46726222
Staff welfare expenses	19766917	20774521
Leave Salary & Pension Contribution	-	-
TOTAL	367418983	346152851
Add/(Less): C.O./Regional Office Expenses	147833675	146156141
TOTAL	515252658	492308992
Less: Employee Cost transferred to EDC	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	515252658	492308992

Explanatory Note: -

1) The Company's significant leasing arrangements are in respect of operating leases of premises for residential use of employees. These leasing arrangements, which are not non-cancellable, are usually renewable on mutually agreeable terms. Salaries, wages, allowances includes Rs. 2935766/- (Corresponding Previous period Rs. 2376945/-) towards lease payments in respect of premises for residential use of employees.

(Amount in Rupees)

2) Gratuity, Contribution to provident fund & pension scheme include contributions:	For the year ended 31st March, 2015	For the year ended 31st March, 2014
i) towards Employees Provident Fund	18423240	18524169
ii) towards Employees Defined Contribution Superannuation Scheme	25853952	24807830

Note no. 24 FINANCE COST

(Amount in Rupees)

	PARTICULARS	For the year ended 31st March, 2015	For the year ended 31st March, 2014
a)	Interest on :		
	Government of India loan	-	-
	Bonds	-	-
	Foreign loan	37839199	54165039
	Term loan	319180965	375778710
	Cash credit facilities /WCDL	-	-
	Other interest charges	-	-
	sub total	357020164	429943749
b)	Other Borrowing Cost		
	Loss on Hedging Transactions	-	-
	Bond issue/ service expenses	-	420236
	Royalty	-	-
	Commitment fee	484470	55634
	Guarantee fee on foreign loan	64602432	76787452
	Other finance charges	515380	1079558
	sub total	65602282	78342880
c)	Applicable net gain/ loss on Foreign currency transactions and translation		
	Exchange differences regarded as adjustment to interest cost	-	55750561
	Less: Interest adjustment on account of Foreign Exchange Rate Variation	-	(55750561)
	sub total	-	-
	Total	422622446	508286629
	Add/(Less): C.O./Regional Office/PID Expenses	12556	32712
	TOTAL	422635002	508319341
	Less: Finance Cost transferred to EDC	-	-
	Less: Recoverable from Deposit Works	-	-
	Total carried forward to Statement of Profit & Loss	422635002	508319341

Note no. 25 DEPRECIATION AND AMORTIZATION EXPENSES

(Amount in Rupees)

PARTICULARS	For the year ended 31st March, 2015	For the year ended 31st March, 2014
Depreciation & Amortisation Expenses	1475194258	1478497590
Depreciation adjustment on account of Foreign Exchange Rate Variation	(54463956)	(68198172)
Add/(Less): C.O./Regional Office / PID Expenses	7595108	3751373
TOTAL	1428325410	1414050791
Less: Depreciation & Amortisation Expenses transferred to EDC	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	1428325410	1414050791

NHPC LIMITED FARIDABAD

RAY & RAY 6, CHURCH LANE KOLKATA-1 CHARTERED ACCOUNTANTS

Note no. 26 PRIOR PERIOD ITEMS (NET)

(Amount in Rupees)

PARTICULARS	For the year ended 31st March, 2015	For the year ended 31st March, 2014
INCOME		
Sale of Electricity	-	-
Advance Against Depreciation written back	-	-
Interest/Surcharge from debtors	-	-
Others	1234980	1917721
SUB TOTAL	1234980	1917721
EXPENDITURE		
Salaries & Wages	-	-
Repair & Maintenance	-	-
Finance Cost	(921242)	-
Depreciation & Amortization	-	3438895
Others	-	-
SUB TOTAL	(921242)	3438895
TOTAL	(2156222)	1521174
Add/(Less): C.O./Regional Office/PID Expenses	7225	98230
TOTAL	(2148997)	1619404
Less: Prior Period Expenses transferred to EDC		
Prior period expenses	-	-
Less Prior period income	-	-
Total	(2148997)	1619404
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	(2148997)	1619404

Note no. 27 TAX EXPENSES

(Amount in Rupees)

	For the year ended 31st March, 2015	For the year ended 31st March, 2014
Current Tax		
Income Tax Provision	-	-
Adjustment Relating To Earlier periods	-	-
Deferred Tax	-	-
Less: Recoverable	-	-
	-	-

RAY & RAY
8, CHURCH LANE
KOLKATA-1
CHARTERED ACCOUNTANTS

NHPC LIMITED
FARIDABAD

Note no. 28 EXPENDITURE DURING CONSTRUCTION FOR THE YEAR

(Amount In Rupees)

	PARTICULARS	For the year ended 31st March, 2015	For the year ended 31st March, 2014
A.	EMPLOYEE BENEFITS EXPENSE		
	Salaries, wages, allowances	-	-
	Gratuity and contribution to provident fund	-	-
	Staff welfare expenses	-	-
	Leave Salary & Pension Contribution	-	-
	Sub-total	-	-
B.	REPAIRS & MAINTENANCE		
	Building	-	-
	Machinery	-	-
	Others	-	-
	Sub-total	-	-
C.	ADMINISTRATION & OTHER EXPENSES		
	Rent	-	-
	Rates and taxes	-	-
	Insurance	-	-
	Security expenses	-	-
	Electricity Charges	-	-
	Travelling and Conveyance	-	-
	Expenses on vehicles	-	-
	Telephone, telex and Postage	-	-
	Advertisement and publicity	-	-
	Entertainment and hospitality expenses	-	-
	Printing and stationery	-	-
	Design and Consultancy charges:		
	- Indigenous	-	-
	- Foreign	-	-
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	-	-
	Expenditure on land not belonging to company	-	-
	Assets/ Claims written off	-	-
	Losses on sale of assets	-	-
	Other general expenses	-	-
	Remuneration to Auditors	-	-
	Exchange rate variation (Debit)	-	-
	Sub-total	-	-
D.	FINANCE COST		
	Interest on :		
	Government of India loan	-	-
	Bonds	-	-
	Foreign loan	-	-
	Term loan	-	-
	e) Cash credit facilities /WCDL	-	-
	Exchange differences regarded as adjustment to interest cost	-	-
	Loss on Hedging Transactions	-	-
	Bond issue/ service expenses	-	-
	Commitment fee	-	-
	Guarantee fee on loan	-	-
	Other finance charges	-	-
	Sub-total	-	-
E.	PROVISIONS		
	Sub-total	-	-
F.	DEPRECIATION AND AMORTISATION EXPENSES		
	Sub-total	-	-
G.	PRIOR PERIOD EXPENSES		
	Prior Period Expenses	-	-
	Less: Prior Period Income	-	-
	Sub-total	-	-
H.	C.O./Regional Office Expenses:		
	Other Income	-	-
	Generation, Administration and Other Expenses	-	-
	Employee Benefits Expense	-	-
	Depreciation & Amortisation Expenses	-	-
	Finance Cost	-	-
	Provisions	-	-
	Prior Period Adjustment (Net)	-	-
	Sub-total	-	-
	GRAND TOTAL (A to H)	-	-
I.	LESS: RECEIPTS AND RECOVERIES		
a)	Other Income		
	Interest on loans and advances	-	-
	Miscellaneous receipts	-	-
	Profit on sale of assets	-	-
	Exchange rate variation (Credit)	-	-
	Provision/Liability not required written back	-	-
	Hire charges/ outturn on plant and machinery	-	-
	Sub-total	-	-
b)	Income from generation of electricity – precommissioning	-	-
	TOTAL	-	-

NHPC LIMITED FARIDABAD

6, CHURCH LANE P.O.-CALCUTTA-1 CHARTERED ACCOUNTANTS

370

Note No. : 29 – Other Explanatory Notes to Accounts

1. Disclosure relating to Contingent Liabilities:-

a) Claims against the Company not acknowledged as debts in respect of:

(i) Capital works

Contractors have lodged claims aggregating to worth Rs.746.84 crore (previous year Rs.747.00 crore) against the Company on account of rate & quantity deviation, cost relating to extension of time and idling charges due to stoppage of work/delays in handing over the site etc. These claims are being contested by the company as being not admissible in terms of provisions of the respective contracts or are lying at arbitration tribunal/other forums/under examination with the Company. It includes Rs.241.29 crore (previous year Rs. 220.64 crore) towards arbitration awards including updated interest thereon against the Company, which has been challenged in the Court of Law.

The management has assessed the above claims and recognized a provision of Rs.NIL crore ((previous year Rs. 28.21 crore) based on probability of outflow of resources embodying economic benefits and estimated Rs.746.84 crore ((previous year Rs.747.00 crore) as the amount of contingent liability i e amounts for which Company may be held contingently liable. In respect of such estimated contingent claims either outflow of resources embodying economic benefits is not probable or a reliable estimate of the amount required for settling the obligation cannot be made. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

(ii) Land Compensation cases

In respect of land acquired for the projects, some of the land losers have filed claims for higher compensation amounting to Rs.Nil crore (previous year Rs.Nil crore) before various authorities/courts. Pending their settlement, the Company has assessed and provided an amount of Rs. Nil ((previous year Rs.Nil crore) based on probability of outflow of resources embodying economic benefits and estimated Rs.Nil crore ((previous year Rs.Nil crore) as the amount of contingent liability as outflow of resources is considered as not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

(iii) Disputed Tax Demands

Disputed Income Tax/Sales Tax/Service Tax/ other taxes/duties matters pending before various appellate authorities amount to Rs. Nil crore (previous year Rs.Nil crore). Pending their settlement, the Company has assessed and provided an amount of Rs. Nil ((previous year Rs.Nil crore) based on probability of outflow of resources embodying economic benefits and rest of the claims i.e. Rs.Nil crore ((previous year Rs. Nil crore) are being disclosed as contingent liability as outflow of resources is considered not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

(iv) Others

Claims on account of other matters amount to Rs.0.04 crore (previous year Rs.0.04 crore). These claims are pending before various forums. Pending their settlement, the Company has assessed and provided an amount of Rs. Nil ((previous year Rs. Nil crore) based on probability of outflow of resources embodying economic benefits and estimated Rs. Nil crore ((previous year Rs. Nil crore) as the amount of contingent liability as outflow of resources is considered as not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

NHPC LIMITED

RAY & RAY CHARTERED ACCOUNTANTS 6 CHURCH LANE KOLKATA-1

b) A summary of above claims is attached **as Annexure-A.**

c) The above contingent liabilities do not include contingent liabilities on account of pending cases in respect of service matters & others where the amount cannot be quantified.

(d) It is not practicable to ascertain and disclose the uncertainties relating to outflow in respect of contingent liabilities.

(e) There is possibility of reimbursement to the company of Rs.Nil Crore (previous year Rs.Nil crore) towards above contingent liabilities.

(f) An amount of Rs.Nil crore (previous year Nil crore) stands paid towards above contingent liabilities to contest the cases and is being shown as Current Assets.

2. Estimated amount of contracts remaining to be executed on capital account and not provided for is Rs. 3.51 Crore (Previous year Rs.1.04 Crore).

3. Pending approval of competent authority, provisional payments / provisions made towards executed quantities of works of some of the items beyond the approved quantities as also for extra items totalling to Rs.Nil Crore (Previous year Rs.17.09 Crore) are included in Capital Work-in-Progress/Fixed Asset.

4. a) Balances shown under material issued to contractors, claims recoverable including insurance claims, advances for Capital expenditure, Sundry Debtors, Advances to Contractors, Sundry Creditors and Deposits/Earnest money from contractors are subject to reconciliation/ confirmation and respective consequential adjustments. Claims recoverable also include claims in respect of projects handed over or decided to be handed over to other agencies in terms of Government of India directives.

b) In the opinion of the management, the value of current assets, loans and advances on realisation in the ordinary course of business, will not be less than the value at which these are stated in the Balance Sheet.

5. During the year, the following accounting policies have been modified/deleted:

Policy No.	Description	Impact on Profit for the year
2.5	Policy changed to present Fixed Assets declared surplus/awaiting disposal action in "Other current assets" instead of presenting them in Fixed Assets.	No impact
5.2.3	Policy on charging of depreciation in respect of items for which Company assessed rates are used. The policy has been changed to adopt the useful life and residual value as per Schedule-II of the Companies Act,2013 with effect from 01.04.2014.	Rs. (758417.00)
5.3	Policy on charging of depreciation in respect of items (excluding immovable assets) with written down value of Rs.5000/- or less at the beginning of the year are fully depreciated during the year with Rs.1/- as WDV.	Rs. 684454.00
7.3	Policy on writing off loose tools in use having value of Rs. 5000/- or more have been deleted.	Rs. (545244.00)
9.3	Policy on expenses on Ex-gratia payments & Notice Pay under Voluntary Retirement Scheme has been deleted.	No impact as the policy was redundant.

Besides above, certain other accounting policies have been reworded/re-classified for the purpose of better disclosure which have no impact on profit.

6. Significant Accounting policy No. 4.4 was introduced during FY 2013-14. During audit of accounts for FY 2013-14 O/o C&AG desired to refer the accounting treatment followed by the company under ibid policy to EAC of ICAI. Accordingly Management has referred the issue to EAC of ICAI. Pending receipt of opinion, the same accounting treatment has been continued and amount of Rs ..... Crores (Previous year Rs ..... Crores) has been capitalised/charged to Expenditure during construction till 31.03.2015 as per ibid policy. **Not Applicable.**

7. The disclosure under Accounting Standard – 7 on Construction Contracts are as follows:

(Rs. in Crore)

Sl.	Particulars	31.03.2015	31.03.2014
1.	Aggregate amount of costs incurred and recognised profits (less recognised losses) on contracts in progress upto reporting date.	Nil	Nil
2.	Amount of advances received.	Nil	Nil
3.	Amount of retention.	Nil	Nil
4.	The gross amount due from customers for contract works as an asset.	Nil	Nil
5.	The gross amount due to customers for contract works as a liability.	Nil	Nil

Note: Above disclosures are to be given only in respect of Agency fee/Service charges of NHPC. **Not Applicable.**

8. The effect of foreign exchange fluctuation during the year is as under:

(Rs. in Crore)

Sl No.	Particulars	For the period ended 31.03.2015	For the period ended 31.03.2014
(i)	Amount charged to Statement of Profit & Loss excluding depreciation (as FERV)	(0.84)	0.05
(ii)	Amount charged to Statement of Profit & Loss excluding depreciation (as Borrowing Cost)*	NIL	5.57
(iii)	Amount charged to Expenditure During Construction (as FERV)	NIL	NIL
(iv)	Amount charged to Capital work-in-progress (as FERV)	NIL	NIL
(v)	Amount adjusted by addition to the carrying amount of fixed assets	(47.68)	NIL

* There is however no impact on profitability of the Company, as the impact of change in foreign exchange rates is recoverable from beneficiaries in terms of prevailing CERC (terms & conditions of tariff) Regulations. The exchange rate variation for the year is transferred to deferred foreign currency fluctuation assets (recoverable from beneficiaries) as per opinion of EAC of ICAI.

9. a) Electricity generation is the principal business activity of the Company. Other operations viz., Contracts, Project Management and Consultancy works do not form a reportable segment as per the Accounting Standard-17 on 'Segment Reporting'.

b) The Company is having a single geographical segment as all its Power Stations are located within the Country.

10. Other disclosures as per Schedule-III of the Companies Act, 2013:-

(Rs. in Crore)

	Particulars	For the period ended 31.03.2015	For the period ended 31.03.2014
a)*	Value of imports calculated on CIF basis: i) Capital Goods ii) Spare parts	 NIL NIL	 NIL NIL
b)*	Expenditure in Foreign Currency i) Know - How ii) Interest iii) Other Misc. Matters	 NIL 3.78 15.87	 NIL 4.79 1.01
c)*	Value of spare parts and Components consumed in operating units. i) Imported ii) Indigenous	 NIL NIL	 NIL NIL
d)*	Earnings in foreign currency i) Interest ii) Others	 NIL NIL	 NIL 0.05

* Accrual basis.

11. Disclosure relating to verified emission reductions (VERs) is as under:-

Sl.	Description	Remarks
1.	No. of VERs held as Investment & the basis of valuation	2600 VER
2.	No. of VERs under certification	NIL
3.	Depreciation and operating and maintenance cost of Emission Reduction Equipment expensed during the period (Rs. in Crore)	NIL
4.	No. of VERs sold during the period ended 31.03.2015 with the value thereof.	NIL

12. Disclosures as required under Section 22 of The Micro, Small and Medium Enterprises Development Act, 2006 are as follows:-

(Rs. in Crore)

(i)	Principal amount *remaining unpaid* to Micro, small & medium enterprise.	NIL
(ii)	Interest accrued on principal amount remaining unpaid as (i) above	NIL
(iii)	Amount of Interest *paid* during the period along with the payment of principal amount made beyond 15 days or agreed time from the date of delivery/rendering of services.	NIL
(iv)	Interest due but yet to be paid on principal paid during the period	NIL

RAY & RAY CHARTERED ACCOUNTANTS 6, CHURCH LANE KOLKATA-1
AHPC LIMITED FARIDABAD

(v)	Amount of further interest remaining due and payable even in the succeeding period, until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance as deductible expenditure.	NIL

13. Statutory dues which have not been deposited on account of any dispute:-

Name of the Statute	Nature of dues	Amount in Rupees	Year to which it pertains	Forum at which case is pending
Income Tax Act,1961	Income Tax	NIL		NIL
Sales Tax Acts	Sales Tax	NIL		NIL
Custom Act,1962	Custom Duty	NIL		NIL
Finance Act,1994	Service Tax	NIL		NIL
Please specify	Any other levies	NIL		NIL

14. Sales, Interest on loans to State Govt., Interest income on tax-free bonds, exchange r variation, interest on loans/bonds (expenditure),long term employee benefits expenses etc. have been accounted for based on Advices received from Corporate Office.

15. Disclosures as required under AS-15 on "Employee Benefits" AS-18 on "Related party disclosures" and AS-28 on "Impairment of Assets" etc. shall be dealt at Corporate Office.

16. Unit/Project specific notes as per Annexure-A below .

17. Opening balances/corresponding figures for previous year have been re-grouped/re-arranged/re-cast, wherever necessary.

(J. R. CHAUDHARY)
CHIEF ENGINEER (I/C)

मुख्य अभियंता (प्रभारी) / Chief Engineer (I/C)
एनएचपीसी लिमिटेड / NHPC Limited
तीस्ता-V पावर स्टेशन / Teesta-V Power Station
बालूटार, ~~सूर्वी सिक्किम~~ / Balutar, ~~East Sikkim~~

(S.K.JENA)
MANAGER (FINANCE)

एस. के. जेना / S. K. Jena
प्रबंधक (वित्त) / Manager (Finance)
एनएचपीसी लिमिटेड, तीस्ता-V पावर स्टेशन
NHPC Limited, Teesta-V Power Station
बालूटार, सिक्किम-737134/Balutar,Sikkim-737134

NHPC LIMITED FARIDABAD

Name of the unit: Teesta V Power Station

Appendix no 1 to Annexure A of Notes to Accounts

Amount in Rupees

Sr. No.	PARTICULARS	NAME OF PARTY/WORK	Opening Amount of claims as on 01.04.14	Addition of claims during the period on account of new claims/ updation of old claims	Settlement / Adjustment of claims	Closing balance of claims as on 31.03.15	Upto date Provision made in books against claims	Upto date Amount for which no probability of outflow (neither provision nor Contingent Liabilities)	Possible outflow/ No Reliable estimate can be made (shown as Contingent Liability)	Total	LIKELY REIMBURSEMENT TO BE MADE BY THIRD PARTY	REASONS FOR NON-ACCEPTANCE	PRESENT STATUS
1	2	3	4	5	6	(4+5-6)=7	8	9	10	(8+9+10)=11 (figure in cloumn 7 & 11 must be equal)	12	13	14
A.	CAPITAL WORKS												
a)	CASES AGAINST WHICH ARTRATION AWARD/COURT ORDER HAS BEEN PASSED AND CHALLANGED/BEING CHALANGED FURTHER												
1	Revision of minimum wages in Sikkim	Jai Prakash Associates Ltd.(Lot-TT4,PH works)	736775355	47014495	0	783789850	0	0	783789850	783789850	0	The claim is not tenable as per Contractual provision. Hence the case is beeing contested by the Management	Hon'ble District Court Faridabad on dated 26.03.14 set aside the Arbitration award dated 22.08.2010 . Contractor filed the case in High Court of Punjab and Hayana at Chandigarh.The amount includes interest upto March 2015. The date of arguments fixed on 18.08.15.
2	Reimbursement cost of extension of performance bank gaurantee	Jai Prakash Associates Ltd.(Lot-TT2-Dam works)	92953562	6312681	0	99266243	0	0	99266243	99266243	0	The claim is not tenable as per Contractual provision. Hence the case is beeing contested by the Management	Arbitration awarded on 30.04.12 in favour of M/S JAL has been challenged in court on July 2012 by NHPC. Presently case is Sub-judice in the District Court of Faridabad. The date of next hearing is 27th April 2015.Claim amount shown inclusive of interest charges @12% pa upto March 2015.
	Reimbursement cost of extension of Insurance policy	Jai Prakash Associates Ltd.(Lot-TT2-Dam works)											
	Reimbursement of excess interest recovered on mobilisation and machinery Advances due to reduced progress of work	Jai Prakash Associates Ltd.(Lot-TT2-Dam works)											
3	Payment withheld on account of foregn exchange rate variation	Jai Prakash Associates Ltd.(Lot-TT2-Dam works)	4375254	3808269	0	8183523	0	0	8183523	8183523	0	The claim is not tenable as per Contractual provision. Hence the case is beeing contested by the Management	Arbitration awarded on dated 29.10.14. Arbritation award has been challaged by management before District court. Claim amount shown inclusive of interest charges @12% pa upto March 2015.The next date of hearing is 30th April 2015.
4	Deduction against non-use of couplers	Jai Prakash Associates Ltd.(Lot-TT2-Dam works)	8000000	5853370	0	13853370	0	0	13853370	13853370	0		
5	Deviation of Deformed reinforcing bars	Jai Prakash Associates Ltd.(Lot-TT2-Dam works)	83615831	16208198	66073007	33751022	0	0	33751022	33751022	0		

NHPC LIMITED FARIDABAD

376

Sr. No.	PARTICULARS	NAME OF PARTY/WORK	Opening Amount of claims as on 01.04.14	Addition of claims during the period on account of new claims/ updation of old claims	Settlement / Adjustment of claims	Closing balance of claims as on 31.03.15	Upto date Provision made in books against claims	Upto date Amount for which no probability of outflow (neither provision nor Contingent Liabilities)	Possible outflow/ No Reliable estimate can be made (shown as Contingent Liability)	Total	LIKELY REIMBURSEMENT TO BE MADE BY THIRD PARTY	REASONS FOR NON-ACCEPTANCE	PRESENT STATUS
	Similar cases in line with arbitration has been awarded												
6	Extra cost due to revision in minimum wages in sikkim	Jai Prakash Associates Ltd.(Lot-TT2-Dam works)	1376662466	87170498	0	1463832964	0	0	1463832964	1463832964	0	Decision will be binding as per similar case of Lot-TT-4 (Power House works)	A Similar case is being contested by company for Lot-TT-4 and decision of Lot-TT-4 will be binding for this case. The amount includes interest upto March 2015.Hon'ble District Court Faridabad on dated 26.03.14 set -aside the Arbitration award dated 22.08.2010 . Contractor filed the case in High Court of Punjab and Hayana at Chandigarh. The date of arguments fixed on 18.08.15
7	Payment witheld on account of Foreign exchange variation	Jai Prakash Associates Ltd.(Lot-TT4,PH works)	2206161	1920267	0	4126428	0	0	4126428	4126428	0		
8	Return of recovery on account of non use of coupler	Jai Prakash Associates Ltd.(Lot-TT4,PH works)	3500000	2560849	0	6060849	0	0	6060849	6060849	0	Decision will be binding as per similar case of Lot-TT-2 (Dam works)	In a similar case of Lot TT-2 arbritation award was pronouced on 29.10.2014. Arbritation award has been challaged by management before District court.Claim amount shown inclusive of interest charges @12% pa upto March 2015.The next date of hearing is 30th April 2015
	SUB TOTAL		**2308088629**	**170848627**	**66073007**	**2412864249**	0	0	**2412864249**	**2412864249**	0		
b)	**CASES UNDER ARBITRATION/ADJUDICATION.**												
1	Claims for expenses & delayes incurred due to unforseen physical condition	Gammon India Ltd. (Lot-3 Tunnel works)	2430454927	0	0	2430454927	0	0	2430454927	2430454927	0	The claim is not tenable as per Contractual provision. Hence the case is beeing contested by the Management	The case is under arbitration.The argument of respondent is continuing.The next date of hearing is 23rd April 2015.
2	Acceleration Claim	Gammon India Ltd. (Lot-3 Tunnel works)	1150550425	0	0	1150550425	0	0	1150550425	1150550425	0	The claim is not tenable as per Contractual provision. Hence the case is beeing contested by the Management	The case is under arbitration.The argument of respondent is continuing. The next date of hearing is 14th to 15th May 2015.
3	Payment of rolling margin	Gammon India Ltd. (Lot-3 Tunnel works)	12281449		0	12281449	0	0	12281449	12281449	0		
4	Reimbursement of balance leased land cost	Gammon India Ltd. (Lot-3 Tunnel works)	7474972		0	7474972	0	0	7474972	7474972	0		
5	Payment of additional cost towards work in F8 beyond F7 for 140 mtr, work in face 8 beyond Rd 2226m and work face 8 beyond RD 2183m to 2226m	Gammon India Ltd. (Lot-3 Tunnel works)	25427000			25427000	0	0	25427000	25427000	0		

NHPC LIMITED FARIDABAD

Sr. No.	PARTICULARS	NAME OF PARTY/WORK	Opening Amount of claims as on 01.04.14	Addition of claims during the period on account of new claims/ updation of old claims	Settlement / Adjustment of claims	Closing balance of claims as on 31.03.15	Upto date Provision made in books against claims	Upto date Amount for which no probability of outflow (neither provision nor Contingent Liabilities)	Possible outflow/ No Reliable estimate can be made (shown as Contingent Liability)	Total	LIKELY REIMBURSEMENT TO BE MADE BY THIRD PARTY	REASONS FOR NON-ACCEPTANCE	PRESENT STATUS
6	Maintenance of access road beyond contract period	Gammon India Ltd. (Lot-3 Tunnel works)	7159856	0	0	7159856	0	0	7159856	7159856	0		
7	Reimbursement of additional premium for CAR policy & terrorism policy	Gammon India Ltd. (Lot-3 Tunnel works)	28221860		0	28221860	0	0	28221860	28221860	0		
8	Reimbursement of additional BG charges due to increased in time period of completion job	Gammon India Ltd. (Lot-3 Tunnel works)	2396435			2396435	0	0	2396435	2396435	0		
9	Difference in cost of procurement purchase of sand in lieu of rock query	Gammon India Ltd. (Lot-3 Tunnel works)	14199830			14199830	0	0	14199830	14199830	0		
10	Interest on Final Payment	Gammon India Ltd. (Lot-3 Tunnel works)	5301118	0	0	5301118	0	0	5301118	5301118	0	Contractor filing suit instead of seeking Arbitration, is challanged in court.	M/S GIL had filed a suit in May 2012 in the court of Civil Judge(Sr. Divin), Faridabad. The claims pertains to interest on delay payment of Final Bill . The final bill payment was already made in Sept 2013. The next date of hearing is 22nd April 2015.
11	Payment on account of unrealised cost due to reduced progress of work	Jai Prakash Associates Ltd.(Lot-TT2-Dam works)	1046106353	0	0	1046106353	0	0	1046106353	1046106353	0	The claim is not tenable as per Contractual provision. Hence the case is beeing contested by the Management	The case is under arbitration. The argument of respondent is continuing. The next date of hearing is yet to be communicated.
12	Claim on account of unrealised cost due to reduced progress of work	Jai Prakash Associates Ltd.(Lot-TT4,PH works)	240378065	0	0	240378065	0	0	240378065	240378065	0	The claim is not tenable as per Contractual provision. Hence the case is beeing contested by the Management	The case is under arbitration.The argument of respondent is continuing .The next date of hearing is yet to be communicated
13	Claim for Price adjustment beyond 20% celling	Texmaco Limited (Lot-TT5 HM works)	85587752		0	85587752	0	0	85587752	85587752	0	The claim is not tenable as per Contractual provision.	As per approval of the Competent Authority dated 14.09.2013, Adjudicator was appointed vide letter dated 05.10.2013. Arguments were completed by parties on 3rd hearing took place on 29th August 2014 and reserve for award.
14	Claim for compensation for the injuries sustained by workman employed by M/S. Soma Entp.	Commissoner for workmen's compensation , Kolkatta	398101	0	0	398101	0	0	398101	398101	0	The clain is not tenable as NHPC is not necessary party and court has no jurisdiction.	Case is pending before the W.C.Commissioner, Kolkata.Matter is pending for evidence of petitioner.order passed by the Authority
	SUB TOTAL		5055938143	0	0	5055938143	0	0	5055938143	5055938143	0		

NHPC LIMITED FARIDABAD

Sr. No.	PARTICULARS	NAME OF PARTY/WORK	Opening Amount of claims as on 01.04.14	Addition of claims during the period on account of new claims/ updation of old claims	Settlement / Adjustment of claims	Closing balance of claims as on 31.03.15	Upto date Provision made in books against claims	Upto date Amount for which no probability of outflow (neither provision nor Contingent Liabilities)	Possible outflow/ No Reliable estimate can be made (shown as Contingent Liability)	Total	LIKELY REIMBURSEMENT TO BE MADE BY THIRD PARTY	REASONS FOR NON-ACCEPTANCE	PRESENT STATUS
c)	CASES UNDER EXAMINATION BY THE MANAGEMENT												
1	Claims against pressure shaft liner works	Texmaco Limited (Lot-TT5 HM works)	96804167	0	96804167	0	0	0	0	0	0	The claim is not tenable as per Contractual provision. Hence the competent authority rejected the claim except of Rs. 6,53,833/-	The approval of non tenability of the claim has been accorded except amounting to Rs 653833/- against the contractor claim amount of Rs 106997777/- and the same has been communicated to the contractor. Liability has been made in the books of accounts as on 31.03.14 on the approved amount
2	Reimbursement of Insurance Policy for Extension of time	Texmaco Limited (Lot-TT5 HM works)	2924536	0	2924536	0	0	0	0	0	0		
3	Reimbursement of Additional Expenses of Bank Guarantee	Texmaco Limited (Lot-TT5 HM works)	6615241	0	6615241	0	0	0	0	0	0		
	SUB TOTAL		106343944	0	106343944	0	0	0	0	0	0		
	SUB TOTAL- CAPITAL WORKS (A)		7470370716	170848627	172416951	7468802392	0	0	7468802392	7468802392	0		
B.	LAND COMPENSATION CASES												
	SUB TOTAL- LAND COMPENSATION CASES (B)		0	0	0	0	0	0	0	0	0		
C.	Disputed Tax Matters												
			0	0	0	0	0	0	0	0	0		
	SUB TOTAL- Disputed Tax Matters (C)		0	0	0	0	0	0	0	0	0		
D	Others												
			0	0	0	0	0	0	0	0	0		
	SUB TOTAL- OTHER CASES (D)		0	0	0	0	0	0	0	0	0		
	GRAND TOTAL (A+B+C+D)		7470370716	170848627	172416951	7468802392	0	0	7468802392	7468802392	0		

Signature

Note : Please provide detaile of provision made

Debited to

Credited to

NHPC LIMITED FARIDABAD

Manager (Finance)-HOF

Chief Engineer (I/C)

मुख्य अभियंता (प्रभारी) / Chief Engineer (I/C)
एनएचपीसी लिमिटेड / NHPC Limited
तीस्ता-V पावर स्टेशन / Teesta-V Power Station
बालूटार, पूर्वी सिक्किम / Balutar, East Sikkim

379

Name of Project : TEESTA-V POWER STATION

Annexure - I (A)

Details of Allocation of Corporate Office Management Expenses/Regional Office Expenses upto 31.03.2015

Amount in Rs.

	Other Income (GL 849999)	GEN. ADMN & OTHER EXPENSES (GL 929999)	PROVISION (GL 959999)	EMPLOYEES REMUNERATION & BENEFITS (GL	FINANCE CHARGES (GL 949999)	DEPRECIATION (GL 939999)	PRIOR PERIOD EXPENSES (NET) (GL 959998)	Total
Quarter 1								
i) C.O. Mgt. Exp.(incl. PID)	(16,05,610)	70,80,820		2,98,39,980	3,450	12,77,790	62,190	3,66,58,620
ii)Reg. Off. Exp.	(1,53,636)	8,79,926		62,48,116	162	65,872		70,40,440
iii) PID - Siliguri								-
Sub-total	(17,59,246)	79,60,746	-	3,60,88,096	3,612	13,43,662	62,190	4,36,99,060
Quarter 2								
i) C.O. Mgt. Exp.(incl. PID)	(22,45,340)	1,18,67,180		2,89,90,950	8,180	21,72,010	(11,870)	4,07,81,110
ii)Reg. Off. Exp.	(2,18,135)	18,17,904		79,51,108	100	1,80,499		97,31,476
iii) PID - Siliguri								-
								-
Sub-total	(24,63,475)	1,36,85,084	-	3,69,42,058	8,280	23,52,509	(11,870)	5,05,12,586
Quarter 3								
i) C.O. Mgt. Exp.(incl. PID)	(18,71,010)	8799510		28017160	(1,410)	1507610	68,980	3,65,20,840
ii)Reg. Off. Exp.	(4,41,115)	27,19,121		1,50,25,916	896	3,90,546		1,76,95,364
iii) PID - Siliguri								-
								-
Sub-total	(23,12,125)	1,15,18,631	-	4,30,43,076	(514)	18,98,156	68,980	5,42,16,204
Quarter 4								
i) C.O. Mgt. Exp.(incl. PID)	(19,07,000)	92,49,000		2,89,49,000		16,52,000		3,79,43,000
ii)Reg. Off. Exp.	(2,81,428)	25,19,330		28,11,445	1,178	3,48,781	(1,12,075)	52,87,231
iii) PID - Siliguri								-
								-
Sub-total	(21,88,428)	1,17,68,330	-	3,17,60,445	1,178	20,00,781	(1,12,075)	4,32,30,231
Total	(87,23,274)	4,49,32,791	-	14,78,33,675	12,556	75,95,108	7,225	19,16,58,081

एस. के. जेना / S. K. Jena
प्रबंधक (वित्त) / Manager (Finance)
एनएचपीसी लिमिटेड, तीस्ता-V पावर स्टेशन
NHPC Limited, Teesta-V Power Station
बालुटार, सिक्किम-737134/Balutar,Sikkim-737134

NHPC LIMITED FARIDABAD

Name of Unit TEESTA V POWER STATION

Annexure -X
(Amount in Rs.)

Statement of Capital Work In Progress (only Road & Bridge, Building (Excluding Power House Building), Railway Siding etc. as on 31.03.2015

1	2	3	4	5	6
Sl. No.	**Head of account (HOA)**	**Name of the contract under which work is being executed**	**Amount (Rs)**	**Scheduled date of completion as per contract.**	**Reason for non-capitalisation**
1	430328	Construction of boundary wall from KV School to home guard barrack at left bank, Balutar	257563	15-07-2015	Work has not been completed.
2	430329	Construction of boundary wall from RD 715 to 890m (back side of Type-III quarters) at right bank Balutar	1034122	04-05-2015	Work has not been completed.
3	430803	Renovation of 66KV NHPC bay and associated panels of 66/11 KV sub-station at Phudung	2029255	1/3rd work to be completed within 30 days and 2/3rd work to be completed within 60 days from the actual date of start of work and which shall be reckoned after 7days from fund transfer.	Work has not been completed.
4	431202	Construction of CW drain from Zero point to IRB Barrack at left bank	205507	19-06-2015	Work has not been completed.
		Total	**3526447**		

Signature
Head of Finance

एस. के. जेना / S. K. Jena
प्रबंधक (वित्त) / Manager (Finance)
एनएचपीसी लिमिटेड, तीस्ता-V पावर स्टेशन
NHPC Limited, Teesta-V Power Station
बालुटार, सिक्किम-737134/Balutar,Sikkim-737134

NHPC LIMITED FARIDABAD

Signature
Head of Project/Power Station/Unit

मुख्य अभियंता (प्रभारी) / Chief Engineer (I/C)
एनएचपीसी लिमिटेड / NHPC Limited
तीस्ता-V पावर स्टेशन / Teesta-V Power Station

Name of Unit- TEESTA V POWER STATION

Annexure -XI
(Amount in Rs.)

Statement of Unadjusted advances (excluding mobilisation advances/ advance against material/ machineries given to parties/Govt. Deptt as on 31.03.2015

1	2	3	4	5	6	7	8	9
Sl. No.	Head of account (HOA)	Name of Department /party to whom advance is given	Purpose	Date of giving advance	Amount of Advance (Rs)	Amount adjusted/ provided (Rs)	Balance outstanding (Rs)	Reason for non-adjustment/ Provision
1	660403	INDIAN OIL CORPORATION, SILIGURI	Supply of Lubicant and Grease	22.11.2008	290072	279674	10398	The balance amount of advance pertains to reduction in rate and matter has been taken up with IOC for refund rigourously.
2	660403	ALSTOM PROJECTS INDIA LIMITED	Fabrication and supply of wearing ring/ labrinths with HP HVOF Caoting	31.03.2015	3127700		3127700	Payment against despatch.
3	660403	SHYAM CABLE INDUSTRIES	Supply of LT power Cables	09.02.2015	647046		647046	Non adjustment of Advance due to short supply of materials , approval of time extention , aprroval of increase in taxes and revision of LOA. File under process.
4	660407	CENTRAL POWER RESEARCH INSTITUTE	ADVANCE FOR TESTING OF TRANSFERMOR OIL AT POWER HOUSE	30.03.2015	139326		139326	Testing report will be submitted 17.04.2015.Hence not adjusted.
5	660407	SECRETARY	Renovation of 66 KV NHPC bay and associated panels of 66/11 KV sub-station at Phudung	05.01.2015	2838470		2838470	whole work is not completed. On the basis of certificate of EIC provision of Rs. 1986929/- has been booked in the books of accounts.Hence not adjusted.
		Total					6762940	

Total of column no (8) shall tally with balances of HOA as per trial balance relating to Advance to contractor/supplier/Government Department etc.

It is certified that all the advances to contractor/parties have been adjusted in the accounts to the extent works/services performed upto the balance sheet date.

Signature
Head of Finance
एस. के. जेना / S. K. Jena
प्रबंधक (वित्त) / Manager (Finance)
एनएचपीसी लिमिटेड, तीस्ता-V पावर स्टेशन
NHPC Limited, Teesta-V Power Station
सालुधार, सिंकिम-737134/Salutar,Sikkim-737134

NHPC LIMITED FARIDABAD

Signature
Head of Project/Power
Station/Unit

मुख्य अभियंता (प्रभारी) / Chief Engineer (I/C)
एनएचपीसी लिमिटेड / NHPC Limited
तीस्ता-V पावर स्टेशन / Teesta-V Power Station

382

Name of Unit TEESTA V POWER STATION

Annexure -XII

(Amount in Rs.)

KINDLY MAKE SURE THAT FIGURES GIVEN IN THIS ANNEXURE SHOULD TALLY WITH BALANCE SHEET FIGURE						
DETAILS OF FOREIGN CURRENCY EXPENDITURE						
EXPENDITURE ON	ADVICE NO	ACCOUNT HEAD	AMOUNT INCURRED IN FOREIGN CURRENCY	AMOUNT INCURRED IN INR	CHARGED TO P&L/ IEDC	REMARKS (IF ANY)
i) KNOW HOW						
ii) INTEREST	IUA14-100-153101/Q1-11	940301		153336	P&L	INTERSTA PAID
	IUA14-100-153101/Q1-12	940301		2323634	P&L	INTERSTA PAID
	IUA14-100-153101/Q1-13	940301		-30618	P&L	INTEREST ACCRUED
	IUA14-100-153101/Q1-109	940301		7280718	P&L	INTEREST ACCRUED
	IUA14-100-153101/Q1-2	940301		322738	P&L	TDS ON INTEREST ACCRUED
	IUA14-100-153101/Q2-90	940301		-7280718	P&L	REVERSAL OF INTEREST ACCRUED
	IUA14-100-153101/Q2-111	940301		16003525	P&L	ACCRUED INTEREST
	IUA14-100-153101/Q3-113	940301		-16003525	P&L	REVERSAL OF INTEREST ACCRUED
	IUA14-100-153101/Q3-25	940301		17679898	P&L	LOAN REPAYMENT INTEREST
	IUA14-100-153101/Q3-121	940301		6034114	P&L	INTEREST ACCRUED 31.12.2014
	IUA14-100-153101/Q3-26	940301		86686	P&L	LOAN REPAYMENT INTEREST
	IUA14-100-153101/Q3-26	940301		484509	P&L	LOAN REPAYMENT INTEREST
	IUA14-100-153101/Q3-4	940301		2413774	P&L	TDS PAYMENT ON REPAYMENT
	IUA14-100-153101/Q4-36	940301		-6034114	P&L	REVERSAL OF INTEREST ACCRUED
	IUA14-100-153101/Q4-101	940301		12660432	P&L	INTEREST ACCRUED 31.03.2015
	IUA14-100-153101/Q4-102	940301		81178	P&L	INTEREST ACCRUED 31.03.2015
	IUA14-100-153101/Q4-103	940301		1663632	P&L	INTEREST ACCRUED 31.03.2015
		Sub Total	0	3,78,39,199		
iii) OTHER MISC. MATTERS*	As below	As below	15,87,18,000			

DETAILS OF OTHER MISC. MATTERS	ADVICE NO.	ACCOUNT HEAD (GL Code)	AMOUNT INCURRED IN FOREIGN	AMOUNT INCURRED IN INR	CHARGED TO P&L/ IEDC	REMARKS (IF ANY)
EXPENDITURE ON	Corpoarte Office / ED Office					
a) DOWN PAYMENT						
b) FINANCING CHARGES						
c) COMMITMENT FEE						
d) WORK PAYMENT						
Name of party						
Mitsui & Co.	IUA14-100-153101/Q1-10			5,20,90,230		
Mitsui & Co.	IUA14-100-153101/Q2-41			1,51,11,174		
Mitsui & Co.	IUA14-100-153101/Q3-100			20,30,021		
Mitsui & Co.	IUA14-100-153101/Q3-12			35,940		
Mitsui & Co.	IUA14-100-153101/Q3-50			2,30,58,680		
Mitsui & Co.	IUA14-100-153101/Q4-63			13,53,698		
	Sub Total for Work Payment (d)			9,36,79,743		
e) ADM. & DOCUMENTATION CHARGES						
f) AGENT FEES	IUA-100-153101/Q3-58			435825		COMMITMENT FEES CHARGES IN FC
f) TRAVELING EXPENSES						
g) OTHER EXP (IF ANY, TO BE SPECIFIED) -	IUA14-100-153101/Q1-1			6,46,02,432		GUARANTEE FEES PAID FOR 2014-15
TOTAL OTHER MISC. MATTER			-	15,87,18,000		

DETAILS OF EARNINGS IN FOREIGN EXCHANGE	ADVICE NO / VOUCHER NO.	ACCOUNT HEAD	AMOUNT (Rs.)		CHARGED TO P&L/ IEDC	REMARKS (IF ANY)
EARNINGS						
INTEREST ACCRUED ON DB LOAN	IUA14-100-153101/Q1-13	841101	51203		P&L	

Reconciliation of Expenditure in Foreign Currency on Accrual Basis

Closing Balance of Sundry Creditors in Foreign Currency as on Balance Sheet date i.e.31.03.2015	3,87,02,202
Add Payments /Adjustment made during the period	9,36,79,743
Less Opening Balance of Sundry Creditors in Foreign Currency i.e. 01.04.2014	12,35,38,210
Total expenditure in foreign currency on accrual basis	88,43,735

NHPC LIMITED FARIDABAD

Signature
Head of Finance

एस. के. जेना / S. K. Jena
प्रबंधक (वित्त) / Manager (Finance)
एनएचपीसी लिमिटेड, तीस्ता-V पावर स्टेशन
NHPC Limited, Teesta-V Power Station
बालूटार, सिक्किम-737134/Balutar,Sikkim-737134

Signature
Head of Project/Power Station/Unit

एनएचपीसी लिमिटेड / NHPC Limited
तीस्ता-V पावर स्टेशन / Teesta-V Power Station
बालूटार, पूर्वी सिक्किम / Balutar, East Sikkim

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
Note no. 2	**SHARE CAPITAL**			
	EQUITY SHARE CAPITAL ISSUED SUBSCRIBED AND PAID UP	110101	0	0
	GOVERNMENT OF INDIA-FUND ADJUSTABLE TO EQUITY	110501	0	0
			0	0
	DEVELOPMENT SURCHARGE RESERVE	120101		
	DEVELOPMENT SURCHARGE RESERVE - INTEREST	120102		
Note no. 3	**RESERVE AND SURPLUS**			
	CAPITAL RESERVE	130101	0	0
	CAPITAL REDEMTION RESERVE	130301	0	0
	SHARE PREMIUM ACCOUNT	130601	0	0
	BOND REDEMPTION RESERVE	130401	0	0
	SELF INSURANCE RESERVE	130501	0	0
	GENERAL RESERVE	130701	0	0
	SELF INSURANCE FOR CONTINGENCIES	350801	0	0
	PROFIT AND LOSS ACCOUNT	970705	0	0
	PROFIT & LOSS ACCOUNT	130801	0	0
	R&D RESERVE	130902	0	0
	CSR RESERVE	130901	0	0
			0	0
	CLAIMS REIMBURSABLE FROM SELF INSURANCE RESERVE	651020	3000000	30607004
	SHARE APPLICATION MONEY PENDING ALLOTMENT			
	SHARE CAPITAL DEPOSIT	110301	0	0
Note no. 4	**BORROWINGS**			
Note no. 6	**OTHERS LONG TERM LIABILITIES**			
a)	**Deposits/ Retention Money/Advances Received**			
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-	310300	-12822515	-14207457
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-	310301	11954409	13146090
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN	310303	0	0
	SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-INDIAN	310305	868106	758385
	SECURITY DEPOSIT/ RETENTION MONEY-FOREIGN CURRENCY	310306	0	0
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN	310500	-552890	0
	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN	310501	552890	302982
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN	310503	0	0
	SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN CAPITAL-INDIAN	310505	0	0
	SECURITY DEPOSIT-RETENTION MONEY--OTHER THAN CAPITAL-	310506	0	0
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-	318301	0	0
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN	318303	0	0
	SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-INDIAN	318305	0	0
	SECURITY DEPOSIT/ RETENTION MONEY-FOREIGN CURRENCY	318306	0	0
	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN	318501	0	0
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN	318503	0	0
	SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN CAPITAL-INDIAN	318505	0	0
	SECURITY DEPOSIT-RETENTION MONEY- OTHER THAN CAPITAL-	318506	0	0
			0	0
b)	**Income received in advance**			
	ADVANCE AGAINST DEPRECIATION	370101	0	0
			0	0
c)	DEFERRED FOREIGN CURRENCY FLUCTUATION LIABILITIES ACCOUNT	312001	0	0
d)	DEFERRED INCOME FROM FOREIGN CURRENCY FLUCTUATION	312002	319939138	851167784
Note no. 7	**PROVISIONS**			
	LONG TERM PROVISIONS			
	PROVISION FOR LEAVE ENCASHMENT	350403	0	0

NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
			0	0
	PROVISION FOR GRATUITY	350405	0	0
	PROVISION FOR GRATUITY-LIC	350406	0	0
			0	0
	PROVISION FOR RETIRED EMPLOYEES HEALTH SCHEME	350407	0	0
			0	0
	PROVISION FOR COMPANYS CONTRIBUTION TO PF ON EARNED LEAVE	350409	0	0
			0	0
	PROVISION FOR TTA (BAGGAGE ALLOWANCE ON RETIREMENT)	350410	0	0
			0	0
	PROVISION FOR Memento	350412	0	0
			0	0
	PROVISION FOR COMMITTED CAPITAL EXPENSES	351201	0	0
			0	
	SHORT TERM PROVISIONS			
	Provision for employee benefits			
	PROVISION FOR LEAVE ENCASHMENT	350413	0	0
	PROVISION FOR GRATUITY	350415	0	0
	PROVISION FOR GRATUITY-LIC	350416	0	0
			0	0
	PROVISION FOR RETIRED EMPLOYEES HEALTH SCHEME	350417	0	0
	PROVISION FOR LEAVE TRAVEL CONCESSION (LTC)	350418	0	0
	PROVISION FOR LEAVE TRAVEL CONCESSION (LTC)	350408	0	0
			0	0
	PROVISION FOR COMPANYS CONTRIBUTION TO PF ON EARNED LEAVE	350419	0	0
	PROVISION FOR TTA (BAGGAGE ALLOWANCE ON RETIREMENT)	350420	0	0
	PROVISION FOR MOMENTO ON RETIREMENT - CURRENT	350422	0	0
	PROVISION FOR WAGE REVISION	350401	4139747	4051114
	Less: PERSONAL ADJUSTABLE ADVANCE TO EMPLOYEES	660331	4139747	4051
	PROVISION FOR INCENTIVE/ PLI IN LIEU OF BONUS	350402	0	0
	PROVISION FOR PRP - EXECUTIVE	350425	12324407	6921422
	PROVISION FOR PRP - SUPERVISOR	350426	1938827	1319386
	PROVISION FOR PLGI - WORKMEN	350427	9100923	5815759
	PROVISION FOR COMPANY'S OVERALL PERFORMANCE BASED REWARD	350428	1381800	1443400
			24745957	15499967
	PROVISION FOR SUPERANNUATION /PENSION FUND	350421	0	0
	Provision- Others			
	Provision for Taxation			
	PROVISION FOR INCOME TAX	355101	0	0
	PROVISION FOR FRINGE BENEFIT TAX	355104	0	0
			0	0
	PROPOSED DIVIDEND	355001	0	0
	PROVISION FOR INCOME TAX ON DIVIDEND	355103	0	0
	Provision for Loss on Hedging Transactions	351301	0	0
	Provision for Tariff Adjustments	350918	0	0
	PROVISION FOR SELF CONSUMPTION OF POWER	350921	0	0

NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Provision For Committed Capital Expenditure	351211	0	0
Provision Others				
	PROVISION FOR WEALTH TAX	355102	0	0
	PROVISION FOR OTHER EXPENSES	350919	669105063	686607481
	PROVISION FOR CONTINGENCIES	350301	0	0
Provision - CSR, SD and RD			669105063	686607481
	Provision For Corporate Social Responsibility Expenses	351401	0	0
	Provision For Sustainable Development Expenses	351402	0	0
	Provision For Research & Development Expenses	351403	0	0
			0	0
Note no. 8	**TRADE PAYABLE - Sundry Creditors**			
	Outstanding dues of micro and small scale Industrial Enterprise(s)			
	SUNDRY CREDITORS CAPITAL – MICRO & SMALL ENTERPRISE	310250	0	0
	SUNDRY CREDITORS OTHER THAN CAPITAL – MICRO & SMALL	310434	0	0
			0	0
	Outstanding dues of medium scale Industrial Enterprise(s)			
	SUNDRY CREDITORS CAPITAL – MEDIUM ENTERPRISE	310251	0	0
	SUNDRY CREDITORS OTHER THAN CAPITAL - MEDIUM ENTERPRISE	310433	0	0
			0	0
	Others			
	SUNDRY CREDITORS-WORKS -OTHER THAN CAPITAL-INDIAN	310401	0	0
		310407	0	0
	SUNDRY CREDITORS-SUPPLIERS-OTHER THAN CAPITAL-INDIAN	310411	8515707	12407883
	SUNDRY CREDITORS-OTHERS-OTHER THAN CAPITAL-INDIAN CURRENCY	310431	66469783	76387810
	SUNDRY CREDITORS- OTHER THAN CAPITAL-FOREIGN CURRENCY	310432	0	0
	STORES PAYMENT CONTROL ACCOUNT	310450	0	0
	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES (OTHER	312102	0	0
	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES	312103	0	0
	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES (SERVICES)	312104	0	0
			74985490	88795693
Note no. 9	**Other Current Liabilities**			
	Income received in advance			
	INCOME RECEIVED IN ADVANCE-ADVANCE AGAINST DEPRECIATION	370102	0	0
			0	0
	UNPAID DIVIDEND	311515	0	0
	Liability against capital works/supplies			
	THIRD PARTY DIRECT PAYMENT CONTROL A/C - ON BEHALF OF CONTR	310200	0	0
	SUNDRY CREDITORS-CAPITAL WORKS-INDIAN CURRENCY	310201	70485505	134318314
	SUNDRY CREDITORS FOR MATERIAL/ SUPPLIES-CAPITAL-INDIAN	310203	5682422	18831490
	SUNDRY CREDITORS -OTHERS-CAPITAL-INDIAN CURRENCY	310207	0	0
	SUNDRY CREDITORS -CAPITAL-FOREIGN CURRENCY	310208	36117067	123538210
	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES (CAPITAL	312101	0	0
	Deposits/ retention money		112284994	276688014
	EARNEST MONEY DEPOSIT	310101	8975000	5924500
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-	319301	11954409	13146090
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN	319303	0	0
	SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-INDIAN	319305	868106	758385
	SECURITY DEPOSIT/ RETENTION MONEY-FOREIGN CURRENCY	319306	0	0
	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN	319501	552890	302982
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN	319503	0	0

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN CAPITAL-INDIAN	319505	0	0
	SECURITY DEPOSIT-RETENTION MONEY- OTHER THAN CAPITAL-	319506	0	0
			22350405	**20131957**
	DUE TO SUBSIDIARIES	311901	0	0
			0	**0**
	UNSPENT AMOUNT OF DEPOSIT/ ADVANCE RECEIVED FROM CONTRAC	330501	0	0
			0	**0**
	Bond application money	220399	0	0
			0	**0**
	Statutory dues payables			
	EMPLOYEES CONTRIBUTION TOWARDS EPF PAYABLE	311201	0	0
	CORPORATION CONTRIBUTION TOWARDS EPF PAYABLE	311202	0	0
	EMPLOYEES CONTRIBUTION TOWARDS FPS PAYABLE	311203	0	0
	CORPORATION CONTRIBUTION TOWARDS FPS PAYABLE	311204	0	0
	EMPLOYEES CONTRIBUTION TOWARDS EPS PAYABLE	311205	0	0
	CORPORATION CONTRIBUTION TOWARDS EPS PAYABLE	311206	0	
	OTHER STATUTORY DEDUCTIONS (ALIMONIES/ COURT ORDERS)	311220	0	0
	Interest on belated EPS/FPS deposits from Employees/Ex-Employees	311221	0	0
	EMPLOYEES CONTRIBUTION TOWARDS EPF PAYABLE-VOLUNTAROY	311222	0	0
	REFUND OF EPF ADVANCE (EC)-EMPLOYEESS CONTRIBUTION	311223	0	0
	REFUND OF EPF ADVANCE (MC)-CORPORATION CONTRIBUTION	311224	0	0
	GPF RECOVERED AND PAYABLE TO OUTSIDE DEPARTMENTS	311231	0	0
	EMPLOYEES CONTRIBUTION TOWARDS SUPERANNUATION /PENSION FU	311241	0	0
	CORPORATION CONTRIBUTION TOWARDS SUPERANNUATION /PENSION	311242	0	0
	COMPANY CONTRIBUTION TOWARDS GRATUITY PAYABLE TO GRATUITY	311243	0	0
	EMPLOYEES CONTRIBUTION TOWARDS SUPERANNUATION /PENSION FUND PAYABLE-VOLUNTARY CONTRIBUTION	311244	0	0
	INCOME TAX DEDUCTED AT SOURCE-SALARIES	311301	0	0
	INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS-INDIAN	311302	260259	4194410
	INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS-FOREIGN	311303	0	11710468
	INCOME TAX DEDUCTED AT SOURCE-RENT	311304	25790	18526
	INCOME TAX DEDUCTED AT SOURCE-INTEREST	311305	0	12243789
	INCOME TAX RECOVERED-SERVICES	311306	175682	323658
	INCOME TAX DEDUCTED AT SOURCE-OTHERS	311307	0	0
	CENTRAL SALES TAX	311308	0	
	SERVICE TAX	311309	0	0
	FRINGE BENEFIT TAX-PAYABLE	311310	0	0
	Income Tax Collected at Source (u/s 206 C)	311311	0	0
	Income Tax Deducted at Source-Perquisites (Accommodation)	311312	0	0
	SERVICE TAX DEFFERED PAYABLE	311313	0	0
	SERVICE TAX ACCRUED BUT NOT DUE	311314	0	0
	PROFESSIONAL TAX	311401	51425	52075
	State Sales Tax/VAT -Work Contracts	311402	201525	1852618
	State Sales Tax/VAT -Others	311403	0	0
	ROYALTY	311404	32425	566382
	MUNICIPAL TAXES PAYABLE	311405	0	0
	LIABILITY FOR TURNOVER TAX RECOVERED AND PAYABLE	311406	0	0
	LIABILITY FOR OTHER STATE LEVIES	311407	149843	1308670
			896949	**32270596**
	Liabilities toward Self Insurance Fund			
	Other Liabilities - Self Insurance Fund	340103	0	0
			0	**0**
	Other liabilities			
	UNPAID SALARY AND WAGES	310602	0	0

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	SALARIES AND WAGES WITHHELD	310603	0	0
	LIABILITY FOR SALARY	310604	0	0
	OTHER EXPENSES PAYABLE TO EMPLOYEES	310605	206752	472270
	LIABILITY ON ACCOUNT OF PAY REVISION ARREARS	310606	378213	475768
	SDA PAYABLE TO EMPLOYEES	310607	0	0
	AMOUNT PAYABLE TO EX EMPLOYEES	310608	3080212	120520
	PAYABLE TO EMPLOYEES - CONTROL A/C (RECEIVED FROM THIRD	310610	0	0
	LIABILITY FOR PRP/PLGI/PBR- PAYABLE TO EMPLOYEES	310611	0	0
	ELECTRICITY/ POWER CHARGES PAYABLE	310701	0	0
	WATER CHARGES PAYABLE	310702	0	0
	TELEPHONE AND TELEX CHARGES PAYABLE	310703	0	0
	RENT PAYABLE	310704	0	0
	BOND ISSUE EXPENSES PAYABLE	310705	0	0
	BROKERAGE AND COMMISSION CHARGES PAYABLE	310706	0	0
	PAYABLE TO TRAVEL AGENTS	310707	0	0
	CONSULTANCY CHARGES PAYABLE	310708	0	0
	GUARANTEE FEES TO GOVERNMENT OF INDIA PAYABLE	310709	0	0
	OTHER BANK CHARGES PAYABLE	310710	0	0
	LC CHARGES PAYABLE	310711	0	0
	COMMITMENT CHARGES PAYABLE	310712	0	0
	OTHER EXPENSES PAYABLE	310713	132479	48286
	Regulated Sales Settlement A/c- PGCIL	310714	0	0
	WITHHELD AMOUNT TOWARDS UNBILLED SALES RELATING TO	310715	0	0
	LIABILITY FOR SHORT FALL OF INTEREST EARNINGS ON EPF	311101	0	0
	PRODUCTIVITY LINKED INCENTIVE PAYABLE	311102	0	0
	SALARIES AND WAGES PAYABLE CONTROL ACCOUNT	311150	0	0
	EMPLOYEES CONTRIBUTION TOWARDS CREDIT THRIFT SOCIETY	311207	0	0
	EMPLOYEES CONTRIBUTION TOWARDS NHPC CLUB PAYABLE TO NHPC	311208	25900	45000
	EMPLOYEES CONTRIBUTION UNDER PAY ROLL SCHEME PAYABLE	311209	0	0
	HBA RECOVERY AND PAYABLE TO BANK	311210	0	0
	LIC PREMIA RECOVERED AND PAYABLE TO OTHER ORGANISATIONS	311211	0	0
	LIC PREMIA RECOVERED UNDER SALARY SAVINGS SCHEME PAYABLE	311212	0	0
	POST OFFICE RECURRING DEPOSIT	311213	0	0
	Employees Contribution (EC) towards Social Security	311214	0	0
	Employers Contribution (ERC) towards Social Security	311215	0	0
	GIS RECOVERED AND PAYABLE TO OUTSIDE DEPARTMENTS	311232	0	0
	ADVANCE RECOVERED AND PAYABLE TO OUTSIDE DEPARTMENTS	311233	0	0
	OTHER RECOVERIES FROM DEPUTATIONISTS AND PAYABLE TO	311240	0	0
	PMS RELIEF FUNDS/ CMS RELIEF FUNDS	311501	0	0
	DONATIONS TO OTHER FUNDS	311502	0	0
	LIABILITY FOR POST DATED INTEREST WARRANT- "C" SERIES	311503	0	0
	LIABILITY FOR UNCLAIMED INTEREST ON L-SERIES BONDS	311504	0	0
	LIABILITY FOR POST DATED INTEREST WARRANT-"B"SERIES	311505	0	0
	LIABILITY FOR UNPAID PUBLIC ISSUED SERIES	311506	0	0
	LIABILITY FOR UNPAID PRIVATE PLACEMENT SERIES	311507	0	0
	LIABILITY FOR DEPOSITING IN INVESTOR PROTECTION FUND	311508	0	0
	LIABILITY FOR STALE CHEQUES	311509	73425	86259
	DIVIDEND PAYABLE	311510	0	0
	LIABILITY FOR WHEELING CHARGES	311511	0	0
	LIABILITY FOR INCENTIVE ON BONDS - SEB	311512	0	0
	LIAB. FOR POST DATED INTEREST WARRANT D SERIES	311513	0	0
	LIAB. FOR POST DATED INTEREST WARRANT E SERIES	311514	0	0
	LIABILITY FOR UNCLAIMED INTEREST ON TAX HREE BONDS	311517	0	0
	MISCELLANEOUS LIABILITY	311601	0	450908
	DEVELOPMENT SURCHARGE RECEIVED FROM BENEFICIARY (HELD IN	320101	0	0
	OTHER ADVANCES RECEIVED	340101	0	0
	ADVANCE FROM BENEFICIARIES	340102	0	0
			3896981	1699011

388

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Advances against the deposit works			
	ADVANVE AGAINST DEPOSIT WORKS	330300	0	0
	ADVANVE AGAINST DEPOSIT WORKS	330301	0	0
	ADVANVE AGAINST DEPOSIT WORKS - NON CURRENT	338301	0	0
	Advances against the deposit works	339301	0	0
			0	**0**
	AMOUNT RECOVERABLE ON DEPOSIT WORKS	651201	**0**	**0**
	Advances against cost of project/ contractees			
	ADVANCE FROM CONTRACTEES	330100	0	0
	ADVANCE FROM CONTRACTEES	330101	0	0
	ADVANCE FROM CLIENTS	330102	0	0
	DEPOSIT FROM CONTRACTEES	330200	0	0
	DEPOSIT FROM CONTRACTEES	330201	0	0
	DEPOSIT FROM CLIENTS	330202	0	0
	ADVANCE FROM CONTRACTEES - NON CURRENT	338101	0	0
	ADVANCE FROM CLIENTS - NON CURRENT	338102	0	0
	ADVANCE FROM CONTRACTEES	339101	0	0
	ADVANCE FROM CLIENTS	339102	0	0
	DEPOSIT FROM CONTRACTEES - NON CURRENT	338201	0	0
	DEPOSIT FROM CLIENTS - NON CURRENT	338202	0	0
	DEPOSIT FROM CONTRACTEES	339201	0	0
	DEPOSIT FROM CLIENTS	339202	0	0
			0	**0**
	Amount Recoverable in respect of Project Management/Consultancy	651301	0	0
	Provision Toward Amt Recoverable in r/o Project Mgt / Consultancy	350702	0	0
			0	**0**
	GRANTS IN AID-FROM GOVERNMENT-FOR SURVEY AND	311701	0	0
	GRANTS IN AID-FROM GOVERNMENT-FOR RESEARCH AND	311702	0	0
	GRANTS IN AID-FROM GOVERNMENT-FOR OTHER WORKS	311703	0	0
	GRANTS IN AID-FROM OTHER AGENCIES-FOR SURVEY AND	311801	0	0
	GRANTS IN AID-FROM OTHER AGENCIES-FOR RESEARCH AND	311802	0	0
	GRANTS IN AID-FROM OTHER AGENCIES-FOR OTHER WORKS	311803	0	0
			0	**0**
Fixed Assets				
Note no. 10.1	**Tangible Assets**			
a)	**GROSS BLOCK**			
	ASSET RECLASSIFICATION CONTROL ACCOUNT	410001	**0**	0
i)	LAND- FREE HOLD	410101	**234319042**	**234319042**
ii)	LAND- LEASE HOLD	410111	0	0
	LAND- LEASE HOLD			—
iii)	**ROADS AND BRIDGES**			
	ROADS	410201	190081754	190081754
	BRIDGES AND CULVERTS	410203	2175000	2175000
	AERODROMES, HELIPAD AND AIR STRIPS	410204	0	0
			192256754	**192256754**
iv)	**BUILDINGS-OTHERS**			
	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	410301	1164120091	1184756482
	BUILDING CONTAINING WORKSHOP	410302	2717101	2717101
	BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT	410303	0	0
	OFFICE BUILDINGS-PERMANENT	410304	40913588	40913588
	OFFICE BUILDINGS-TEMPORARY	410305	983001	983001
	STORES AND GODOWN BUILDINGS	410306	6618189	6618189

389

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	TRANSIT CAMP AND FIELD HOSTEL	410321	109734777	109734777
	SCHOOL BUILDINGS	410322	32776098	32776098
	HOSPITAL BUILDINGS	410323	13484120	13484120
	CLUB BUILDING	410324	12384145	12384145
	RESIDENTIAL BUILDING-PERMANENT	410325	259718742	259718742
	RESIDENTIAL BUILDING-TEMPORARY	410326	4848916	4848916
	CANTEEN BUILDING	410327	0	0
	BUILDINGS-OTHERS	410328	68471521	60886178
			1716770289	**1729821337**
v)	**RAILWAY SIDINGS**	410501	0	0
vi)	**Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)**			
	DAMS AND BARRAGES	410601	6129866159	6238530475
	POWER CHANNELS	410602	0	0
	POWER TUNNELS AND PIPELINES	410604	14254129469	14506812840
	PENSTOCKS	410605	405234595	412418201
	TAILRACE CHANNELS	410606	139530144	142003599
	TAILRACE TUNNELS	410607	158129169	160932329
	HYDROMECHANICAL WORKS-DAMS AND BARRAGES	410608	333135734	339041241
	HYDROMECHANICAL WORKS-TUNNELS AND CANALS	410610	291295898	302267599
	HYDROMECHANICAL WORKS-TAIL RACE INCLUDING DRAFT TUBE	410611	21592097	21974860
			21732913265	**22123981144**
vii)	**Generating Plant and machinery**			
	MAIN GENERATING EQUIPMENT	410701	2307596858	2348503695
	GENERATOR STEP UP TRANSFORMER	410702	231480349	235583808
	OTHER POWER PLANT TRANSFORMER	410703	26523117	26993293
	COOLING WATER SYSTEMS	410704	183449732	186701751
	EHV SWITCHGEAR SYSTEMS	410705	471530468	479889302
	DC SYSTEMS/ BATTERY SYSTEMS	410707	18056584	18376673
	POWER AND CONTROL CABLES	410708	103470712	105304941
	AIR CONDITIONING AND VENTILATION SYSTEMS	410709	43831707	44608713
	POWER LINE CARRIER COMMUNICATION SYSTEMS	410710	12016574	12229593
	CONTROL, METERING AND PROTECTION SYSTEM	410711	147844207	150465045
	AUXILIARY AND ANCILLARY SYSTEMS	410712	110581078	112541352
	MISCELLANEOUS POWER PLANT EQUIPMENTS	410713	336079022	341616649
	Capital Spares - Generating Plant and Machinery	410714	11411888	0
			4003872296	**4062814815**
viii)	**Plant and machinery- Sub station**			
	SUBSTATION-TRANSFORMERS	410801	0	0
	TRANSFORMER KIOSKS, TRANSFORMER SUB STATION EQUIPMENT	410802	5532699	4692699
	SWITCH GEAR INCLUDING CABLE CONNECTIONS	410803	0	0
	LIGHTENING ARRESTORS	410804	0	0
	UNDERGROUND CABLE AND DUCT SYSTEM	410805	4499788	4499788
	CONTROL, METERING AND PROTECTION SYSTEM	410806	9122595	9122595
	Capital Spares - Plant and Machinery-Sub Station	410807	0	0
			19155082	**18315082**
ix)	**Plant and machinery- Transmission lines**			
	TRUNK TRANSMISSION LINES	410901	0	0
	TRANSMISSION LINES FOR SUPPLY OF POWER TO CONSTRUCTION	410903	203119409	203119409
	INTERNAL DISTRIBUTION LINES IN TOWNSHIP AND WORK SITES, ETC.	410904	26429273	26429273
	STREET LIGHTING, ETC.	410905	2613977	2613977
	Capital Spares - Plant and Machinery-Transmission Lines	410906	0	0
			232162659	**232162659**
x)	**Plant and machinery- Others**			
	PLANT AND MACHINERY-OTHERS	411001	933399	933399

NHPC LIMITED FARIDA

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	DIESEL GENERATING SETS	411002	7326092	7326092
			8259491	**8259491**
xi)	**Construction Equipment**			
	EXCAVATORS	411101	0	0
	LOADERS	411102	3471488	3471488
	DUMPERS	411103	0	0
	TIPERS	411104	1812781	1812781
	DOZERS	411105	4060409	4060409
	MOTOR GRADERS	411106	0	0
	COMPACTORS	411107	0	0
	WATER SPRINKLERS	411108	0	0
	CRANES (Less than 100 tons)	411109	17054571	17054571
	CONCRETING EQUIPMENT	411110	198584	198584
	TUNNELING EQUIPMENT	411111	0	0
	PUMPS	411112	10574656	10044896
	DIESEL GENERATING SETS	411113	0	0
	WIELDING SETS	411114	64253	64253
	AIR COMPRESSORS	411115	124536	124536
	DRILLING EQUIPMENT	411116	390390	424692
	ROAD ROLLERS	411117	0	0
	FORK LIFTERS	411118	0	0
	CRANES (More than 100 tons)	411119	0	0
	OTHER EQUIPMENTS	411130	1653183	1653183
	Capital Spares - Construction Equipment	411131	0	0
			39404851	**38909393**
xii)	**Water Supply System/Drainage and Sewerage**			
	WATER SUPPLY	411201	32353880	32346880
	SEWERAGE AND EFFLUENT DISPOSAL SYSTEM	411202	0	0
	Capital Spares - Water Supply System/Drainage and Sewage	411203	0	0
			32353880	**32346880**
xiii)	**Electrical installations**			
	POWER SUPPLY SYSTEM-POWER PLANT	411401	35418	35418
	POWER SUPPLY SYSTEM-ADMINISTRATIVE BLOCK	411402	90445	0
	Capital Spares - Electrical Installation	411403	0	0
			125863	**35418**
xiv)	**Vehicles**			
	CARS	411501	360415	38968
	JEEPS-STATION WAGONS INCLUDING INSPECTION VEHICLES	411502	522282	203922
	PICK UP VAN	411504	34274	34
	FIRE TENDERS	411505	228924	228924
	AMBULANCE	411506	1569288	1569288
	BUSES	411507	2886082	3042219
	TRUCKS/TANKERS	411508	4837769	4837769
	TRAILERS	411509	566269	566269
	EXPLOSIVE VANS	411510	0	0
	MOTOR CYCLE/SCOOTER	411511	0	0
	CYCLES	411512	0	0
	THREE-WHEELERS	411513	0	0
	Capital Spares - Vehicles	411514	0	0
			11005303	**10521633**
xv)	**Aircraft/ Boats**			
	AIRCRAFT	411601	0	0
	BOATS	411603	963000	963000
	HELICOPTER	411604	0	0
			963000	**963000**
xvi)	**Furniture and fixture**			
	FURNITURE-FIXTURES-OFFICE	411701	9867463	9086831
	FURNITURE-FIXTURES-RESIDENTIAL	411702	81000	88150
	FURNITURE-FIXTURES-CANTEEN	411703	0	0

NHPC LIMITED

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	FURNITURE-FIXTURES-SCHOOL	411704	368929	368929
	FURNITURE-FIXTURES-CLUB	411705	1044153	1044153
	FURNITURE-FIXTURES-HOSPITAL	411706	263837	263837
	FURNITURE-FIXTURES-FIELD HOSTEL/ TRANSIT HOSTEL	411707	2406904	2353525
			14032286	**13205425**
xvii)	**Computers**			
	COMPUTERS	411801	7340298	5709000
	PRINTERS	411803	2239836	2184314
	OTHER EDP EQUIPMENTS	411804	3368467	3647798
	SATELLITE COMMUNICATIONS SYSTEMS	411805	1	416451
	Networking Devices and Server	411806	1026547	0
			13975149	**11957563**
xviii)	**Communication Equipment**			
	SATELLITE COMMUNICATIONS SYSTEMS	411901	0	0
	TELEPHONE TELEX MACHINES	411902	8462308	9149225
	INTERIOR COMMUNICATION EQUIPMENTS	411903	3194492	2244291
			11656800	**11393516**
xix)	**Office Equipments**			
	CALCULATORS AND OTHER ELECTRONIC DEVICES	412001	0	0
	TYPEWRITERS	412002	18367	18367
	PHOTOCOPY/ DUPLICATING MACHINES	412003	1118912	1107427
	HOSPITAL EQUIPMENTS	412005	4009456	3781991
	CLUB EQUIPMENTS	412006	1172015	1172016
	TRANSIT HOSTEL/ GUEST HOUSE EQUIPMENTS	412007	256420	256420
	AIR CONDITIONERS	412008	2129399	1750775
	Air Coolers/ Water Coolers/ Fans	412011	231565	193145
	SCHOOL EQUIPMENTS	412012	0	0
	Refrigerators for Office	412013	54540	0
	Televisions/Music System for office	412014	1085418	1085418
	OTHER OFFICE EQUIPMENTS	412020	12538050	12444634
			22614142	**21810193**
xx)	**RESEARCH AND DEVELOPMENT EQUIPMENT**	412101	0	0
xxi)	**Other assets**			
	Televisions/Music systems-other than for office, Projectors, Audio	412501	9172778	9033744
	LABORATARY TESTING AND METER TESTING EQUIPMENTS	412502	4687544	4687544
	MISC. ASSETS/EQUIPMENTS	412503	6727299	6051759
	TELEVISIONS/ MUSIC SYSTEM FOR OFFICE	412504	0	0
	Refrigerator other than for Office	412505	98223	98223
			20685844	**19871270**
xxii)	**CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC**	412601	0	0
xxiii)	**FIXED ASSETS OF MINOR VALUE >750<5000**	412801	4106544	3410314
Annexure to Note No. 10 (g)				
	Obsolete / surplus assets			
	OBSOLETE ASSETS	413001	924363	215814
	SURPLUS ASSETS	413002	0	0
			924363	**215814**
b)	**ACCUMULATED DEPRECIATION**			
	LAND- LEASE HOLD	420101	0	0
	ROADS, BRIDGES, CULVERTS, AERODROMES	420201	45835431	38977995
	BUILDING	420301	380153539	321939337
	RAILWAY SIDINGS	420501	0	0
	HYDRAULIC WORKS -(DAMS, WATER CONDUCTOR SYSTEM,	420601	7575052079	6419723139
	GENERATING PLANT AND MACHINERY (INCLUDING FOUNDATION)	420701	1413302626	1200724088

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	PLANT AND MACHINERY SUB STATION (INCLUDING FOUNDATION)	420801	5990955	4928969
	PLANT AND MACHINERY -TRANSMISSION LINES (INCLUDING	420901	88183363	74671507
	Construction equipments			
	PLANT AND MACHINERY OTHERS	421001	4035004	3418576
	DIESEL GENERATING SETS	421002	0	0
			4035004	**3418576**
	CONSTRUCTION EQUIPMENT	421101	19183002	15961406
	Water Supply System/Drainage and Sewerage			
	WATER SUPPLY & DRAINS/SEWERAGE-PLANTS	421201	6326781	5202823
	WATER SUPPLY & DRAINS/SEWERAGE-OTHERS	421202	0	0
			6326781	**5202823**
	Electrical installations			
	POWER SUPPLY SYSTEMS-POWER PLANTS	421401	15637	13477
	POWER SUPPLY SYSTEMS-ADMINISTRATIVE BLOCKS	421402	41793	0
			57430	**13477**
	VEHICLE	421501	4648592	3092[illegible]
	AIRCRAFT/BOATS	421601	527835	436347
	FURNITURE FIXTURES AND EQUIPMENT	421701	6761982	5582767
	COMPUTERS	421801	10627855	9334267
	COMMUNICATION EQUIPMENTS	421901	5335716	4877562
	OFFICE EQUIPMENT	422001	10378760	9240821
	RESEARCH AND DEVELOPMENT EQUIPMENT (OTHER THAN PLANT	422101	0	0
	OTHER ASSETS	422501	6073234	4899148
	CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	422601	0	0
	FIXED ASSETS OF MINOR VALUE>750<5000	422801	4099368	3403477
	OBSOLETE/SURPLUS ASSETS	423001	0	0
			9586573552	**8126428372**
Note no. 10.2	INTANGIBLE ASSET			
	GROSS BLOCK			
	LAND- RIGHT OF USE	410121	**377039955**	**377365671**
	INTANGIBLE ASSETS-COMPUTER SOFTWARE	412201	**1028147**	**1028147**
			378068102	**378393818**
	ACCUMULATED DEPRECIATION			
	LAND- RIGHT OF USE	420102	73077729	60057264
	INTANGIBLE ASSETS-COMPUTER SOFTWARE	422201	1028147	1028147
			74105876	**61085411**
Note no. 11.1	Capital Work In Progress			
	ROADS			
	ROADS	430201	0	0
	BRIDGES AND CULVERTS	430203	0	0
	AERODROMES, HELIPAD AND AIR STRIPS	430204	0	0
			0	**0**
	BUILDINGS			
	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	430301	0	0
	BUILDING CONTAINING WORKSHOP	430302	0	0
	BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT	430303	0	0
	OFFICE BUILDINGS-PERMANENT	430304	0	0
	OFFICE BUILDINGS-TEMPORARY	430305	0	0
	STORES AND GODOWN BUILDINGS	430306	0	0
	TRANSIT CAMP AND FIELD HOSTEL	430321	0	0
	SCHOOL BUILDINGS	430322	0	0

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	HOSPITAL BUILDINGS	430323	0	0
	CLUB BUILDING	430324	0	0
	RESIDENTIAL BUILDING-PERMANENT	430325	0	0
	RESIDENTIAL BUILDING-TEMPORARY	430326	0	0
	CANTEEN	430327	0	0
	BUILDINGS-OTHERS	430328	257563	0
	OTHER CIVIL WORKS	430329	1034122	6788328
			1291685	**6788328**
	RAILWAY SIDINGS	430501	0	0
	Hydraulic Works(Dams, Water Conductor system			
	DAMS AND BARRAGES	430601	0	0
	POWERCHANNELS	430602	0	0
	POWER TUNNELS AND PIPELINES	430604	0	0
	PENSTOCKS	430605	0	0
	TAILRACE CHANNELS	430606	0	0
	TAILRACE TUNNELS	430607	0	0
	HYDROMECHANICAL WORKS-DAMS AND BARRAGES	430608	0	0
	HYDROMECHANICAL WORKS-TUNNELS AND CANALS	430610	0	0
	HYDROMECHANICAL WORKS-TAIL RACE INCLUDING DRAFT TUBE	430611	0	0
			0	**0**
	Generating Plant and machinery			
	MAIN GENERATING EQUIPMENT	430701	0	0
	GENERATOR STEP UP TRANSFORMER	430702	0	0
	OTHER POWER PLANT TRANSFORMER	430703	0	0
	COOLING WATER SYSTEMS	430704	0	0
	EHV SWITCHGEAR SYSTEMS	430705	0	0
	DC SYSTEMS/ BATTERY SYSTEMS	430707	0	0
	POWER AND CONTROL CABLES	430708	0	0
	AIR CONDITIONING AND VENTILATION SYSTEMS	430709	0	0
	POWER LINE CARRIER COMMUNICATION SYSTEMS	430710	0	0
	CONTROL, METERING AND PROTECTION SYSTEM	430711	0	0
	AUXILLIARY AND ANCILLIARY SYSTEMS	430712	0	0
	MISCELLANEOUS POWER PLANT EQUIPMENTS	430713	0	0
			0	**0**
	Plant and machinery Sub station			
	SUBSTATION-TRANSFORMERS	430801	0	0
	TRANSFORMER KIOSKS, TRANSFORMER SUB STATION EQUIPMENT	430802	0	0
	SWITCH GEAR INCLUDING CABLE CONNECTIONS	430803	2029255	0
	LIGHTENING ARRESTORS	430804	0	0
	UNDERGROUND CABLE AND DUCT SYSTEM	430805	0	0
	CONTROL, METERING AND PROTECTION SYSTEM	430806	0	0
			2029255	**0**
	Plant and machinery- Transmission lines			
	TRUNK TRANSMISSION LINES	430901	0	0
	TRANSMISSION LINES FOR SUPPLY OF POWER TO CONSTRUCTION	430903	0	0
	INTERNAL DISTRIBUTION LINES IN TOWNSHIP AND WORK SITES, ETC.	430904	0	0
	STREET LIGHTING, ETC.	430905	0	0
			0	**0**
	Plant and machinery Others			
	PLANT AND MACHINERY-OTHERS	431001	0	0
	DIESEL GENERATING SETS	431002	0	0
			0	**0**
	Construction Equipment			
	CONCRETING EQUIP.	431101	0	0
	DIESEL GENERATING SETS	431113	0	0
			0	**0**
	Water Supply System/Drainage and Sewerage			

NHPC LIMITED FARIDABAD

396

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	WATER SUPPLY AND DRAINS	431201	0	0
	SEWERAGE AND EFFLUENT DISPOSAL SYSTEM	431202	205507	0
			205507	**0**
	ASSETS PENDING ISSUES			
	ASSETS PENDING ISSUES	441401	0	0
	ASSETS PENDING ISSUES	611401	1412235	848647
	CWIP-COMPUTERS/ SERVERS	431801	0	0
			1412235	**848647**
	CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	432601	**0**	**0**
	Survey, investigation, consultancy and supervision charges			
	EXPENDITURE ON HYDRO AND METEOROLOGICAL DATA COLLECTION	434001	0	0
	EXPENSES ON SURVEY	434002	0	0
	EXPLORATORY DRIFTS, TRENCHES AND PITS	434003	0	0
	DRILLING AND DRAFTING	434004	0	0
	DESIGN AND CONSULTANCY CHARGES	434005	0	0
	EXPENDITURE ON PREPARATION OF PROJECT REPORT	434006	0	0
	HYDRAULIC MODEL STUDIES	434007	0	0
	OTHER SURVEY INVESTIGATION, CONSULTANCY AND SUPERVISION	434008	0	0
			0	**0**
	EXPENDITURE ON COMPENSATORY AFFORESTATION	435001	**0**	**0**
	CONSTRUCTION STORES			
i)	**Stores and spares**			
	STEEL ACCOUNT	440101	0	0
	CEMENT ACCOUNT	440201	0	0
	OTHER CIVIL BUILDING MATERIAL ITEMS ACCOUNT	440301	0	0
	SPARES FOR GEN. P&M AND AUXILIARY SYS.-IMPORTED ACCOUNT	440401	0	0
	SPARES FOR GEN. P&M AND AUXILIARY SYS.-INDIGENOUS ACCOUNTS	440501	0	0
	OTHER GENERIC ELECTRIC ITEMS ACCOUNT	440601	0	0
	SPARES & COMPONENTS FOR CONSTRUCTION EQUIP. & HEAVY EARTH	440701	0	0
	SPARES FOR VEHICLES ACCOUNT	440801	0	0
	OTHER GENERIC HARDWARE/MECHANICAL ITEMS ACCOUNT	440901	0	0
	PETROL OIL AND LUBRICANTS ACCOUNT	441001	0	0
	GENERAL COMMUNICATION/ADMIN. ITEMS ACCOUNT	441101	0	0
	INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORY-	446101	0	
	INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORY-IMPORTED	446102	0	0
	CONSTRUCTION STORE - CSR ITEMS	447101	0	0
			0	**0**
ii)	**Loose tools**			
	LOOSE TOOLS ACCOUNT	441201	0	0
	LOOSE TOOLS IN USE	441208	0	0
			0	**0**
iii)	**Scrap inventory**			
	SCRAP MATERIALS	441301	**0**	**0**
			0	**0**
iv)	**Stores in transit/ pending inspection**			
	STORES IN TRANSIT	446301	0	0
	MATERIAL PENDING INSPECTION ACCOUNT	446302	0	0
			0	**0**
v)	**Material issued to contractors/ fabricators**			
	MATERIAL ISSUED TO CONTRACTORS	446501	0	0
	MATERIAL ISSUED TO FABRICATORS	446502	0	0
			0	**0**

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Total Construction Stores			
vi)	**Provision for Construction Stores**		0	0
		350916	0	0
vii)	**EXPENDITURE DURING CONSTRUCTION (CUMULATIVE)**			
	WAGES, ALLOWANCES AND BENEFITS	437501	0	0
	Gratuity, Contribution to provident fund & pension scheme (including	437502	0	0
	STAFF WELFARE EXPENSES	437503	0	0
	LEAVE SALARY AND PENSION CONTRIBUTION	437504	0	0
	REPAIR AND MAINTENANCE- BUILDING	437510	0	0
	REPAIR AND MAINTENANCE- CONSTRUCTION PLANT MACHINERY AND	437511	0	0
	REPAIR AND MAINTENANCE- OTHERS	437512	0	0
	RENT/HIRING CHARGES	437514	0	0
	RATES AND TAXES	437515	0	0
	INSURANCE	437516	0	0
	SECURITY EXPENSES	437517	0	0
	ELECTRICITY EXPENSES	437518	0	0
	TRAVELLING AND CONVEYANCE	437519	0	0
	EXPENSE ON VEHICLES/STAFF CAR	437520	0	0
	TELEPHONE TELEX AND POSTAGE -COMMUNICATION EXPENSES	437521	0	0
	ADVERTISEMENT PUBLICITY	437522	0	0
	ENTERTAINMENT AND HOSPITALITY EXPENSES	437523	0	0
	PRINTING AND STATIONERY	437524	0	0
	OTHER EXPENSES	437525	0	0
	DESIGN AND CONSULTANCY-INDIGENOUS	437526	0	0
	DESIGN AND CONSULTANCY-FOREIGN	437527	0	0
	LOSSES ON ASSETS/ MATERIAL WRITTEN OFF	437528	0	0
	LOSS ON SALE OF ASSET	437530	0	0
	EXPENSES ON COMPENSATORY AFFORESTATION/ CATCHMENT AREA	437531	0	0
	EXPENDITURE ON LAND NOT BELONGING TO CORPORATION	437532	0	0
	LAND ACQUISITION AND REHABILITATION	437533	0	0
	INT.ON BORROWED MONEY-INTEREST ON GOVERNMENT OF INDIA	437540	0	0
	INT.ON BORROWED MONEY-BONDS	437541	0	0
	INT.ON BORROWED MONEY-FOREIGN LOAN	437542	0	0
	INT.ON BORROWED MONEY-TERM LOAN BANKS/ FIS	437543	0	0
	INT.ON BORROWED MONEY-SHORT TERM LOAN	437544	0	0
	INT.ON BORROWED MONEY-CASH CREDIT/ TERM LOAN	437545	0	0
	BOND ISSUE/ SERVICE EXPENSES	437546	0	0
	COMMITMENT FEE	437547	0	0
	GUARANTEE FEE ON LOAN	437548	0	0
	OTHER FINANCE CHARGES	437549	0	0
	EXCHANGE RATE VARIATION(Debit Bal.)	437550	0	0
	EXCHANGE RATE VARIATION(Credit Bal.)	437551	0	0
	Remuneration to Auditors	437552	0	0
	Exchange difference regarded as adjustment to Interest Cost	437554	0	0
	Loss on Hedging Transactions	437555	0	0
	DEP. DURING CONSTRUCTION	437560	0	0
	Provisions	437561	0	0
	PRIOR PERIOD EXPENSES	437565	0	0
	INCOME FROM GENERATION OF ELECTRICITY -PRE-COMMISSIONING	437570	0	0
	INTEREST ON LOANS AND ADVANCES	437571	0	0
	MISCELLANEOUS RECEIPTS AND RECOVERIES	437572	0	0
	PROFIT ON SALE OF ASSET	437573	0	0
	PROVISIONS/LIABILITY NOT REQUIRED WRITTEN BACK	437574	0	0
	Rent/Hire Charges	437575	0	0
	PRIOR PERIOD INCOME	437579	0	0
	EDC-DISTRIBUTION CONTROL ACCOUNT	438000	0	0
	CAPITALIZATION OF EDC-OTHER INCOME	438101	0	0
	CAPITALIZATION OF EDC -GENERAL ADMINISTRATION AND OTHER	438102	0	0

NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	CAPITALIZATION OF EDC-EMPLOYEES REMUNERATION AND BENEFIT	438103	0	0
	CAPITALIZATION OF EDC-DEPRECIATION	438104	0	0
	CAPITALIZATION OF EDC- INTEREST ABD FINANCIAL CHARGES	438105	0	0
	CAPITALIZATION OF EDC-PROVISIONS	438106	0	0
	CAPITALIZATION OF EDC -PRIOR PERIOD ADJUSTMENT	438107	0	0
	CAPITALIZATION OF EDC –EXCHANGE RATE VARIATION	438108	0	0
	CAPITALIZATION OF EDC- CORPORATE/REGIONAL OFFICE EXPENSES	438109	0	0
	Corporate/Regional Office Expenses (Net)	437599	0	0
		TOTAL	0	0
	PROVISION FOR PROJECT EXPENSES	350922	0	0
Note no. 11.2	**Intangible Assets Under Development**			
	INTANGIBLE ASSETS-COMPUTER SOFTWARE	432201	0	0
Note no. 13	**LOANS AND ADVANCES**			
	LONG TERM LOAN AND ADVANCES			
	CAPITAL ADVANCES			
	Secured (considered good)			
	ADVANCES TO CONTRACTORS-INDIAN CURRENCY-SECURED	450100	0	0
	ADVANCES TO CONTRACTORS-INDIAN CURRENCY-SECURED	450101	0	0
	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-SECURED	450105	0	0
	ADVANCES- FOREIGN CURRENCY-SECURED	450106	0	0
	ADVANCES TO CONTRACTORS-INDIAN CURRENCY-SECURED	458101	0	0
	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-SECURED	458105	0	0
	ADVANCES- FOREIGN CURRENCY-SECURED	458106	0	0
			0	0
	Unsecured (considered good)– Against bank guarantee			
	ADVANCES TO CONTRACTORS (AGAINST BANK GUARANTEE) -INDIAN	450300	0	0
	ADVANCES TO CONTRACTORS (AGAINST BANK GUARANTEE) -INDIAN	450301	0	0
	ADVANCES TO SUPPLIERS (AGAINST BANK GUARANTEE)-INDIAN	450302	0	0
	ADVANCES (AGAINST BANK GUARANTEE)-FOREIGN CURRENCY-	450304	0	0
	ADVANCES TO CONTRACTORS (AGAINST BANK GUARANTEE) -INDIAN	458301	0	0
	ADVANCES TO SUPPLIERS (AGAINST BANK GUARANTEE)-INDIAN	458302	0	0
	ADVANCES (AGAINST BANK GUARANTEE)-FOREIGN CURRENCY-	458304	0	0
			0	
	Unsecured (considered good)– Others			
	ADVANCES TO CONTRACTORS -INDIAN CURRENCY-UNSECURED	450201	0	0
	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-UNSECURED	450205	0	0
	ADVANCES- FOREIGN CURRENCY-UNSECURED	450206	0	0
	Advance - Government Department	450207	0	0
	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-UNSECURED	450200	0	0
	ADVANCES TO CONTRACTORS -INDIAN CURRENCY-UNSECURED	458201	0	0
	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-UNSECURED	458205	0	0
	ADVANCES- FOREIGN CURRENCY-UNSECURED	458206	0	0
	Advance/Deposit - Government Department	458207	0	0
			0	0
	Provision for expenditure awaiting utilisation certificate	350904	0	0
	Unsecured (considered doubtful)	code required		
	Provision for Doubtful Advances - Capital Advances	350915	0	0
LONG TERM LOAN AND ADVANCES				
	- Unsecured (considered good)			
	SECURITY DEPOSIT-LEASE ACCOMMODATION	650400	-399505210	-399505210

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	SECURITY DEPOSIT-LEASE ACCOMMODATION	650401	0	0
	SECURITY DEPOSIT-CONSTRUCTION CONTRACT	650402	0	0
	EARNEST MONEY DEPOSIT	650432	0	0
	SECURITY DEPOSIT-LEASE ACCOMMODATION	658401	0	0
	SECURITY DEPOSIT-CONSTRUCTION CONTRACT	658402	0	0
	EARNEST MONEY DEPOSIT	658432	0	0
	DEPOSIT WITH P&T	650410	0	0
	DEPOSIT WITH RAILWAY	650411	0	0
	DEPOSIT WITH OTHER GOVT. DEPTT.	650412	399505210	399505210
	Other Deposits	650413	0	0
	BALANCE WITH CUSTOMS, PORT TRUST	650421	0	0
	DEPOSIT WITH INSURANCE COMPANY	650431	0	0
	DEPOSIT WITH P&T	658410	0	0
	DEPOSIT WITH RAILWAY	658411	0	0
	DEPOSIT WITH OTHER GOVT. DEPTT.	658412	399505210	399505210
	Other Deposits	658413	0	0
	BALANCE WITH CUSTOMS, PORT TRUST	658421	0	0
	DEPOSIT WITH INSURANCE COMPANY	658431	0	0
			399505210	**399505210**
	Provision for Doubtful Deposits - Long Term	350914	0	0
	Provision against demand raised by Govt. Dept.	350612	0	0
	Employees (including accrued interest)			
	-Secured			
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-	650120	733773	246631
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-SECURED	650121	64926	21449
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- SCOOTER-	650122	0	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMPUTER	650123	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - HOUSE	650143	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - CAR	650144	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE -	650145	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE -	650146	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-	650212	9815014	7626704
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR	650213	1509790	1364195
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650214	21158	13580
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650215	207061	158378
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	650228	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE - CAR	650229	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	650230	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	650231	0	0
	HOUSE BUILDING ADVANCE - SECURED	660101	19320227	13367922
	CAR ADVANCE- SECURED	660102	4154918	3767084
	SCOOTER ADVANCE/ MOTOR CYCLE ADVANCE- SECURED	660103	94495	31103
	COMPUTER ADVANCE- SECURED	660104	699960	586650
	DUE FROM DEPUTATIONISTS - HOUSE BUILDING ADVANCE - SECURED	660105	0	0
	DUE FROM DEPUTATIONISTS - CAR ADVANCE - SECURED	660106	0	0
	DUE FROM DEPUTATIONISTS - SCOOTER/MOTOR CYCLE ADVANCE -	660107	0	0
	DUE FROM DEPUTATIONISTS - COMPUTER ADVANCE - SECURED	660108	0	0
			36621322	**27183696**
	-Unsecured			
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-	650125	0	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- SCOOTER-	650126	0	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMPUTER	650127	0	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-	650128	0	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-OTHER	650131	0	0

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- CHILDREN	650151	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - HOUSE	650147	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE -	650148	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE -	650149	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - CAR	650150	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-	650218	0	8795
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR-	650219	3519	2125
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650220	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650221	526	1024
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650222	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650223	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650244	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	650232	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE - CAR	650233	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	650234	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	650235	0	0
	DUE FROM DEPUTATIONISTS-INTEREST ACCRUED BUT NOT DUE-	650251	0	0
	HOUSE BUILDING-ADVANCE- UNSECURED	660201	0	419203
	CAR-ADVANCE- UNSECURED	660202	407760	274992
	SCOOTER/ MOTOR CYCLE ADVANCE- UNSECURED	660203	0	
	COMPUTER ADVANCE - UNSECURED	660204	63000	33,00
	FURNITURE ADVANCE	660205	0	0
	CHILDREN HIGHER EDUCATION LOAN - UNSECURED-NON CURRENT	660214	0	0
	DUE FROM DEPUTATIONISTS - HOUSE BUILDING ADVANCE -	660207	0	0
	DUE FROM DEPUTATIONISTS - CAR ADVANCE - UNSECURED	660208	0	0
	DUE FROM DEPUTATIONISTS - SCOOTER/MOTOR CYCLE ADVANCE -	660209	0	0
	DUE FROM DEPUTATIONISTS - COMPUTER ADVANCE - UNSECURED	660210	0	0
	DUE FROM DEPUTATIONISTS - FURNITURE ADVANCE	660211	0	0
	DUE FROM DEPUTATIONISTS-CHILDREN HIGHER EDUCATION LOAN -	660215	0	0
			474805	739889
	Loan to State Government in settlement of dues from customer			
	LONG TERMS ADVANCES-DELHI TRANSCO LTD.	661201	0	0
	Advance to Government of Arunachal Pradesh-Unsecured	661202	0	0
	Other advances			
	- Unsecured (considered good)			
	Other Pre Paid Expenses - Non Current	650713	0	0
	Less : Provisions for doubtful other loans and advances - Long Term			
	PROVISION FOR BAD AND DOUBTFUL ADVANCES - EMPLOYEES - LONG	350913	0	0
	PROVISION FOR BAD AND DOUBTFUL ADVANCES - OTHERS - LONG	350912	0	0
			0	0
	SHORT TERM LOANS & ADVANCES			
	DEPOSITS			
	DEPOSIT WITH P&T	659410	0	0
	DEPOSIT WITH RAILWAY	659411	0	0
	DEPOSIT WITH OTHER GOVT. DEPTT.	659412	0	0
	Other Deposits	659413	0	0
	BALANCE WITH CUSTOMS, PORT TRUST	659421	0	0
	DEPOSIT WITH INSURANCE COMPANY	659431	0	0
	SECURITY DEPOSIT-LEASE ACCOMMODATION	659401	0	0
	SECURITY DEPOSIT-CONSTRUCTION CONTRACT	659402	0	0
	EARNEST MONEY DEPOSIT	659432	0	0
			0	0

NHPC LIMITED FARIDABAD

399

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	PROVISION FOR BAD AND DOUBTFUL DEPOSITS - SHORT TERM	350602	0	0
	Employees loans & Advances (including accrued interest)			
	- Secured			
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-	651520	249631	162159
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-SECURED	651521	191254	161486
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- SCOOTER-	651522	6450	5736
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMPUTER	651523	11662	31672
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - HOUSE .	651543	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - CAR	651544	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE -	651545	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE -	651546	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-	651612	11000	51000
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR	651613	42274	162350
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	651614	3504	3805
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	651615	42341	22950
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	651628	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE - CAR	651629	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	651630	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	651631	0	0
	HOUSE BUILDING ADVANCE - SECURED	661501	2703988	2554870
	CAR ADVANCE- SECURED	661502	1145662	1592460
	SCOOTER ADVANCE/ MOTOR CYCLE ADVANCE- SECURED	661503	87608	30608
	COMPUTER ADVANCE- SECURED	661504	481979	414777
	DUE FROM DEPUTATIONISTS - HOUSE BUILDING ADVANCE - SECURED	661505	0	0
	DUE FROM DEPUTATIONISTS - CAR ADVANCE - SECURED	661506	0	0
	DUE FROM DEPUTATIONISTS - SCOOTER/MOTOR CYCLE ADVANCE -	661507	0	0
	DUE FROM DEPUTATIONISTS - COMPUTER ADVANCE - SECURED	661508	0	0
			4977353	5193873
	Employees loans & Advances (including accrued interest) - Unsecured			
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-	651525	0	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- SCOOTER-	651526	0	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMPUTER	651527	0	2624
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-	651528	0	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-OTHER	651531	0	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- CHILDREN	651551	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - HOUSE	651547	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE -	651548	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE -	651549	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - CAR	651550	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-	651618	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR-	651619	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	651620	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	651621	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	651622	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	651623	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	651632	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE - CAR	651633	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	651634	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	651635	0	0
	HOUSE BUILDING-ADVANCE- UNSECURED	661601	0	28428
	CAR-ADVANCE- UNSECURED	661602	89040	25008
	SCOOTER/ MOTOR CYCLE ADVANCE- UNSECURED	661603	0	0
	COMPUTER ADVANCE - UNSECURED	661604	27000	9000
	FURNITURE ADVANCE	661605	0	0
	CHILDREN HIGHER EDUCATION LOAN - UNSECURED- CURRENT	661612	0	0
	DUE FROM DEPUTATIONISTS - HOUSE BUILDING ADVANCE -	661607	0	0
	DUE FROM DEPUTATIONISTS - CAR ADVANCE - UNSECURED	661608	0	0

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	DUE FROM DEPUTATIONISTS - SCOOTER/MOTOR CYCLE ADVANCE -	661609	0	0
	DUE FROM DEPUTATIONISTS - COMPUTER ADVANCE - UNSECURED	661610	0	0
	DUE FROM DEPUTATIONISTS - FURNITURE ADVANCE	661611	0	0
	DUE FROM DEPUTATIONISTS - CHILDREN HIGHER EDUCATION LOAN-	661615	0	0
			116040	**65060**
	MULTIPURPOSE ADVANCE	660206	8251258	7958973
	DUE FROM DEPUTATIONISTS - MULTIPURPOSE ADVANCE	660212	0	0
	MULTIPURPOSE ADVANCE	660305	0	0
	TRANSFER TRAVELLING ALLOWANCE ADVANCE	660301	66400	0
	TOUR TRAVELLING ALLOWANCE ADVANCE	660302	48000	107000
	PAY ADVANCE	660303	48810	0
	LEAVE TRAVEL CONCESSION ADVANCE	660304	0	0
	ADVANCE FOR MEDICAL TREATMENT	660306	0	0
	DEATH RELIEF SCHEME PAYMENT	660307	0	0
	DEPARTMENTAL ADVANCE TO STAFF	660308	8000	60674
	LUMPSUM ADJUSTABLE ADVANCE TO EMPLOYEES AGAINST PAY	660310	0	0
	DEATH RELIEF SCHEME-EXECUTIVES	660312	0	0
	DRS Control Account	660318	0	0
	DRS-Executive Control Account	660319	0	0
	OTHER ADVANCES TO STAFF NOT BEARING ANY INTEREST	660320	0	0
	DUE FROM DEPUTATIONISTS - TRANSFER TRAVELLING ALLOWANCE	660321	0	0
	DUE FROM DEPUTATIONISTS - TOUR TRAVELLING ALLOWANCE	660322	0	0
	DUE FROM DEPUTATIONISTS - PAY ADVANCE	660323	0	0
	DUE FROM DEPUTATIONISTS - LEAVE TRAVEL CONCESSION ADVANCE	660324	0	0
	DUE FROM DEPUTATIONISTS - ADVANCE FOR MEDICAL TREATMENT	660325	0	0
	DUE FROM DEPUTATIONISTS - DEATH RELIEF SCHEME PAYMENT	660326	0	0
	DUE FROM DEPUTATIONISTS - DEATH RELIEF SCHEME PAYMENTS -	660327	0	0
	DUE FROM DEPUTATIONISTS - OTHER ADVANCES NOT BEARING ANY	660328	0	0
	DUE FROM DEPUTATIONISTS - LEASE PAYMENTS	660329	0	0
	DUE FROM DEPUTATIONISTS - PAY AND ALLOWANCES	660330	0	0
			8422468	**8126647**
			8538508	**8191707**
	OTHER ADVANCES TO EMPLOYEES-CONSIDERED DOUBTFUL	660213	**0**	**0**
	Advance to contractor / supplier			
	Secured (considered good)			
	ADVANCES TO CONTRACTORS-INDIAN CURRENCY-SECURED	660801	0	
	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-SECURED	660802	0	0
	ADVANCES TO SUPPLIERS-SECURED	660803	0	0
	ADVANCES TO OTHERS-INDIAN CURRENCY-SECURED	660804	0	0
	ADVANCES-FOREIGN CURRENCY-SECURED	660805	0	0
			0	**0**
	Unsecured (considered good)			
	– Against bank guarantee			
	ADVANCES TO CONTRACTORS (AGAINST BANK GUARANTEE)	660701	0	0
	ADVANCES TO SUPPLIERS (AGAINST BANK GUARANTEE)	660702	0	0
	ADVANCES TO OTHERS (AGAINST BANK GUARANTEE)	660704	0	0
			0	**0**
	– Others			
	ADVANCES TO CONTRACTORS-INDIAN CURRENCY-UNSECURED	660401	0	0
	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-UNSECURED	660403	3785144	10398
	ADVANCES TO OTHERS-INDIAN CURRENCY-UNSECURED	660407	2977796	0
	ADVANCES-FOREIGN CURRENCY-UNSECURED	660408	0	0
			6762940	**10398**
	Provision for expenditure on work/supply/services through govt depat awaiting utilisation certificate -short term	350924	-1986929	0
	Loan to State Government in settlement of dues from customer			

401

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	LONG TERMS ADVANCES-DELHI TRANSCO LTD.	651203	0	0
	Loan to State Government in settlement of dues from customer	661203	0	0
			0	0
	Other advances			
	- Unsecured (considered good)			
	INSURANCE-PREPAID	650701	27089042	21837832
	RENT PREPAID	650702	0	0
	OTHER PRE-PAID EXP. - CURRENT	650703	795662	0
	ADVANCE RENT FOR HIRED PREMISES	660601	0	0
	ADVANCES TO EPF TRUST	660602	0	0
	ADVANCES TO FPS	660603	0	0
	ADVANCES TO EPS	660604	0	0
	ADVANCES TO CLEARING AGENTS	660605	0	0
	OTHER ADVANCES	660606	693774	0
	ADVANCE TO SOCIAL SECURITY TRUST	660607	0	0
			28578478	21837832
	Less : Provisions for doubtful other loans and advances - Short Term			
	PROVISION FOR BAD AND DOUBTFUL ADVANCES - EMPLOYEES -	350601	0	0
	PROVISION FOR BAD AND DOUBTFUL ADVANCES - OTHERS - SHORT	350603	0	0
			0	0
	Advance income tax			
	INCOME TAX DEDUCTED AT SOURCE BY OUTSIDERS	660501	0	0
	INCOME TAX PAID IN ADVANCE	660502	0	0
	ADVANCE FRINGE BENEFIT TAX	660503	0	0
	INCOME TAX DEDUCTED AT SOURCE - SELF INSURANCE FUND	660504	0	0
			0	0
Note no. 14.1	**OTHER NON-CURRENT ASSETS**			
	Interest accrued on:			
	Advance to Arunachal Government			
	Interest Accrued but not due on Advance to Government of Arunachal	650237	0	0
	Others			
	INTEREST ACCRUED AND DUE ON ADVANCES TO CONTRACTORS	650100	0	0
	INTEREST ACCRUED AND DUE ON ADVANCES TO CONTRACTORS-	650124	0	0
	INTEREST ACCRUED AND DUE ON ADVANCES TO CONTRACTORS-	650141	0	0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	650216	0	0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	650217	0	0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	650224	0	0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	650225	0	0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	650200	0	0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	658216	0	0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	658217	0	0
	INTEREST ACCRUED AND DUE ON ADVANCE TO CONTRACTOR	658124	0	0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	658224	0	0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	658225	0	0
			0	0
	DEFERRED FOREIGN CURRENCY FLUCTUATION ASSETS ACCOUNT	650501	1401132896	1877897586
	DEFERRED EXPENDITURE ON FOREIGN CURRENCY FLUCTUATION	650502	0	0
Note no. 14.2	**OTHER NON-CURRENT ASSETS - REGULATORY ASSETS**			
	Employee Remuneration & Benefits- Regulated Assest (For the period)	670101	0	0
	Generation, Adm & Other exps - Regulated Assest (For the period)	670102	0	0
	Provisions - Regulated Assest (For the period)	670103	0	0
	Depreciation- Regulated Assest (For the period)	670104	0	0

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Finance Cost -Regulated Assest (For the period)	670105	0	0
	Prior Period Items (Net) - Regulated Assest (For the period)	670106	0	0
	Other Income - Regulated Assest (For the period)	670100	0	0
			0	**0**
Note no. 15	**CURRENT INVESTMENTS**			
	Current maturities of long term investments			
	8.50 % Tax-Free State Government Special Bonds of the Government	520416	0	0
	MUTUAL FUND INVESTMENT ACCOUNT- SHORT TERM-CURRENT-(NON-	520408	0	0
	In Government Securities - Self Insurance Fund	510412	0	0
	In PSUs/ Public Financial Institutions and Corporate Bonds - Self	510413	0	0
	Investment In National Power Exchange Limited (JV)- Current	510213	0	0
	INVESTMENT IN NATIONAL POWER EXCHANGE LIMITED (JV)- CURRENT	510233	0	0
			0	**0**
	PROVISION FOR DIMINUTION IN VALUE OF INVESTMENTS	351101	0	0
Note no. 16	**INVENTORIES**			
i)	**Stores and spares**			
	INVENTORIES (OTHER THAN CONST STORE) RECLASSIICATION	610001	0	0
	INVENTORIES (OTHER THAN CONST STORE) STOCK TRANSFER	610002	0	0
	STEEL ACCOUNT	610101	13682439	1363[illegible]
	CEMENT ACCOUNT	610201	0	[illegible]
	OTHER CIVIL BUILDING MATERIAL ITEMS ACCOUNT	610301	6223558	6351926
	SPARES FOR GEN. P&M AND AUXILIARY SYS.-IMPORTED ACCOUNT	610401	0	0
	SPARES FOR GEN. P&M AND AUXILIARY SYS.-INDIGENOUS ACCOUNT	610501	29080541	37453053
	OTHER GENERIC ELECTRIC ITEMS ACCOUNT	610601	6645243	6177281
	SPARES FOR EQUIPMENTS ACCOUNT	610701	1281179	1265556
	SPARES FOR VEHICLES ACCOUNT	610801	268794	491794
	OTHER GENERIC HARDWARE/MECHANICAL ITEMS ACCOUNT	610901	14943992	14666331
	PETROL OIL AND LUBRICANTS ACCOUNT	611001	4021537	3458909
	GENERAL COMMUNICATION/ADMIN. ITEMS ACCOUNT	611101	1562323	1448516
	INVENTORIES (OTHER THAN CONSTRUCTION STORE) - CSR ITEMS	617101	0	0
			77709606	**84949460**
	Stores in transit/ pending inspection			
	INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORY-INDIGENOUS	612001	0	0
	INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORY-IMPORTED	612002	0	0
	STORES IN TRANSIT	612601	0	0
	MATERIAL PENDING INSPECTION ACCOUNT	612602	5251996	52921
			5251996	**52921**
ii)	**Loose tools**			
	LOOSE TOOLS ACCOUNT	611201	798107	693[illegible]
	LOOSE TOOLS IN USE	611208	0	996681
			798107	**1690249**
iii)	**Scrap inventory**			
	SCRAP MATERIALS	611301	**685009**	**685009**
iv)	**Material at site**			
	MATERIAL AT SITE	612801	**0**	**0**
v)	**Material issued to contractors/ fabricators**			
	MATERIAL ISSUED TO CONTRACTORS	617001	0	0
	MATERIAL ISSUED TO FABRICATORS	617002	0	0
			0	**0**
vi)	**INVENTORY FOR SELF GENERATED CERs/VERs**	611501	0	0
vii)	PROVISION FOR OBSOLESCENCE IN STORES	350901	7799623	7640284
	EXCESSES PENDING INVESTIGATION	350920	0	0
	Provision for Diminution in Value of Self Generated CERs/VERs	351501	0	0

NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
			7799623	7640284
Note no. 17	TRADE RECEIVABLES			
	SUNDRY DEBTORS FOR SALE OF POWER	630101	0	0
	SUNDRY DEBTORS OTHERS	630102	0	0
	Debtors for U.I. Charges	630103	0	0
	Debtors for Congestion Charges	630104	0	0
	Debtors for Regulated Power	630106	0	0
	S. DEBTORS- CONSULTANCY	630201	0	0
	S. DEBTORS-CONSTRUCTION PROJECT-TURNKEY PROJECTS	630301	0	0
	DEBTORS-CONSTRUCTION PROJECTS- DEPOSIT WORK	630302	0	0
	CONSULTANCY- RECEIVABLE /PAYABLE CONTROL ACCOUNT	630404	0	0
	DEBTORS FOR SALE OF SCRAP	630501	0	0
	DUE FROM SUBSIDIARIES-CONSULTANCY CHARGES RECOVERABLE	651116	0	0
	AMOUNT PAYABLE AGAINST UI CHARGES/ DEVIATION SETTLEMENT	310716	0	0
			0	0
	Less: Provision for doubtful debts			
	PROVISION FOR BAD AND DOUBTFUL DEBTORS-SALE OF POWER	350501	0	0
	PROVISION FOR BAD AND DOUBTFUL DEBTORS-CONSULTANCY	350502	0	0
	PROVISION FOR BAD AND DOUBTFUL DEBTORS-TURNKEY/	350503	0	0
			0	0
	NET TRADE RECEIVABLES		0	0
Note no. 18	**CASH AND BANK BALANCES**			
	Cash and Cash Equivalent			
i)	CASH IN HAND			
	IMPREST WITH STAFF	640101	37899	164392
	POSTAL ORDERS IN HAND	640102	0	0
	STAMPS IN HAND	640103	0	0
	CASH IN TRANSIT	640104	19624	8395
	CHEQUES IN TRANSIT	640301	0	0
	Total Cash On Hand	640302	0	0
ii)	**CHEQUES/DRAFTS IN HAND**		57523	172787
iii)	**Bank balances - with scheduled banks**	640201	0	0
	- In current account - Self Insurance Fund			
	SBI-INVESTMENT A/C-31090877734 (SELF INSURANCE INVESTMENT)	640456	0	0
		640457	0	0
	- In current account - Others		0	0
	CURRENT A/C - SBI-(C&I)	640401	0	0
	CURRENT A/C -IOB(FBD)	640402	0	0
	UTI BANK	640403	0	0
	CURRENT A/C-BANK OF INDIA	640404	0	0
	State Bank of Patiala, Delhi	640405	0	0
	JAMMU & KASHMIR BANK	640406	0	0
	ICICI BANK NEW DELHI	640407	0	0
	CENTRAL BANK OF INDIA-CURRENT ACCOUNT	640408	0	0
	DEUTSCHE BANK-CURRENT A/C.	640409	0	0
	CURRENT ACCOUNT SBI NEHRU PLACE	640410	0	0
	CORPORATION BANK	640411	0	0
	STANDARD CHARTERED BANK	640412	0	0
	BANK ACCOUNT RELATED TO DEVELOPMENT SURCHARGE RESERVE	640413	0	0
	CANARA BANK,CHANAKYA PURI	640414	0	0
	CANARA BANK - FARIDABAD	640415	0	0
	J & K BANK LTD., JAMMU	640416	0	0
	INDIAN OVERSEAS BANK(FOC)-DIVIDEND ACCOUNT	640417	0	0
	PUNJAB NATIONAL BANK CURRENT A/C.-D-SERIES	640418	0	0

NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	PUNJAB NATIONAL BANK CURRENT A/C.- E-SERIES	640419	0	0
	CHQ. ISSUED A/C-SBI(CAG)	640422	0	0
	SBI - PANCHKULA	640423	0	0
	SBI-C&I- WITHDRAWAL ACCOUNT	640424	0	0
	SBI (NP) - WITHDRAWAL A/C	640425	0	0
	CWC (PALAM) - WITHDRAWAL A/	640426	0	0
	SBI (FRBD) - WITHDRAWAL A/C	640427	0	0
	SBI (CHADIGARH) - WITHDRWAL A/	640428	0	0
	SBI (NP) - COLLECTION A/C	640429	0	0
	STATE BANK OF INDIA - C&I - COLLECTION ACCOUNT	640430	0	0
	SBI (FBD) - COLLECTION A/C	640431	0	0
	CWC (PALAM) - COLLECTION A/C	640432	0	0
	SBI (CHANDIGARH)-COLLECTION A/C	640433	0	0
	S.B.I.(C&I.)-CURRENT A/C (PMGSY)	640435	0	0
	S.B.I.(C&I.)-CURRENT A/C (REC)	640436	0	0
	Current Account - Punjab National Bank (PMGSY Fund), Patna	640437	0	0
	Current Account - State Bank of India, Main Branch, Faridabad	640438	0	0
	SBI, CAG - Current A/c no. 1000001046	640439	0	0
	CURRENT A/C -IOB(FBD)-SERVICES DIVISION	640440	0	0
	State Bank of Bikaner and Jaipur, Faridabad Branch	640441	0	0
	S.B.I.(CAG)-CURRENT A/C- ESCROW LIC	640442	0	0
	IDBI LTD	640443	0	0
	CURRENT A/C -HDFC	640444	0	0
	STATE BANK OF INDIA- CURRENT ACCOUNT-IPO	640445	0	0
	PUNJAB NATIONAL BANK (INVESTMENT A/c NO 3179002100104718)	640449	0	0
	CASH/ BANK CONTRA CONTROL ACCOUNT	640450	0	0
	UCO BANK (INVESTMENT A/c)	640453	0	0
	UNITED BANK OF INDIA	640458	0	0
	AXIS BANK TENDER FEECOLLECTION A/C-910020010327984	640460	0	0
	SBI REGT. FEE FOR RECRUITMENT COLLECTION A/C- 31713133703	640461	0	0
	S.B.I.(CAG)-CURRENT A/C32209931877-ESCROW LIC	640462	0	0
	CURRENT ACCOUNT- INDUSIND BANK-A/c No-200998926133	640463	0	0
	S.B.I.(CMB)- A/C33451922599-ESCROW -NHPC Buyback	640464	0	0
	S.B.I.(CMB)- A/C33489981504-SPECIAL A/C - NHPC BUYBACK	640465	0	0
	SBI BANK ACCOUNT NHPC LIMITED PRIVATE PLACEMENT OF S SERIES	640466	0	0
	CHEQUE ISSUED ACCOUNT- No. 1	640501	9580	1347
	CHEQUE ISSUED ACCOUNT- No. 2	640502	50946	59901
	CHEQUE ISSUED ACCOUNT- No. 3	640503	0	0
	CHEQUE COLLECTION ACCOUNT NO.1	640601	338703	78
	CHEQUE COLLECTION ACCOUNT NO.2	640602	0	0
	CHEQUE COLLECTION ACCOUNT NO.3	640603	0	0
	CASH CREDIT ACCOUNT- DENA BANK	640701	0	0
	CASH CREDIT ACCOUNT- IOB, NEHRU PLACE	640702	0	0
	CASH CREDIT VYASA BANK	640703	0	0
	TAX FREE BOND 2013 INTEREST REFUND MONEY ACCOUNT - YES	640914	0	0
	INTEREST PAYMENT ON TAX FREE BOND (FY 2013-14) ACCOUNT - SBI	640915	0	0
	NHPC LTD.- FINAL DIVIDEND ACCOUNT 2013-14 - IDBI BANK (A/c	640916	0	0
	UNCLAIMED ALLOTMENT MONEY ACCOUNT (ICICI BANK A/C	640910	0	0
			399229	**140038**
	Deposit Account - Upto 3 months			
	DEPOSIT ACCOUNT- SHORT TERM (CLTD) -IPO PROCEED	640908	0	0
	Corporate Liquid Term Deposit (Flexi) A/c.	640905	0	0
	CORPORATE LIQUIDITY TERM DEPOSIT- PMGSY	640420	0	0
	CORPORATE LIQUIDITY TERM DEPOSIT-REC	640421	0	0
			0	**0**
	Bank balances - with other banks			
	- In current account			

NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	CURRENT ACCOUNT-THE BANK OF BHUTAN	641201	0	0
	CURRENT ACCOUNT-DEUTSCHE BANK, TOKYO BRANCH	640434	0	0
	BARCLAYS BANK PLC-SWAP	641202	0	0
	STANDARD CHARTERED BANK-SWAP	641203	0	0
			0	0
	Deposit Account - More than 3 months & upto 12 months			
	- In deposit account - Self Insurance Fund			
	SHORT TERM DEPOSITS IN BANKS-SELF INSURANCE FUND	640906	0	0
	- In deposit account - IPO proceeds			
	DEPOSIT ACCOUNT- SHORT TERM-IPO PROCEEDS	640907	0	0
	DEPOSIT ACCOUNT- SHORT TERM-IPO PROCEED	540501	0	0
			0	0
	- In deposit account - Others			
	F.D.R. -BONDS A/C -('A','D')	640902	0	0
	F.D.R. -BONDS A/C-('C')	640903	0	0
	SHORT TERM DEPOSITS IN BANKS	640904	0	0
	SAVING ACCOUNT WITH SCHEDULE BANK	641001	0	0
			0	0
	NHPC LTD.- FINAL DIVIDEND ACCOUNT 2009-10 - INDUSIND BANK (	640909	0	0
	SPECIAL DEPOSIT DIVIDEND ACCOUNT	640901	0	0
	NHPC Limited -Final Div Account 2010-11 - Axis Bank	640911	0	0
	NHPC LTD.- FINAL DIVIDEND ACCOUNT 2011-12 - INDUSIND BANK	640912	0	0
	NHPC LTD.- FINAL DIVIDEND ACCOUNT 2012-13 - IDBI BANK	640913	0	0
			0	0
	DEPOSIT ACCOUNT- LONG TERM-SELF INSURANCE FUND	520503	0	0
	DEPOSIT ACCOUNT- LONG TERM-IPO PROCEED	520501	0	0
	DEPOSIT ACCOUNT- LONG TERM-OTHER	520502	0	0
			0	0
			456752	312825
ote no. 19	**OTHER CURRENT ASSETS**			
	Interest accrued on:			
	Loan to State Government in settlement of dues from customers			
	Interest Accrued and Due on Long Term Advances	650136	0	0
	Interest Accrued but not Due on Long Term Advances	650236	0	0
			0	0
	Deposits - IPO			
	INTEREST ACCRUED BUT NOT DUE ON LONG TERM DEPOSIT-IPO	650239	0	0
	INTEREST ACCRUED BUT NOT DUE ON SHORT TERM DEPOSIT(CLTD)-	650240	0	0
		650241	0	0
			0	0
	Deposits - Self Insurance			
	INTEREST ACCRUED BUT NOT DUE ON SHORT TERM DEPOSIT IN BANK-	650238	0	0
	INTEREST ACCRUED BUT NOT DUE ON PSU BOND	650208	0	0
	INTEREST ACCRUED BUT NOT DUE ON CENTRAL GOVT.SECURITIES	650209	0	0
	INTEREST ACCRUED BUT NOT DUE ON LONG TERM DEPOSIT- SELF	650242	0	0
			0	0
	Deposits - Others			
	INTEREST ACCRUED AND DUE FROM BANK-DEPOSIT WITH SCHEDULED	650101	0	0

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	INTEREST ACCRUED AND DUE FROM BANK-SAVINGS ACCOUNTS WITH	650102	0	0
	INTEREST ACCRUED AND DUE FROM BANK-BALANCES WITH	650103	0	0
	INTEREST ACCRUED AND DUE FROM BANK-OTHERS	650104	0	0
	INTEREST ACCRUED AND DUE ON SHORT TERM DEPOSIT	650105	0	0
	Interest Accrued and Due on SEB Bonds	650111	0	0
	INTEREST ACCRUED BUT NOT DUE FROM BANK-DEPOSIT WITH	650201	0	0
	INTEREST ACCRUED BUT NOT DUE FROM BANK-SAVINGS ACCOUNTS	650202	0	0
	INTEREST ACCRUED BUT NOT DUE FROM BANK-BALANCES WITH	650203	0	0
	INTEREST ACCRUED BUT NOT DUE FROM BANK-OTHERS	650204	0	0
	INTEREST ACCRUED BUT NOT DUE ON SHORT TERM DEPOSIT	650205	0	0
	Interest accrued but not due on Corporate Liquid Term Deposit (Flexi)	650207	0	0
	INTEREST ACCRUED BUT NOT DUE ON CLTD	650227	0	0
	INTEREST ACCRUED BUT NOT DUE ON LONG TERM BANK DEPOSIT-	650243	0	0
			0	0
	Interest accrued on Others			
	INTEREST ACCRUED AND DUE- INVESTMENTS	650142	0	0
	INTEREST ACCRUED BUT NOT DUE FROM FIs	650206	0	0
	INTEREST ACCRUED BUT NOT DUE ON DEVELOPMENT SURCHARGE	650210	0	0
	Interest Accrued but not Due on SEB Bonds	650211	0	
	INTEREST ACCRUED BUT NOT DUE- INVESTMENTS	650226	0	
	INTEREST ACCRUED AND DUE ON ADVANCES TO CONTRACTORS-	**659124**	0	0
	INTEREST ACCRUED AND DUE ON ADVANCES TO CONTRACTORS-	**659141**	0	0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	**659216**	0	0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	**659217**	0	0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	**659224**	0	0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	**659225**	0	0
			0	0
	Receivable on account of unbilled revenue	630105	0	0
	Receivable from Subsidiaries / JV's			
	DUE FROM SUBSIDIARIES-DEPUTATION-HOUSE BUILDING ADVANCE	**651701**	0	0
	DUE FROM SUBSIDIARIES-DEPUTATION-CAR ADVANCE	**651702**	0	0
	DUE FROM SUBSIDIARIES-DEPUTATION-SCOOTER ADVANCE	**651703**	0	0
	DUE FROM SUBSIDIARIES-FURNITURE-FRIDGE/ TV ADVANCE-	**651704**	0	0
	DUE FROM SUBSIDIARIES -DEPUTATION- MULTIPURPOSE ADVANCE	**651705**	0	0
	DUE FROM SUBSIDIARIES-INTEREST ON COMPUTER-FURNITURE	**651706**	0	
	DUE FROM SUBSIDIARIES-INTEREST ACCRUED BUT NOT DUE SCOOTER	**651707**	0	0
	DUE FROM SUBSIDIARIES-INTEREST ACCRUED BUT NOT DUE CAR	**651708**	0	0
	DUE FROM SUBSIDIARIES -INTEREST ACCRUED BUT NOT DUE HBA	**651709**	0	0
	DUE FROM SUBSIDIARIES-DEPUTATION-HOUSE BUILDING ADVANCE	651101	0	0
	DUE FROM SUBSIDIARIES-DEPUTATION-CAR ADVANCE	651102	0	0
	DUE FROM SUBSIDIARIES-DEPUTATION-SCOOTER ADVANCE	651103	0	0
	DUE FROM SUBSIDIARIES-FURNITURE-FRIDGE/ TV ADVANCE-	651104	0	0
	DUE FROM SUBSIDIARIES -DEPUTATION- MULTIPURPOSE ADVANCE	651105	0	0
	DUE FROM SUBSIDIARIES-INTEREST ON COMPUTER-FURNITURE	651106	0	0
	DUE FROM SUBSIDIARIES-INTEREST ACCRUED BUT NOT DUE SCOOTER	651107	0	0
	DUE FROM SUBSIDIARIES-INTEREST ACCRUED BUT NOT DUE CAR	651108	0	0
	DUE FROM SUBSIDIARIES -INTEREST ACCRUED BUT NOT DUE HBA	651109	0	0
	DUE FROM SUBSIDIARIES-PAY-ALLOWANCE-RECOVERY FROM	651110	0	0
	DUE FROM SUBSIDIARIES-DEPUTATION- TRANSFER TA	651111	0	0
	DUE FROM SUBSIDIARIES -DEPUTATION- TA	651112	0	0
	DUE FROM SUBSIDIARIES-DRS	651113	0	0
	DUE FROM SUBSIDIARIES-MISC. ADVANCE	651114	0	0
	DUE FROM SUBSIDIARIES -LEASE	651115	0	0
	DEPUTATION - PAY ADVANCE	651117	0	0
	LTC ADVANCE - DEPUTATION	651118	0	0

NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	MEDICAL ADVANCE-DEPUTATION	651119	0	0
	CLAIM RECOVERABLE FROM SUBSIDIARY COMPANY (ON DEPUTED	651120	0	0
	CLAIM RECOVERABLE FROM SUBSIDIARY COMPANY -LDHCL	651121	0	0
	CLAIM RECOVERABLE FROM SUBSIDIARY COMPANY -CHENAB VALLEY	651122	0	0
			0	0
	Interest recoverable from beneficiary	650822	0	0
	Claims recoverable			
	RENT/HIRE CHARGES FROM CONTRACTORS	650301	0	0
	RENT/HIRE CHARGES FROM EMPLOYEES	650304	0	0
	RENT/HIRE CHARGES FROM OTHERS	650305	0	0
	ELECTRICITY CHARGES RECOVERABLE FROM EMPLOYEES	650310	83157	0
	CLAIM RECOVERABLE FROM STAFF	660309	0	0
	CLAIMS RECOVERABLE FROM RAILWAYS	650801	0	0
	CLAIM RECOVERABLE FROM INSURANCE COMPANY	650802	34217836	54228766
	CLAIM RECOVERABLE FROM CONTRACTORS	650803	58693655	58687964
	CLAIM RECOVERABLE FROM SUPPLIERS	650804	0	0
	CLAIMS RECOVERABLE-LIC FOR GROUP GRATUITY AND LIFE	650805	0	0
	CLAIMS RECOVERABLE FROM EPF TRUST	650806	0	0
	CLAIMS RECOVERABLE FROM STATE GOVERNMENT	650807	0	0
	CLAIMS RECOVERABLE FROM OTHER DEPARTMENTS (ON DEPUTED	650808	0	0
	CLAIMS RECOVERABLE FROM EMPLOYEES	650810	49927	122593
	Filling Fees Recoverable	650811	0	0
	Loss to be made Good by Contractor	650812	0	0
	CLAIMS RECOVERABLE FROM GRATUITY TRUST	650813	0	0
	OTHER CLAIMS RECOVERABLE	650820	0	0
	Recoverable from Regulated Entity	650821	0	0
	AMOUNT RECOVERABLE FROM	650823	0	0
	AMOUNT RECOVERABLE FROM	650824	0	0
	CLAIMS RECOVERABLE ON ACCOUNT OF DEVELOPMENT SURCHARGE	650901	0	0
	TAX RECOVERED ON DEVELOPMENT SURCHARGE	650902	0	0
	ADVANCES - PGCIL	660901	0	0
	GUARANTEE FEE -PGCIL	660902	0	0
	CASH SETTLEMENT A/C -PGCIL	660903	0	0
	SERVICE TAX DEFFERED RECEIVABLE	661301	0	0
	OTHER RECOVERABLE	661302	0	0
	OTHER RECOVERABLE	662001	0	0
			93044575	113039323
	Provisions for doubtful claims			
	PROVISIONS FOR BAD AND DOUBTFUL CLAIMS	350701	58533964	58533964
	Provision for PGCIL Recoverable	350917	0	0
			58533964	58533964
	Work In Progress			
	Construction work in progress(on behalf of client)			
	CONSTRUCTION WORK IN PROGRESS (ON BEHALF OF CLIENTS)	620101	0	0
	CUMULATIVE CONSTRUCTION COST ACCOUNT	620102	0	0
	CUMULATIVE INCOME/LOSS RECOGNISED ON CONSTRUCTION	620103	0	0
	PROGRESSIVE BILLS FOR CONSTRUCTION CONTRACT (CREDIT)	620104	0	0
	PROVISION FOR PROBABLE LOSS ON CONSTRUCTION CONTRACT	351001	0	0
			0	0
	CONSULTANCY WIP(ON BEHALF OF CLIENT)	620201	0	0
	PROJECT EXPENSES AWAITING WRITE OFF SANCTION	710301	0	0
	PROVISION FOR PROJECT EXPENSES-awaiting write off sanction	350923	0	0

NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	LOSSES PENDING INVESTIGATION	651001	622155	622155
	LOSSES AWAITING WRITE OFF SANCTION	651002	0	0
			622155	622155
	PROVISION FOR LOSSES PENDING INVESTIGATION	350902	622155	622155
	PROVISION FOR LOSSES AWAITING WRITE OFF SANCTION	350903	0	0
			622155	622155

NHPC LIMITED
FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Others			
	DIVIDEND DECLARED ON INVESTMENT-SUBSIDIARY	650311	0	0
	INCOME RECEIVABLE	650312	0	0
	INCENTIVE RECEIVABLE ON INVESTMENT OF SELF INSURANCE FUND	650313	0	0
	DEFERRED TAX RECOVERY MATERIALIZED	661102	0	0
			0	0
Note no. 20	REVENUE FROM OPERATIONS			
A	SALES			
	SALE OF POWER			
	SALE OF POWER-REGULATED	810101	5416451715	5203504517
	SALE OF POWER-INFIRM POWER	810102	832326927	143967
	INCOME TAX RECOVERY FROM CUSTOMERS	810103	0	0
	FOREIGN EXCHANGE RATE VARIATION (net of adjustment)	810601	0	0
	UNSCHEDULED INTERCHANGE	810701	0	0
	CONGESTION CHARGES	810801	248984028	35183442
	ELECTRICITY DUTY/CESS	810901	0	0
	ELECTRICITY CESS	811601	0	0
	OTHER CHARGES	811602	0	0
	SALE OF POWER-NOT BILLED	811901	0	0
	Earlier year Sales	812001	357815638	62825233
		812002	3	668120889
		Total (Sales)	6855578311	5969778048
	Sales adjustment of a/c of FERV	819001	0	362480840
	Sales adjustment of account of FERV	841801		0
	FOREIGN CURRENCY FLUCTUATION ADJUSTMENT (DEBIT) ACCOUNT	924001		0
	Less :		0	362480840
	Tariff Adjustments	820103	246949635	7707822
	Regulated Power Adjustment	820105, 820106	526912471	121261
	INCOME FROM GENERATION OF ELECTRICITY -PRE-COMMISSIONING PE	980170	0	0
			6081716205	5599468125
B	ADVANCE AGAINST DEPRECIATION			
	ADVANCE AGAINST DEPRECIATION TRANSFER TO ADVANCE (DEBIT HEA	820101	0	0
	ADVANCE AGAINST DEPRECIATION TRANSFER FROM ADVANCE (CREDIT	820102	0	0
		sub-total	0	0
C	OTHER OPERATING INCOME (Interest from Beneficiary States)			
	Interest from Beneficiary States	841401	0	1079580134
	Interest on UI charges Receivable	841403	8533	2819006
		sub-total	8533	1082399140
D	REVENUE FROM CONTRACTS, PROJECT MANAGEMENT AND CONSULTANCY WORKS			
	CONTRACTS & CONSULTANCY INCOME			
	CONTRACTS INCOME			
	REVENUE FROM CONSTRUCTION PROJECTS-TURNKEY	830201	0	0
	REVENUE FROM CONSTRUCTION PROJECTS-TURNKEY	830207	0	0
	REVENUE FROM CONSTRUCTION PROJECTS-DEPOSIT WORK	830301	0	0
		sub-total	0	0
	Consultancy Income			
	REVENUE FROM CONSULTANCY-DOMESTIC	830101	0	0
	REVENUE FROM CONSULTANCY-OVERSEAS	830102	0	0
	CONTRACTS & CONSULTANCY INCOME	sub-total	0	0
		Total	0	0
Note no. 21	OTHER INCOME			
	Income from Long Term Investments			
	Trade			

NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Dividend from Subsidiary			
	INCOME FROM INVESTMENT-DIVIDEND-SUBSIDIARY	840201	0	0
	Dividend-Others			
	Income from Investment-Dividend-(Trade)	840205	0	0
	Interest			
	Government Securities (8.5% tax free bonds issued by the State Governments)			
	INTEREST INCOME BONDS-SECURITISED	840402	0	0
	Total (Trade)			
	Non-Trade			
	Dividend-Others			
	INCOME FROM MUTUAL FUND INVESTMENT-DIVIDEND-(NON-TRADE)	840208	0	0
	Income from Investment-Dividend-(Non-Trade)	840207	0	0
	Interest-Self Insurance Fund			
	INTEREST INCOME ON AAA PSU BOND-TAXABLE-NON TRADE	840406	0	0
	INTEREST INCOME ON AAA PSU BOND-NON-TAXABLE-NON TRADE	840411	0	0
	INTEREST INCOME ON CENTRAL GOVT. SECURITIES-NON TRADE	840407	0	0
		sub-total	**0**	
	Income from Others			
	Interest			
	Subsidiary Company - No link in this sheet			
	INCOME FROM SUBSIDIARY	840206	0	0
	Loan to State Government in settlement of dues from customers			
	Interest Income-Long Term Advances-Securitised	840403	0	0
	Advance to Government of Arunachal Pradesh			
	Interest on Advance to Government of Arunachal Pradesh	840602	0	0
	Public Deposit Account - No link in this sheet			
	Interest on Public Deposit Account	840303	0	0
	Indian Banks-Self Insurance			
	INTEREST INCOME FROM BANK- LONG TERM DEPOSIT- SELF INSURANCE	840309	0	0
	INTEREST INCOME ON BANK DEPOSIT-SELF INSURANCE FUND	840408	0	0
		sub-total	**0**	
	Indian Banks-Others			
	INTEREST INCOME-GOVERNMENT DEPOSITS	840202	0	0
	INTEREST INCOME-SECURITIES	840203	0	0
	INCOME FROM INVESTMENT-OTHERS	840204	0	0
	INTEREST INCOME FROM BANK-SAVINGS BANK ACCOUNT	840301	0	0
	INTEREST INCOME FROM BANK-TERM DEPOSIT	840302	0	0
	Interest on Public Deposit Account	840303	0	0
	INTEREST INCOME FROM BANK-OTHERS	840304	0	0
	Interest on Corporate Liquid Term Deposit (Flexi) A/c	840305	0	0
	INTEREST INCOME FROM BANK- SHORT TERM DEPOSIT-IPO PROCEEDS	840307	0	0
	INTEREST INCOME FROM BANK- SHORT TERM DEPOSIT(CLTD)-IPO PROC	840308	0	0
	INTEREST INCOME ON BANK DEPOSIT-HELD ON BEHALF OF OTHER AGEN	840409	0	0
	INTEREST INCOME ALLOCATED TO UNITS	980516	0	0
	INTEREST INCOME FROM BANK- LONG TERM DEPOSIT-IPO PROCEEDS	840306	0	0
	INTEREST INCOME FROM BANK- LONG TERM DEPOSIT- OTHER	840311	0	0
		840312	0	0
		sub-total	**0**	**0**
	Employee's Loans and Advances			
	INTEREST FROM EMPLOYEE ON HBA	840501	1834335	1466020

NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	INTEREST FROM EMPLOYEE ON CAR ADVANCE	840502	440611	435377
	INTEREST FROM EMPLOYEE ON SCOOTER/ MOTOR CYCLE ADVANCE	840503	8285	6976
	INTEREST FROM EMPLOYEE ON COMPUTER ADVANCE	840504	79022	76123
	INTEREST FROM EMPLOYEE-OTHERS	840505	0	0
		sub-total	**2362253**	**1984496**
	Others			
	INTEREST ON ADVANCES TO CONTRACTORS	840601	0	0
	BEHALF OF OTHER AGENCIES	840603	0	0
	INTEREST INCOME BONDS	840401	0	0
	INCOME FROM SUBSIDIARY	840206	0	0
	Interest on Public Deposit Account	840303	0	0
		sub-total	**0**	**0**
	LATE PAYMENT SURCHARGE	840101	8786101	45814025
	NET GAIN/LOSS ON SALE OF MUTUAL FUND INVESTMENTS	842001	0	0
	INCOME FROM SALE OF SELF GENERATED CERs/VERs			
	REALIZATION OF LOSS DUE TO BUSINESS INTERUPTION	842101	0	531480
		842102	0	0
	Profit on sale of assets			
	PROFIT ON SALE-DISPOSAL-SETTLEMENT OF INSURANCE CLAIM OF FIXE	841501	1792796	36100
	PROFIT ON SALE-DISPOSAL-SETTLEMENT OF INSURANCE CLAIM OF SURI	841503	0	557149
		sub-total	**1792796**	**593249**
	Liabilities/Provisions not required written back			
	LIABILITY NOT REQUIRED WRITTEN BACK	840901	1255313	4265740
	PROVISION NOT REQUIRED WRITTEN BACK	840902	6382065	3833193
		sub-total	**7637378**	**8098933**
	Others			
	RENT/HIRE CHARGES FROM CONTRACTORS	840701	0	0
	RENT/HIRE CHARGES EMPLOYEES	840702	0	0
	RENT/HIRE CHARGES-OTHERS	840708	291880	118942
	Sale of Scrap	840801	0	0
	OTHER INCOME	841001	3557254	20478181
	0	841002	0	0
	TOWNSHIP RECOVERIES	841201	787018	1218394
	RECOVERIES FROM DEPUTATIONISTS-EL	841301	0	0
	RECOVERIES FROM DEPUTATIONISTS-GRATUITY	841302	0	0
	RECOVERIES FROM DEPUTATIONISTS-GROUP INSURANCE	841304	0	0
	RECOVERIES FROM DEPUTATIONISTS-FOREIGN SERVICE CONTRIBUTION	841305	0	0
	EXCESS ON PHYSICAL VERIFICATION OF STORES- CONSTRUCTION- WRIT	841603	0	0
	EXCESS ON PHYSICAL VERIFICATION OF STORES- O&M- WRITTEN BACK	841604	0	0
	POST OFFICE RECURRING DEPOSIT	841701	0	0
	LEASE RECOVERY	841702	263260	215836
	ELECTRICITY RECOVERY	841703	1523694	2303292
	TELEPHONE RECOVERY	841704	48038	0
	STAFF CAR RECOVERY	841705	0	0
	CABLE CHARGES	841706	0	0
	LIBRARY CHARGES/CO. OP. SHARE	841707	0	0
	MISC. CHARGES	841709	0	0
	GUEST HOUSE RECOVERY	841710	419839	435361
		sub-total	**6890983**	**24770006**
	Exchange rate variation (Credit)			
	EXCHANGE RATE VARIATION (GAIN)	841101	9888960	15707178
	ERV (GAIN) ALLOCATED TO UNITS	980515	0	0
		sub-total	**9888960**	**15707178**
	CO/ Regional Office Allocation to Units			
	Other Income <Corporate/Regional Office>	849999	8723274	7769025

NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Other Income <PID>	849995	0	0
	Other Income <Corporate/Regional Office>	980401	0	0
		Allocated to Units	8723274	7769025
		Total (Other Income)		
	Income transferred to EDC	Less :		
	INTEREST ON LOANS AND ADVANCES	980171	0	0
	MISCELLANEOUS RECEIPTS AND RECOVERIES	980172	0	0
	PROFIT ON SALE OF ASSETS	980173	0	0
	PROVISION/LIABILITY NOT WRITTEN BACK	980174	0	0
	Rent/Hire Charges	980175	0	0
	Exchange rate variation (Credit)	980151	0	0
	Other Income <Corporate/Regional Office>	980191	0	0
		Trf. To EDC	0	0
	Income transferred to contract and consultancy expenses	Less :		
	RECEIPTS AND RECOVERIES (DEBIT)	980208	0	0
	RECEIPTS AND RECOVERIES	980306	0	0
	Other Income <Corporate/Regional Office>	980601	0	0
		Trf. To Consultancy	0	
	Income transferred to Advance Deposit from Client/Contractees and against Deposit Works			
	TRANSFER OF INCOME TO ADVANCE/ DEPOSIT RECEIVED FROM CLIENTS	980704	0	0
	TRANSFER OF INCOME TO DEPOSIT WORKS	980708	0	0
		Trf. To Deposit Work	0	0
	REGULATORY EXPENSES / INCOME FOR THE CURRENT YEAR			
	Employee Remuneration & Benefits- Regulated Assest	870101	0	0
	Generation, Adm & Other exps - Regulated Assest	870102	0	0
	Provisions - Regulated Assest	870103	0	0
	Depreciation- Regulated Assest	870104	0	0
	Finance Cost -Regulated Assest	870105	0	0
	Prior Period Items (Net) - Regulated Assest	870106	0	0
	Other Income - Regulated Assest	870100	0	0
			0	0
Note no. 22	GENERATION, ADMINISTRATION AND OTHER EXPENSES			
	Water Usage Charges	920111	0	0
		sub-total	0	0
	Consumption of stores and spare parts			
	CONSUMPTION OF STORES AND SPARES-WATER REGULATING SYSTEM-	920101	0	0
	CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT-CA	920102	13171729	35967489
	CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT-OT	920103	0	0
	CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT- O	920104	14764697	11333822
		sub-total	27936426	47301311
	Repair and maintenance			
	Building			
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-POWER PLANT BUI	920201	0	0
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-POWER PL	920202	5179332	7968262
	REPAIR AND MAINTENANCE-OTHER EXPENSES-POWER PLANT BUILDING	920203	0	0
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-ADMINISTRATIVE/	920204	42501	74423
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-ADMINIST	920205	4415993	5597377
	REPAIR AND MAINTENANCE-OTHER EXPENSES-ADMINISTRATIVE/ OFFIC	920206	990	0
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-RESIDENTIAL BUILI	920210	164425	0
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-RESIDENT	920211	2281390	9192047
	REPAIR AND MAINTENANCE-OTHER EXPENSES-RESIDENTIAL BUILDING	920212	0	0
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-OTHER BUILDING	920213	6199	0

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-OTHER BU	920214	1196769	7039618
	REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER BUILDING	920215	3310	0
	REPAIR AND MAINTENANCE-GUEST HOUSE BUILDING	920216	4556	654884
	REPAIR AND MAINTENANCE-HOSPITAL BUILDING	920217	3702155	3703714
	REPAIR AND MAINTENACE-CLUB BUILDING	920218	0	89217
	REPAIR AND MAINTENANCE- SCHOOL BUILDING	920219	0	2482833
		sub-total	16997620	36802375
	Machinery			
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- GPM-MAIN POWE	920401	1625	2735885
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-GPM-MAI	920402	27045199	26147557
	REPAIR AND MAINTENANCE-OTHER EXPENSES-GPM-MAIN POWER PLAN	920403	0	22965
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-OTHER POWER EQ	920404	406065	1598925
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-OTHER PO	920405	1174678	1087229
	REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER POWER EQUIPME	920406	0	0
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-CONSTRUCTION PL	920501	350313	104299
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-CONSTRU	920502	426278	149800
	REPAIR AND MAINTENANCE-OTHER EXPENSES-CONSTRUCTION PLANT A	920503	0	0
	SPECIAL REPAIRS-MATERIAL CONSUMED-GENERATING PLANT AND MAC	920810	0	0
	SPECIAL REPAIRS-PAYMENT TO OUTSIDE AGENCY-GENERATING PLANT A	920811	273600	850000
	SPECIAL REPAIRS-OTHER EXPENSES-GENERATING PLANT AND MACHINE	920812	0	0
		sub-total	29677758	32696660
	Others			
	DESILTATION EXPENSES	920301	0	0
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-DAM AND RESERV	920304	287058	906583
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-DAM AND	920305	4523641	4875490
	REPAIR AND MAINTENANCE-OTHER EXPENSES-DAM AND RESERVOIR	920306	126592	25000
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- HYDRO MECHANI	920307	1327929	1877663
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-HYDRO M	920308	4804247	4027932
	REPAIR AND MAINTENANCE-OTHER EXPENSES-HYDRO MECHANICAL WO	920309	0	0
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- WATER REGULATI	920310	0	0
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-WATER RE	920311	0	0
	REPAIR AND MAINTENANCE-OTHER EXPENSES-WATER REGULATING SYS	920312	0	0
	Repair and Maintenance DG Set-Other than Residential	920601	664508	1692230
	REPAIR AND MAINTENANCE DG SET-Residential	920602	2461	0
	REPAIR AND MAINTENANCE-COMPUTERS	920604	2122644	1807317
	REPAIR AND MAINTENANCE-COMPUTER SOFTWARE & RELATED SERVIC	920605	194812	0
	REPAIR AND MAINTENANCE-WATER SUPPLY INSTALLATIONS	920613	3380791	3893796
	REPAIR AND MAINTENANCE-ELECTRICAL INSTALLATIONS	920614	12466413	12120774
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-ROAD, BRIDGES, CU	920701	0	0
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-ROAD, BRI	920702	1988797	17721916
	REPAIR AND MAINTENANCE-OTHER EXPENSES-ROAD, BRIDGES, CULVER	920703	0	0
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-HEAVY VEHICLES	920710	602257	844974
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-HEAVY VE	920711	1916508	1117529
	REPAIR AND MAINTENANCE-OTHER EXPENSES-HEAVY VEHICLES	920712	27455	28182
	Repair and Maintenance-materials consumed-Light Vehicles other than C	920713	36238	3260
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-LIGHT VEH	920714	308790	53924
	Repair and Maintenance-other expenses-Light Vehicles other than Car/J	920715	0	0
	REPAIR AND MAINTENANCE-OFFICE EQUIPMENTS	920716	115673	166604
	REPAIR AND MAINTENANCE-FURNITURE AND FIXTURE	920719	148242	370714
	REPAIR AND MAINTENANCE-GUEST HOUSE BUILDING	920722	0	0
	REPAIR AND MAINTENANCE-	920727	0	0
	REPAIR AND MAINTENANCE- OTHERS	920731	9958357	8846894
	Repair and Maintenance-materials consumed- Car/Jeep	920732	0	0
	Repair and Maintenance-other expenses-Car/Jeep	920733	19918	66969
	SPECIAL REPAIRS- MATERIAL CONSUMED-WATER REGULATING SYSTEM	920801	0	5260212
	SPECIAL REPAIRS- PAYMENT TO OUTSIDE AGENCY-WATER REGULATING	920802	0	108164200
	SPECIAL REPAIRS- OTHER EXPENSES-WATER REGULATING SYSTEM	920803	0	0
	SPECIAL REPAIRS- MATERIAL CONSUMED- OTHERS	920820	0	0
	SPECIAL REPAIRS- PAYMENT TO OUTSIDE AGENCY- OTHERS	920821	5844712	14854678

414

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	SPECIAL REPAIRS- OTHER EXPENSES- OTHERS	920822	0	0
		sub-total	50868043	188726841

NHPC LIMITED
FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Direct Expebditure on Contract, Project Management and Consultancy Works			
	DIRECT EXPENSES-CONTRACTORS	960101	0	0
	DIRECT EXPENSES-MATERIALS	960102	0	0
	DIRECT EXPENSES-SUPPLIES	960103	0	0
	DIRECT EXPENSES-LABOUR	960104	0	0
	DIRECT EXPENSES-HIRE CHARGES	960105	0	0
	DIRECT EXPENSES-MATERIAL	960201	0	0
	DIRECT EXPENSES-SUPPLIES	960202	0	0
	DIRECT EXPENSES-LABOUR	960203	0	0
	DIRECT EXPENSES-OTHERS	960204	0	0
		sub-total	**0**	**0**
	Miscellaneous operational expenses			
	Rent			
	RENT OFFICE	921101	0	0
	RENT TRANSIT HOSTELS-GUEST HOUSES	921102	146000	78000
	RENT RESIDENTIAL	921103	0	0
	RENT-LAND /LEASE RENTAL	921104	0	0
	Hiring of Vehicles other than Car/Jeep	921105	861533	1193540
	HIRING OF CONSTRUCTION EQUIPMENT	921106	0	0
	HIRING OF OTHER PLANTS AND EQUIPMENTS	921107	0	0
	Hiring of Vehicles-Car/Jeep	921108	15802063	14171829
	Hiring of Aircraft/Helicopter	921109	0	0
		sub-total	**16809596**	**15443369**
	Rates and taxes			
	RATES AND TAXES-VEHICLES	921201	162050	181032
	RATES AND TAXES-BUILDINGS	921202	0	0
	RATES AND TAXES-OTHERS	921204	1237743	1237530
	EXCISE DUTY ON ELECTRICITY	921208	0	0
	ELECTRICITY DUTY/CESS	921209	0	0
	FEES PAID TO REGISTRAR OF COMPANIES	921212	0	0
	MUNICIPAL TAXES	921213	0	0
	SALES TAX ON ROYALTY	921215	0	0
	ELECTRICITY CESS	921219	0	0
	OTHER TAXES /DUTIES	921220	0	141575
	WATER CESS AND ENVIRONMENT PROTECTION CESS	921210	0	0
	WEALTH TAX	970503	0	0
		sub-total	**1399793**	**1560137**
	Insurance			
	INSURANCE PREMIUM- PLANT AND MACHINERY	921310	21838	0
	Insurance premium of Vehicles other than Car/Jeep	921312	77899	300349
	INSURANCE- CONSTRUCTION EQUIPMENT	921313	0	0
	Insurance premium of Vehicles-Car/Jeep	921314	159128	2148
	INSURANCE- FIDELITY	921315	2809	2809
	INSURANCE- CASH IN TRANSIT /CHEST/COUNTER	921316	6742	6742
	INSURANCE-TRANSIT INSURANCE	921317	23710	44945
	INSURANCE PREMIUM-GROUP INSURANCE	921318	0	0
	INSURANCE -STAFF LOANS	921319	0	0
	INSURANCE- INDL. ALL RISK	921320	74312833	57425609
	INSURANCE- OTHERS	921325	0	0
		sub-total	**74604959**	**57782602**
	Utilization of Self Insurance Fund	921801	30607004	0
	Security expenses			
	Security Expenses -CISF-Residential	921401	0	0
	Security Expenses -Others-Residential	921402	18222075	5055150
	Security Expenses -CISF-Other than Residential	921403	0	0

NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Security Expenses -Others-Other than Residential	921404	24335985	36592809
		sub-total	42558060	41647959
	Electricity Charges			
	ELECTRICITY EXPENSES-OFFICE (GENERATED BY NHPC)	921501	0	0
	ELECTRICITY EXPENSES-OTHERS (GENERATED BY NHPC)	921505	0	0
	ELECTRICITY EXPENSES-OFFICE	921506	1595201	1892122
	Electricity Expenses-Residential	921507	4392694	5804439
	Electricity Expenses – Other than Office & Residential	921510	17268154	15263081
	WHEELING CHARGES PAID	921511	0	0
		sub-total	23256049	22959642
	Travelling and Conveyance			
	CONVEYANCE EXPENSES	921601	239547	337320
	INLAND TRAVEL	921602	2658925	2437937
	INLAND TRAVEL-TRAINING	921603	1328838	891010
	INLAND TRAVEL-CONSULTANTS/OTHERS	921604	0	0
	FOREIGN TRAVEL	921605	0	0
	FOREIGN TRAVEL -TRAINING	921606	0	0
	Inland Travel-Conference	921607	0	0
	Foreign Travel-Conference	921608	0	0
	Inland Travelling Expenses - Directors	921610	0	
	TRANSFER TA EXPENSES	921611	683386	992 .1
	DAILY ALLOWANCE/BOARDING AND LODGING CHARGES	921612	3248209	1954666
	Baggage Allowance on Retirement	921613	0	0
	Foreign Travel Expenses - Directors	921615	0	0
		sub-total	8158905	6613874
	Expenses on Vehicles			
	POL EXPENSE ON CARS/ JEEPS	921701	255426	495589
	POL EXPENSE ON TRANSPORT VEHICLE	921702	1991133	2150454
	POL EXPENSE ON HEAVY VEHICLE	921703	531818	459398
	POL ON OTHERS	921707	24937	0
		sub-total	2803314	3105441
	Telephone, telex and postage			
	TELEX AND POSTAGE	922001	104769	112173
	TELEGRAM AND WIRELESS CHARGES	922002	0	0
	COURIER CHARGES	922003	7405	7597
	TELEPHONE CHARGES	922004	1432449	1297926
	SATELLITE COMMUNICATION EXPENSES	922006	2747917	3607891
	EMAIL/INTERNET EXPENSES	922007	190665	206487
	OTHER COMMUNICATION EXPENSES	922010	1663	391
		sub-total	4484868	562406
	Advertisement and publicity			
	ADVERTISEMENT RECRUITMENT	922101	0	0
	ADVERTISEMENT TENDERS	922102	2450399	3002307
	PUBLICITY NEWSPAPERS	922103	0	30000
	PUBLICITY JOURNALS	922104	0	0
	PUBLICITY SOUVENIRS	922105	0	0
	CONFERENCE EXPENSES	922106	0	50950
	EXHIBITIONS EXPENSES	922107	0	0
	MISC. PUBLIC RELATION	922108	443552	278349
	PHOTOGRAPHIC MATERIAL	922109	0	0
	MOVIE MAKING	922110	0	0
	PRINTING OF PUBLICITY BOOKED AND FOLDERS	922111	0	0
	STATUTORY PRESS ADVERTISEMENT	922112	0	0
	Sponsorship expenses on Sports Events	922113	0	0
	Sponsorship expenses on events other than Sports-Government Agencie	922114	0	0
	Sponsorship expenses on events other than Sports-Others	922115	0	0
	ADVERTISEMENT OTHERS	922120	165934	198122
		sub-total	3059885	3559728
	Entertainment and hospitality expenses			

NHPC LIMITED FARIDABAD

417

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	ENTERTAINMENT AND HOSPITALITY EXPENSES ON FOREIGNERS-IN FOR	922201	0	0
	ENTERTAINMENT AND HOSPITALITY EXPENSES ON FOREIGNERS-IN INDI	922202	0	0
	ENTERTAINMENT AND HOSPITALITY EXPENSES ON OTHERS-IN FOREIGN	922203	0	0
	ENTERTAINMENT AND HOSPITALITY EXPENSES ON OTHERS-IN INDIAN R	922204	27050	33250
		sub-total	27050	33250
	Donation			
	CONTRIBUTION TO PM'S RELIEF FUND	922301	0	0
	OTHER CONTRIBUTION TO DONATION	922302	0	0
		sub-total	0	0
	Printing and stationery			
	PRINTING AND STATIONERY	922401	987577	1146037
	PRINTING AND STATIONARY FOR ANNUAL REPORTS, CALENDARS, DIARI	922402	0	297026
	REPORT PREPARATION-CD/FLOPPIES	922403	0	0
	PRINTING AND BINDING OF REPORT	922404	0	23442
	COMPUTER STATIONERY	922405	181360	274931
	COMPUTER CONSUMABLES	922406	551288	904110
	PRINTING AND STATIONERY EXPENSES OF BOARD / COMMITTEE OF DIR	922407	0	0
		sub-total	1720225	2645546
	Books and periodicals			
	BOOKS PERIODICALS JOURNALS- FOREIGN CURRENCY	922501	0	0
	BOOKS PERIODICALS JOURNALS- INDIAN CURRENCY	922502	60693	112336
		sub-total	60693	112336
	Consultancy charges			
	-Indigenous			
	LEGAL EXPENSES	922601	7046231	9247862
	PAYMENT TO CONSULTANTS	922602	370003	454961
	DRAFTING CHARGES FOR PREPARATION AND PRINTING OF DRAWINGS	922606	0	0
	PAYMENT TO INTERNAL AUDITORS	922608	186333	314187
	OTHER CHARGES	922615	0	0
		sub-total	7602567	10017010
	-Foreign			
	PAYMENT TO CONSULTANTS-FOREIGN /EXPATRIATES	922604	0	0
	INCOME TAX ON REMUNERATION TO FOREIGN CONSULTANTS	922605	0	0
		sub-total	0	0
	Expenditure on compensatory afforestation/ catchment area treatment			
	EXPENSES ON COMPENSATORY AFFORESTATION/ CATCHMENT AREA TR	923901	2012644	608554
	Expenditure on land not belonging to corporation			
	Expenditure on land not belonging to corporation	923902	0	0
	Loss on sale of assets			
	LOSS ON SALE OF ASSET	923701	0	24925
	LOSS ON RECOGNITION OF ASSETS RETIRED FROM ACTIVE USE/ SURPLU	923720	413280	6188
		sub-total	413280	31113
	Assets / claims written off			
	NORMAL LOSS ON STORE & INVENTORIES	923401	0	0
	STORE WRITTEN OFF	950901	0	0
	BAD DEBTS WRITTEN OFF	950903	0	0
	BAD ADVANCES WRITTEN OFF	950904	0	0
	BAD CLAIMS WRITTEN OFF	950905	0	0
	FIXED ASSETS WRITTEN OFF	950906	0	1
	PROJECT EXPENSES WRITTEN OFF	950908	0	0
	PRELIMINARY EXPENSES WRITTEN OFF	955101	0	0
	DEFERRED REVENUE EXPENSES WRITTEN OFF	955201	0	0
	SURVEY AND INVESTIGATION EXPENSES WRITTEN OFF	955301	0	0

NHPC LIMITED FARIDABAD

418

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	DPR EXPENSES WRITTEN OFF	955302	0	0
		sub-total	0	1
	Interest payment on court/arbitration cases			
	Interest Payment on Court/Arbitration Cases	922801	0	122437879
	INTEREST ON DELAYED PAYMENT TO MICRO, SMALL AND MEDIUM EN	922802	0	0
	Interest -	922803	1221613	0
		sub-total	1221613	122437879
	Interest to beneficiary states			
	INTEREST TO BENEFICIARY STATES	941601	60558918	514882
	INTEREST ON UI CHARGES PAYABLE	941602	0	0
		sub-total	60558918	514882
	Rebate to customers			
	REBATE TO CUSTOMERS	941101	58212844	67511421
	INCENTIVE TO BENEFICIARY STATES	941102	0	0
		sub-total	58212844	67511421
	COMMUNITY DEVELOPMENT EXPENSES	925101	0	1529[illegible]
	SUSTAINABLE DEVELOPMENT EXPENSES	925102	0	37[illegible]6
	CSR & SD - Health Care and Sanitation Expenditure	925103	2267315	0
	CSR & SD - Education & Skill Development	925104	31550892	0
	CSR & SD - Women Empoerment /Senior Citizen Expenditure	925105	1184294	0
	CSR & SD - Enviornment Expenditure	925106	0	0
	CSR & SD - Art & Curlture Expenditure	925107	456133	0
	CSR & SD - Ex-Arm Forces	925108	0	0
	CSR & SD - Sports	925109	112360	0
	CSR & SD - National Welfare Fund	925110	0	0
	CSR & SD - Fund for Technology & Research	925111	0	0
	CSR & SD - Rurla Development Expenditure	925112	2387429	0
	CSR & SD - Capacity Building	925113	0	0
	CSR & SD - SWACHH VIDYALAY ABHIYAN	925114	0	0
	COMMUNITY DEVELOPMENT EXPENSES	925003	0	0
		sub-total	37958423	15669107
	Expenditure on Self Generated CERS/VERS	924101	0	99944
	Other general expenses			
	OTHER PAYMENTS	922702	0	0
	RECRUITMENT EXPENSES	925002	0	0
	SCHOLARSHIPS	925010	0	0
	TRAINING EXPENSES	925011	2705906	2995714
	EXPENSES ON INTERNAL EXAMINATION	925014	0	0
	Gifts to Others	925016	0	0
	Participation Fee - Conference/Training	925017	0	1000
	Festival Celebration Expenses - other than Independence/Republic Day	925018	412525	125290
	Independence/Republic Day Celebration expenses	925019	41325	42825
	CELEBRATION EXPENSES ON NON-FESTIVE OCCASIONS	925021	0	0
	Expenditure on Food/Beverages - in house training/temporary training c	925023	255413	348244
	Freight and Incidental expenses on Inventory Balances Written Off	925026	0	0
	PETITION FEE /REGISTRATION FEE /OTHER FEE – To CERC/RLDC/RPC	925027	12835066	46564534
	SUBSCRIPTION TO TRADE AND OTHER ASSOCIATIONS	925028	0	0
	OPERATIONAL/RUNNING EXPENSES OF OFFICE	925030	0	0
	COMPENSATION PAID TO LAND EVACUATIES	922701	0	200000
	Operating Expenses of DG Set-Other than Residential	925001	6393089	2209055
	WASTE LAND DEVELOPMENT EXPENSES-OWN LAND	925004	2551153	137232
	HORTICULTURE EXPENSES	925005	851961	791254
	Operational/Running Expenses of Kendriya Vidyalay	925006	17674114	17969828

NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Operational/Running Expenses of Other Schools	925007	0	0
	TENDER EXPENSES	925008	0	0
	Operational/Running Expenses of Guest House/Transit Hostel	925009	8370866	8595474
	WATER CHARGES	925012	0	0
	EXPENSES ON DEPARTMENTAL MEETING	925013	49380	52481
	CONSUMPTION OF LOOSE TOOLS	925015	1027386	489531
	MISCELLANEOUS EXPENSES	925020	600773	748702
	Share of Beneficiaries in Regulated Power	925024	0	0
	OPERATING EXPENSES OF DG SET - Residential	925025	0	0
	PRELIMINARY EXPENSES	710101	0	0
	OTHER DEFERRED REVENUE EXPENDITURE	710201	0	0
	IPO/ BUY BACK- Expenses			
	IPO/ BUY BACK- FILING FEES	925201	0	0
	IPO/ BUY BACK-LEGAL EXPENSES	925202	0	0
	IPO/ BUY BACK-LISTING FEES	925203	0	0
	IPO/ BUY BACK-LEAD MANAGER FEES & EXPENSES	925204	0	0
	IPO/ BUY BACK-REGISTRAR'S EXPENSES	925205	0	0
	IPO/ BUY BACK-PRINTING & STATIONARY	925206	0	0
	IPO/ BUY BACK-ADVERTISEMENT/PUBLICITY & MARKETING EXPENSES	925207	0	0
	IPO/ BUY BACK-OTHER MISCELLANEOUS IPO EXPENSES/Buy Back	925208	0	0
	IPO/ BUY BACK-AUDIT FEE	925209	0	0
	IPO/ BUY BACK- POSTAGE	925210	0	0
	Post Share Issue Expenses			
	SHARE ISSUE EXPENSES WRITTEN OFF	941901	0	0
	SHARE TRANSFER AGENTS/REGISTRAR EXPENSES	941902	0	0
	DEPOSITARY EXPENSES	941903	0	0
	EXPENDITURE ON HOLDING OF GENERAL MEETINGS	941904	0	0
	SHARE ISSUE EXPENSES			
	Filing Fees	710401	0	0
	Legal Expenses	710402	0	0
	Listing Fees	710403	0	0
	Lead Manager Fees & Expenses	710404	0	0
	Registrar's Expenses	710405	0	0
	Printing & Stationary	710406	0	0
	Advertisement/Publicity & Marketing Expenses	710407	0	0
	Other Miscellaneous IPO Expenses	710408	0	0
	Audit Fee	710409	0	0
		sub-total	**53768957**	**81271164**
	Exchange rate variation (Debit)			
	EXCHANGE RATE VARIATION (LOSS)	923801	1445894	16306987
	ERV (LOSS) ALLOCATED TO UNITS	980514	0	0
		sub-total	**1445894**	**16306987**
	Auditors remuneration			
	STATUTORY AUDIT FEES	923101	0	0
	TAX AUDIT FEES	923102	0	0
	PAYMENT TO STATUTORY AUDITORS FOR TAXATION MATTERS	923103	0	0
	PAYMENT TO STATUTORY AUDITORS FOR COMPANY LAW MATTERS	923104	0	0
	PAYMENT TO STATUTORY AUDITORS FOR MANAGEMENT SERVICES	923105	0	0
	OTHER MATTERS	923106	146068	0
	STATUTORY AUDITORS-OUT OF POCKET EXPENSES	923107	0	0
	COST AUDIT FEES	923108	70537	71429
	COST AUDITORS-OUT OF POCKET EXPENSES	923109	10233	0
	STATUTORY AUDITORS - TA/DA EXPENSES	923110	0	0
		sub-total	**226838**	**71429**
	Director expenses			
	DIRECTORS SITTING FEES	923001	0	0

420

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Research and development expenses			
	RESEARCH AND DEVELOPMENT EXPENSES	923201	0	0
	EXP. ON REGULATED POWER	925029	52349599	121261
	REGULATED POWER ADJUATMENT A/C- EXP. (CREDIT)	820104	-52349599	-121261
		Total	**0**	**0**
	CO/ Regional Office Allocation to Units			
	Generation, Administration and Other Expenses <Corporate/Regional Of	**929999**	44932791	38997827
	Generation, Administration and Other Expenses <PID>	**929995**	0	0
	Generation, Administration and Other Expenses <Corporate/Regional Of	**980403**	0	0
		Total (Generation & Adm.	**44932791**	**38997827**
	Expenses transferred to EDC			
	REPAIRS AND MAINTENANCE- BUILDING	980110	0	0
	REPAIRS AND MAINTENANCE-CONSTRUCTION PLANT MACH. & EQUIP.	980111	0	0
	REPAIRS AND MAINTENANCE- OTHERS	980112	0	0
	RENT/HIRING CHARGES	980114	0	0
	RATES AND TAXES	980115	0	0
	INSURANCE	980116	0	0
	SECURITY EXPENSES	980117	0	0
	ELECTRICITY EXPENSES	980118	0	0
	TRAVELLING & CONVEYANCE	980119	0	0
	EXPENSES ON VEHICLES/STAFF CARS	980120	0	0
	TELEPHONE TELEX AND POSTAGE -COMMUNICATION EXPENSES	980121	0	0
	ADVERTISEMENT PUBLICITY	980122	0	0
	ENTERTAINMENT & HOSPITILITY EXPENSES	980123	0	0
	PRINTING & STATIONERY	980124	0	0
	OTHER EXPENSES	980125	0	0
	DESIGN & CONSULTANCY-INDIGENIOUS	980126	0	0
	DESIGN & CONSULTANCY-FOREIGN	980127	0	0
	LOSSES ON ASSETS/MATERIAL WRITTEN OFF	980128	0	0
	LOSSES ON SALE OF ASSETS	980130	0	0
	EXPENSES ON COMPENSATORY AFFORESTATION/ CATCHMENT AREA TR	980131	0	0
	EXPENDITURE ON LAND NOT BELONGING TO CORPORATION	980132	0	0
	LAND ACQUISITION & REHABILITATION	980133	0	0
	Remuneration to Auditors	980152	0	0
	Generation, Administration and Other Expenses <Corporate/Regional Of	980193	0	0
	EXCHANGE RATE VARIATION(Debit Bal.)	980150	0	0
		sub-total	**0**	**0**
	Expense transferred to contract and consultancy expenses			
	REPAIRS AND MAINTENANCE	980202	0	0
	ADMINISTRATION AND OTHER EXPENSES	980203	0	0
	Remuneration to Auditors	980209	0	0
	REPAIR AND MAINTENANCE	980303	0	0
	ADMINISTRATION AND OTHER EXPENSES	980304	0	0
	Generation, Administration and Other Expenses <Corporate/Regional Of	980603	0	0
		Transfer to Consultan	**0**	**0**
	Expenses transferred to Deposit Works			
	Generation, Adm & Other exps- Recoverable from Deposit Works	980701	0	0
	PROVISIONS			
	Bad and doubtful debts provided			
	BAD AND DOUBTFUL DEBTS PROVIDED-SALE OF POWER	950501	0	0
	BAD AND DOUBTFUL DEBTS PROVIDED-CONSULTANCY	950502	0	0
	BAD AND DOUBTFUL DEBTS PROVIDED-TURNKEY/ CONSTRUCTION CON	950503	0	0
		sub-total	**0**	**0**
	Bad and doubtful advances / deposits provided			

NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	BAD AND DOUBTFUL ADVANCES-PROVIDED	950601	0	0
	BAD AND DOUBTFUL DEPOSITS- PROVIDED	950602	0	0
		sub-total	0	0
	Bad and doubtful Interest / claims provided			
	BAD AND DOUBTFUL CLAIMS PROVIDED	950701	0	0
	DOUBTFUL INTEREST PROVIDED FOR	950703	0	0
		sub-total	0	0
	Diminution in value of stores and spares			
	PROVISION FOR OBSOLESCENCE IN STORES	923303	159339	185396
	PROVISION FOR OTHER LOSSES OF STORES	923304	0	0
		sub-total	159339	185396
	Shortage in store & spares provided			
	SHORTAGE IN STORE	950801	0	0
	Provision for contingencies- No link in this sheet			
	PROVISION FOR CONTINGENCIES	951001	0	0
	Provision against diminution in the value of investment			
	PROVISION FOR DIMINUTION IN VALUE OF INVESTMENTS	951101	0	0
	Provision for project expenses			
	PROJECT EXPENSES PROVIDED FOR	951201	0	0
	Provision for loss on fixed asset/store			
	LOSS ON FIXED ASSETS PROVIDED FOR	951301	0	0
	LOSS ON STORE PROVIDED FOR	951302	0	0
		sub-total	0	0
	Diminution in value of Inventory of Self Generated (CERSs)/(VERs) Provided for	951501	0	0
	Provision for expenditure on CAT Plan	951401	0	0
	Others			
	PROVISION FOR OTHER EXPENSES	952001	0	0
	CO/ Regional Office Allocation to Units			
	Provisions <Corporate/Regional Office>	959999	0	0
	Provisions <PID>	959995	0	0
	Provisions <Corporate/Regional Office>	980407	0	0
		Allocated to Units	0	0
	Expense transferred to EDC	Less :		
	PROVISIONS	980161	0	0
	Provisions <Corporate/Regional Office>	980197	0	0
		Transfer to EDC	0	0
	Expense transferred to contract and consultancy expenses	Less :		
	Provisions	980211	0	0
	PROVISIONS	980308	0	0
	Provisions <Corporate/Regional Office>	980607	0	0
		Transfer to Consultan	0	0
	Provisions transferred to Deposit Works	980707	0	0
Note no. 23	**EMPLOYEE BENEFITS EXPENSE**			
	Salaries, wages, allowances			
	SALARY AND ALLOWANCES (DIRECTOR)	900101	0	0

NHPC LIMITED FARIDABAD

422

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	DEARNESS ALLOWANCE (DIRECTOR)	900102	0	0
	CITY COMPENSATORY ALLOWANCE (DIRECTOR)	900103	0	0
	HOUSE RENT ALLOWANCE (DIRECTOR)	900104	0	0
	INCENTIVE (DIRECTOR)	900105	0	0
	COMPANY LEASED ACCOMMODATION	900106	0	0
	LEAVE ENCASHMENT (DIRECTOR)	900107	0	0
	FOREIGN SERVICE CONTRIBUTION	900108	0	0
	OTHER ALLOWANCE (DIRECTOR)	900109	0	0
	INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY NHPC - (DI	900110	0	0
	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY/ NON PRACTICI	900111	37556875	35912367
	DEARNESS ALLOWANCE (EXEC)	900112	34310866	28639026
	CITY COMPENSATORY ALLOWANCE (EXEC)	900113	0	0
	HOUSE RENT ALLOWANCE (EXEC)	900114	430262	759308
	INCENTIVE (EXEC)	900115	0	0
	SITE COMPENSATORY ALLOWANCE (EXEC)	900116	3597057	3486450
	CHILDREN EDUCATION ALLOWANCE (EXEC)	900117	0	0
	NIGHT SHIFT ALLOWANCE /OVERTIME (EXEC)	900118	186690	128530
	NEWS PAPER ALLOWANCE(EXEC)	900119	0	0
	HINDI ALLOWANCE (EXEC)	900120	19650	35700
	CHILDREN HOSTEL SUBSIDY (EXEC)	900121	0	0
	CONVEYANCE ALLOWANCE/MAINTENANCE (EXEC)	900122	0	0
	COMPANY LEASED ACCOMMODATION/CLA MAINTENANCE	900123	2935766	2376945
	TRANSPORT ALLOWANCE (EXEC)	900124	0	0
	ELECTRICITY SUBSIDY (EXEC)	900125	0	0
	CANTEEN SUBSIDY (EXEC)	900126	0	0
	HONORARIUM (EXEC)	900127	0	20800
	Earned Leave Encashment (Executive)	900128	2868436	1624784
	PRODUCTIVITY LINKED INCENTIVE (EXEC)	900129	12324407	6865224
	WASHING ALLOWANCE (EXEC)	900130	0	0
	SPECIAL DUTY ALLOWANCE (EXEC)	900131	2477645	1722033
	CONVEYANCE REIMBURSEMENT (EXECUTIVE)	900132	3115488	3020383
	Casual/Optional Leave Encashment (Executive)	900133	0	0
	HPL Encashment (Executive)	900134	446112	301097
	OTHER ALLOWANCE (EXEC)	900135	0	0
	INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY NHPC - (EX	900136	0	0
	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY (SUPERVISOR)	900140	9797970	11597174
	DEARNESS ALLOWANCE (SUPERVISOR)	900141	8905924	9188443
	CITY COMPENSATORY ALLOWANCE (SUPERVISOR)	900142	0	0
	HOUSE RENT ALLOWANCE (SUPERVISOR)	900143	447133	428
	INCENTIVE (SUPERVISOR)	900144	500	
	SITE COMPENSATORY ALLOWANCE (SUPERVISOR)	900145	925728	1116423
	CHILDREN EDUCATION ALLOWANCE (SUPERVISOR)	900146	0	0
	WASHING ALLOW (SUPERVISOR)	900147	0	0
	NIGHT SHIFT ALLOWANCE /OVERTIME (SUPERVISOR)	900148	66170	85300
	NEWS PAPER ALLOWANCE (SUPERVISOR)	900149	0	0
	HINDI ALLOWANCE (SUPERVISOR)	900150	6250	6000
	CHILDREN HOSTEL SUBSIDY (SUPERVISOR)	900151	0	0
	CONVEYANCE ALLOWANCE/ CONVEYANCE MAINTENANCE (SUPERVISOR	900152	0	0
	COMPANY LEASED ACCOMMODATION-CLA MAINTENANCE	900153	0	0
	TRANSPORT ALLOWANCE (SUPERVISOR)	900154	0	0
	ELECTRICITY SUBSIDY (SUPERVISOR)	900155	0	0
	CANTEEN SUBSIDY (SUPERVISOR)	900156	0	0
	HONORARIUM (SUPERVISOR)	900157	0	0
	Earned Leave Encashment (Supervisor)	900158	775494	1160254
	PRODUCTIVITY LINKED INCENTIVE (SUPERVISOR)	900159	1938827	1319386
	SPECIAL DUTY ALLOWANCE (SUPERVISOR)	900160	584705	533134
	CONVEYANCE REIMBURSEMENT (SUPERVISOR)	900161	201260	239594
	Casual/Optional Leave Encashment (Supervisor)	900162	0	0
	HPL Encashment (Supervisor)	900163	277415	233963

423

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY NHPC - (SU	900164	0	0
	OTHER ALLOWANCE (SUPERVISOR)	900165	0	0
	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY (WORKMEN)	900166	47124952	48572318
	DEARNESS ALLOWANCE (WORKMEN)	900167	42973382	38403063
	CITY COMPENSATORY ALLOWANCE (WORKMEN)	900168	0	0
	HOUSE RENT ALLOWANCE (WORKMEN)	900169	1384833	1396987
	INCENTIVE (WORKMEN)	900170	25	50
	SITE COMPENSATORY ALLOWANCE (WORKMEN)	900171	4580157	4742248
	CHILDREN EDUCATION ALLOWANCE (WORKMEN)	900172	0	0
	WASHING ALLOW (WORKMEN)	900173	0	0
	NIGHT SHIFT ALLOWANCE /OVERTIME (WORKMEN)	900174	244979	197072
	NEWS PAPER ALLOWANCE (WORKMEN)	900175	0	0
	HINDI ALLOWANCE (WORKMEN)	900176	12100	9050
	CHILDREN HOSTEL SUBSIDY (WORKMEN)	900177	0	0
	CONVEYANCE ALLOWANCE/ CONVEYANCE MAINTENANCE (WORKMEN)	900178	0	0
	COMPANY LEASED ACCOMMODATION-CLA MAINTENANCE	900179	0	0
	TRANSPORT ALLOWANCE (WORKMEN)	900180	0	0
	ELECTRICITY SUBSIDY (WORKMEN)	900181	0	0
	CANTEEN SUBSIDY (WORKMEN)	900182	0	0
	HONORARIUM (WORKMEN)	900183	0	0
	Earned Leave Encashment (Workmen)	900184	5878069	3855361
	PRODUCTIVITY LINKED INCENTIVE (WORKMEN)	900185	10486390	7244027
	OTHER ALLOWANCE (WORKMEN)	900186	0	0
	SPECIAL DUTY ALLOWANCES (WORKMEN)	900187	2893239	2231702
	CASH HANDLING ALLOWANCES	900188	0	0
	CONVEYANCE REIMBURSEMENT (WORKMEN)	900189	164774	143485
	Casual/Optional Leave Encashment (Workmen)	900190	0	0
	HPL Encashment (Workmen)	900191	2730913	1889918
	INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY NHPC - (W	900192	0	0
	WORKMEN COMPENSATION/OTHER COMPENSATION TO EMPLOYEES	900195	0	0
	LEAVE ENCASHMENT ACTUARIAL VALUATION	900196	8494125	10535350
	VRS TO EXECUTIVES-EXGRATIA	900301	0	0
	VRS TO EXECUTIVES- NOTICE PAY	900302	0	0
	VRS TO SUPERVISOR-EXGRATIA	900303	0	4629908
	VRS TO SUPERVISOR-NOTICE PAY	900304	0	0
	VRS TO WORKMEN-EXGRATIA	900305	6315077	0
	VRS TO WORKMEN-NOTICE PAY	900306	0	0
	Perks & Allowances (Cafeteria)-Director-Canteen Allowance/Meal Vouch	900601	0	0
	Perks & Allowances (Cafeteria)-Director-Children Education Allowance	900602	0	0
	Perks & Allowances (Cafeteria)-Director-Hostel Subsidy	900603	0	0
	Perks & Allowances (Cafeteria)-Director-Professional Updation Allowanc	900604	0	0
	Perks & Allowances (Cafeteria)-Director-Conveyance / Transport Allowar	900605	0	0
	Perks & Allowances (Cafeteria)-Director-Washing Allowance	900606	0	0
	Perks & Allowances (Cafeteria)-Director-Vehicle Repair & Maintenance A	900607	0	0
	Perks & Allowances (Cafeteria)-Director-Domestic Help Allowance	900608	0	0
	Perks & Allowances (Cafeteria)-Director-Electricity Allowance	900609	0	0
	Perks & Allowances (Cafeteria)-Director-Newspaper / Professional Litera	900610	0	0
	Perks & Allowances (Cafeteria)-Director-Driver Allowance	900611	0	0
	Perks & Allowances (Cafeteria)-Director-House Upkeep Allowance	900612	0	0
	Perks & Allowances (Cafeteria)-Director-Self Development Allowance	900613	0	0
	Perks & Allowances (Cafeteria)-Director-Club Membership Allowance	900614	0	0
	Perks & Allowances (Cafeteria)-Director-Gardener Allowance	900615	0	0
	Perks & Allowances (Cafeteria)-Director-Ltc Allowance	900616	0	0
	Perks & Allowances (Cafeteria)-Director-Other Allowance	900617	0	0
	Perks & Allowances (Cafeteria)-Executive-Canteen Allowance/Meal Vouc	900626	1618208	1653963
	Perks & Allowances (Cafeteria)-Executive-Children Education Allowance	900627	2242428	2215861
	Perks & Allowances (Cafeteria)-Executive-Hostel Subsidy	900628	77802	117614
	Perks & Allowances (Cafeteria)-Executive-Professional Updation Allowar	900629	1098224	1188155
	Perks & Allowances (Cafeteria)-Executive-Conveyance / Transport Allow	900630	2218205	2173714

NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Perks & Allowances (Cafeteria)-Executive-Washing Allowance	900631	540361	582891
	Perks & Allowances (Cafeteria)-Executive-Vehicle Repair & Maintenance	900632	768724	692604
	Perks & Allowances (Cafeteria)-Executive-Domestic Help Allowance	900633	700043	707276
	Perks & Allowances (Cafeteria)-Executive-Electricity Allowance	900634	429341	328141
	Perks & Allowances (Cafeteria)-Executive-Newspaper / Professional Liter	900635	1182826	1172703
	Perks & Allowances (Cafeteria)-Executive-Driver Allowance	900636	807082	681691
	Perks & Allowances (Cafeteria)-Executive-House Upkeep Allowance	900637	456792	477342
	Perks & Allowances (Cafeteria)-Executive-Self Development Allowance	900638	1096640	1059259
	Perks & Allowances (Cafeteria)-Executive-Club Membership Allowance	900639	124430	90776
	Perks & Allowances (Cafeteria)-Executive-Gardener Allowance	900640	34859	54174
	Perks & Allowances (Cafeteria)-Executive-Ltc Allowance	900641	3435678	3222924
	Perks & Allowances (Cafeteria)-Executive-Other Allowance	900642	229818	272576
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-WASHING ALLOWANC	900651	229781	320472
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-NEWSPAPER ALLOWA	900652	335245	372190
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOUSE UPKEEP ALLOV	900653	197641	214299
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-SELF DEVELOPMENT A	900654	420640	478941
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-LTC	900655	913330	1093309
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-FESTIVAL CELEBRATIC	900656	371226	319017
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-GREEN MEASURES	900657	34412	20967
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-ENERGY CONSERVATI	900658	108520	8[illegible]7
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-TRANSPORT ALLOWA	900659	291391	44[illegible]2
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-VEHICLE REPAIR & MA	900660	114118	133506
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-GAS/FUEL ALLOWANC	900661	314935	361132
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-CHILDREN EDUCATIOI	900662	593900	718428
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOSTEL SUBSIDY	900663	101905	185491
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-INTERNET ALLOWANC	900664	81561	93442
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-SELF FITNESS	900665	317651	342775
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-UNIFORM MAINTENA	900666	7733	7894
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-PATIENT CASE ALLOW	900667	30039	5316
	PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-WASHING ALLOWANC	900676	2317528	2280237
	PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-NEWSPAPER ALLOWAI	900677	1686210	1703758
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-HOUSE UPKEEP ALLOW	900678	788735	804442
	PERKS & ALLOWANCES (CAFETERIA)- WORKMAN -SELF DEVELOPMENT A	900679	1300940	1307389
	PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-LTC	900680	3916155	4093259
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-FESTIVAL CELEBRATION	900681	1604590	1629024
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GREEN MEASURES	900682	180461	181621
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-ENERGY CONSERVATIO	900683	422673	379925
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-TRANSPORT ALLOWAN	900684	2203044	2225480
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-VEHICLE REPAIR & MAI	900685	314900	24[illegible]
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GAS/FUEL ALLOWANCE	900686	1336928	123[illegible]
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-CHILDREN EDUCATION	900687	2667370	3003246
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-HOSTEL SUBSIDY	900688	1111837	1285572
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-INTERNET ALLOWANCE	900689	58615	66721
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-SELF FITNESS	900690	1175361	1261664
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-UNIFORM MAINTENAN	900691	372229	363968
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-PATIENT CASE ALLOWA	900692	51485	48145
	Perks & Allowances (Cafeteria)-Supervisor-Other Allowances	900668	0	0
	Perks & Allowances (Cafeteria)-Workman-Other Allowances	900693	0	0
		sub-total	300514195	278652108
	Gratuity and contribution to provident fund (including administration fees)			
	COMPANY'S CONTRIBUTION TO PF (DIRECTOR)	900201	0	0
	COMPANY'S CONTRIBUTION TO PENSION(EPS) SCHEME (DIRECTOR)	900202	0	0
	COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION FUND (DI	900203	0	0
	COMPANY'S CONTRIBUTION TO PF (EXEC.)	900211	7515329	7104338
	COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME (EXEC.)	900212	951027	499303
	Company's Contribution to PF on Leave Encashment (Executive)	900213	0	0
	COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION FUND (EX	900214	9322408	9302585
	COMPANY'S CONTRIBUTION TO PF (SUPERVISOR)	900240	1911491	2230749

NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME (SUPERVISOR)	900241	294359	208285
	Company's Contribution to PF on Leave Encashment (Supervisor)	900242	0	0
	COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION FUND(SU	900243	2363319	2707915
	COMPANY'S CONTRIBUTION TO PF (WORKMEN.)	900250	8996420	9189082
	COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME (WORKMEN)	900251	1620676	1059359
	Company's Contribution to PF on Leave Encashment (Workmen)	900252	0	0
	COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION FUND (W	900253	11302163	11030383
	PF ADMINISTRATION CHARGES	900261	345842	276489
	EQUITY DEPOSIT LINKED INSURANCE	900262	1977	1010
	COMPANY'S CONTRIBUTION TO GRATUITY	900263	0	0
	EPS ADMINISTRATION CHARGES	900265	0	0
	GRATUITY ACTUARIAL VALUATION EXPENSE	900266	2512860	3116724
	COMPANY'S CONTRIBUTION TO PF ON LEAVE ENCASHMENT VALUATION	900267	0	0
		sub-total	47137871	46726222
	Staff welfare expenses			
	LEAVE TRAVEL CONCESSION (NON TAXABLE)	900401	0	0
	LEAVE TRAVEL CONCESSION TAXABLE	900402	0	0
	MEDICAL REIMBURSEMENT-OUTDOOR (NON-TAXABLE)	900411	1258479	160675
	MEDICAL REIMBURSEMENT-OUTDOOR (TAXABLE)	900412	2495911	3535559
	MEDICAL REIMBURSEMENT-INDOOR (NON-TAXABLE)	900413	6057801	4060528
	MEDICAL REIMBURSEMENT-INDOOR (TAXABLE)	900414	148135	331519
	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-OUTDOOR(TAXABLE)	900415	54822	19500
	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-INDOOR(TAXABLE)	900416	32853	0
	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-OUTDOOR(NON-TAXAI	900417	59959	41806
	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-INDOOR (NON-TAXABL	900418	123129	70359
	MEDICAL REIMBURSEMENT-INDOOR (TAXABLE) - PARENT IN LAWS	900419	0	0
	MEDICAL REIMBURSEMENT-OUTDOOR (TAXABLE) - PARENT IN LAWS	900420	0	0
	LIVERIES AND UNIFORMS	900422	26847	0
	EX-GRATIA PAYMENT	900423	0	0
	GRANTS AND SUBSIDY TO SPORTS, CANTEEN, CLUB	900424	0	0
	LUNCH AND TEA SUBSIDY	900425	0	0
	Baggage Allowance on Retirement	900426	0	0
	AWARDS TO EMPLOYEES	900427	0	0
	NEW YEAR/OTHER GIFTS TO STAFF	900428	163200	168600
	TRANSPORT FACILITY	900429	0	0
	COST OF MEDICINE/APPLIANCES ETC.	900430	1506165	2981283
	Conveyance/Transport expenses of employees-other than residence to c	900431	0	0
	EXPENSE ON HOUSING OTHER THAN SELF LEASE	900432	0	0
	GROUP INSURANCE PREMIUM	900433	0	0
	POL expenses of transport vehicles used for employees-other than resid	900434	0	0
	PROJECT COMMISSIONING AWARD	900435	0	0
	OTHER COMPENSATION TO EMPLOYEES	900439	0	0
	Membership Fee-Clubs other than Sports and Health Club	900440	0	0
	MEMBERSHIP FEES-PROFESSIONAL BODIES	900441	0	0
	MEMBERSHIP FEES-OTHERS	900442	0	0
	Membership Fee-Sports Club	900443	0	0
	Membership Fee-Health Club	900444	0	0
	Initial Membership Fee-Clubs	900445	0	0
	Rebate of additional interest on HBA	900446	0	0
	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (EXECUT	900447	494500	465500
	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (SUPERV	900448	145350	171700
	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (WORKM	900449	733875	771236
	OTHER EXPENSES	900450	7000	8000
	RETIRED EMPLOYEES MEDICAL BENEFIT ACTUARIAL VALUATION PROVISI	900451	6391956	7928007
	BAGGAGE ALLOWANCE ON RETIREMENT ACTUARIAL VALUATION PROVIS	900452	16935	21005
	Memento	900453	50000	65000
	Memento - Actuarial	900454	0	-25756
		sub-total	19766917	20774521
	Leave Salary & Pension Contribution			

NHPC LIMITED FARIDABAD

426

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Leave Salary & Pension Contribution	900501	0	0
	CO/ Regional Office/PID Allocation to Units			
	Employees' Remuneration and Benefits <Corporate/Regional Office>	909999	147833675	146156141
	Employees' Remuneration and Benefits <PID>	909995	0	0
	Employees' Remuneration and Benefits <Corporate/Regional Office>	980402	0	0
		Total	**147833675**	**146156141**
	Total (Employee Remuneration and Benefits)			
	Employee cost transferred to EDC	Less :		
	WAGES, ALLOWANCES AND BENEFITS	980101	0	0
	Gratuity, Contribution to provident fund & pension scheme (including ad	980102	0	0
	STAFF WELFARE EXPENSES	980103	0	0
	LEAVE SALARY AND PENSION CONTRIBUTION	980104	0	0
	Employees' Remuneration and Benefits <Corporate/Regional Office>	980192	0	0
		Transfer to EDC	**0**	**0**
	Transfer to Works	750400, 750401		
	Employee cost transferred to contract and consultancy expenses	Less :		
	EMPLOYEES REMUNERATION AND BENEFITS	980201	0	0
	EMPLOYEES REMUNERATION AND BENEFITS	980302	0	0
	Employees' Remuneration and Benefits <Corporate/Regional Office>	980602	0	0
		Transfer to Consultan	**0**	**0**
	Employee cost transferred to deposit works			
	Employee Remm & Benefits- Recoverable from Deposit Works	980702	**0**	**0**
Note no. 24	**FINANCE COST**			
	Interest			
	Government of India loan			
	INTEREST ON GOVERNMENT OF INDIA LOAN	940101	0	0
	Interest on Government of India loan allocated to units	980501	0	0
		sub-total	**0**	**0**
	Bonds			
	INTEREST ON M SERIES 9.55% SECURED TAXABLE NON CUM BOND	940202	0	0
	INTEREST ON N SERIES 6.50% SECURED TAXABLE NON CUM BOND	940203	0	0
	INTEREST ON O SERIES 7.70% SECURED TAXABLE NON CUM BOND	940204	0	0
	INTEREST ON P SERIES 9.00% SECURED TAXABLE NON CUM BONDS	940205	0	
	INTEREST ON Q SERIES 9.25% SECURED TAXABLE NON CUM BONDS	940206	0	
	INTEREST ON R-1 SERIES 8.70% SECURED TAXABLE NON CUM BONDS	940207	0	0
	INTEREST ON R-2 SERIES 8.85% SECURED TAXABLE NON CUM BONDS	940208	0	0
	INTEREST ON R-3 SERIES 8.78% SECURED TAXABLE NON CUM BONDS	940209	0	0
	INTEREST ON 1A SERIES 2013 `8.18%' SECURED TAX FREE NON CUM B	940210	0	0
	INTEREST ON 1B SERIES 2013 `8.43%' SECURED NON TAXABLE NON CU	940211	0	0
	INTEREST ON 2A SERIES 2013 `8.54%' SECURED TAX FREE NON CUM B	940212	0	0
	INTEREST ON 2B SERIES 2013 `8.79%' SECURED TAX FREE CUM BONDS	940213	0	0
	INTEREST ON 3A SERIES 2013 `8.18%' SECURED TAX FREE NON CUM B	940214	0	0
	INTEREST ON 3B SERIES 2013 `8.92%' SECURED TAX FREE NON CUM B	940215	0	0
	INTEREST ON S-1 SERIES 8.49% SECURED TAXABLE NON CUM NON CON	940216	0	0
	INTEREST ON S-2 SERIES 8.54% SECURED TAXABLE NON CUM NON CON	940217	0	0
	Interest on Bonds allocated to units	980502	0	0
		sub-total	**0**	**0**
	Foreign loan			
	INTEREST ON FOREIGN LOAN	940301	37839199	54165039
	Interest on Foreign loan allocated to units	980503	0	0
		sub-total	**37839199**	**54165039**
	Term loan			
	INTEREST ON TERM LOAN	940401	319180965	375778710

NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	INTEREST ON STL	940501	0	0
	Interest on Term loan allocated to units	980504	0	0
		sub-total	319180965	375778710
	Cash credit facilities /WCDL			
	INTEREST ON CASH CREDIT FACILITIES/ECDL	940601	0	0
	Interest on Cash credit facilities/WCDL allocated to units	980505	0	0
		sub-total	0	0
	Other interest charges			
	INTEREST PAID ON APPLICATION MONEY ACCOUNT	940901	0	0
	Other interest charges allocated to units	980506	0	0
		sub-total	0	0
	Loss on Hedging Transactions			
	Loss on Hedging Transactions	940801	0	0
	Loss on Hedging Transactions allocated to units	980518	0	0
		sub-total	0	0
	Bond issue/service expenses			
	BROKERAGE	941001	0	0
	COMMITMENT FEES	941002	0	0
	FEES OF MANAGER TO ISSUE	941003	0	0
	STATUTORY PRESS ANNOUNCEMENT	941004	0	0
	FEES AND EXPENSES OF REGISTRAR TO THE ISSUE	941005	0	0
	LISTING FEES	941006	0	0
	PRINTING AND STATIONARY	941007	0	0
	ADVERTISEMENT AND PUBLICITY	941008	0	0
	AUDIT FEES AND EXPENSES	941009	0	0
	APPLICATION FEES/ FILING FEES	941010	0	0
	LEGAL EXPENSES	941011	0	0
	BANKERS HANDLING CHARGES	941012	0	0
	EXPENSES TO THE BANKERS TO THE ISSUE	941013	0	0
	TAXES, DUTIES AND OTHER EXPENSES	941014	0	0
	OTHER ISSUE EXPENSES	941015	0	420236
	Bond issue/ service expenses allocated to units	980507	0	0
		sub-total	0	420236
	Royalty			
	ROYALTY	941401	0	0
	Royalty allocated to units	980511	0	0
		sub-total	0	0
	Commitment fee			
	COMMITMENT FEES/ CHARGES- FOREIGN CURRENCY LOAN	941201	435825	0
	COMMITMENTS FEES/CHARGES-DOMESTIC LOAN	941202	48645	55634
	Commitment fee allocated to units	980509	0	0
		sub-total	484470	55634
	Guarantee fee on loan			
	GUARANTEE FEE ON GOI LOAN	941301	0	0
	GUARANTEE FEE ON FOREIGN CURRENCY LOAN	941302	64602432	76787452
	GUARANTEE FEE ON DOMESTIC LOAN	941303	0	0
	Guarantee fee on loan allocated to units	980510	0	0
		sub-total	64602432	76787452
	Other finance charges			
	LOAN MANAGEMENT FEE/ARRANGEMENT FEE	942001	0	4918
	OTHER CHARGES	942002	451031	1052729
	Other finance charges allocated to units	980513	0	0

NHPC LIMITED FARIDABAD

428

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	LC CHARGES- INDIAN CURRENCY	941501	0	0
	LC CHARGES- FOREIGN CURRENCY	941502	0	0
	OTHER BANK CHARGES- INDIAN CURRENCY	941503	6516	18316
	OTHER BANK CHARGES- FOREIGN CURRENCY	941504	57833	3595
	BANKING CASH TRANSACTION TAX (BCCT)	941505	0	0
	Bank charges allocated to units	980512	0	0
		sub-total	**515380**	**1079558**
	Exchange difference regarded as adjustment to Interest Cost	940701	0	55750561
	Exchange difference regarded as adjustment to Interest Cost allocated to	980517	0	0
		sub-total	**0**	**55750561**
	Interest adjustment on account of FERV	949001	0	-55750561
	CO/ Regional Office Allocation to Units			
	Interest and Finance Charges <Corporate/Regional Office>	949999	12556	32712
	Interest and Finance Charges <PID>	949995	0	0
	Interest and Finance Charges <Corporate/Regional Office>	980405	0	0
		Allocated to Units	**12556**	**32712**
		Total (Interest and Finance charges)		
	Expense transferred to EDC	Less :		
	INTT. ON BORROWED MONEY-INTT. ON GOVT. OF INDIA LOAN	980140	0	0
	INTT. ON BORROWED MONEY-BONDS	980141	0	0
	INTT. ON BORROWED MONEY-FOREIGN LOANS	980142	0	0
	INTT. ON BORROWED MONEY-TERM LOAN BANKS, Fis	980143	0	0
	INTT. ON BORROWED MONEY-SHORT TERM LOAN	980144	0	0
	INTT. ON BORROWED MONEY-CASH CREDIT, TERM LOAN	980145	0	0
	BOND ISSUE/SERVICE EXPENSES	980146	0	0
	COMMITMENT FEE	980147	0	0
	GUARANTEE FEE ON LOAN	980148	0	0
	OTHER FINANCE CHARGES	980149	0	0
	Interest and Finance Charges <Corporate/Regional Office>	980195	0	0
		Transfer to EDC	**0**	**0**
	Expense transferred to contract and consultancy expenses			
	INTEREST AND FINANCE CHARGES	980204	0	0
	INTEREST AND FINANCE CHARGES	980309	0	0
	Interest and Finance Charges <Corporate/Regional Office>	980605	0	0
	EXCHANGE RATE VARIATION	980205	0	
		Transfer to Consultan	**0**	
	Expense transferred to Deposit Works			
	INTEREST AND FINANCE CHARGES-ALLOCABLE TO DEPOSIT WORKS	**980705**	0	0
Note no. 25	**DEPRECIATION AND AMORTIZATION EXPENSES**			
	DEPRECIATION			
	LAND- LEASE HOLD	930121	0	0
	LAND/RIGHT TO USE	930122	13020465	13023726
	ROADS, BRIDGES, CULVERTS, AERODROMES	930201	6857436	6857436
	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	930301	39188687	37130532
	BUILDING CONTAINING WORKSHOP	930302	140304	203830
	BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT	930303	0	0
	OFFICE BUILDINGS-PERMANENT	930304	1488036	1488036
	OFFICE BUILDINGS-TEMPORARY	930305	0	0
	STORES AND GODOWN BUILDINGS	930306	0	0
	ADMINISTRATIVE BLOCK (INCLUDING TRANSIT CAMP FIELD HOSTEL, SCI	930321	17594153	17093139
	HOSPITAL BUILDING	930323	0	0
	BUILDING OTHERS	930328	0	0
	RAILWAY SIDINGS	930501	0	0
	HYDRAULIC WORKS (DAMS, WATER REGULATING SYSTEM, HYDROMECH	930601	1156563920	1161310570

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	GENERATING PLANT AND MACHINERY	930701	212779216	213284706
	PLANT AND MACHINERY-SUB STATION	930801	1061986	1037804
	TRANSMISSION LINES	930901	13511856	13511856
	PLANT AND MACHINERY-OTHERS	931001	616428	620489
	CONSTRUCTION PLANT AND EQUIPMENT	931101	3416127	3388929
	WATER SUPPLY AND DRAINS/ SEWERAGE -PLANT	931201	1122249	1113979
	WATER SUPPLY AND DRAINS/ SEWERAGE -OTHER	931202	0	0
	POWER SUPPLY SYSTEM-POWER PLANT	931401	2160	2160
	POWER SUPPLY SYSTEM- ADMINISTRATIVE BLOCK	931402	1194	0
	Vehicles other than Motor Car/Jeep	931501	903216	903216
	Motor Car/Jeep	931502	0	0
	AIRCRAFT/BOATS	931601	91488	91488
	FURNITURE, FIXTURES AND EQUIPMENT	931701	766148	1052140
	COMPUTERS	931801	1948815	1429972
	COMMUNICATION EQUIPMENTS	931901	923036	962279
	OFFICE EQUIPMENTS	932001	1501222	1692700
	RESEARCH AND DEVELOPMENT EQUIPMENT (OTHER THAN PLANT AND	932101	0	0
	AMORTISATION OF INTANGIBLE ASSETS	932201	0	0
	OTHER ASSETS	932501	1346110	1439856
	CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	932601	0	0
	FIXED ASSETS OF MINOR VALUE >750<5000	932801	350006	858747
		Depreciation for the y	**1475194258**	**1478497590**
	Depreciation adjustment of account of FERV	939001	-54463956	-68198172
	CO/ Regional Office Allocation to Units			
	Depreciation <Corporate/Regional Office>	939999	7595108	3751373
	Depreciation <PID>	939995	0	0
	Depreciation <Corporate/Regional Office>	980404	0	0
		Allocated to units	**7595108**	**3751373**
		Total (Depreciation	**1482789366**	**1482248963**
	Depreciation transferred to EDC/ Units			
	DEPRECIATION DURING CONSTRUCTION	980160	0	0
	Depreciation <Corporate/Regional Office>	980194	0	0
		Transfer to EDC	**0**	**0**
	Depreciation transferred to contract and consultancy expenses			
	DEPRECIATION	980206	0	0
	DEPRECIATION	980305	0	0
	Depreciation <Corporate/Regional Office>	980604	0	0
		Transfer to Contract & Con	**0**	**0**
	Depreciation transferred to deposit works			
	Depreciation- Recoverable from Deposit Works	980703	**0**	**0**
Note no. 26	**PRIOR PERIOD ITEMS (NET)**			
	Income			
	PRIOR PERIOD INCOME-SALE OF POWER	860101	0	0
	Advance Against Depreciation Written Back	860103	0	0
	INTEREST/SURCHARGE RECEIVED FROM DEBTORS	860102	0	0
	OTHER PRIOR PERIOD INCOMES	860121	1234980	1917721
		Total (Prior Period Inco	**1234980**	**1917721**
	Expenditure			
	EMPLOYEES REMUNERATION AND BENEFITS	950401	0	0
	REPAIR AND MAINTENANCE	950403	0	0
	FINANCE COST	950424	-921242	0
	DEPRECIATION & AMORTIZATION EXPENSES	950425	0	3438895
	OTHERS	950450	0	0

430

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
		Total (Prior Period Expen	(921242)	3438895
	CO/ Regional Office Allocation to Units			
	Prior Period Adjustments (Net) <Corporate/Regional Office>	959998	7225	98230
	Prior Period Adjustments (Net) <PID>	959994	0	0
	Prior Period Adjustments (Net) <Corporate/Regional Office>	980406	0	0
		Allocated to Units	7225	98230
		Prior Period (Net)		
	Extra-ordinary Income / Expenses			
	Income			
	Interest from Beneficiary States on overdue amount	841402	0	0
	Expenses			
		Net Expenses	0	0
	Expenses transferred to EDC			
	Prior period expenses			
	PRIOR PERIOD EXPENSES	980165	0	0
	Prior Period Adjustments (Net) <Corporate/Regional Office>	980196	0	0
		Transfer to EDC	0	
	Prior period income	980179	0	
	Expense transferred to contract and consultancy expenses			
	PRIOR PERIOD ITEMS	980207	0	0
	PRIOR PERIOD ADJUSTMENTS	980307	0	0
	Prior Period Adjustments (Net) <Corporate/Regional Office>	980606	0	0
		Transfer to Consultan	0	0
	Expense transferred to Deposit Works	980706	0	0
Note no. 27	Tax Expenses			
	Current Tax			
	INCOME TAX PROVISION	970501	0	0
	ADJUSTMENT RELATING TO EARLIER YEARS	970509	0	0
	DEFERRED TAX ACCOUNT	970510	0	0
	DEFERRED TAX RECOVERABLE ADJUSTMENT	970511	0	0
Note no. 28	EXPENDITURE ON CONTRACT, PROJECT MANAGEMENT AND CONSULTANCY WORKS			
	Direct Expenses			
	DIRECT EXPENSES-CONTRACTORS	960101	0	0
	DIRECT EXPENSES-MATERIALS	960102	0	0
	DIRECT EXPENSES-SUPPLIES	960103	0	0
	DIRECT EXPENSES-LABOUR	960104	0	0
	DIRECT EXPENSES-HIRE CHARGES	960105	0	0
	DIRECT EXPENSES-MATERIAL	960201	0	0
	DIRECT EXPENSES-SUPPLIES	960202	0	0
	DIRECT EXPENSES-LABOUR	960203	0	0
	DIRECT EXPENSES-OTHERS	960204	0	0
		sub-total	0	0
	Employees' Remuneration and benefits			
	Salaries, Wages, Allowances and benefits			
	SALARIES, WAGES, ALLOWANCES AND BENEFITS	960112	0	0
	SALARIES, WAGES, ALLOWANCES AND BENEFITS	960212	0	0
		sub-total	0	0
	Gratuity and contribution to provident fund			
	Gratuity, Contribution to provident fund & pension scheme (including ad	960113	0	0
	LEAVE SALARY AND PENSION CONTRIBUTION	960115	0	0
		sub-total	0	0

431

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Staff welfare Expenses			
	STAFF WELFARE EXPENSES	960114	0	0
	Repairs and Maintenance			
	REPAIR AND MAINTENANCE- BUILDING	960116	0	0
	REPAIR AND MAINTENANCE-MACHINERY AND CONSTRUCTION PLANT-I	960117	0	0
	REPAIR AND MAINTENANCE- OTHERS	960118	0	0
	Repair and Maintenance-Others	960218	0	0
		sub-total	0	0
	Administration and Other Expenses			
	RENT/HIRING CHARGES	960119	0	0
	Travelling and Conveyance			
	TRAVELLING AND CONVEYANCE	960121	0	0
	TRAVELLING COST	960213	0	0
		sub-total	0	0
	EXPENSE ON VEHICLES	960122	0	0
	INSURANCE	960120	0	0
	TELEPHONE TELEX AND POSTAGE -COMMUNICATION EXPENSES	960123	0	0
	ADVERTISEMENT PUBLICITY	960124	0	0
	PRINTING AND STATIONERY	960125, 960215	0	0
	Remuneration to Auditors	960136	0	0
	ERV	960134	0	0
	RATES AND TAXES	960127	0	0
	SECURITY	960128	0	0
	ELECTRICITY CHARGES	960129	0	0
	Other Expenses			
	OTHER EXPENSES	960131	0	0
	DOCUMENTATION AND COMPUTER CHARGES	960216	0	0
	OTHER EXPENSES	960217	0	0
		sub-total	0	0
	Contingencies			
	CONTINGENCIES	960130-NA	0	0
	Consultancy charges			
	CONSULTANCY CHARGES	960133	0	0
	Depreciation & Amortization Expense			
	DEPRECIATION	960132	0	0
	Depreciation	960219	0	0
		sub-total	0	0
	Finance Cost			
	INTEREST AND FINANCE CHARGES	960152	0	0
	INTEREST AND FINANCE CHARGES	960220	0	0
		sub-total	0	0
	LOSS ON CONSTRUCTION CONTRACT	960150	0	0
	Provisions			
	Provisions	960151	0	0
	CONSULTANCY WING -PROVISIONS	960221	0	0
		sub-total	0	0
	Construction WIP			

NHPC LIMITED FARIDABAD

432

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Contruction -WORK IN PROGRESS	960199-NA	0	0
	Consultancy -WORK IN PROGRESS	960290- NA	0	0
	Total			
	Other Income <Corporate/Regional Office>	960190	0	0
	Generation, Administration and Other Expenses <Corporate/Regional Of	960192	0	0
	Employees' Remuneration and Benefits <Corporate/Regional Office>	960191	0	0
	Depreciation <Corporate/Regional Office>	960193	0	0
	Interest and Finance Charges <Corporate/Regional Office>	960194	0	0
	Provisions <Corporate/Regional Office>	960196	0	0
	Prior Period Adjustments (Net) <Corporate/Regional Office>	960195	0	0
		sub-total	0	0
	Receipts and recoveries	Less :		
	MISCELLANEOUS RECEIPTS AND RECOVERIES	960137	0	0
	Receipts and Recoveries-Miscellaneous	960225	0	0
		sub-total	0	0
	Prior Period Adjustments			
	PRIOR PERIOD EXPENSES	960135	0	
	CONSULTANCY WING -PRIOR PERIOD ADJUSTMENTS	960222	0	
	Period Period expenses transferred to Contract & Consultancy	sub-total	0	0
Note no. 28	**EXPEND. DURING CONSTRUCTION**			
	PARTICULARS			
	EMPLOYEES BENEFITS EXPENSES			
	Salaries, wages, allowances	980101	0	0
	Gratuity and contribution to provident fund (including administratior	980102	0	0
	Staff welfare expenses	980103	0	0
	Leave Salary & Pension Contribution	980104	0	0
	Sub-total		0	0
	REPAIRS & MAINTENANCE			
	Building	980110	0	0
	Machinery	980111	0	0
	Others	980112	0	0
	Sub-total		0	0
	ADMINISTRATION & OTHER EXPENSES			
	Rent	980114	0	
	Rates and taxes	980115	0	0
	Insurance	980116	0	0
	Security expenses	980117	0	0
	Electricity Charges	980118	0	0
	Travelling and Conveyance	980119	0	0
	Expenses on vehicles	980120	0	0
	Telephone, telex and Postage	980121	0	0
	Advertisement and publicity	980122	0	0
	Entertainment and hospitality expenses	980123-NA	0	0
	Printing and stationery	980124	0	0
	Design and Consultancy charges:			
	- Indigenous	980126	0	0
	- Foreign	980127	0	0
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	980131	0	0
	Expenditure on land not belonging to corporation	980132	0	0
	Land acquisition and rehabilitation	980133-NA	0	0
	Assets/ Claims written off	980128-NA	0	0

NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Losses on sale of assets	980130-NA	0	0
	Remuneration to Auditors	980152	0	0
	Exchange rate variation (Debit)	980150	0	0
	Other general expenses	980125	0	0
	Sub-total		**0**	**0**
	FINANCE COST			
	Interest on :			
	a) Government of India loan	980140	0	0
	b) Bonds	980141	0	0
	c) Foreign loan	980142	0	0
	d) Term loan	980143 and	0	0
	e) Cash credit facilities /WCDL	980145	0	0
	Exchange differences regarded as adjustment to interest cost	980154	0	0
	Loss on Hedging Transactions	980155	0	0
	Bond issue/ service expenses	980146	0	0
	Commitment fee	980147	0	0
	Guarantee fee on loan	980148	0	0
	Other finance charges	980149	0	0
	Sub-total		**0**	**0**
	PROVISIONS	980161	0	0
	Sub-total		**0**	**0**
	DEPRECIATION & AMORTISATION	980160	0	0
	Sub-total		**0**	**0**
	PRIOR PERIOD EXPENSES			
	Prior Period Expenses	980165	0	0
	Less: Prior Period Income	980179	0	0
	Sub-total		**0**	**0**
	C.O./Regional Office Expenses:			
	Other Income	980191	0	0
	Generation, Administration and Other Expenses	980193	0	0
	Employees Benefits Expenses	980192	0	0
	Depreciation & Amortisation	980194	0	0
	Finance Cost	980195	0	0
	Provisions	980197	0	0
	Prior Period Adjustment (Net)	980196	0	0
	Sub-total		**0**	**0**
	LESS: RECEIPTS AND RECOVERIES			
	Income from generation of electricity – precommissioning	980170	0	0
	Interest on loans and advances	980171	0	0
	Miscellaneous receipts	980172	0	0
	Profit on sale of assets	980173-NA	0	0
	Exchange rate variation (Credit)		0	0
	Provision not required written back	980174	0	0
	Hire charges/ outturn on plant and machinery	980175	0	0
	Sub-total		**0**	**0**
	GRAND TOTAL		0	0

NHPC LIMITED FARIDABAD

TRAIL BALANCE OF TEESTA V PS AS ON 31.03.2015

Account	Account Desc	Op Bal Dr	Op Bal Cr	Period Dr	Period Cr	Closing Bal Dr	Closing Bal Cr
140101	FUNDS FROM CORPORATE OFFICE		21497949984				21497949984
150101	DEBIT/CREDIT ADVICES-CORPORATE OFFICE			8525977969	2846021192	5679956777	
150102	CHEQUE PAID ACCOUNT			19800000	331350000		311550000
150108	CENTRALISED VENDOR PAYMENT ACCOUNT			3000000	181481953		178481953
150109	CEN EMPOLYEE PAYMENT ADV -CORPORATE OFFICE			27138020	328482227		301344207
150120	CHEQUE COLLECTED ACCOUNT			38637050	1787060	36849990	
150301	DEBIT/CREDIT ADVICES-REGIONAL OFFICE-1 JAMMU						
150401	DEBIT/CREDIT ADVICES-REGIONAL OFFICE-II BANIKHET						
150501	DEBIT/CREDIT ADVICES-REGIONAL OFFICE-III CALCUTTA			66017	798490		732473
151001	DEBIT/CREDIT ADVICES-REGIONAL OFFICE, ITANAGAR						
151301	DEBIT/CREDIT ADVICES-REGION-SILLIGURI			464020	44629629		44165609
151302	CHEQUE PAID ACCOUNT-REGION-SILLIGURI						
151320	CHEQUE COLLECTED ACCOUNT-REGION-SILLIGURI						
152101	DEBIT/CREDIT ADVICES-BAIRASIUL POWER STATION				8326		8326
152201	DEBIT/CREDIT ADVICES-LOKTAK POWER STATION			536668	27152	509516	
152301	DEBIT/CREDIT ADVICES-SALAL-I POWER STATION			282570		282570	
152701	DEBIT/CREDIT ADVICES RANGIT POWER STATION			2165043	277851	1887192	
152801	DEBIT/CREDIT ADVICES-CHAMERA-II POWER STATION				30503		30503
152901	DEBIT/CREDIT ADVICES-DULHASTI POWER STATION			794635		794635	
153001	DEBIT/CREDIT ADVICES-DHAULIGANGA-I POWER STATION			15870	210380		194510
153501	DEBIT/CREDIT ADVICES-CHAMERA-III POWER STATION						
153801	DEBIT/CREDIT ADVICES-KISHANGANGA PROJECT						
154101	DEBIT/CREDIT ADVICES-NIMMO BAZGO POWER STATION			2325174	509634	1815540	
154201	DEBIT/CREDIT ADVICES-CHUTAK POWER STATION			1766244	818729	947515	
154401	DEBIT/CREDIT ADVICES-TEESTA LOW DAM III POWER STATION			6501	144503		138002
154501	DEBIT/CREDIT ADVICES-TEESTA LOW DAM IV PROJECT			7074	192575		185501
154701	DEBIT/CREDIT ADVICES-SUBANSIRI LOWER PROJECT			247620	247165	455	
155501	DEBIT/CREDIT ADVICES-'KOTLIBHEL-IA' PROJECT						
155701	DEBIT/CREDIT ADVICES-TAWANG BASIN PROJECTS						
155901	DEBIT/CREDIT ADVICES-REGIONAL OFFICE UTTRANCHAL				1681626		1681626
156201	DEBIT/CREDIT ADVICES-'TEESTA-IV' PROJECT			5571999	669053	4902946	
158501	DEBIT/CREDIT ADVICES-RURAL ELECTRIFICATION PROJECT, LEH & KARGIL				2246417		2246417
158601	DEBIT/CREDIT ADVICES-CHAMKHARCHHU-I H. E. PROJECT, BHUTAN						
158801	DEBIT/CREDIT ADVICES-RURAL ELECTRIFICATION PROJECT, BHUBANESHWAR			551169	1089661		538492
159101	DEBIT/CREDIT ADVICES-MANGDECHU H. E. PROJECT, BHUTAN						
159201	DEBIT/CREDIT ADVICES-RURAL ELECTRIFICATION PROJECT-CHHATTISGARH				294588		294588
159301	DR/CR ADVICES-RURAL ELECT. PROJECT, PURULIA			2980300	3203705		223405
159401	DEBIT CREDIT ADVICES-RURAL ELECTRIFICATION PROJECT, PATNA				1767625		1767625
159801	DEBIT CREDIT ADVICES-BIHAR RURAL ROAD PROJECT				505180		505180
310101	EARNEST MONEY DEPOSIT		5924500	20550099	23600599		8975000
310201	SUNDRY CREDITORS-CAPITAL WORKS-INDIAN CURRENCY		134318314	215886209	152053400		70485505
310203	SUNDRY CREDITORS FOR MATERIAL/SUPPLIES-CAPITAL-INDIAN CURRENCY		18831490	52624542	39475474		5682422
310208	SUNDRY CREDITORS-CAPITAL-FOREIGN CURRENCY		123538210	105379125	17957982		36117067
310300	CONTRA-CURRENT/NON CURRENT-SECURITY DEPOSIT/RETENTION-CAPITAL/SUPPLY/CAPITAL-OTHERS-INR/FC	14207457		55007163	56392105	12822515	
310301	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS-CAPITAL-INDIAN CURRENCY		13146090	9577090	8385409		11954409
310303	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN CURRENCY			51999	51999		
310305	SECURITY DEPOSIT/RETENTION MONEY-OTHERS-CAPITAL-INDIAN CURRENCY		758385	694815	804536		868106
310411	SUNDRY CREDITORS-SUPPLIERS-OTHER THAN CAPITAL-INDIAN CURRENCY		12407883	55746099	51853923		8515707
310431	SUNDRY CREDITORS-OTHERS-OTHER THAN CAPITAL-INDIAN CURRENCY		76387810	489431685	479513658		66469783
310450	STORES PAYMENT CONTROL ACCOUNT			84262636	84262636		

NHPC LIMITED FARIDABAD

TEESTA-V POWER STATION

एन एच पी सी
NHPC

ANNUAL ACCOUNTS

FY 2015 – 16

NHPC LIMITED
FARIDABAD

436

NHPC LIMITED

Name of the Unit : TEESTA-V POWER STATION

BALANCE SHEET AS AT 31ST MARCH, 2016

(Amount in Rupees)

PARTICULARS	Note No.	As at 31st March, 2016	As at 31st March, 2015
I. EQUITY AND LIABILITIES			
(1) SHAREHOLDERS' FUNDS			
(a) Share Capital	2	-	-
(b) Reserves and Surplus	3	2787129528	2828434323
(2) NON-CURRENT LIABILITIES			
(a) Long Term Borrowings	4	-	-
(b) Deferred Tax Liabilities	5	-	-
(c) Other Long Term Liabilities	6	347867249	319939138
(d) Long Term Provisions	7	-	-
(3) CURRENT LIABILITIES			
(a) Trade Payables	8		
i) Outstanding dues of Micro and Small Enterprises		7824147	-
ii) Outstanding dues of Creditors other than Micro and Small Enterprises		45643145	74985490
(b) Other Current Liabilities	9	66168341	139429329
(c) Short Term Provisions	7	957465769	693851020
(4) FUND FROM C.O.	2A	15841994179	16587075983
TOTAL		20054092358	20643715283
II. ASSETS			
(1) NON-CURRENT ASSETS			
(a) Fixed Assets			
(i) Tangible Assets	10.1	17775885995	18724058988
(ii) Intangible Assets	10.2	263335263	303962226
(iii) Capital Work In Progress	11.1	20739626	4938682
(iv) Intangible Assets under development	11.2	-	-
(b) Non Current Investments	12	-	-
(c) Long Term Loans and Advances	13	50969816	436601337
(d) Other Non Current Assets	14.1	1447854775	1047669175
Sub-total		19558785475	20517230408
(e) Non Current Assets - Regulatory Assets	14.2	-	-
		19558785475	20517230408
(2) CURRENT ASSETS			
(a) Current Investments	15	-	-
(b) Inventories	16	83448924	76645095
(c) Trade Receivables	17	-	-
(d) Cash & Bank Balances	18	1597052	456752
(e) Short Term Loans and Advances	13	317388953	46870350
(f) Other Current Assets	19	92871954	2512678
TOTAL		20054092358	20643715283
Significant Accounting Policies	1		
Expenditure attributable to construction during the year forming part of capital work in progress for the year	28		
Other Explanatory Notes to Accounts	29		

Note 1 to 29 form integral part of the Accounts

TEESTA-V POWER STATION (A Unit of NHPC Ltd) accounts are audited for the purpose of Consolidation.

For Ray and Ray
Chartered Accountants
(Firm Regn. No. 301072E)

(ASISH KUMAR MUKHOPADHYAY)
Partner
M.No. 056359

Place: SILIGURI
Date: 26th April, 2016

(P.K.Sahoo)
Manager (Finance)
प्रबन्धक (वित्त)
Manager (Finance)
एनएचपीसी लिमिटेड/NHPC Limited
तीस्ता-V पावर स्टेशन/Teesta-V Power Station
बालूटार, पूर्वी सिक्किम/Balutar E. Sikkim

(J.R.Chaudhary)
Chief Engineer (I/C)

437

NHPC LIMITED

Name of the Unit : TEESTA-V POWER STATION

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2016

(Amount in Rupees)

	Note No.	For the year ended 31st March, 2016	For the year ended 31st March, 2015
INCOME			
i) Revenue from Operations	20	5715208943	5758767746
ii) Other Income	21	122181538	47775765
TOTAL REVENUE		5837390481	5806543511
EXPENDITURE			
i) Generation, Administration and Other Expenses	22	710230420	641635672
ii) Employee Benefits Expense	23	559139145	517979295
iii) Finance Cost	24	336693122	422642462
iv) Depreciation & Amortization Expense	25	1453245336	1428614260
TOTAL EXPENDITURE		3059308023	3010871689
Profit before Prior Period items, Exceptional items, Extraordinary items, Rate Regulated Activities and Tax		2778082458	2795671822
Prior Period Items (net)	26	(9047070)	(2155497)
Profit before Exceptional items, Extraordinary items, Rate Regulated Activities and Tax		2787129528	2797827319
Exceptional items		-	-
Profit before extraordinary items, Rate Regulated Activities and Tax		2787129528	2797827319
Extraordinary items		-	-
Profit before Rate Regulated Activities (RRA) and Tax		2787129528	2797827319
Rate Regulatory Income / (Expenses)		-	-
PROFIT BEFORE TAX		2787129528	2797827319
Tax Expenses	27		
i) Current Tax		-	-
ii) Adjustments relating to earlier years		-	-
iii) Deferred Tax		-	-
Total Tax Expenses		-	-
Profit for the year from continuing operations		2787129528	2797827319
Profit from discontinuing operations		-	-
Tax expense of discontinuing operations		-	-
Profit from discontinuing operations after tax		-	-
Profit for the year		2787129528	2797827319
Significant Accounting Policies	1		
Expenditure attributable to construction during the year forming part of capital work in progress for the year	28		
Other Explanatory Notes to Accounts Note 1 to 29 form integral part of the Accounts	29		

TEESTA-V POWER STATION (A Unit of NHPC Ltd) accounts are audited for the purpose of Consolidation.

For Ray and Ray
Chartered Accountants
(Firm Regn. No. 301072E)

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

Asish Kumar Mukhopadhyay

(ASISH KUMAR MUKHOPADHYAY)
Partner
M.No. 056359

Place: SILIGURI
Date: 26th April, 2016

(P.K.Sahoo)
Manager (Finance)
प्रबन्धक (वित्त)
Manager (Finance)
एनएचपीसी लिमिटेड/NHPC Limited
तीस्ता-V पावर स्टेशन/Teesta-V Power Station
बालूटार, पूर्वी सिक्किम/Balutar E. Sikkim

438

NHPC LIMITED FARIDABAD

(J.R.Chaudhary)
Chief Engineer (I/C)
मुख्य अभियंता (प्रभारी) / Chief Engineer (I/C)
एनएचपीसी लिमिटेड / NHPC Limited
तीस्ता-V पावर स्टेशन / Teesta-V Power Station
बालूटार, पूर्वी सिक्किम / Balutar, East Sikkim

Note No. 1 – Significant Accounting Policy

1.1 BASIS OF PREPARATION

The financial statements are prepared on accrual basis of accounting under the historical cost convention in accordance with Accounting Principles Generally Accepted in India (GAAP), provisions of the Companies Act 2013, Accounting Standards specified under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and the provisions of the Electricity Act, 2003, to the extent applicable.

1.2 USE OF ESTIMATES

The preparation of financial statements in conformity with the GAAP requires the management to make estimates and assumptions on a reasonable and prudent basis taking into account all available information that affect the reported amount of assets and liabilities and disclosure of contingent liabilities as at the date of the financial statements and the amounts of revenue and expenses during the reported period. Actual results could differ from those estimates & assumptions. Any revision in the estimate is recognized in the period in which the same is determined.

2 FIXED ASSETS

2.1 TANGIBLE ASSETS

2.1.1 Fixed assets are stated at cost of acquisition/construction less accumulated depreciation/amortisation and impairment losses, if any. In cases where final settlement of bills with contractors is pending, but the asset is complete and ready for use, capitalisation is done on estimated basis subject to necessary adjustments, including those arising out of settlement of arbitration/court cases.

2.1.2 Assets created on land not belonging to the Company are included under fixed assets.

2.1.3 Expenditure incurred on renovation and modernization of tangible assets on completion of the originally estimated useful life of the power station resulting in increased life and/or efficiency of an existing asset, is added to the cost of the related asset. Tangible assets acquired as replacement of the existing assets are capitalized and its corresponding replaced assets removed/ retired from active use are derecognized.

2.1.4 Payments made/ liabilities created provisionally towards compensation (including interest on enhanced compensation

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

439

NHPC LIMITED FARIDABAD

awarded by the court till the date of court's award), rehabilitation and other expenses relatable to land in possession are treated as cost of land.

2.2 INTANGIBLE ASSETS

2.2.1 Land taken for use from State Government (without transfer of title) and expenses on relief and rehabilitation as also on creation of alternate facilities for land evacuees or in lieu of existing facilities coming under submergence and where construction of such alternate facilities is a specific pre-condition for the acquisition of the land for the purpose of the project, are accounted for as Land-Right to use.

2.2.2 Software (not being an integral part of the related hardware) acquired for internal use, is stated at cost of acquisition less accumulated amortisation and impairment losses, if any and is recognised as intangible asset.

2.3 CAPITAL WORK IN PROGRESS

2.3.1 Capital work-in-progress is carried at cost. Administrative & general overhead and other expenditure attributable to construction of the project are accumulated under 'Expenditure During Construction (EDC)' and are subsequently allocated on systematic basis over major immovable assets, other than land and infrastructural facilities, on commissioning of the project.

2.3.2 Expenditure on maintenance, up-gradation etc. of common public facilities in projects under construction is charged to 'Expenditure during Construction (EDC)'.

2.3.3 Expenditure in relation to Survey and Investigation of the projects is carried as Capital Work in Progress. Such expenditure is either capitalized as cost of Project on completion of the construction of the project or the same is charged to the Statement of Profit & Loss in the year in which it is decided to abandon such project.

2.3.4 Capital expenditure incurred for creation of facilities, over which the company does not have control but the creation of which is essential principally for construction of the project, is charged to 'Expenditure during Construction (EDC)'. Subsequent to completion of the Project, expenditure on creation of facilities over which the company does not have control is charged to "Statement of Profit & Loss."

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

3. MACHINERY SPARES

3.1 (a) Machinery spares procured along with the Plant & Machinery or subsequently and whose use is expected to be irregular are capitalized separately, if cost of such spares is known and depreciated fully over the residual useful life of the related plant and machinery at the rates of depreciation and methodology as notified by CERC for such Plant & Machinery. If cost of such spares is not known particularly when procured along with mother plant, these are capitalized & depreciated along with mother plant at the rates of depreciation and methodology as notified by CERC for such Plant & Machinery.

(b) Written Down Value (WDV) of spares is charged off to Statement of Profit & Loss in the year in which such spares are replaced in place of retrieved spares, provided the spares so retrieved do not have any useful life. Similarly, value of such spares, procured & replaced in place of retrieved spares, is charged off to Statement of Profit & Loss in that year itself, provided spares so retrieved do not have any useful life.

(c) When the useful life of the related fixed asset expires and asset is retired from active use, such spares are valued at net book value or net realizable value whichever is lower. However, in case retired assets are not replaced, WDV of related spares less disposable value is written off.

3.2 Other machinery spares are treated as "stores & spares" forming part of the inventory.

4. RATE REGULATED ACTIVITIES

Where an item of expenditure incurred during the period of construction of a project is recognised as expense in the Statement of Profit & Loss i.e. not allowed to be capitalized as part of cost of relevant fixed asset in accordance with the Accounting Standards, but is nevertheless permitted by Central Electricity Regulatory Commission(CERC), the regulator, to be recovered from the beneficiaries in future through tariff, the right to recover the same is recognized as a Regulatory Asset and corresponding Regulatory Income is recognised, as per the Guidance Note on Accounting for Rate Regulated Activities issued by the Institute of Chartered Accountants of India(ICAI), if it fulfils the conditions for such recognition laid down in the ibid Guidance Note.

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

5. DEPRECIATION & AMORTISATION

5.1 Depreciation on additions to /deductions from tangible assets during the year is charged on pro-rata basis from / up to the date on which the asset is available for use / disposal.

5.2.1 Depreciation on tangible assets of Operating Units of the Company is charged to the Statement of Profit & Loss on straight-line method following the rates and methodology as notified by CERC for the fixation of tariff except for assets specified in policy no. 5.2.3 below.

5.2.2 Depreciation on tangible assets of other than Operating Units of the company is charged on straight-line method to the extent of 90% of the cost of asset following the rates as notified by CERC for the fixation of tariff except for assets specified in policy no. 5.2.3 below.

5.2.3 Depreciation in respect of following assets is charged on straight line method based on the life and residual value (5%) given in the Schedule II of the Companies Act, 2013:

(i) Construction Plant & Machinery

(ii) Computer & Peripherals

5.2.4 Temporary erections are depreciated fully (100%) in the year of acquisition / capitalization by retaining Re. 1/- as WDV.

5.3 Assets valuing Rs. 5000/- or less but more than Rs. 750/- are fully depreciated during the year in which asset is made available for use with Re. 1/- as WDV.

5.4 Low value items, which are in the nature of assets (excluding immovable assets) and valuing upto Rs. 750/- are not capitalized and charged off to revenue in the year of use.

5.5 Cost of software recognized as 'Intangible Assets' is amortized on straight line method over a period of legal right to use or three financial years, , whichever is earlier, starting from the year in which it is acquired.

5.6 Land-Right to use is amortized over a period of 30 years from the date of commercial operation of the project.

5.7.1 Leasehold Land, in case of operating units, is amortized over the period of lease or 35 years whichever is lower, following the rates and methodology notified by CERC, vide Tariff Regulation 2014.

5.7.2 Leasehold Land, in case of units other than operating units, is amortized over the period of lease or 35 years whichever is lower.

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

5.8 Tangible Assets created on leasehold land are depreciated to the extent of 90% of original cost over the balance available lease period of respective land from the date such asset is available for use or at the applicable depreciation rates & methodology notified by CERC Regulations for such assets, whichever is higher.

5.9 Where the cost of depreciable assets has undergone a change during the year due to increase/decrease in long term liabilities on account of exchange fluctuation, price adjustment, settlement of arbitration/court cases, change in duties or similar factors, the unamortized balance of such assets is depreciated prospectively over the residual life of such assets at the rate of depreciation and methodology notified by CERC regulations.

5.10 Where the life and / or efficiency of an asset is increased due to renovation and modernization, the expenditure thereon along with its unamortized depreciable amount is charged prospectively over the revised / remaining useful life determined by technical assessment.

6. INVESTMENTS

6.1 Long term Investments are carried at cost. Provision for diminution is made to recognise a decline, other than temporary, in the value of such investments.

6.2 Current Investments are valued at lower of cost and fair value determined on an individual investment basis.

7. INVENTORIES

7.1 Stores & Spares are valued at cost, determined on weighted average basis, or net realizable value whichever is lower.

7.2 Dimunition in the value of obsolete, unservicable and surplus stores and spares, identified on a systematic basis, is provided in the accounts.

8. FOREIGN CURRENCY TRANSACTIONS

8.1 Transactions in foreign currency are initially recorded at exchange rates prevailing on the date of transaction. At each Balance Sheet date, monetary items denominated in foreign currency are translated at the exchange rate prevailing on the Balance Sheet date.

8.2 Exchange differences are recognised as income & expenses in the period in which they arise in Statement of Profit & Loss in case of operational stations and to EDC in case of projects under construction. However, exchange differences in respect of liabilities relating to fixed assets/capital work-in-progress arising out of transaction entered into prior to 01/04/2004

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

are adjusted to the carrying cost of respective fixed asset/Capital Work-in-Progress.

9. EMPLOYEE BENEFITS

9.1 Employee benefits consist of provident fund, pension, gratuity, post retirement medical facilities, leave benefits (including compensated absences) and other terminal benefits.

9.2 Company contribution paid/payable during the year to Employees Defined Contribution Superannuation Scheme for providing pension benefits and Provident Fund scheme is accounted for and paid to respective funds which are administered through separate trusts.

9.3 The liability for retirement benefits of employees in respect of Gratuity is ascertained at the year end on the basis of actuarial valuation and paid to the Gratuity trust.

9.4 The liability for leave benefits (including compensated absences), post retirement medical benefits, allowance on retirement/death and memento on superannuation to employees is ascertained at the year end on the basis of actuarial valuation.

10. REVENUE

10.1 (a) Sale of energy is accounted for as per tariff notified by Central Electricity Regulatory Commission. In case of Power Station where tariff is not notified, sale is recognized on provisional rates worked out by the Company based on the parameters and method adopted by the appropriate authority. Recovery/refund towards foreign currency variation in respect of foreign currency loans and recovery towards income tax are accounted for on year to year basis.

(b) Incentives/Disincentives are recognised as per tariff notifications. In case of Power Station where tariffs have not been notified, incentives are recognized provisionally on assessment of the likelihood of acceptance of the same.

(c) Adjustments arising out of finalisation of Regional Energy Account (REA), though not material, are effected in the year of respective finalisation.

(d) Advance against depreciation considered as deferred income in earlier years is included in sales on straight line basis over the balance useful life after 31st March of the year closing after a period of 12 years from the date of commercial operation of the project, considering the total useful life of the project as 35 years.

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

4464

10.2 Revenue on Project Management / Construction Contracts/ Consultancy assignments is recognized on percentage of completion method. The percentage of completion is determined as proportion of "cost incurred up to reporting date" to "estimated cost to complete the concerned Project Management / Construction Contracts and Consultancy assignment".

10.3 Interest on investments is accounted for on accrual basis. Dividend income is recognized when right to receive the same is established.

10.4 Interest/Surcharge recoverable from customers/Liquidated damages /interest on advances to contractors are recognised when no significant uncertainty as to measurability and collectability exists.

11. MISCELLANEOUS

11.1 Liabilities for Goods in transit/Capital works executed but not certified are not provided for, pending inspection and acceptance by the Company.

11.2 Prepaid expenses and prior period expenses/income of items of Rs.50,000/- and below are charged to natural heads of accounts.

11.3 Insurance claims are accounted for based on certainty of realization.

12. BORROWING COST

Borrowing costs attributable to the qualifying tangible assets during construction/renovation & modernisation are capitalised. Other borrowing costs are recognised as an expense in the period in which they are incurred.

13. TAXES ON INCOME

Tax on income for the current period is determined on the basis of taxable income under the Income Tax Act, 1961.

Deferred tax is recognized on timing differences between the accounting income and taxable income for the year and quantified using the tax rates and laws enacted or substantively enacted as on the Balance Sheet date. Deferred tax assets are recognized and carried forward to the extent there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. Deferred tax recovery adjustment account is credited/debited to the extent tax expense is chargeable from the beneficiaries in future years.

14. IMPAIRMENT OF ASSETS

The company assesses at each balance sheet date whether there is any indication that cash generating unit (CGU) is impaired based on internal/external

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

indicators. If any such indication exists, company estimates the recoverable amount of the CGU. An impairment loss is recognized in the Statement of Profit and Loss where the carrying amount exceeds the recoverable amount of the cash generating units. An impairment loss is reversed if there is a change in the recoverable amount and such loss either no longer exists or has decreased. Rate Regulated Assets are also tested for impairment at each Balance Sheet Date.

15. PROVISION, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

A provision is recognized when the company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation and in respect of which a reliable estimate can be made. Provisions are determined based on management estimate required to settle the obligation at the balance sheet date and are not discounted to present value.

Contingent liabilities are disclosed on the basis of judgment of management/independent experts. These are reviewed at each balance sheet date and are adjusted to reflect the current management estimate. Contingent assets are not recognised in the Financial Statements.

16. CASH FLOW STATEMENTS

Cash flow statement is prepared in accordance with the indirect method prescribed in the relevant Accounting Standard.

RAY & RAY CHARTERED ACCOUNTANTS

NHPC LIMITED FARIDABAD

(Amount in Rupees)

NOTE NO. 2 SHARE CAPITAL

PARTICULARS	As at 31st March, 2016	As at 31st March, 2015
..... NIL		

(Amount in Rupees)

NOTE NO. 2A FUNDS FROM CORPORATE OFFICE (Transfer Accounts)

PARTICULARS	As at 31st March, 2016	As at 31st March, 2015
FUNDS FROM CORPORATE OFFICE	19415510306	21497949984
C.O.(FDB)	(4656547717)	(5706291509)
IUT Closing Entries - CO	-	-
L.O. MUMBAI	-	-
L.O. LUCKNOW	-	-
RO-JAMMU	-	-
RO-ITANAGAR	-	-
RO-SILIGURI	54114227	44217532
LO-DEHRADUN	-	1681626
BAIRASIUL	882	8326
CHUTAK	133485	(509516)
SALAL	-	(282570)
TANAKPUR	2364539	-
CHAMERA-I	33201	-
URI - I	-	-
RANGIT	(2229126)	(1887192)
CHAMERA-II	451794	30503
DULHASTI	193587	(794635)
DHAULIGANGA-I	-	194510
TEESTA-V	-	-
CHAMERA-III	1467	-
CHUTAK	172474	(947515)
TLDP-III	(2135897)	138002
PARBATI -II	317488	-
PARBATI-III	(188060)	-
SEWA-II	322895	-
URI - II	2143507	-
KISHANGANGA	-	-
BURSUR	-	-
NIMMO BAZGO	(414765)	(1815540
TLDP-IV	(203422)	185501
TEESTA-IV	(2663744)	(490294€
SUBANSARI LOWER	(191988)	(455
DIBANG	(204198)	
TAWANG I & II	-	
KOTLIBHEL 1A	-	
INVESTIGATION PROJECTS, UTTRAKHAND	-	
KOTLIBHEL IB & II	-	
RE CELL	-	330290:
Wind Power Projects, Jaisalmer	-	
BRRP	128586	227280
CHEQUE PAID ACCOUNT	278900000	31155000
CHEQUE COLLECTED ACCOUNT	(26981361)	(3684999
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	326699361	30134420
CENTRALIZED VENDOR PAYMENT ACCOUNT	452266658	17848195
Total	15841994179	1658707598

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

447

NOTE NO. 3 RESERVE AND SURPLUS

(Amount in Rupees)

PARTICULARS		As at 31st March, 2016		As at 31st March, 2015
Capital Reserve			-	-
Capital Redemption Reserve			-	-
Securities Premium Account			-	-
General Reserve				
As per last Balance Sheet	-		-	
Add: Transfer from Surplus	-		-	
Less: Tranfer to Capital Redemption Reserve	-		-	
As at Balance Sheet date		-		-
Bond Redemption Reserve				
As per last Balance Sheet	-		-	
Add: Transfer from Surplus	-		-	
Less: Write back during the year	-		-	
As at Balance Sheet date		-		-
Self Insurance Fund				
As per last Balance Sheet	-		-	
Add: Transfer from Surplus	-		-	
Less: Utilisation during the year	-		-	
As at Balance Sheet date		-		-
Corporate Social Responsibility Fund				
As per last Balance Sheet	-		-	
Add: Transfer from Surplus	-		-	
Less: Utilisation during the year	-		-	
As at Balance Sheet date		-		-
Research & Development Fund				
As per last Balance Sheet	-		-	
Add: Transfer from Surplus	-		-	
Less: Write back during the year	-		-	
As at Balance Sheet date		-		-
Surplus *		2787129528		2828434323
Total		**2787129528**		**2828434323**
*** Surplus**				
Profit for the Year as per Statement of Profit and Loss		2787129528		2797827319
Adjustment arising out of transition provisions for recognising Rate Regulatory Assets		-		-
Balance brought forward		-		-
Add:				
Amount Written Back From Bond Redemption Reserve		-		-
Write Back From Capital Reserve		-		
Write Back From Other Reserve		-		
Amount Utilised From Self Insurance Fund		-		30607004
Tax On Dividend Write Back		-		-
Write Back From Corporate Social Responsibility Fund		-		
Write Back From Research & Development Fund		-		
Balance available for Appropriation		2787129528		2828434323
Less:				
Transfer to Bond Redemption Reserve		-		
Transfer to Self Insurance Fund		-		
Transfer to General Reserve		-		
Transfer to Corporate Social Responsibility Fund		-		
Transfer to Research & Development Fund		-		
Dividend :				
- Interim		-		
- Proposed		-		
Tax on Dividend				
- Interim		-		
- Proposed		-		
Balance carried forward		2787129528		282843432

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

448

NOTE NO. 4 LONG TERM BORROWINGS

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016			As at 31st March, 2015		
	Total Borrowings	Less: - Current Maturities	Long Term Borowing	Total Borrowings	Less: - Current Maturities	Long Term Borowing
Bonds						
- Secured	-	-	-	-	-	-
- Unsecured	-	-	-	-	-	-
Term Loans						
• From Banks						
- Secured	-	-	-	-	-	-
- Unsecured	-	-	-	-	-	-
• From Other Parties						
- Secured	-	-	-	-	-	-
- Unsecured	-	-	-	-	-	-
	-	-	-	-	-	-
Aggregate amount of loans guaranteed by directors			-			-
Aggregate amount of loans guaranteed by Govt. of India			-			-
Amount of default in repayment of loans and interest as at 31.03.2016			-			-
Period of default in repayment of loans and interest as at 31.03.2016			-			-

NOTE NO. 5 DEFERRED TAX LIABILITIES / ASSETS

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016	As at 31st March, 2015
Deferred Tax Liability		
Depreciation		
Less: Deferred Tax Assets		
Provision for doubtful debts, inventory and others		
Provision for employee benefit schemes		
	-	-
Deferred Tax Liability	-	-
Less: Recoverable for tariff period upto 2009	-	-
Less: Deferred Tax Adjustment against Deferred Tax Liabilities	-	-
Deferred Tax Liability (Net)	-	-

Explanatory Note: -

In compliance to the Accounting Standard 22 on "Accounting for Taxes on Income" notified under The Companies Act, 2013 ₹ NIL (Previous Year ₹ NIL has been created as deferred tax liability/assets for the period ended 31.03.2016.

NOTE NO. 6 OTHERS LONG TERM LIABILITIES

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016			As at 31st March, 2015		
	Total Liability	Less: - Current Liability	Long Term Liability	Total Liability	Less: - Current Liability	Long Terr Liabilit
Deposits/ retention money	22975255	22888009	87246	22350405	22350405	
Income received in advance (Advance Against Depreciation)	-	-	-	-	-	
Deferred Foreign Currency Fluctuation Liabilities	-	-	-	-	-	
Deferred Income from Foreign Currency Fluctuation Account	347780003	-	347780003	319939138	-	31993913
	370755258	**22888009**	**347867249**	**342289543**	**22350405**	**31993913**

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

NOTE NO. 7 PROVISIONS

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016			As at 31st March, 2015		
	Long Term	Short Term	Total	Long Term	Short Term	Total
a) PROVISION FOR EMPLOYEE BENEFITS (provided for on basis of actuarial valuation)						
i) Provision for leave encashment						
As per last Balance Sheet	-	-		-	-	
Additions during the year		14910650		-	12976439	
Amount used during the year		14910650		-	12976439	
Amount reversed during the year				-	-	
Closing Balance	-	-	-	-	-	-
ii) Provision for REHS						
As per last Balance Sheet	-	-		-	-	
Additions during the year		19573		-	270763	
Amount used during the year		19573	-	-	270763	
Amount reversed during the year		-		-	-	
Closing Balance	-	-	-	-	-	-
iii) Provision for TTA (Baggage Allowance on Retirement)						
As per last Balance Sheet	-	-		-	-	
Additions during the year	-	-		-	-	
Amount used during the year	-	-		-	-	
Amount reversed during the year	-			-	-	
Closing Balance	-	-	-	-	-	-
iv) Provision for Memento						
As per last Balance Sheet	-	-		-	-	
Additions during the year	-	45000		-	50000	
Amount used during the year	-	45000		-	50000	
Amount reversed during the year	-			-	-	
Closing Balance	-	-	-	-	-	-
v) Provision for Wage Revision						
As per last Balance Sheet	-	4139747		-	4051114	
Additions during the year	-	8596		-	88633	
Amount used during the year	-			-	-	
Amount reversed during the year	-			-	-	
Closing Balance	-	4148343		-	4139747	
Less: Advance paid	-	4148343		-	4139747	
Closing Balance (Net of advance)	-	-	-	-	-	-
vi) Provision for Performance Related Pay/Incentive						
As per last Balance Sheet	-	24745957		-	15499967	
Additions during the year	-	27197701		-	24745957	
Amount used during the year	-	23733204		-	9040843	
Amount reversed during the year	-	1012753		-	6459124	
Closing Balance	-	27197701	27197701	-	24745957	24745957
vii) Provision for Superannuation / Pension Fund						
As per last Balance Sheet	-	-		-	-	
Additions during the year	-			-	-	
Amount used during the year	-			-	-	
Amount reversed during the year	-			-	-	
Closing Balance	-	-	-	-	-	-
b) Provision for Taxation						
As per last Balance Sheet	-	-		-	-	
Additions during the year	-			-	-	
Amount adjusted during the year	-			-	-	
Amount used during the year	-			-	-	
Amount reversed during the year	-			-	-	
Closing Balance	-	-	-	-	-	-

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

450

PARTICULARS	As at 31st March, 2016			As at 31st March, 2015		
c) Provision for Proposed Dividend						
As per last Balance Sheet	-	-		-	-	
Additions during the year	-			-		
Amount used during the year	-			-		
Amount reversed during the year	-			-		
Closing Balance	-	-	-	-	-	-
d) Tax on Proposed Dividend						
As per last Balance Sheet	-	-		-	-	
Additions during the year	-			-		
Amount used during the year	-			-		
Amount reversed during the year	-			-		
Closing Balance	-	-	-	-	-	-
e) Provision For Tariff Adjustment						
As per last Balance Sheet	-	-		-	-	
Additions during the year	-			-		
Amount used during the year	-			-		
Amount reversed during the year	-			-		
Closing Balance	-	-	-	-	-	-
f) Provision For Committed Capital Expenditure						
As per last Balance Sheet	-	-		-	-	
Additions during the year				-		
Amount used during the year				-		
Amount reversed during the year				-		
Closing Balance	-	-	-	-	-	-
g) Provision for Restoration expenses of Insured Assets						
As per last Balance Sheet		-			-	
Additions during the year		132049234			-	
Amount used during the year		4271476			-	
Amount reversed during the year					-	
Closing Balance	-	127777758	127777758	-	-	-
g) Provision - Others						
As per last Balance Sheet	-	669105063		-	686607481	
Additions during the year		401699783		-	2167829	
Amount used during the year		266146707		-	19609790	
Amount reversed during the year		2167829		-	60457	
Closing Balance	-	802490310	802490310	-	669105063	669105063
Total	-	957465769	957465769	-	693851020	693851020

Explanatory Note: -

The Board has resolved to implement the directions of the Ministry of Power (MOP) vide its letter no. 11/17/2009-NHPC/Vol. III dated 27th December 2013 conveying the approval of Competent Authority about pay scales in respect of below Board level Executives that the pay scales shall be fixed w.e.f. 01.01.2007 after correcting the aberrations in pay scales fixed w.e.f. 01.01.1997 and the deviant pay scales fixed w.e.f. 01.01.1997 shall not be regularized. The MoP has confirmed vide letter dated 25.02.2016 that recovery of personal adjustment w.e.f. 01.02.2014 is in conformity with the dierctions of Ministery of Power. However, NHPC Officers Association has got a stay from Hon'ble High Court of Delhi against the implementation of stoppage of Personal Pay Adjustment (fitment benefits). In view of the directions of the Hon'ble High Court, Personal Pay Adjustments to the employees is continued to be paid along with the Salary. Thus, the cumulative amount provided towards the Personal Pay Adjustment under the head "Provision for Wage Revision" is Rs. 41,48,348/- (including provision for the current year Rs. 8,596/-) with corresponding amount shown as "Advance paid".

RAY & RAY CHARTERED ACCOUNTANTS Nebe' Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

NOTE NO. 8 TRADE PAYABLE

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016	As at 31st March, 2015
Total outstanding dues of micro enterprise and small enterprise(s)	7824147	-
Total outstanding dues of Creditors other than micro enterprises and small enterprises	45643145	74985490
Total	53467292	74985490

Explanatory Note: -

Disclosure requirement under Section 22 of The Micro, Small and Medium Enterprises Development Act, 2006 is given in Note No. 29 - Other Explanatory Notes to Accounts.

NOTE NO. 9 OTHER CURRENT LIABILITIES

(Amount in Rupees)

PARTICULARS			As at 31st March, 2016		As at 31st March, 2015
Current maturities of long term debt (Refer Note no. 4) *			-		-
Deposits			-		-
Interest accrued but not due on borrowings			-		-
Interest accrued and due on borrowings			-		-
Income received in advance (Advance against depreciation) (refer Note No. 6)			-		-
Unpaid dividend			-		-
Unpaid interest			-		-
Liability against capital works/supplies			34748233		112284994
Deposits/ retention money			22888009		22350405
Due to Subsidiaries			-		-
Unspent amount of deposit/agency basis works			-		-
Bond application money			-		-
Statutory dues payables			4498718		896949
Liabilities toward Self Insurance Fund			-		-
Other liabilities			4033381		3896981
Advances against the deposit works	-			-	
Less: Amount Spent on Deposit Works	-	-		-	-
Advances against cost of Project Mgt./ Consultancy Work	-			-	
Less: Amount Spent in respect of Project Mgt./ Consultancy Works	-			-	
Provision Toward Amt Recoverable in r/o Project Mgt / Consultancy Works	-	-		-	-
Grants in aid - pending utilization		-			-
Total		66168341			139429329

* Details in respect of redemption, rate of interest, terms of repayment and particulars of security are disclosed in Note no. 4. (For C.O. only)

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

(Amount in Rupees)

NOTE NO. 10.1 TANGIBLE ASSETS

Sl. No.	PARTICULARS	GROSS BLOCK							DEPRECIATION				NET BLOCK	
		01-04-2015	Additions		Deductions		Other Adjustments	31-03-2016	-2015	For the Year	Adjustments	31-03-2016	31-03-2016	31-03-2015
			IUT	Others	IUT	Others								
i)	Land – Freehold	234319042					32677748	266996790	0			0	266996790	234319042
ii)	Land – Leasehold	0						0	0	0	0	0	0	0
iii)	Roads and Bridges	192256754						192256754	45835431	6857436	0	52692867	139563887	146421323
iv)	Buildings	1716770289		4059051		17622	31,24,773	1723936491	380153539	58195757	0	438349296	1285587195	1336616750
v)	Railway sidings	0						0	0	0	0	0	0	0
vi)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	21732913265		412526775		13845883	5,83,36,263	22189930420	7575052079	1175088405	0	8750140484	13439789936	14157861186
vii)	Generating Plant and machinery	4003872296		24803428		13761811	1,07,16,705	4025630618	1413302626	212009028	-278667	1625032987	2400597631	2590569670
viii)	Plant and machinerySub station	19155082				132516		19022566	5990955	1072704	-49056	7014603	12007963	13164127
ix)	Plant and machineryTransmission lines	232162659		176943				232339602	88183363	13513091	0	101696454	130643148	143979296
x)	Plant and machinery Others	8259491		289465				8548956	4035004	607966	0	4642970	3905986	4224487
xi)	Construction Equipment	39404851		1560093		55672		40909272	19183002	2081637	-52888	21211751	19697521	20221849
xii)	Water Supply System/Drainage and Sewerage	32353880		2723233				35077113	6326781	1140270	0	7467051	27610062	26027099
xiii)	Electrical installations	125863						125863	57430	6936	0	64366	61497	68433
xiv)	Vehicles	11005303						11005303	4648592	903216	0	5551808	5453495	6356711
xv)	Aircraft/ Boats	963000						963000	527835	91488	0	619323	343677	435165
xvi)	Furniture and fixture	14032286		339021	50000	32114		14289193	6761982	781633	-26697	7516918	6772275	7270304
xvii)	Computers	13975149		1268720		648321		14595548	10627855	1222997	-615905	11234947	3360601	3347294
xviii)	Communication Equipment	11656800		912695			-1933	12567562	5335716	929905	0	6265621	6301941	6321084
xix)	Office Equipments	22614142	78000	1248104		1031436		22908810	10378760	1484999	-498416	11365343	11543467	12235382
xx)	Research and Development	0						0	0	0	0	0	0	0
xxi)	Other assets	20685844		2434770		11060	11413	23120967	6073234	1414057	-7999	7479292	15641675	14612610
xxii)	Tangible Assets of minor value >750 and < Rs.5000	4106544	16170	271838	3500	50289	-9480	4331283	4099368	268259	-43592	4324035	7248	7176
	Total	28310632540	94170	452614136	53500	29586724	104855489	28838556111	9586573552	1477669784	-1573220	11062670116	17775885995	18724058988
	Previous year	28766354929	3226104	33296210	68315	15411698	-476764690	28310632540	8126428372	1462173793	-2028613	9586573552	18724058988	20639926557

0 0

(Amount in Rupees)

NOTE NO. 10.2 INTANGIBLE ASSETS

Sl. No.	PARTICULARS	GROSS BLOCK							AMORTISATION				NET BLOCK	
		01-04-2015	Additions		Deductions		Other Adjustments	31-03-2016	01-04-2015	For the Year	Adjustments	31-03-2016	31-03-2016	31-03-2015
			IUT	Others	IUT	Others								
i)	Land– Right to Use	377039955		0			-32677748	344362207	73077729	11919288	-3729953	81267064	263095143	303962226
ii)	Computer Software	1028147		360180				1388327	1028147	120060	0	1148207	240120	0
	Total	378068102	0	360180	0	0	-32677748	345750534	74105876	12039348	-3729953	82415271	263335263	303962226
	Previous year	378393818	0	-325716	0	0	0	378068102	61085411	13020465	0	74105876	303962226	317308407

Explanatory Note: -

1) 'Title deeds/title in respect of freehold land amounting to Rs. 2.58 Crores (Previous year Rs. NIL) covering an area of 0.4377 hectare (Previous year NIL hectare) and lease deeds in respect of leasehold land amounting to Rs. NIL Crores (Previous year Rs. NIL) covering an area of NIL hectare (Previous year NIL hectare) are yet to be executed/passed.'

2) During the last quarter, Land having value of Rs. 68,53,262/-(2.49 hectare) transferred from Intangible Assets-Land Right to use to Tangible Assets-Land Freehold. In course of physical verification of documents it has been observed that the mutation of the said land was already done on 08.10.2015. Further part of amortisation of above said land has been transferred to prior period item and balance credited to other income.

3) Underground works amounting to Rs. 1874.70 Crores (Previous Year Rs. 1828.92 Crores), created on Land - Right to use, are included under the relevant heads of Tangible Assets.

4) Adjustments to Gross Block include adjustment for Foreign Exchange Rate Variation, adjustment in gross block at the time of capitalisation of a project for depreciation charged during construction of project, inter-head reclassification of assets & misclassification correction.

5) Foreign Exchange Rate Variation included in Adjustments to assets are as follows:-

Class of Assets	As on 31.03.2016 (Amount in Rupees)	As on 31.03.2015 (Amount in Rupees)
Roads and Bridges	31,24,773	-2,06,36,391
Buildings	5,83,36,263	-38,53,61,152
Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	1,07,16,705	-7,07,67,147
Generating Plant and machinery		
Plant and machinerySub station		
Plant and machineryTransmission lines		
Plant and machinery Others		
Construction Equipment		
Water Supply System/Drainage and Sewerage		
Electrical installations		
Vehicles		
Aircraft/ Boats		
Furniture and fixture		
Computers		
Communication Equipment		
Office Equipments		
Research and Development		
Other assets		
Obsolete / surplus assets	7,21,77,741	-47,67,64,690

RAY & RAY CHARTERED ACCOUNTANTS Nebel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

Annexure to Note 10.1 & 10.2 as at 31.03.2016

1.1 Addition of Fixed assets on account of Others (New Purchases & CWIP Capitalized)

Sl. No.	Particular of assets	Head of account	Gross block Adjusted (Rs.)
1	FULLY AUTOMATED AND PROTECTED STAR DELTA STARTER FOR 50/30 HP PUMP	411112	22695
2	KSB MAKE MODEL BPD 302/9,20 HP,2900 RPM,415 VAC, VERTICAL BOREWELL	411112	43481
3	KSB MAKE MODEL BPD 302/9,20 HP,2900 RPM,415 VAC, VERTICAL BOREWELL	411112	43481
4	SUBMERSSIBLE PUMP 50 HP, MODY G1006T	411112	453288
5	WORD LOCKER USI 960	411706	23500
6	WORD LOCKER USI 960	411706	23500
7	WORD LOCKER USI 960	411706	23500
8	BUSINESS LAPTOP COMPUTER, HP, MODEL: PRO NOTEBOOK I7, 430G2	411801	86113
9	RACK SERVER WITH 2 PROCESSORS AND 64 GB RAM, MAKE:DELL,MODEL: POWER EDGE R720	411804	483509
10	HP SCANJET 5590	411804	26630
11	HP SCAN JET 5590	411804	26630
12	HP SCAN JET 5590	411804	26630
13	HP SCAN JET 5590	411804	26630
14	HP SCAN JET 5590	411804	26630
15	HP SCAN JET 5590	411804	26630
16	SERVER RACK 19, 42U WITH ACCESSORIES	411804	43509
17	WIRELESS LAN AT VIP GUEST HOUSE - BALUTAR & LAN WORK AT KV	411903	720170
18	VACCUM CLEANER- EUR TRENDYSTEEL 1300 WATT	412020	8153
19	ALUMINIUM LADDER,10'FEET CLOSE HEIGHT,17'FEET EXTENDED HEIGHT	412503	22782
20	ALUMINIUM LADDER 7 FEET SELF SUPPORTED	412503	7170
21	MECHANICAL WIRE ROPE PULLER, CAPACITY 2.5 TON	412503	41285
22	FLY INSECT KILLER DOUBLE ROD	412801	4741
23	FLY INSECT KILLER DOUBLE ROD	412801	4741
24	FLY INSECT KILLER DOUBLE ROD	412801	4741
25	FLY INSECT KILLER DOUBLE ROD	412801	4741
26	220V, 100AMPS, FLOAT CUM BOOST CHARGER WITH DVR WITH 220V, 560AH, VRLA TYPE,	410707	1441620
27	MONOBLOCK PUMPSET, HEAD- 66MTR, DISCHARGE-18LPS, SHAFT POWER- 22KW/30HP,	411112	93757
28	MONOBLOCK PUMPSET, HEAD- 66MTR, DISCHARGE-18LPS, SHAFT POWER- 22KW/30HP,	411112	93757
29	SAMSUNG GALAXY STAR PRO MOBILE SET	411902	8401
30	FIXED CELLULAR TERMINAL (FCT)	411902	10504
31	FIXED CELLULAR TERMINAL (FCT)	411902	10504
32	CANON LASERJET TELEFAX MFP 4750	411902	19084
33	CANON LASERJET TELEFAX MFP 4750	411902	19084
34	CANON LASERJET TELEFAX MFP 4750	411902	19084
35	TYPE II ADSL MODEM	411903	16160
36	TYPE II ADSL MODEM	411903	16160
37	WIRELESS ACCESS POINT OUTDOOR DEVICE-BUILT IN 8 DB ANTENNA,2.4 GHZ,MIN 18 MBPS	411903	7424
38	WIRELESS ACCESS POINT OUTDOOR DEVICE-BUILT IN 8 DB ANTENNA,2.4 GHZ,MIN 18 MBPS	411903	7424
39	WIRELESS ACCESS POINT OUTDOOR DEVICE-BUILT IN 8 DB ANTENNA,2.4 GHZ,MIN 18 MBPS	411903	7424
40	WIRELESS ACCESS POINT OUTDOOR DEVICE-BUILT IN 8 DB ANTENNA,2.4 GHZ,MIN 18 MBPS	411903	7424
41	OFC MEDIA CONVERTER	411903	8585
42	OFC MEDIA CONVERTER	411903	8585
43	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
44	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
45	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
46	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
47	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

48	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
49	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
50	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
51	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
52	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
53	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
54	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
55	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
56	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
57	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
58	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
59	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
60	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
61	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
62	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
63	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
64	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
65	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
66	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
67	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
68	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
69	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
70	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
71	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
72	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
73	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
74	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
75	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
76	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
77	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
78	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
79	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
80	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
81	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
82	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
83	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
84	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
85	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
86	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
87	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
88	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
89	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
90	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
91	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
92	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
93	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
94	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
95	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
96	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
97	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
98	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

455

NHPC LIMITED FARIDABAD

99	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
100	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
101	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
102	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
103	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
104	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
105	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
106	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
107	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
108	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
109	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
110	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
111	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
112	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
113	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
114	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
115	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
116	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
117	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
118	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
119	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
120	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
121	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
122	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
123	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
124	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
125	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
126	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
127	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
128	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
129	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
130	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
131	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
132	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
133	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
134	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
135	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
136	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
137	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
138	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
139	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
140	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
141	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
142	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
143	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
144	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
145	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
146	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
147	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
148	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
149	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

456

150	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
151	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
152	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
153	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
154	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
155	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
156	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
157	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
158	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
159	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
160	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
161	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
162	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
163	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
164	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
165	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
166	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
167	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
168	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
169	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
170	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
171	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
172	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
173	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
174	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
175	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
176	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
177	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
178	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
179	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
180	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
181	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
182	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
183	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
184	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
185	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
186	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
187	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)	412201	2484
188	INVERTER 3.6 KVA, MICROTEK	412503	29538
189	INVERTER 3.6 KVA, MICROTEK	412503	29538
190	ELECTRIC SIREN ,SINGLE PHASE, 220/230V, RANGE-5KM	412503	72498
191	ELECTRIC SIREN ,SINGLE PHASE, 220/230V, RANGE-5KM	412503	72498
192	DESK TELEPHONE SET VISIONTEK 21G	412801	2475
193	DESK TELEPHONE SET VISIONTEK 21G	412801	2475
194	DESK TELEPHONE SET VISIONTEK 21G	412801	2475
195	DESK TELEPHONE SET VISIONTEK 21G	412801	2475
196	KENT PERK WATER PURIFIER	412503	49127
197	KENT PERK WATER PURIFIER	412503	49127
198	WATER PURIFIER CAP. 8 LTR.	412503	16503
199	WATER PURIFIER CAP. 8 LTR.	412503	16503
200	WATER PURIFIER CAP. 8 LTR.	412503	16503

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NHPC LIMITED

457

201	BATTERY RACK AND LINK	411804	7979
202	6KVA ONLINE UPS MAKE: APC, MODEL:SRC6KUXI	411804	80800
203	FCR PRIMA T2 + DRYPIX LITE IMAGER	412005	778917
204	IP BASED PTZ CAMERA WITH 1/4 CCD SENSOR WITH NECESSARY MOUNTING ACCESSORIES	412503	1156551
205	INDUCTION MOTOR 18.5 KW,1460 RPM, IP55, CLASS F INSULATION, 415V, 50 HZ, 3 PH, FRAME:	410713	97045
206	VIDEOSCOPE INSTRUMENT ALONG WITH ALL ACCESSORIES, MAKE- IT CONCEPT (IRIS 46-60	410713	1251693
207	PORTABLE GEN SET UP TO 2100 VA (Make : Honda, Model : EX2400)	411002	72316
208	PORTABLE GEN SET UP TO 3000 VA (Make : Honda, Model : EU30is)	411002	108575
209	PORTABLE GEN SET UP TO 3000 VA (Make : Honda, Model : EU30is)	411002	108574
210	SUBMERSIBLE PUMP 16HP MAKE : MODY MODEL G-706T	411112	139778
211	SUBMERSIBLE PUMP 16HP MAKE : MODY MODEL G-706T	411112	139778
212	SUBMERSIBLE PUMP 10HP MAKE : MODY MODEL NC-10M	411112	84744
213	SUBMERSIBLE PUMP 15 HP MAKE : DARLING MODEL J-1503	411112	136396
214	SUBMERSIBLE PUMP 15 HP MAKE : DARLING MODEL J-1503	411112	136396
215	SUBMERSIBLE PUMP 3 HP MAKE : DARLING MODEL J-33L	411112	57514
216	SUBMERSIBLE PUMP 3 HP MAKE : DARLING MODEL J-33L	411112	57514
217	SUBMERSIBLE PUMP 3 HP MAKE : DARLING MODEL J-33L	411112	57514
218	CHAIR PCH-7003	411701	6707
219	CHAIR PCH-7003	411701	6707
220	CHAIR PCH-7003	411701	6707
221	CHAIR PCH-7003	411701	6707
222	CHAIR PCH-7003	411701	6707
223	CHAIR PCH-7003	411701	6707
224	CHAIR PCH-7003	411701	6707
225	CHAIR PCH-7003	411701	6707
226	CHAIR PCH-7003	411701	6707
227	CHAIR PCH-7003	411701	6707
228	CHAIR PCH-7003	411701	6707
229	CHAIR PCH-7003	411701	6707
230	CHAIR PCH-7003	411701	6707
231	CHAIR PCH-7003	411701	6707
232	CHAIR PCH-7003	411701	6707
233	REVOLVING CHAIR WITH HIGH BACK	411701	13993
234	REVOLVING CHAIR WITH HIGH BACK	411701	13993
235	REVOLVING CHAIR WITH HIGH BACK	411701	13993
236	REVOLVING CHAIR WITH HIGH BACK	411701	13993
237	REVOLVING CHAIR WITH HIGH BACK	411701	13993
238	REVOLVING CHAIR WITH HIGH BACK	411701	13993
239	REVOLVING CHAIR WITH HIGH BACK	411701	13993
240	REVOLVING CHAIR WITH HIGH BACK	411701	13993
241	REVOLVING CHAIR WITH HIGH BACK	411701	13993
242	REVOLVING CHAIR WITH HIGH BACK	411701	13993
243	REVOLVING CHAIR WITH HIGH BACK	411701	13993
244	REVOLVING CHAIR WITH HIGH BACK	411701	13993
245	A3 SIZE SCANNER MAKE : CANON MODEL: DR-M1060+FB201	411804	151418
246	COMMUNICATION SERVER/ NVR WITH INTERNAL STORAGE 6TB AND OTHER	411806	255612
247	ASUS ZENFONE 2 ZE551ML, 64GB ROM, 4GB RAM, 5.5 INCH	411902	24745
248	NOKIA 130	412801	1933
249	PHOTOCOPIER XEROX WC 5021	412003	37046
250	PHOTOCOPIER XEROX WC 5021	412003	37046
251	PHOTOCOPIER XEROX WC 5021	412003	37046

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

458

252	PHOTOCOPIER XEROX WC 5021	412003	37046
253	AIR CONDITIONER SPLIT TYP 1.5 TON	412008	47975
254	AIR CONDITIONER SPLIT TYP 1.5 TON	412008	47975
255	AIR CONDITIONER SPLIT TYP 1.5 TON	412008	47975
256	AIR CONDITIONER SPLIT TYP 1.5 TON	412008	47975
257	AIR CONDITIONER SPLIT TYP 1.5 TON	412008	47975
258	AIR CONDITIONER SPLIT TYP 1.5 TON	412008	47975
259	REFRIGERATOR 253 LTR, DOUBLE DOOR, MAKE-SAMSUNG, MODEL - RT27JSRZAUT	412013	25000
260	STABILIZER 2 KVA	412503	7748
261	STABILIZER 2 KVA	412503	7748
262	STABILIZER 2 KVA	412503	7748
263	STABILIZER 2 KVA	412503	7748
264	STABILIZER 2 KVA	412503	7748
265	STABILIZER 2 KVA	412503	7748
266	STABILIZER 2 KVA	412503	7748
267	STABILIZER 2 KVA	412503	7748
268	STABILIZER 2 KVA	412503	7748
269	STABILIZER 2 KVA	412503	7748
270	STABILIZER 2 KVA	412503	7748
271	INVERTER 10 KVA, INPUT VOLTAGE: 100-250 V AC , O/P VOLTAGE 220V AC OR BETTER,	412503	82925
272	INVERTER 10 KVA, INPUT VOLTAGE: 100-250 V AC , O/P VOLTAGE 220V AC OR BETTER,	412503	82925
273	HORIZONTAL DOUBLE MOUNTING SIREN SINGLE PHASE RANGE (KM)-3.25, KHERAJ(MODEL-PD	412503	45846
274	HORIZONTAL DOUBLE MOUNTING SIREN SINGLE PHASE RANGE (KM)-3.25, KHERAJ(MODEL-PD	412503	45846
275	HORIZONTAL DOUBLE MOUNTING SIREN SINGLE PHASE RANGE (KM)-3.25, KHERAJ(MODEL-PD	412503	45846
276	NIKON FIELD SCOPE ED 50 WITH TRAIPOD STAND	412503	51322
277	VANGUARD BINOCULAR ENDEVOR ED 1042	412503	29189
278	NIKON BINOCULAR ACULON A211 16X50	412503	8590
279	DRY/WET INDUSTRIAL VACUUM CLEANER 2X1200 W,VOLTAGE-230 V,80 LTR.CAPACITY,	412503	72732
280	DRY/WET INDUSTRIAL VACUUM CLEANER 3X1200 W,VOLTAGE-230 V, 80	412503	79222
281	DRY/WET INDUSTRIAL VACUUM CLEANER 1200 W,VOLTAGE-230 V,15 LTR.CAPACITY, MAKE-	412503	48007
282	DRY/WET INDUSTRIAL VACUUM CLEANER 1200 W,VOLTAGE-230 V,15 LTR.CAPACITY, MAKE-	412503	48007
283	DRY/WET INDUSTRIAL VACUUM CLEANER 1200 W,VOLTAGE-230 V,15 LTR.CAPACITY, MAKE-	412503	48007
284	DEEP FREEZER 500L DOUBLE DOOR, VOLTAS, 500 L DD	412505	30956
285	DEEP FREEZER 500L DOUBLE DOOR, VOLTAS, 500 L DD	412505	30956
286	DEEP FREEZER 500L DOUBLE DOOR, VOLTAS, 500 L DD	412505	30956
287	WHEEL BARROW (SINGLE WHEEL)	412801	2687
288	WHEEL BARROW (SINGLE WHEEL)	412801	2687
289	WHEEL BARROW (SINGLE WHEEL)	412801	2687
290	WHEEL BARROW (SINGLE WHEEL)	412801	2687
291	WHEEL BARROW (SINGLE WHEEL)	412801	2687
292	WHEEL BARROW (SINGLE WHEEL)	412801	2687
293	WHEEL BARROW (SINGLE WHEEL)	412801	2687
294	WHEEL BARROW (SINGLE WHEEL)	412801	2687
295	WHEEL BARROW (SINGLE WHEEL)	412801	2687
296	WHEEL BARROW (SINGLE WHEEL)	412801	2687
297	EXHAUST FAN LIGHT DUTY 225 MM	412801	1629
298	EXHAUST FAN LIGHT DUTY 225 MM	412801	1629
299	EXHAUST FAN LIGHT DUTY 225 MM	412801	1629
300	EXHAUST FAN LIGHT DUTY 225 MM	412801	1629
301	EXHAUST FAN LIGHT DUTY 225 MM	412801	1629
302	EXHAUST FAN LIGHT DUTY 225 MM	412801	1629

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

459

303	EXHAUST FAN LIGHT DUTY 225 MM	412801	1629
304	EXHAUST FAN LIGHT DUTY 225 MM	412801	1629
305	EXHAUST FAN LIGHT DUTY 225 MM	412801	1629
306	EXHAUST FAN LIGHT DUTY 225 MM	412801	1629
307	EXHAUST FAN LIGHT DUTY 225 MM	412801	1629
308	EXHAUST FAN LIGHT DUTY 225 MM	412801	1629
309	EXHAUST FAN LIGHT DUTY 225 MM	412801	1629
310	EXHAUST FAN LIGHT DUTY 225 MM	412801	1629
311	EXHAUST FAN LIGHT DUTY 225 MM	412801	1629
312	EXHAUST FAN LIGHT DUTY 225 MM	412801	1629
313	EXHAUST FAN LIGHT DUTY 225 MM	412801	1629
314	EXHAUST FAN LIGHT DUTY 225 MM	412801	1629
315	EXHAUST FAN LIGHT DUTY 225 MM	412801	1629
316	EXHAUST FAN LIGHT DUTY 225 MM	412801	1629
317	EXHAUST FAN LIGHT DUTY 225 MM	412801	1629
318	EXHAUST FAN LIGHT DUTY 225 MM	412801	1629
319	EXHAUST FAN LIGHT DUTY 225 MM	412801	1629
320	EXHAUST FAN LIGHT DUTY 225 MM	412801	1629
321	EXHAUST FAN LIGHT DUTY 225 MM	412801	1629
322	EXHAUST FAN LIGHT DUTY 225 MM	412801	1629
323	EXHAUST FAN LIGHT DUTY 225 MM	412801	1629
324	EXHAUST FAN LIGHT DUTY 225 MM	412801	1629
325	EXHAUST FAN LIGHT DUTY 225 MM	412801	1629
326	EXHAUST FAN LIGHT DUTY 225 MM	412801	1629
327	EXHAUST FAN LIGHT DUTY 225 MM	412801	1629
328	EXHAUST FAN LIGHT DUTY 225 MM	412801	1629
329	EXHAUST FAN LIGHT DUTY 225 MM	412801	1629
330	EXHAUST FAN LIGHT DUTY 225 MM	412801	1629
331	EXHAUST FAN LIGHT DUTY 225 MM	412801	1629
332	EXHAUST FAN LIGHT DUTY 225 MM	412801	1629
333	EXHAUST FAN LIGHT DUTY 225 MM	412801	1629
334	EXHAUST FAN LIGHT DUTY 225 MM	412801	1629
335	EXHAUST FAN LIGHT DUTY 225 MM	412801	1629
336	EXHAUST FAN LIGHT DUTY 225 MM	412801	1629
337	UPS 600 VA	412801	2625
338	UPS 600 VA	412801	2625
339	UPS 600 VA	412801	2625
340	UPS 600 VA	412801	2625
341	UPS 600 VA	412801	2625
342	UPS 600 VA	412801	2625
343	UPS 600 VA	412801	2625
344	UPS 600 VA	412801	2625
345	UPS 600 VA	412801	2625
346	UPS 600 VA	412801	2625
347	UPS 600 VA	412801	2625
348	UPS 600 VA	412801	2625
349	UPS 600 VA	412801	2625
350	UPS 600 VA	412801	2625
351	UPS 600 VA	412801	2625
352	UPS 600 VA	412801	2625
353	UPS 600 VA	412801	2625

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

410

354	UPS 600 VA	412801	2625
355	UPS 600 VA	412801	2625
356	UPS 600 VA	412801	2625
357	UPS 600 VA	412801	2625
358	UPS 600 VA	412801	2625
359	UPS 600 VA	412801	2625
360	UPS 600 VA	412801	2625
361	UPS 600 VA	412801	2625
362	UPS 600 VA	412801	2625
363	UPS 600 VA	412801	2625
364	UPS 600 VA	412801	2625
365	UPS 600 VA	412801	2625
366	UPS 600 VA	412801	2625
367	UPS 600 VA	412801	2625
368	UPS 600 VA	412801	2625
369	UPS 600 VA	412801	2625
370	UPS 600 VA	412801	2625
371	UPS 600 VA	412801	2625
372	UPS 600 VA	412801	2625
373	UPS 600 VA	412801	2625
374	UPS 600 VA	412801	2625
375	UPS 600 VA	412801	2625
376	UPS 600 VA	412801	2625
377	UPS 600 VA	412801	2625
378	UPS 600 VA	412801	2625
379	UPS 600 VA	412801	2625
380	UPS 600 VA	412801	2625

RAY & RAY

NHPC LIMITED
FARIDABAD

Note no. 11.1 Capital Work In Progress

(Amount in Rupees)

	Particulars	1-Apr-2015	Addition	Adjustment	Capitalised	31-Mar-2016
i)	Roads and Bridges	-				-
ii)	Buildings	1291685	21330223		4041429	18580479
iii)	Railway sidings	-				-
iv)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	-	3826775		3826775	-
v)	Generating Plant and Machinery	-				-
vi)	Plant and Machinery - Sub station	2029255	3327679	(5356934)		-
vii)	Plant and Machinery - Transmission lines	-	883887		176943	706944
viii)	Plant and Machinery - Others	-				-
ix)	Construction Equipment	-				-
x)	Water Supply System/Drainage and Sewerage	205507	2517726		2723233	-
xi)	Other assets awaiting installation	1412235	10752366		10712398	1452203
xii)	CWIP - Assets Under 5 KM Scheme Of the GOI	-				-
xiii)	Survey, investigation, consultancy and supervision charges	-				-
xiv)	Expenditure on compensatory Afforestation	-				-
xv)	Expenditure attributable to construction *	-	-			-
	Less: Provided for	-	-			-
	Sub total (a)	4938682	42638656	(5356934)	21480778	20739626
	* For addition during the period refer Note No. 28					
	Construction Stores (for valuation refer Accounting Policy no.7)	-			-	-
	Less : Provisions for construction stores	-			-	-
	Sub total (b)	0	-	-	-	0
	TOTAL	4938682	42638656	(5356934)	21480778	20739626
	Previous year	7636975	13979883	-	16678176	4938682

Note no. 11.2 Intangible Assets Under Development

(Amount in Rupees)

	Particulars	1-Apr-2015	Addition	Adjustment	Capitalised	31-Mar-2016
i)	Intangible assets under development					-
						-
	TOTAL	-	-	-	-	-
	Previous year	-	-	-	-	-

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

Annexure to Note 11.1

CUMMULATIVE EDC Particulars	Linkage	31-03-2016	31-03-2015
A. EMPLOYEES BENEFITS EXPENSES			
Salaries, wages, allowances	437501	0	0
Gratuity and contribution to provident fund (including administration fees)	437502	0	0
Staff welfare expenses	437503	0	0
Leave Salary & Pension Contribution	437504	0	0
Sub-total(a)		**0**	**0**
Less: Capitalized During the year	438103	0	0
Sub-total(A)		**0**	**0**
B. REPAIRS AND MAINTENANCE			
Building	437510	0	0
Machinery	437511	0	0
Others	437512	0	0
Rent	437514	0	0
Rates and taxes	437515	0	0
Insurance	437516	0	0
Security expenses	437517	0	0
Electricity Charges	437518	0	0
Travelling and Conveyance	437519	0	0
Expenses on vehicles	437520	0	0
Telephone, telex and Postage	437521	0	0
Advertisement and publicity	437522	0	0
Entertainment and hospitality expenses	437523	0	0
Printing and stationery	437524	0	0
Remuneration to Auditors	437552	0	0
Design and Consultancy charges:			0
- Indigenous	437526	0	0
- Foreign	437527	0	0
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	437531	0	0
Expenditure on land not belonging to corporation	437532	0	0
Land acquisition and rehabilitation	437533	0	0
Loss on assets/ materials written off	437528	0	0
Losses on sale of assets	437530	0	0
Other general expenses	437525	0	0
Sub-total (b)		**0**	**0**
Less: Capitalized During the year	438102	0	0
Sub-total(B)		**0**	**0**
C. FINANCE COST			
i) Interest on :			
a) Government of India loan	437540	0	0
b) Bonds	437541	0	0
c) Foreign loan	437542	0	0
d) Term loan	437543 and 44	0	0
e) Cash credit facilities /WCDL	437545	0	0
g) Exchange differences regarded as adjustment to interest cost	437554	0	0
Loss on Hedging Transactions	437555	0	0
ii) Bond issue/ service expenses	437546	0	0
iii) Commitment fee	437547	0	0
iv) Guarantee fee on loan	437548	0	0
v) Other finance charges	437549	0	0
Sub-total (c)		**0**	**0**
Less: Capitalized During the year	438105	0	0
Sub-total (C)		**0**	**0**

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

Particulars	Linkage	31-03-2016	31-03-2015
D. EXCHANGE RATE VARIATION (NET)			
i) ERV (Debit balance)	437550	0	0
Less: ii) ERV (Credit balance)	437551	0	0
Sub-total (d)		**0**	**0**
Less: Capitalized During the year	438108	0	0
Sub-total(D)		**0**	**0**
E. PROVISIONS	437561	0	0
Sub-total(e)		**0**	**0**
Less: Capitalized During the year	438106	0	0
Sub-total(E)		**0**	**0**
F. DEPRECIATION & AMORTISATION	437560	0	0
Sub-total (f)		**0**	**0**
Less: Capitalized During the year	438104	0	0
Sub-total(F)		**0**	**0**
G. PRIOR PERIOD EXPENSES (NET)			
Prior period expenses	437565	0	0
Less Prior period income	437579	0	0
Sub-total (g)		**0**	**0**
Less: Capitalized During the year	438107	0	0
Sub-total (G)		**0**	**0**
H. LESS : RECEIPTS AND RECOVERIES			
i) Income from generation of electricity – precommissioning	437570	0	0
ii) Interest on loans and advances	437571	0	0
iii) Miscellaneous receipts	437572	0	0
iv) Profit on sale of assets	437573	0	0
v) Provision not required written back	437574	0	0
vi) Hire charges/ outturn on plant and machinery	437575	0	0
Sub-total (h)		**0**	**0**
Less: Capitalized During the year	438101	0	0
Sub-total (H)		**0**	**0**
I. C.O./Regional Office Expenses (i)	437599	0	0
Less: Capitalized During the year	438109	0	0
Sub-total(I)		**0**	**0**
GRAND TOTAL (a+b+c+d+e+f+g-h+i)		**0**	**0**
Less: Capitalized During the year		**0**	**0**
GRAND TOTAL (A+B+C+D+E+F+G-H+I)		**0**	**0**
Note : 11.1 EDC (CLOSING BALANCE)			

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

464

NOTE NO. 12 NON CURRENT INVESTMENTS

(Amount in Rupees

PARTICULARS	As at 31st March, 2016			As at 31st March, 2015		
	Number of shares/ bonds/ securities	Face value per share/ bond/ security (In Rs.)	Amount in Rs.	Number of shares/ bonds/ securities	Face value per share/ bond/ security (In Rs.)	Amount in Rs.
..... NIL						

NOTE NO. 13 LOANS AND ADVANCES

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016			As at 31st March, 2015		
	Long Term	Short Term	Total	Long Term	Short Term	Total
a) CAPITAL ADVANCES						
Secured (considered good)	-	-	-	-	-	-
Unsecured (considered good)						
– Against bank guarantee	-	-	-	-	-	-
– Others	-	-	-	-	-	-
Less : Provision for expenditure awaiting utilisation certificate	-	-	-	-	-	-
Unsecured (considered doubtful)	-	-	-	-	-	-
Less : Provisions for doubtful advances *1	-	-	-	-	-	-
b) DEPOSITS						
- Unsecured (considered good)	500000	257143143	257643143	399505210	-	399505210
- Unsecured (considered doubtful)	-	-	-	-	-	-
Less : Provision against demand raised by Govt.Depts.	-	-	-	-	-	-
Less : Provision for Doubtful Deposits *2	-	-	-	-	-	-
c) OTHER LOANS & ADVANCES						
Employees (including accrued interest)						
- Secured (considered good)	50202726	6320691	56523417	36621322	4977353	41598675
- Unsecured (considered good)	267090	8710758	8977848	474805	8538508	9013313
- Unsecured (considered doubtful)	-	-	-	-	-	-
Advance to contractor / supplier						
- Secured (considered good)	-	-	-	-	-	-
- Unsecured (considered good)						
– Against bank guarantee	-	-	-	-	-	-
– Others	-	2813473	2813473	-	6762940	6762940
- Unsecured (considered doubtful)	-	-	-	-	-	-
Loan to State Government in settlement of dues from customer						
- Secured (considered good)	-	-	-	-	-	-
- Unsecured (considered good)						
- Unsecured (considered doubtful)						
Advance to Government of Arunachal Pradesh						
- Secured (considered good)	-	-	-	-	-	-
- Unsecured (considered good)						
- Unsecured (considered doubtful)						
Other advances						
- Unsecured (considered good)	-	42912609	42912609	-	28578478	28578478
- Unsecured (considered doubtful)						
Less : Provisions for doubtful Other loans & advances *3	-	-	-	-	-	-
Less : Provisions for expenditure awaiting utilization certificate		511721	511721		1986929	1986929
Advance income tax & tax deducted at source		-	-		-	-
Total	50969816	317388953	368358769	436601337	46870350	483471687

	As at 31.03.2016	As at 31.03.2015
Explanatory Note: - Loan & Advances due from directors or other officers of the company at the end of the period - For Corporate Office only		
Advance due by firms or private companies in which any Director of the Company is a Director or member amounts to Rs. NIL (Previous year Rs. NIL)		

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

	Long Term	Short Term	Total	Long Term	Short Term	Total
*1 Provisions for Doubtful Capital Advances						
Opening Balance	-	-	-	-	-	-
Addition during the year		-	-		-	-
Used during the year		-	-		-	-
Reversed during the year		-	-		-	-
Closing balance	-	-	-	-	-	-

	Long Term	Short Term	Total	Long Term	Short Term	Total
*2 Provisions for Doubtful Deposits						
Opening Balance	-	-	-	-	-	-
Addition during the year			-		-	-
Used during the year			-		-	-
Reversed during the year			-		-	-
Closing balance	-	-	-	-	-	-

	Long Term	Short Term	Total	Long Term	Short Term	Total
*3 Provisions for Doubtful Loans & Advances						
Opening Balance	-	-	-	-	-	-
Addition during the year			-		-	-
Used during the year			-		-	-
Reversed during the year			-		-	-
Closing balance	-	-	-	-	-	-

NOTE NO. 14.1 OTHER NON-CURRENT ASSETS

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016	As at 31st March, 2015
Long term trade receivable	-	-
Others		
Interest accrued on:		
- Advance to Government of Arunachal Pradesh	-	-
- Others	-	-
Deferred Foreign Currency Fluctuation Assets	1447854775	1047669175
Deferred Expenditure on Foreign Currency Fluctuation	-	-
Total	1447854775	1047669175

NOTE NO. 14.2 OTHER NON-CURRENT ASSETS - REGULATORY ASSETS

(Amount in Rupees)

PARTICULARS	1-Apr-2015	Addition	Adjustment	Amortisation/ Impairment	31-Mar-2016
Subansari Lower HE Project	-	-	-		-
TOTAL	-	-	-	-	
Previous year	-	-	-	-	

NOTE NO. 15 CURRENT INVESTMENTS

(Amount in Rupe

PARTICULARS	As at 31st March, 2016			As at 31st March, 2015		
	Number of shares/ bonds/ securities	Face value per share/ bond/ security (In Rs.)	Amount in Rs.	Number of shares/ bonds/ securities	Face value per share/ bond/ security (In Rs.)	Amount in Rs.
..... NIL						

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

466

(Amount in Rupees)

NOTE NO. 16 INVENTORIES

PARTICULARS	As at 31st March, 2016		As at 31st March, 2015	
(Valuation as per Accounting Policy No. 7)				
Stores and spares	84810998		77709606	
Stores in transit/ pending inspection	2686720	87497718	5251996	82961602
Loose tools		970569		798107
Scrap inventory		2916073		685009
Material at site		-		-
Material issued to contractors/ fabricators		-		-
Inventory for Self Generated VER's		-		-
Less: Provision for Obsolescence & Diminution in Value *1		7935436		7799623
Total		83448924		76645095

	As at 31.03.2016	As at 31.03.2015
*1 Provision for Obsolescence & Diminution in Value		
Opening Balance	7799623	7640284
Addition during the year	135813	159339
Used during the year		-
Reversed during the year		-
Closing balance	7935436	7799623

(Amount in Rupees)

NOTE NO. 17 TRADE RECEIVABLES

PARTICULARS	As at 31st March, 2016	As at 31st March, 2015
Trade Receivables outstanding for a period exceeding six months from the date they become due for payment		
- Secured - Considered good	-	-
- Unsecured - Considered Good	-	-
- Unsecured - Considered Doubtful		
Other Trade Receivables		
- Secured - Considered good	-	
- Unsecured - Considered Good		
- Unsecured - Considered Doubtful	-	-
Less: Provision for doubtful debts *1	-	-
Total	-	-

Explanatory Note: -

Debt due by directors or other officers of the company or any of them either severally or jointly with any other person or debts due by firms or private companies respectively in which any director of the Company is a partner or a director or a member amounts to Rs. NIL (Previous year Rs. NIL).

	As at 31.03.2016	As at 31.03.2015
1 Details of Provisions for doubtful debts		
Opening Balance	-	-
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

467

(Amount in Rupees)

NOTE NO. 18 CASH AND BANK BALANCES

PARTICULARS	As at 31st March, 2016	As at 31st March, 2015
A Cash and Cash Equivalents		
Cash on hand	71030	57523
(includes stamps on hand of Rs.4603/- ,Previous year Rs.19624/-)	-	-
Cheques, drafts on hand		
Balances with banks		
• **With scheduled banks**	1526022	399229
I) - In Current Account		
II) - In deposits account	-	-
Deposits with maturity of three months or less)		
• **With other banks**		
- In current account	-	-
Bank of Bhutan		
B Other Bank Balances		
• **With scheduled banks**		
- In deposits account	-	-
Deposits with maturity of more three months but less than / upto 12 months		
Deposit account-Unpaid Dividend	-	
Total	1597052	456752

Explanatory Note: -

Cash and Bank Balances include Rs.NIL (Previous year Rs. NIL), held for Rural Road and Rural Electrification works being executed by Company on behalf of other agencies and are not freely available for the business of the Company. -

(Amount in Rupees)

NOTE NO. 19 OTHER CURRENT ASSETS

PARTICULARS		As at 31st March, 2016		As at 31st March, 2015	
a) Interest accrued on:					
Loan to State Government in settlement of dues from customers		-		-	
Deposits		-		-	
Others					
- Considered Good		-		-	
- Considered Doubtful		-		-	
		-		-	
Less: Provisions for Doubtful Interest *1		-	-	-	-
b) Receivable on account of unbilled revenue			-		-
c) Receivable from Subsidiaries / JV's			-		-
d) Interest recoverable from beneficiary		173878114		93044575	
e) Claims recoverables		81740445	92137669	91456260	1588315
Less: Provisions for Doubtful Claims *2					
Work In Progress			-		
f) Construction work in progress(on behalf of client)			-		
Consultancy work in progress(on behalf of client)			734285		924363
g) Surplus Assets / Obsolete Assets held for disposal			-		-
h) Expenditure awaiting adjustment			-		-
Less: Provision for project expenses awaiting write off sanction *3		-		622155	
i) Losses awaiting write off sanction/pending investigation		622155		622155	
Less: Provision for losses pending investigation/awaiting write off / sanction *4		622155	-		
j) Others			-		-
Total			92871954		251267

Explanatory Note: -

-Surplus Assets / Obsolete Assets held for disposal are shwon at lower of book value and net relizable value.

PARTICULARS	As at 31st March, 2016	As at 31st March, 20
*1 Provisions for Doubtful Interest		
Opening Balance		
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	0	

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

468

NHPC LIMITED FARIDABAD

PARTICULARS	As at 31st March, 2016	As at 31st March, 2015
*2 Provisions for Doubtful Claims		
Opening Balance	91456260	58533964
Addition during the year		32922296
Used during the year	9715815	-
Reversed during the year		-
Closing balance	81740445	91456260
*3 Provision for project expenses to be writen off		
Opening Balance	-	-
Addition during the year		-
Used during the year		-
Reversed during the year		-
Closing balance	0	0
*4 Provision for losses pending investigation / awaiting write off sanction		
Opening Balance	622155	622155
Addition during the year		-
Used during the year		-
Reversed during the year		-
Closing balance	622155	622155

NOTE NO. 20 REVENUE FROM OPERATIONS

(Amount in Rupees)

PARTICULARS		For the year ended 31st March, 2016		For the year ended 31st March, 2015
A SALES				
SALE OF POWER	5800728760		6886085040	
Less :				
- Sales adjustment on a/c of Foreign Exchange Rate Variation	-		353463721	
Tariff Adjustments	21510189		246949635	
Regulated Power Adjustment	64233452		526912471	
- Income from generation of electricity – precommissioning (Transferred to Expenditure Attributable to Construction)	-	5714985119	-	5758759213
B ADVANCE AGAINST DEPRECIATION -Written back during the year				
C OTHER OPERATING INCOME				
Interest from Beneficiary States (Revision of Tariff)		223824		8533
D REVENUE FROM CONTRACTS, PROJECT MANAGEMENT AND CONSULTANCY WORKS				
Contract Income	-	-	-	-
Revenue from Project management/ Consultancy works				
TOTAL (A-B+C+D)		5715208943		5758767746

Explanatory Note: -

1) CERC tariff notification for the period 2014-19 has been notified vide notification no No.L-1/144/2013/CERC dt 21st February 2014. However, Pendin approval of tariff for the period 2014-19 by Central Electricity Regulatory Commission (CERC), sales have been recognized provisionally as per tari notified by CERC for the period 2009-14 except Bairasiul, Salal, Chamera-I & Loktak Power Station for which CERC issued orders for 2014-19 and takin into account provision towards truing up of capital cost of the power station in line with CERC tariff regulation 2014. Further for the purpose recognizing sales, Return on equity (a component of tariff) has been grossed up using MAT Rate for the FY 2015-16.

2) Sales includes Rs. 1,03,89,042/- (Previous year Rs. 3/-) on account of earlier year sales arising out of finailization of tariff in current year.

3) Sales includes Rs. NIL Crores (Previous year Rs. NIL Crores) on account of 'deemed generation' in respect of Chutak and NimmoBazgo Power statio as allowed by 'CERC'.

4) Sales includes Rs. ..... (Previous year Rs. .....) which is yet to be billed. For Corporate Office Only

5) Due to non payment of dues by some of the beneficiaries, share of power allocated to them has been regulated in terms of CERC Regulation No 1/42/2010-CERC Dated 28th September 2010 and accordingly sales includes an amount of Rs. 12,83,08,193/- (Previous year Rs. 83,23,26,927/ towards regulated power, which has been sold through bidding at Power Exchange. ibid regulation further provides that margin earned on such sa after adjusting expenditure for effecting sale of regulated power should be passed on to beneficiaries, whose power has been regulated. Accordingly amount of Rs. 6,42,33,452/- (Previous year Rs. 52,69,12,471/-) has been adjusted against the outstanding dues of those beneficiaries.

6) Tariff regulation notified by CERC vide notification dated 19.01.2009 inter-alia provides that capital cost considered for fixation of tariff for curr tariff period shall be subject to truing up at the end of the tariff period, which may result in increase or decrease in tariff. Accordingly, an amount of 2,15,10,189/- (Previous year Rs. 24,69,49,635/- has been provided in the books during the year as an abundant precaution.

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

469

NHPC LIMITED FARIDABAD

NOTE NO. 21 OTHER INCOME

(Amount in Rupees)

PARTICULARS	For the year ended 31st March, 2016	For the year ended 31st March, 2015
A) Income from Non-Current Investments		
Trade	-	-
- Dividend from subsidiaries	-	-
- Dividend -Others	-	-
- Interest - Government Securities (8.5% tax free bonds issued by the State Governments)		
Non-Trade	-	-
- Dividend income -Others	-	-
- Interest		
B) Other Income		
Interest	-	-
- Loan to State Government in settlement of dues from customers	-	-
- Loan to Government of Arunachal Pradesh	-	-
-Deposit Account	3029718	2362253
- Employee's Loans and Advances	-	-
- Others	69522803	8786101
Late payment surcharge	-	-
Income From Sale of Self Generated VERs	-	-
Realization of Loss Due To Business Interuption	-	
Profit on sale of investments	343000	179279(
Profit on sale of assets	8687897	7637378
Liability/ Provisions not required written back #	32922742	6890983
Others	258812	9888960
Exchange rate variation	114764972	37358471
Sub-total	7416566	10417294
Add/(Less): C.O./Regional Office/PID Expenses	122181538	47775765
Sub-total	-	-
Less: Income transferred to Expenditure Attributable to Construction	-	-
Less: Income transferred to Advance Deposit from Client/Contractees and against Deposit Works	122181538	47775765
Total carried forward to Statement of Profit & Loss		

PARTICULARS	For the year ended 31st March, 2016	For the year ended 31st March, 2015
#Detail of Liability/Provisions not required written back	-	-
a) Bad and doubtful Advances (*1 under Note 13)	-	-
b) Bad and doubtful deposits (*2 under Note 13)	-	-
c) Other doubtful Loans & Advancesm (*3 under Note 13)	-	-
d) Diminution in value of stores and spares (*1 under Note 16)	-	-
e) Bad and doubtful debts (*1 under Note 17)	-	-
f) Bad and doubtful claims (*2 under Note 19)	-	-
g) Project expenses awaiting w/o reversed (*3 under Note 19)	-	-
h) Losses pending investigation/awaiting write off sanction (*4 under Note 19)	-	
i) Provision for wage revision	1012753	645912
j) Provision for PRP / Incentive /Productivity Linked Incentive [Item (a) vi under Note 7]	-	
k) Provision for Superannuation/Pension Fund [Item (a) vii under Note 7]	-	
l) Provision for Retirement benefits (Gratuity, Leave Encashment, REHS, Mommento etc)	-	
m) Provision for tariff adjustment [Item (e) under Note 7]	-	
n) Provision for Committed Capital Expenditure [Item (f) under Note 7]	7675144	117825
o) Others	8687897	763737
TOTAL		

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

NOTE NO. 22 GENERATION, ADMINISTRATION AND OTHER EXPENSES

(Amount in Rupees)

PARTICULARS				For the year ended 31st March, 2016	For the year ended 31st March, 2015
A. GENERATION EXPENSES					
(i) Water Usage Charges				-	-
(ii) Consumption of stores and spare parts				21617987	27936426
B. Direct Expebditure on Contract, Project Management and Consultancy Works				-	-
C. REPAIRS & MAINTENANCE					
- Building				25455079	16997620
- Machinery				32727441	29677758
- Others				206771789	50868043
D. ADMINISTRATION EXPENSES					
Rent & Hire Charges				17912388	16809596
Rates and taxes				1427620	1399793
Insurance				106683699	74604959
Utilization of Self Insurance Fund				-	30607004
Security expenses				46945553	42558060
Electricity Charges				25920497	23256049
Travelling and Conveyance				8799855	8158905
Expenses on vehicles				3017530	2803314
Telephone, telex and Postage				5949607	4484868
Advertisement and publicity				3022453	3059885
Entertainment and hospitality expenses				18750	27050
Printing and stationery				1767281	1720225
Consultancy charges - Indigenous				9569701	7602567
Consultancy charges - Foreign				-	-
Audit expenses (Refer detail below)				68700	226838
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses				442083	2012644
Expenditure on land not belonging to company				-	-
Loss on Assets				177644	413280
Losses out of self insurance claims (upto excess clause)				40000000	3000000
Books & Periodicals				123475	60693
Donation				-	-
CSR/ Sustainable Development/ Community Development Expenses				3403583	37958423
Directors' expenses				-	-
Research and development expenses				-	-
Interest on Arbitration/ Court Cases				-	1221613
Interest to beneficiary states				8441392	60558918
Rebate to customers				38742227	58212844
Expenditure on Self Generated VER's				-	-
Expenses for Regulated Power		10700057			52349599	
Less: - Exp Recoverable on Regulated Power		10700057		-	52349599	-
Exchange rate variation				4473321		1445894
Other general expenses				60255471		53768957
	Sub-total			673735126		561452226
Add/(Less): C.O./Regional Office/PID Expenses				36359481		47090461
	Sub-total			710094607		608542687
Less: Amount transferred to Expenditure Attributable to Construction				-		-
Less: Recoverable from Deposit Works				-		-
	Total (i) = A to D			710094607		608542687

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

(Amount in Rupees)

PARTICULARS		For the year ended 31st March, 2016	For the year ended 31st March, 2015
E. PROVISIONS			
Bad and doubtful debts provided		-	-
Bad and doubtful advances / deposits provided		-	-
Bad and doubtful claims provided		-	32922296
Diminution in value of stores and spares		135813	159339
Shortage in store & spares provided		-	-
Provision against diminution in the value of investment		-	-
Project expenses provided for		-	-
Provision for fixed assets/ stores provided for		-	-
Diminution in value of Inventory of Self Generated VER's Provided for		-	-
Provision for catchment area treatment plan		-	-
Others		-	-
	Sub-total	135813	33081635
Add/(Less): C.O./Regional Office/PID Expenses		-	11350
	Sub-total	135813	33092985
Less: Amount transferred to Expenditure Attributable to Construction		-	-
Less: Recoverable from Deposit Works		-	-
	Total (ii) = E	135813	33092985
Total carried forward to Statement of Profit & Loss	Total (i) + (ii)	710230420	641635672

Explanatory Note: -

1) The Company's significant leasing arrangements are in respect of operating leases of premises for offices, guesthouses & transit camps. These leasing arrangements, which are not non-cancellable, are usually renewable on mutually agreeable terms. Lease payments in respect of premises for offices, guest house & transit camps are shown in Rent.

2) Pending notification of revision order by CERC in respect of truing up application filed by the company under CERC notification dated 19.01.2009, an amount of Rs. 84,41,392/- (Previous period Rs. 6,05,58,918/-) has been provided in the books during the period ended 31.03.2016 towards Interest to Beneficiary States,which may have to be paid in case of reduction in tariff as a result of said revision order. - For power stations only

(Amount in Rupees)

3) Detail of audit expenses are as under: -	As on 31.03.2016		As on 31.12.2014	
i) Statutory auditors				
As Auditor		-		-
Audit Fees	-		-	
Tax Audit Fees	-	-		-
In other Capacity				
Taxation Matters	-		-	
Company Law Matters	-		-	
Management Services	-		146068	146068
Other Matters/services	-	-		-
Reimbursement of expenses				
ii) Cost Auditors		68700		70537
Audit Fees		-		10233
Reimbursement of expenses		68700		226838
Total Audit Expenses				

NOTE NO. 23 EMPLOYEE BENEFITS EXPENSE

(Amount in Rupees)

PARTICULARS		For the year ended 31st March, 2016	For the year ende 31st March, 201
Salaries, wages, allowances		318291766	297097190
Gratuity, Contribution to provident fund & pension scheme (incl. administration fees)		52443020	4845520
Staff welfare expenses		24223825	2366403
Leave Salary & Pension Contribution		-	-
	Sub-total	394958611	3692164
Add/(Less): C.O./Regional Office Expenses		164180534	14876286
	Sub-total	559139145	51797929
Less: Employee Cost transferred to Expenditure Attributable to Construction		-	
Less: Recoverable from Deposit Works		-	-
Total carried forward to Statement of Profit & Loss		559139145	51797929

Explanatory Note: -

1) The Company's significant leasing arrangements are in respect of operating leases of premises for residential use of employees. These leasi arrangements, which are not non-cancellable, are usually renewable on mutually agreeable terms. Salaries, wages, allowances includes Rs.46,89,68 (Corresponding Previous period Rs.29,35,766/-) towards lease payments in respect of premises for residential use of employees.

(Amount in Rupee

2) Gratuity, Contribution to provident fund & pension scheme include contributions:	For the year ended 31st March, 2016	For the year end 31st March, 20
i) towards Employees Provident Fund	19401051	184232
ii) towards Employees Defined Contribution Superannuation Scheme	30282768	275141

RAY & RAY CHARTERED ACCOUNTANTS Kolkata-91

NHPC LIMITED FARIDABAD

472

(Amount in Rupees)

NOTE NO. 24 FINANCE COST

PARTICULARS	For the year ended 31st March, 2016	For the year ended 31st March, 2015
a) Interest on :		
Government of India loan	-	-
Bonds	-	-
Foreign loan	27610508	37839199
Term loan	262065467	319180965
Cash credit facilities /WCDL	-	-
Other interest charges	-	-
Sub-total	289675975	357020164
b) Other Borrowing Cost		
Loss on Hedging Transactions	-	-
Bond issue/ service expenses	-	-
Royalty	-	-
Commitment fee	409500	484470
Guarantee fee on foreign loan	46078618	64602432
Other finance charges	516540	515380
Sub-total	47004658	65602282
c) Applicable net gain/ loss on Foreign currency transactions and translation		
Exchange differences regarded as adjustment to interest cost	328007859	-
Less: Interest adjustment on account of Foreign Exchange Rate Variation	(328007859)	-
Sub-total	-	-
Total (A + B + C)	33,66,80,633	422622446
Add/(Less): C.O./Regional Office/PID Expenses	12489	20016
TOTAL	336693122	422642462
Less: Finance Cost transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	336693122	422642462

(Amount in Rupees)

NOTE NO. 25 DEPRECIATION AND AMORTIZATION EXPENSES

PARTICULARS	For the year ended 31st March, 2016	For the year ended 31st March, 2015
Depreciation & Amortisation Expenses	1489709132	1475194258
Depreciation adjustment on account of Foreign Exchange Rate Variation	(44336876)	(54463956)
Add/(Less): C.O./Regional Office / PID Expenses	7873080	7883958
Sub-total	1453245336	1428614260
Less: Depreciation & Amortisation Expenses transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	1453245336	1428614260

(Amount in Rupees)

NOTE NO. 26 PRIOR PERIOD ITEMS (NET)

PARTICULARS	For the year ended 31st March, 2016	For the year ended 31st March, 2015
INCOME		
Sale of Electricity	8673356	-
Advance Against Depreciation written back	-	-
Interest/Surcharge from debtors	-	-
Others	433923	1234980
Sub-total	9107279	1234980
EXPENDITURE		
Salaries & Wages	-	-
Repair & Maintenance	-	(921242
Finance Cost	-	-
Depreciation & Amortization	-	-
Others	-	-
Sub-total	-	(921242
TOTAL (Expenditure *less* Incomce)	(9107279)	(2156222
Add/(Less): C.O./Regional Office/PID Expenses	60209	725
TOTAL	(9047070)	(2155497
Less: Prior Period items transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	(9047070)	(2155497

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

NOTE NO. 27 TAX EXPENSES

(Amount in Rupees)

	For the year ended 31st March, 2016	For the year ended 31st March, 2015
Current Tax		
Income Tax Provision	-	-
Adjustment Relating To Earlier periods	-	-
Deferred Tax		
Less: Recoverable for tariff period upto 2009	-	-
Less: Deferred Tax Adjustment Against Deferred Tax Liabilities	-	-
Total Tax Expenses	-	-

NOTE NO. 28 EXPENDITURE ATTRIBUTABLE TO CONSTRUCTION DURING THE YEAR

(Amount in Rupees)

PARTICULARS	For the year ended 31st March, 2016	For the year ended 31st March, 2015
A. EMPLOYEE BENEFITS EXPENSE		
Salaries, wages, allowances	-	-
Gratuity and contribution to provident fund	-	-
Staff welfare expenses	-	-
Leave Salary & Pension Contribution	-	-
Sub-total	-	-
B. REPAIRS & MAINTENANCE		
Building	-	-
Machinery	-	-
Others	-	-
Sub-total	-	-
C. ADMINISTRATION & OTHER EXPENSES		
Rent	-	-
Rates and taxes	-	-
Insurance	-	-
Security expenses	-	-
Electricity Charges	-	-
Travelling and Conveyance	-	-
Expenses on vehicles	-	-
Telephone, telex and Postage	-	-
Advertisement and publicity	-	-
Entertainment and hospitality expenses	-	-
Printing and stationery	-	-
Design and Consultancy charges:		
- Indigenous	-	-
- Foreign	-	-
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	-	-
Expenditure on land not belonging to company	-	-
Assets/ Claims written off	-	-
Losses on sale of assets	-	-
Other general expenses	-	-
Remuneration to Auditors	-	-
Exchange rate variation (Debit)	-	-
Sub-total	-	-
D. FINANCE COST		
Interest on :		
Government of India loan	-	-
Bonds	-	-
Foreign loan	-	-
Term loan	-	-
Cash credit facilities /WCDL	-	-
Exchange differences regarded as adjustment to interest cost	-	-
Loss on Hedging Transactions	-	-
Bond issue/ service expenses	-	-
Commitment fee	-	-
Guarantee fee on loan	-	-
Other finance charges	-	-
Sub-total	-	-

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

4774

(Amount in Rupees)

PARTICULARS		For the year ended 31st March, 2016		For the year ended 31st March, 2015	
E. PROVISIONS					
	Sub-total	-	-	-	-
F. DEPRECIATION AND AMORTISATION EXPENSES					
	Sub-total	-	-	-	-
G. PRIOR PERIOD EXPENSES					
Prior Period Expenses		-		-	
Less: Prior Period Income		-		-	
	Sub-total		-		-
H. C.O./Regional Office Expenses:					
Other Income		-		-	
Generation, Administration and Other Expenses		-		-	
Employee Benefits Expense		-		-	
Depreciation & Amortisation Expenses		-		-	
Finance Cost		-		-	
Provisions		-		-	
Prior Period Adjustment (Net)		-		-	
	Sub-total		-		-
I. LESS: RECEIPTS AND RECOVERIES					
Income from generation of electricity – precommissioning		-		-	
Interest on loans and advances		-		-	
Profit on sale of assets		-		-	
Exchange rate variation (Credit)		-		-	
Provision/Liability not required written back		-		-	
Hire charges/ outturn on plant and machinery		-		-	
Miscellaneous receipts		-		-	
	Sub-total		-		-
TOTAL (A+B+C+D+E+F+G+H - I)			-		-

RAY & RAY ... ACCOUNTANTS

NHPC LIMITED FARIDABAD

475

TEESTA V POWER STATION

BALUTAR, EAST SIKKIM-737134

Note No. : 29 – Other Explanatory Notes to Accounts

1. Disclosure relating to Contingent Liabilities:-

a) Claims against the Company not acknowledged as debts in respect of:

(i) Capital works

Contractors have lodged claims aggregating to Rs.760.79 crore (previous year Rs.746.84 crore) against the Company on account of rate & quantity deviation, cost relating to extension of time and idling charges due to stoppage of work/delays in handing over the site etc. These claims are being contested by the company as being not admissible in terms of provisions of the respective contracts or are lying at arbitration tribunal/other forums/under examination with the Company. It includes Rs.255.76 crore (previous year Rs.241.29 crore) towards arbitration awards including updated interest thereon, against the Company, which have been challenged/decided to be challenged in the Court of Law.

The Management has assessed the above claims and recognized a provision of Rs.40.87 crore (previous year Rs. NIL crore) based on probability of outflow of resources embodying economic benefits and estimated Rs.719.92 crore (previous year Rs.746.84 crore) as the amount of contingent liability i.e. amounts for which Company may be held contingently liable. In respect of such estimated contingent claims either outflow of resources embodying economic benefits is not probable or a reliable estimate of the amount required for settling the obligation cannot be made. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

(ii) Land Compensation cases

In respect of land acquired for the projects, some of the land losers have filed claims for higher compensation amounting to Rs.NIL crore (previous year Rs.NIL crore) before various authorities/courts. Pending settlement, the Company has assessed and provided an amount of Rs.NIL crore (previous year Rs.NIL crore) based on probability of outflow of resources embodying economic benefits and estimated Rs.NIL crore (previous year Rs.NIL crore) as the amount of contingent liability as outflow of resources is considered as not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

(iii) Disputed Tax Demands

Disputed Income Tax/Sales Tax/Service Tax/ other taxes/duties matters pending before various appellate authorities amount to Rs.Nil crore (previous year Rs.Nil crore). Pending settlement, the Company has assessed and provided an amount of Rs.Nil crore (previous year Rs.Nil Crore) based on probability of outflow of resources embodying economic benefits and rest of the claims i.e. Rs.Nil crore (previous year Rs.Nil crore) are being disclosed as contingent liability as outflow of resources is considered not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

(iv) Others

Claims on account of other matters amount to Rs.0.16 crore (previous year Rs.0.04 crore). These claims are pending before various forums. Pending settlement, the Company has assessed and provided an amount of Rs.NIL crore (previous year Rs. NIL crore) based on

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

FARIDABAD

probability of outflow of resources embodying economic benefits and estimated Rs.0.16 crore (previous year Rs. 0.04 crore) as the amount of contingent liability as outflow of resources is considered as not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

The above is summarized as below:

(Rs. in Crore)

Sl. No.	Particulars	Claims as on 31.03.2016	Provision against the claims	Contingent liability as on 31.03.2016	Contingent liability as on 31.03.2015	Addition of contingent liability during the year
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(5)-(6)
1.	Capital Works	760.79	40.87	719.92	746.84	NIL
2.	Land Compensation	0	0	0	0	0
3.	Disputed tax matters	0	0	0	0	0
4.	Others	0.16	0	0.16	0.04	0.12
	Total	**760.95**	**40.87**	**720.08**	**746.88**	**0.12**

(b) The above contingent liabilities do not include contingent liabilities on account of pending cases in respect of service matters & others where the amount cannot be quantified.

(c) It is not practicable to ascertain and disclose the uncertainties relating to outflow in respect of contingent liabilities.

(d) There is possibility of reimbursement to the company of Rs.Nil Crore (previous year Rs.Nil crore) towards above contingent liabilities.

(e) An amount of Rs.Nil Crore (previous year Rs.Nil crore) stands paid towards above contingent liabilities to contest the cases and is being shown as Current Assets.

The company's management does not reasonably expect that the above claims/obligations (including under litigation), when ultimately concluded and determined, will have a material and adverse effect on the company's results of operations or financial condition.

2. Estimated amount of contracts remaining to be executed on capital account and not provided for is Rs.3.65 Crore (Previous year Rs.3.51 Crore).

3. During the year, following accounting policies/practices have been added / modified:

(₹ in Crore)

Accounting Policy/Practice	Impact on Statement of Profit & Loss	
	For the current year	Upto previous year through Current year's prior period
Accounting practice regarding interest amount on enhanced compensation of land awarded by court (net of depreciation)	NIL	NIL
Accounting policy on renovation & modernization of Power Stations	NIL	NIL

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

477

NHPC LIMITED FARIDABAD

4. Significant Accounting policy No. 2.3.4 (4.4 of FY 2013-14), which was introduced during FY 2013-14, has been referred to Expert Advisory Committee (EAC) of the Institute of Chartered Accountants of India (ICAI) for its opinion. Pending receipt of opinion, the same accounting treatment has been continued and an amount of Rs. NIL Crore (up to Previous year Rs. NIL Crore) has been capitalised/charged to Allocable Expenditure during construction till 31.03.2016 as per ibid policy.

5. The disclosure under Accounting Standard – 7 on Construction Contracts are as under:

(₹ in Crore)

Sl.	Particulars	31.03.2016	31.03.2015
1.	Aggregate amount of costs incurred and recognised profits (less recognised losses) on contracts in progress upto reporting date.	NIL	NIL
2.	Amount of advances received.	NIL	NIL
3.	Amount of retention.	NIL	NIL
4.	The gross amount due from customers for contract works as an asset.	NIL	NIL
5.	The gross amount due to customers for contract works as a liability.	NIL	NIL

Note: Disclosure should be made in respect of contracts in progress at the beginning of the accounting year.

6. The effect of foreign exchange fluctuation during the year is as under:

(Rs. in Crore)

		For the year ended 31.03.2016	For the year ended 31.03.2015
(i)	Amount charged to Statement of Profit & Loss excluding depreciation (as FERV) (Net)	0.42	(0.84)
(ii)	Amount charged to Statement of Profit & Loss excluding depreciation (as Borrowing Cost)*	32.80	NIL
(iii)	Amount charged to Allocable Expenditure During Construction (as FERV)	NIL	NIL
(iv)	Amount charged to Capital work-in-progress (as FERV)	NIL	NIL
(v)	Amount adjusted by addition to the carrying amount of fixed assets	7.22	(47.68)

* There is however no impact on profitability of the Company, as the impact of change in foreign exchange rates is recoverable from beneficiaries in terms of prevailing CERC (terms & conditions of tariff) Regulations. The exchange rate variation for the year is transferred to deferred foreign currency fluctuation assets (recoverable from beneficiaries) as per opinion of EAC of ICAI.

7. a) Electricity generation is the principal business activity of the Company. Other operations viz., Contracts, Project Management and Consultancy works do not form a reportable segment as per the Accounting Standard-17 on 'Segment Reporting'.

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

478

b) The Company is having a single geographical segment as all its Power Stations are located within the Country.

8. Other disclosures as per Schedule-III of the Companies Act, 2013 are as under:-

(Rs. in Crore)

	Particulars	For the year ended 31.03.2016	For the year ended 31.03.2015
a)*	Value of imports calculated on CIF basis: i) Capital Goods ii) Spare parts	 NIL NIL	 NIL NIL
b)*	Expenditure in Foreign Currency i) Know - How ii) Interest iii) Other Misc. Matters	 NIL 2.76 0.18	 NIL 3.78 0.63
c)*	Value of spare parts and Components consumed in operating units. i) Imported ii) Indigenous	 NIL NIL	 NIL NIL
d)*	Earnings in foreign currency i) Interest ii) Others	 NIL NIL	 NIL NIL

* Accrual basis.

9. Disclosure related to Corporate Social Responsibility (CSR) (refer Note No.22)

(i) The breakup of CSR expenditure under various heads of expenses incurred during the year ended on 31.03.2016 is as below:-

(Rs. in Crore)

S.No.	Heads of Expenses constituting CSR expenses	Amount
1	Health Care and Sanitation	0.07
2	Education & Skill Development	0.27
3	Women Empowerment /Senior Citizen	
4	Environment	
5	Art & Culture	
6	Ex-Armed Forces	
7	Sports	
8	National Welfare Fund	
9	Technology & Research	
10	Rural Development	
11	Capacity Building	
12	Swachh Vidyalaya Abhiyan	
	Total amount	**0.34**

NHPC LIMITED FARIDABAD

Webel Bhavan Kolkata-91 CHARTERED ACCOUNTANTS

(ii) Other disclosures:

(a) Details of expenditure incurred during the financial year ended on 31.03.2016 categorising as 'paid' and 'yet to be paid' along with the nature of expenditure (capital or revenue nature) is as under:-

(Rs. in Crore)

		Paid (a)	Yet to be paid (b)	Total (a+b)
(i)	Construction/Acquisition of any asset	0.23	0.08	0.31
(ii)	On purpose other than (i) above	0.03	0.00	0.03
	Total	0.26	0.08	0.34

(b) As stated above, a sum of Rs. 0.08 Crore out of total expenditure of Rs.0.34 Crore is yet to be paid to concerned parties which are included in the relevant head of accounts pertaining to liabilities.

10. Disclosure relating to verified emission reductions (VERs) is as under:-

Sl.	**Description**	Remarks
1.	No. of VERs held as Investment & the basis of valuation	2600, Valuation is to be done on lower of weighted average cost or Net realisable value
2.	No. of VERs under certification	NIL
3.	Depreciation and operating and maintenance cost of Emission Reduction Equipment expensed during the year (Rs. in Crore)	NIL
4.	No. of VERs sold during the year ended 31.03.2016 with the value thereof.	NIL

11. Disclosures as required under Section 22 of The Micro, Small and Medium Enterprises Development Act, 2006 read with notification of Ministry of Corporate Affairs dt. 04.09.2015 making alteration in Schedule-III of the Companies Act, 2013 are as follows:-

(Rs. in Crore)

(i)	The principal amount and the interest due thereon remaining unpaid to any supplier on Balance Sheet date: -Principal -Interest	 0.78 NIL
(ii)	The amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during the year	NIL
(iii)	The amount of interest due and payable for the year of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;	NIL
(iv)	The amount of interest accrued and remaining unpaid as on Balance	NIL

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

480

	Sheet date	
(v)	The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	NIL

12. Pending approval of competent authority, provisional payments / provisions made towards executed quantities of works of some of the items beyond the approved quantities as also for extra items totalling to Rs. 0.01 Crore (Previous year Rs. NIL Crore) are included in Capital Work-in-Progress/Fixed Asset.

13. **Disclosure related to confirmation of balances is as under:**

a) Balances shown under Materials issued to contractors, claims recoverable including insurance claims are subject to reconciliation/ confirmation and respective consequential adjustments. Claims recoverable also include claims in respect of projects handed over or decided to be handed over to other agencies in terms of Government of India directives.

b) The confirmation from external parties in respect of Trade Receivables, Trade Payables, Deposits, Advances to Contractors/Suppliers/Service Providers/Others including for capital expenditure and material issued to contractors is obtained for outstanding balances of Rs. 5.00 lakh or above as at 31st December of every year. Status of confirmation of balances as at 31st December 2015 as well as outstanding as on 31.03.2016 is as under:

(Rs. In Crore)

Particulars	Outstanding amount as on 31.12.2015	Amount confirmed	Outstanding amount as on 31.03.2016
Trade receivable			-
Deposits, Advances to contractors/ suppliers/service providers/ others including for capital expenditure and material issued to contractors	26,10,38,365	21,67,545	26,13,25,439
Trade/Other payables	10,69,55,517	7,98,36,109	8,85,75,742
Security Deposit/Retention Money payable			

c) In the opinion of management, unconfirmed balances will not have any material impact.

14. Sales, Interest on loans to State Govt., Interest income on tax-free bonds, exchange rate variation, interest on loans/bonds (expenditure) etc. have been accounted for based on Advices received from Corporate Office.

15. Disclosures as required under AS-15 on "Employee Benefits" AS-18 on "Related party disclosures" and AS-28 on "Impairment of Assets" etc. shall be dealt at Corporate Office.

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

HPC LIMITED FARIDABAD

16. a) Undisputed Statutory dues outstanding as on 31.03.2016 which have not been deposited within six months from the date they became payable:

Nature of dues	Amount in ₹	Due date of remittance
EPF	NIL	
Income Tax	NIL	
Sales Tax /VAT	NIL	
Service Tax	NIL	
Custom Duty	NIL	
Excise Duty	NIL	
Works Contract Tax	NIL	
Any other levies (Please specify)	NIL	

b) Statutory dues which have not been deposited on account of any dispute:-

Name of the Statute	Nature of dues	Amount in ₹	Year to which it pertains	Forum at which case is pending
Income Tax Act,1961	Income Tax	NIL		
Sales Tax Acts/VAT Act	Sales Tax/ VAT	NIL		
Finance Act,1994	Service Tax	NIL		
Custom Act,1962	Custom Duty	NIL		
Central Excise Tariff Act, 1985	Excise Duty	NIL		
Works Contract Tax	Works Contract Tax	NIL		
Please specify	Any other levies	NIL		

c) Details of Immovable Properties (other than land) for which title deeds are not held in the name of the company:

Sl. No.	Details of the Property	Year of Acquisition	Acquisition Cost	Written Down Value	Reasons for non execution of title deed
			NIL		

17. Disclosure for reporting in compliance to directions issued by Office of CAG u/s 143(5)

Sl. No.	Directions	Reply
1	Whether there are any cases of waiver/write off of debts/loans/interest etc. If yes, the reasons thereof and amount involved.	NIL
2	Whether proper records are maintained for inventories lying with third parties & assets received as gift/grant(s) from Government or other authorities.	Yes, Records of all inventory are properly maintained in ERP System and No assets is received as gift/grants from Government or other authorities.

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

482

FARIDABAD

18. Opening balances/corresponding figures for previous year have been re-grouped/re-arranged, wherever necessary.

(P.K.Sahoo)

Manager (F)
प्रबन्धक (वित्त)
Manager (Finance)
एनएचपीसी लिमिटेड/NHPC Limited
तीस्ता-V पावर स्टेशन/Teesta-V Power Station
बालूटार, पूर्वी सिक्किम/Balutar E. Sikkim

(J.R.Chaudhary)

Chief Engineer(I/C)
मुख्य अभियंता (प्रभारी) / Chief Engineer (I/C)
एनएचपीसी लिमिटेड / NHPC Limited
तीस्ता-V पावर स्टेशन / Teesta-V Power Station
बालूटार, पूर्वी सिक्किम / Balutar, East Sikkim

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan, Kolkata

Place: SILIGURI
Date: 26th April, 2016

NHPC LIMITED FARIDABAD

Annexure A

Summary of the above contingent liabilities is as under (may be submitted as separete sheet):

(Amount in crore)

Particulars	Opening Amount of claims as on 01.04.15	Addition of claims during the period on account of new claims/ updation of old claims	Settlement / Adjustment of claims	Closing balance of claims as on 31.03.16	Upto date Provision made in books against claims	Upto date amount for which where no Probability of outflow (neither Provision nor Contingent Liablity)	Possible outflow/ No Reliable estimate can be made (shown as Contingent Liability) as on 31.03.2016	Opening Amount of contingent liabilities as on 01.04.15	Addition to the amount of Contingent Liabilities during the year
1	2	3	4	(5) =(2+3-4)	6	7	8	9	10=(8-9)
A) Capital Works									
i) Capital Works -Arbritation awards challanged in courts or other legal forums	2,41,28,64,249	14,47,72,585	0	2,55,76,36,834	0	0	2,55,76,36,834	2,41,28,64,249	14,47,72,585
ii) Capital Works -Claims under Arbritations	5,05,55,40,042	0	53,01,118	5,05,02,38,924	40,87,00,000	0	4,64,15,38,924	5,05,55,40,042	-41,40,01,118
iii) capital Works Claims pending with Management	0	0	0	0	0	0	0	0	0
B) Land Compensation cases	0	0	0	0	0	0	0	0	0
C) Disputed Tax matters	0	0	0	0	0	0	0	0	0
D) Others	3,98,101	12,00,000	0	15,98,101	0	0	15,98,101	3,98,101	12,00,000
Total	7,46,88,02,392	14,59,72,585	53,01,118	7,60,94,73,859	40,87,00,000	0	7,20,07,73,859	7,46,88,02,392	-26,80,28,533

RAY & RAY CHARTERED ACCOUNTANTS Netaji Bhavan Kolkata-91

Manager (Finance)

प्रबन्धक (वित्त)
Manager (Finance)
एनएचपीसी लिमिटेड/NHPC Limited
तीस्ता-V पावर स्टेशन/Teesta-V Power Station
बालूटार, पूर्वी सिक्किम/Balutar E. Sikkim

Chief Engineer (I/C)

मुख्य अभियंता (प्रभारी) / Chief Engineer (I/C)
एनएचपीसी लिमिटेड / NHPC Limited
तीस्ता-V पावर स्टेशन / Teesta-V Power Station
बालूटार, पूर्वी सिक्किम / Balutar, East Sikkim

NHPC LIMITED FARIDABAD

484

Appendix no 1 to Annexure A

Name of the unit: Teesta V Power Station

Det: Contingent Liabilities as on 31.03.2016

Amount in Rupees

Sr. No.	Particulars	Name of Party/Work	Opening Amount of claims as on 01.04.15	Addition of claims during the period on account of new claims/ updation of old claims	Settlement / Adjustment of claims	Closing balance of claims as on 31.03.16	Amount of claim where outflow is probable & reliable estimate can be made (Provision made in Books of A/cs)	Amount of claim where no Probability of outflow & Claim neither Recognised as Provision nor Disclosed as Contingent Liablity	Possible outflow/ No Reliable estimate can be made (shown as Contingent Liability)	Total	Likely Reimbursement to be Made by Third Party	Reasons For Non-Acceptance	Present Status
1	2	3	4	5	6	(4+5-6)=7	8	9	10	(8+9+10)=11 (figure in cloumn 7 & 11 must be equal)	12	13	14
A.	CAPITAL WORKS												
a)	CASES AGAINST WHICH ARTRATION AWARD/COURT ORDER HAS BEEN PASSED												
1	Revision of minimum wages in Sikkim	Jai Prakash Associates Ltd.(Lot-TT4,PH works)	78,37,89,850	4,70,14,496	-	83,08,04,346	-	-	83,08,04,346	83,08,04,346	-	The claim is not tenable as per Contractual provision. Hence the case is beeing contested by the Management	Hon'ble District Court Faridabad on dated 26.03.14 set aside the Arbitration award dated 22.08.2010. Contractor filed the case in High Court of Punjab and Hayana at Chandigarh. The claim amount includes interest upto March 2016 @ 12% pa.
2	Reimbursement cost of extension of performance bank gaurantee	Jai Prakash Associates Ltd.(Lot-TT2-Dam works)	9,92,66,243	63,12,681	-	10,55,78,924	-	-	10,55,78,924	10,55,78,924	-	The claim is not tenable as per Contractual provision. Hence the case is beeing contested by the Management	Arbitration awarded on dated 30.04.12 in favour of M/S JAL. Further NHPC has been challenged in court on July 2012. Presently case is Sub-judice in the District Court of Faridabad on the ground that the claim is non tenable as per Contractual provision.The date of next hearing is 7th May 2016. Claim amount shown inclusive of interest charges @12% pa upto March 2016.
	Reimbursement cost of extension of insurance policy	Jai Prakash Associates Ltd.(Lot-TT2-Dam works)											
	Reimbursement of excess interest recovered on mobilisation and machinery Advances due to reduced progress of work	Jai Prakash Associates Ltd.(Lot-TT2-Dam works)											
3	Payment withheld on account of foregn exchange rate variation	Jai Prakash Associates Ltd.(Lot-TT2-Dam works)	81,83,523	5,25,031	-	87,08,554	-	-	87,08,554	87,08,554	-	The claim is not tenable as per Contractual provision. Hence the case is beeing contested by the Management	The case was awarded in fabour of M/s JAL on dated 29.10.14. Further same has been challenged by NHPC in District Court of Faridabad as the claim is non-tenable as per contractual provision. Presently case is Sub-judice in the District Court of Faridabad.The claim amount includes Interest upto March 2016 @ 12% pa.The next date of hearing is 26th May 2016.
4	Deduction against non-use of couplers	Jai Prakash Associates Ltd.(Lot-TT2-Dam works)	1,38,53,370	9,60,000	-	1,48,13,370	-	-	1,48,13,370	1,48,13,370	-		
5	Deviation of Deformed reinforcing bars	Jai Prakash Associates Ltd.(Lot-TT2-Dam works)	3,37,51,022	21,05,139	-	3,58,56,161	-	-	3,58,56,161	3,58,56,161	-		

RAY & RAY Bhavan 91 CONSULTANTS

NHPC LIMITED FARIDABAD

Sr. No.	Particulars	Name of Party/Work	Opening Amount of claims as on 01.04.15	Addition of claims during the period on account of new claims/ updation of old claims	Settlement / Adjustment of claims	Closing balance of claims as on 31.03.16	Amount of claim where outflow is probable & reliable estimate can be made (Provision made in Books of A/cs)	Amount of claim where no Probability of outflow & Claim neither Recognised as Provision nor Disclosed as Contingent Liablity	Possible outflow/ No Reliable estimate can be made (shown as Contingent Liability)	Total	Likely Reimbursement to be Made by Third Party	Reasons For Non-Acceptance	Present Status
	Similar cases in line with arbitration has been awarded												
6	Extra cost due to revision in minimum wages in sikkim	Jai Prakash Associates Ltd.(Lot-TT2-Dam works)	1,46,38,32,964	8,71,70,499	-	1,55,10,03,463	-	-	1,55,10,03,463	1,55,10,03,463	-	Decision will be binding as per similar case of Lot-TT-4 (Power House works)	A Similar case is being contested by company for Lot-TT-4 and decision of Lot-TT-4 will be binding for this case. In case of Lot TT-4 works, Hon'ble District Court Faridabad on dated 26.03.14 set -aside the Arbitration award dated 22.08.2010 . Contractor filed the case in High Court of Punjab and Hayana at Chandigarh.The claim amount includes interest upto March 2016.
7	Payment witheld on account of Foreign exchange variation	Jai Prakash Associates Ltd.(Lot-TT4,PH works)	41,26,428	2,64,739	-	43,91,167	-	-	43,91,167	43,91,167	-	The claim is not tenable as per Contractual provision. Hence the case is beeing contested by the Management	M/s JAL has agreed that the decision of Arbrital Tribunal in respect of identical disputes under contract package Lot TT2 will also be acceptable in the claim of Lot TT4. In the case of Lot TT2, the claim was awarded in f/o M/s JAL on dated 29.10.14. Further the same has been challanged by NHPC in District Court of Faridabad as the claim is non-tenable as per Contractual provision. The claim amount includes interest upto March 2016 @ 12% pa.The next date of hearing is 26th May 2016.
8	Return of recovery on account of non use of coupler	Jai Prakash Associates Ltd.(Lot-TT4,PH works)	60,60,849	4,20,000	-	64,80,849	-	-	64,80,849	64,80,849	-		
	SUB TOTAL		**2,41,28,64,249**	**14,47,72,585**	**-**	**2,55,76,36,834**	**-**	**-**	**2,55,76,36,834**	**2,55,76,36,834**	**-**		
b)	**CASES UNDER ARBITRATION/ADJUDICATION.**												
1	Claims for expenses & delayes incurred due to unforseen physical coridition	Gammon India Ltd. (Lot-3 Tunnel works)	2,43,04,54,927	-	-	2,43,04,54,927	9,33,00,000	-	2,33,71,54,927	2,43,04,54,927	-	The claim is not tenable as per Contractual provision. Hence the case is beeing contested by the Management	The case is being contested by the Management due to non tenable as per Contractual provision. Presently the case is under arbitration.The last hearing for argument on dated 23rd to 25th April 2015. Internal meeting by the arbitrator is still continuing for issue of award . Further the Board Agenda Note was put up to the BOD on 285th meeting held on 29.06.15 regarding ammicable settlement and the agenda was withdrawn as per decision of BOD.In Board Agenda Note, COD has recommended as full & final payment in the instant claim of Rs 9.33 crore as principal component. Since the amount has determined by COD,provision for the same made in books of accounts .

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhawan Kolkata-9

NHPC LIMITED FARIDABAD

Sr. No.	Particulars	Name of Party/Work	Opening Amount of claims as on 01.04.15	Addition of claims during the period on account of new claims/ updation of old claims	Settlement / Adjustment of claims	Closing balance of claims as on 31.03.16	Amount of claim where outflow is probable & reliable estimate can be made (Provision made in Books of A/cs)	Amount of claim where no Probability of outflow & Claim neither Recognised as Provision nor Disclosed as Contingent Liability	Possible outflow/ no Reliable estimate can be made (shown as Contingent Liability)	Total	Likely Reimbursement to be Made by Third Party	Reasons For Non-Acceptance	Present Status
2	Acceleration Claim	Gammon India Ltd. (Lot-3 Tunnel works)	1,15,05,50,425	-	-	1,15,05,50,425	29,78,00,000	-	85,27,50,425	1,15,05,50,425	-	The claim is not tenable as per Contractual provision. Hence the case is beeing contested by the Management	The case is being contested by the Management due to non tenable as per Contractual provision .Presently the case is under arbitration .The argument of respondent is continuing. The next date of hearing is 11th &12th May 2016. Further the Board Agenda Note was put up to the BOD on 285th meeting held on 29.06.15 regarding ammicable settlement and the agenda was withdrawn as per decision of BOD.In Board Agenda Note, COD has recommended as full & final payment in the instant claim of Rs 31.54 crore as principal component. Since the amount has determined by COD,provision for the same made in books of accounts .
3	Payment of rolling margin	Gammon India Ltd. (Lot-3 Tunnel works)	1,22,81,449		-	1,22,81,449	37,00,000	-	85,81,449	1,22,81,449	-		
4	Reimbursement of balance leased land cost	Gammon India Ltd. (Lot-3 Tunnel works)	74,74,972		-	74,74,972	-	-	74,74,972	74,74,972	-		
5	Payment of additional cost towards work in F8 beyond F7 for 140 mtr, work in face 8 beyond Rd 2226m and work face 8 beyond RD 2183m to 2226m	Gammon India Ltd. (Lot-3 Tunnel works)	2,54,27,000			2,54,27,000	-	-	2,54,27,000	2,54,27,000	-		

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

487

Sr. No.	Particulars	Name of Party/Work	Opening Amount of claims as on 01.04.15	Addition of claims during the period on account of new claims/ updation of old claims	Settlement / Adjustment of claims	Closing balance of claims as on 31.03.16	Amount of claim where outflow is probable & reliable estimate can be made (Provision made in Books of A/cs)	Amount of claim where no Probability of outflow & Claim neither Recognised as Provision nor Disclosed as Contingent Liablity	Possible outflow/ No Reliable estimate can be made (shown as Contingent Liability)	Total	Likely Reimbursement to be Made by Third Party	Reasons For Non-Acceptance	Present Status
6	Maintenance of access road beyond contract period	Gammon India Ltd. (Lot-3 Tunnel works)	71,59,856	-	-	71,59,856	-	-	71,59,856	71,59,856	-		
7	Reimbursement of additional premium for CAR policy & terrorism policy	Gammon India Ltd. (Lot-3 Tunnel works)	2,82,21,860		-	2,82,21,860	72,00,000	-	2,10,21,860	2,82,21,860	-		
8	Reimbursement of additional BG charges due to increased in time period of completion job	Gammon India Ltd. (Lot-3 Tunnel works)	23,96,435			23,96,435	11,00,000	-	12,96,435	23,96,435	-		
9	Difference in cost of procurement purchase of sand in lieu of rock query	Gammon India Ltd. (Lot-3 Tunnel works)	1,41,99,830			1,41,99,830	56,00,000	-	85,99,830	1,41,99,830	-		
10	Interest on Final Payment	Gammon India Ltd (Lot-3 Tunnel works)	53,01,118	-	53,01,118	-	-	-	-	-	-		M/S GIL filed suit in May 2012 instead of seeking Arbitration, is challanged in court of Civil Judge(Sr. Divin), Faridabad. M/s Gammon India Limited has requested to withdraw the case during the hearing on 13.05.15 in Lok Adalat and court dissolved the case.
11	Payment on account of unrealised cost due to reduced progress of work	Jai Prakash Associates Ltd.(Lot-TT2-Dam works)	1,04,61,06,353	-	-	1,04,61,06,353	-	-	1,04,61,06,353	1,04,61,06,353	-	The claim is not tenable as per Contractual provision. Hence the case is beeing contested by the Management	The claim is non tenable as per Contractual provision. Hence the case is beeing contested by the Management.The case is under arbitration.The argument is continuing.The next date of hearing is 1st to 4th June 2016. As the probable outflow is less likely to happen no provision is made in the books of accounts.
12	Claim on account of unrealised cost due to reduced progress of work	Jai Prakash Associates Ltd.(Lot-TT4,PH works)	24,03,78,065	-	-	24,03,78,065	-	-	24,03,78,065	24,03,78,065	-	The claim is not tenable as per Contractual provision. Hence the case is beeing contested by the Management	The claim is non tenable as per Contractual provision. Hence the case is beeing contested by the Management.The case is under arbitration. The argument of respondent is continuing .The next date of hearing is 11th & 12th May 2016.
13	Claim for Price adjustment beyond 20% celling	Texmaco Limited (Lot-TT5 HM works)	8,55,87,752		-	8,55,87,752	-	-	8,55,87,752	8,55,87,752	-	The claim is not tenable as per Contractual provision.	Adjudicator was appointed vide letter dated 05.10.2013. Last hearing was conducted on 10th & 11th June 15. NHPC has submitted the documents as desired by the adjudicator.Final judgement is awaited.
	SUB TOTAL		5,05,55,40,042	0	53,01,118	5,05,02,38,924	40,87,00,000	-	4,64,15,38,924	5,05,02,38,924	-		

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

Sr. No.	Particulars	Name of Party/Work	Opening Amount of claims as on 01.04.15	Addition of claims during the period on account of new claims/ updation of old claims	Settlement / Adjustment of claims	Closing balance of claims as on 31.03.16	Amount of claim where outflow is probable & reliable estimate can be made (Provision made in Books of A/cs)	Amount of claim where no Probability of outflow & Claim neither Recognised as Provision nor Disclosed as Contingent Liablity	Possible outflow/ No Reliable estimate can be made (shown as Contingent Liablity)	Total	Likely Reimbursement to be Made by Third Party	Reasons For Non-Acceptance	Present Status
c)	CASES UNDER EXAMINATION BY THE MANAGEMENT												
	SUB TOTAL		-	0	-	-	-	-	-	-	-		
	SUB TOTAL- CAPITAL WORKS (A)		7,46,84,04,291	14,47,72,585	53,01,118	7,60,78,75,758	40,87,00,000	-	7,19,91,75,758	7,60,78,75,758	-		
B.	LAND COMPENSATION CASES												
	SUB TOTAL- LAND COMPENSATION CASES (B)		-	-	-	-	-	-	-	-	-		
C.	Disputed Tax Matters												
			-	-	-	-	-	-	-	-	-		
	SUB TOTAL- Disputed Tax Matters (C)		-	-	-	-	-	-	-	-	-		
D	Others												
1	Claim for compensation for the injuries sustained by workman employed by M/S. Soma Enterprises, a contractor of NHPC The alleged accident took place during holiday and inspite of that the contractor pay Rs 2 lacs to the applicant on humanitation grounds.	Commissoner for workmen's compensation , Kolkatta	3,98,101	-	-	3,98,101	-	-	3,98,101	3,98,101	-	The clain is not tenable as NHPC is not necessary party and court has no jurisdiction.	Case is pending before the W.C.Commissioner, Kolkata.Matter is pending for evidence of petitioner.
2	Lum sum payment in lieu of compassionate appointment	Smt Shankari Chaudhary & Ors VS. NHPC	0	6,00,000	-	6,00,000	-	-	6,00,000	6,00,000	-	The clain is not tenable due to time bar claim for compassionate appointment	Writ Petition(C) No 67 of 2015 dated 06.11.2015 filed before the Honáble High court , Sikkim.
3	Lum sum payment in lieu of compassionate appointment	Smt Kanchan Gaura & Ors Vs. NHPC Limited & Ors.	0	6,00,000	-	6,00,000	-	-	6,00,000	6,00,000		The clain is not tenable due to time bar claim for compassionate appointment	Writ Petition(C) No 71 of 2015 dated 18.12.2015 filed before the Honáble High court , Sikkim.
	SUB TOTAL- OTHER CASES (D)		3,98,101	12,00,000	-	15,98,101	-	-	15,98,101	15,98,101	-		
	GRAND TOTAL (A+B+C+D)		7,46,88,02,392	14,59,72,585	53,01,118	7,60,94,73,859	40,87,00,000	0	7,20,07,73,859	7,60,94,73,859	-		

RAY & RAY Nebel Bhavan Kolkata-91 CHARTERED ACCOUNTANTS

NHPC LIMITED FARIDABAD

Manager (Finance)
प्रबन्धक (वित्त)
Manager (Finance)
एनएचपीसी लिमिटेड/NHPC Limited
तीस्ता-V पावर स्टेशन/Teesta-V Power Station
बालूटार, पूर्वी सिक्किम/Balutar E. Sikkim

Mar 16

Chief Engineer (I/C)
मुख्य अभियंता (प्रभारी) / Chief Engineer (I/C)
एनएचपीसी लिमिटेड / NHPC Limited
तीस्ता-V पावर स्टेशन / Teesta-V Power Station
बालूटार, पूर्वी सिक्किम / Balutar, East Sikkim

Name of Project : **TEESTA-V POWER STATION**

Annexure - I (A)
Amount in Rs.

Details of Allocation of Corporate Office Management Expenses/Regional Office Expenses

upto 31.03.2016

	Other Income (GL 849995 & 849999)	GEN. ADMN & OTHER EXPENSES (GL 929995& 929999)	PROVISION (GL 959995 & 959999)	EMPLOYEES REMUNERATION & BENEFITS (GL 909995 & 909999)	FINANCE CHARGES (GL 949995& 949999)	DEPRECIATION (GL 939995 & 939999)	PRIOR PERIOD EXPENSES (NET) (GL 959994 & 959998)	Total
Quarter 1								
i) C.O. Mgt. Exp.(incl. PID)	(18,99,020)	6721200		29056810	8,580	1564720	(57,290)	3,53,95,000
ii)Reg. Off. Exp.	(2,13,333)	21,14,926		91,72,523	41	3,31,405		1,14,05,562
iii) PID - Siliguri	(948)	10,003		4,18,795		18,312		4,46,162
Sub-total	**(21,13,301)**	**88,46,129**	-	**3,86,48,128**	**8,621**	**19,14,437**	**(57,290)**	**4,72,46,724**
Quarter 2								
i) C.O. Mgt. Exp.(incl. PID)	(14,81,730)	65,86,300		3,12,14,550	4,520	16,53,480	26,880	3,80,04,000
ii)Reg. Off. Exp.	(2,67,081)	23,56,126		95,55,482	61	3,30,197		1,19,74,785
iii) PID - Siliguri	(1,079)	6,906		4,29,989		18,382		4,54,198
Sub-total	**(17,49,890)**	**89,49,332**	-	**4,12,00,021**	**4,581**	**20,02,059**	**26,880**	**5,04,32,983**
Quarter 3								
i) C.O. Mgt. Exp.(incl. PID)	(14,09,160)	64,04,470		3,06,74,010	(1,130)	16,33,480	150	3,73,01,820
ii)Reg. Off. Exp.	(2,49,612)	23,08,530		89,81,736		3,05,862	84,860	1,14,31,376
iii) PID - Siliguri	(1,609)	2,385		4,54,649		69,249		5,24,674
Sub-total	**(16,60,381)**	**87,15,385**	-	**4,01,10,395**	**(1,130)**	**20,08,591**	**85,010**	**4,92,57,870**
Quarter 4								
i) C.O. Mgt. Exp.(incl. PID)	-15,97,000	65,70,000		3,03,20,000		16,20,000		3,69,13,000
ii)Reg. Off. Exp.	(2,95,994)	32,78,635		1,39,01,990	417	3,27,993	5,609	1,72,18,650
iii) PID - Siliguri								-
Sub-total	**(18,92,994)**	**98,48,635**	-	**4,42,21,990**	**417**	**19,47,993**	**5,609**	**5,41,31,650**
Total	**(74,16,566)**	**3,63,59,481**	-	**16,41,80,534**	**12,489**	**78,73,080**	**60,209**	**20,10,69,227**

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

प्रबन्धक (वित्त)
Manager (Finance)
एनएचपीसी लिमिटेड/NHPC Limited
तीस्ता-v पावर स्टेशन/Teesta-V Power Station
बालूटार, पूर्वी सिक्किम/Balutar E. Sikkim

मुख्य अभियंता (प्रभारी) /Chief Engineer (I/C)
एनएचपीसी लिमिटेड / NHPC Limited
तीस्ता-V पावर स्टेशन / Teesta-V Power Station
बालूटार, पूर्वी सिक्किम / Balutar, East Sikkim

NHPC LIMITED FARIDABAD

Annexure -XI

Name of Unit : TEESTA V POWER STATION

(Amount in Rs.)

Statement of Capital Work In Progress (only Road & Bridge, Building (Excluding Power House Building), Railway Siding etc. as on 31.03.2016

1	2	3	4	5	6
Sl. No.	Head of account (HOA)	Name of the contract under which work is being executed	Amount (Rs)	Scheduled date of completion as per contract.	Reason for non-capitalisation
1	430328	Construction of boundary wall from KV School to home guard barrack at left bank, Balutar	62,67,824	15-07-2015	Due to deployment of insufficient labour and material at site, the work is delayed.
2	430328	Construction of boundary wall fencing from RD 920m to RD 1983m at Right bank Balutar	76,49,008	19-06-2015	Due to deployment of insufficient labour and material at site, the work is delayed.
3	430328	Construction of 1st floor at IRBn Barrack at left bank ,Balutar	16,30,933	31.03.2016	Commencement of the work was delayed due to non availability of labour in festivals time so the work was delayed.
4	430328	Construction of Boundary wall with Watch tower at Right Bank ,Balutar	14,20,652	27.05.2016	Work is under progress.
5	430328	Construction of fire station at left bank, Balutar	16,12,062	06.07.2016	Work is under progress.
6	430905	Providing and laying of Street lamp from Entrance Gate to Exit Gate of Samdong Colony	706944	23-02-2016	Work is under Process

Total	**1,92,87,423**

Total of column no (4) shall tally with balances of HOA as per trial balance relating to CWIP heads except major works.

It is certified that all the 'Infrastructure Works' which have been completed and ready to intended use have been capitalized and 'Infrastructure Works' for the amount shown in column (4) as above are still under progress.

Signature
Head of Finance
प्रबन्धक (वित्त)
Manager (Finance)
एनएचपीसी लिमिटेड/NHPC Limited
तीस्ता-V पावर स्टेशन/Teesta-V Power Station
बालूटार, पूर्वी सिक्किम/Balutar E. Sikkim

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

Signature
Head of Project/Power Station/Unit
मुख्य अभियंता (प्रभारी) / Chief Engineer (I/C)
एनएचपीसी लिमिटेड / NHPC Limited
तीस्ता-V पावर स्टेशन / Teesta-V Power Station
बालूटार, पूर्वी सिक्किम / Balutar, East Sikkim

Annexure -XII

Name of Unit: TEESTA V POWER STATION

(Amount in Rs.)

Statement of Unadjusted advances (excluding mobilisation advances/ advance against material/ machineries given to parties/Govt. Deptt as on 31.03.2016

1	2	3	4	5	6	7	8	9
Sl. No.	Head of account (HOA)	Name of Department /party to whom advance is given	Purpose	Date of giving advance	Amount of Advance (Rs)	Amount adjusted/ provided (Rs)	Balance outstanding (Rs)	Reason for non-adjustment/ Provision
1	660403	SAROWAR SURGI CO..	Purchase of Hospital Equipments	31.03.2016	187385		187385	Supply of equipments is pending.
2	660407	NATIONAL INSTITUTE OF HYDROLOGY	Dam break analysis for preparation of emergency action plan	11.03.2016	727934		727934	Amount will be adjusted on submission of analysis report by NIH. The submission date of report is Oct'2016.
3	660407	EXECUTIVE ENGINEER	Providing Single Phase low Tension power supply &security barrack near adit IV and portal of adit IV,Singbel East Division	29.01.16	173847		173847	On the basis of EIC certificate provision created and shall be adjusted after receiving utilisation certificate.
4	660407	SECRETARY	Restoration of 11 kv, Transmission line from Phudong to Dikchu Dam site under North Division-1	20.11.15	1724307		1724307	On the basis of EIC certificate@20% provision created and work is under Process.
			Total		**2813473**			

Total of column no (8) shall tally with balances of HOA as per trial balance relating to Advance to contractor/supplier/Government Department etc.

It is certified that all the advances to contractor/parties have been adjusted in the accounts to the extent works/services performed upto the balance sheet date.

Signature
Head of Finance

प्रबन्धक (वित्त)
Manager (Finance)
एनएचपीसी लिमिटेड/NHPC Limited
तीस्ता-V पावर स्टेशन/Teesta-V Power Station
बालूटार, पूर्वी सिक्किम/Balutar E. Sikkim

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

Signature
Head of Project/Power Station/Unit

मुख्य अभियंता (प्रभारी) / Chief Engineer (I/C)
एनएचपीसी लिमिटेड / NHPC Limited
तीस्ता-V पावर स्टेशन / Teesta-V Power Station
बालूटार, पूर्वी सिक्किम / Balutar, East Sikkim

Annexure-XIII

Name of Unit: Teesta V Power Station

(Amount in Rs.)

KINDLY MAKE SURE THAT FIGURES GIVEN IN THIS ANNEXURE SHOULD TALLY WITH BALANCE SHEET FIGURE					
DETAILS OF FOREIGN CURRENCY EXPENDITURE					
EXPENDITURE ON	ADVICE NO.	ACCOUNT HEAD	AMOUNT (Rs.)	CHARGED TO P&L/ IEDC	REMARKS (IF ANY)
i) KNOW HOW	-	-	-		
ii) INTEREST	-	-	-		
	O-IUA15-100-153101/Q1-130	940301	4766321	P&L	Interest Accrued 30.06.2015
	O-IUA15-100-153101/Q1-3	940301	192831	P&L	Interest Payment
	O-IUA15-100-153101/Q1-42	940301	1325092	P&L	Interest Payment
	O-IUA15-100-153101/Q1-42	940301	233840	P&L	Interest Payment
	O-IUA15-100-153101/Q1-23	940301	-77946	P&L	Inerest Payment (Rev)
	O-IUA15-100-153101/Q2-57	940301	-4766321	P&L	Inerest accrued as on 30.06.2015 (Rev)
	O-IUA15-100-153101/Q2-82	940301	11448761	P&L	Interest accreued as on 30.09.2015
	O-IUA15-100-153101/Q3-1	940301	-11448761	P&L	Reversal of interest accreued as on 30.09.2015
	O-IUA15-100-153101/Q3-126	940301	4354365	P&L	Interest accrued as on 31.12.2015
	O-IUA15-100-153101/Q3-19	940301	1680306	P&L	TDS on interest paid
	O-IUA15-100-153101/Q3-21	940301	165522	P&L	Interest paid
	O-IUA15-100-153101/Q3-76	940301	12336031	P&L	Interest paid
	O-IUA15-100-153101/Q4-135	940301	1357128	P&L	TDS on interest Accrued
	O-IUA15-100-153101/Q4-151	940301	10875762	P&L	Interest accrued 31.03.2016
	O-IUA15-100-153101/Q4-152	940301	-278058	P&L	INTEREST Accrued on Loan (Adj) 151 31.03.2016
	O-IUA15-100-153101/Q4-54	940301	-4354365	P&L	Reversal of Interest 31.12.2015
	Total		27610508		
iii) OTHER MISC. MATTERS*	As below	As below	1,80,07,899		

DETAILS OF OTHER MISC. MATTERS	ADVICE NO.	ACCOUNT HEAD (GL Code)	AMOUNT (Rs.)	CHARGED TO P&L/ IEDC	REMARKS (IF ANY)
EXPENDITURE ON	Corpoarte Office / RO Office				
a) DOWN PAYMENT					
b) FINANCING CHARGES					
c) COMMITMENT FEE					
d) WORK PAYMENT					
Name of party					
Mitsui & Company	O-IUA15-100-153101/Q1-55		13273026		
Payment to Taxmaco Rail	O-IUA15-100-153101/Q4-55		49197		
Payment to Taxmaco rail	O-IUA15-100-153101/Q4-55		4685676		
	Sub Total for Work Payment (d)		1,80,07,899		
e) ADM. & DOCUMENTATION CHARGES	O-IUA15-100-153101/Q3-21		409500		
f) AGENT FEES					
TRAVELING EXPENSES					
Guarantee fees			46078618		
i) OTHER EXP.(IF ANY, TO BE SPECIFIED) - MILESTONE PAYMENT					
TOTAL OTHER MISC. MATTER			1,80,07,899		

DETAILS OF EARNINGS IN FOREIGN EXCHANGE	ADVICE NO./ VOUCHER NO.	ACCOUNT HEAD	AMOUNT (Rs.)	CHARGED TO P&L/ IEDC	REMARKS (IF ANY)
EARNINGS					
i) INTEREST					
ii) OTHER (IF ANY, TO BE SPECIFIED)					

Reconciliation of Expenditure in Foreign Currency on Accrual Basis

Closing Balance of Sundry Creditors in Foreign Currency as on Balance Sheet date i.e.31.03.2016	1,99,59,706
Add Payments made during the period	1,80,07,899
Less Opening Balance of Sundry Creditors in Foreign Currency i.e. 31.03.2015	3,61,17,067
Total expenditure in foreign currency on accrual basis	18,50,538

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

प्रबन्धक (वित्त)
Manager (Finance)
एनएचपीसी लिमिटेड/NHPC Limited
तीस्ता-V पावर स्टेशन/Teesta-V Power Station
बालूटार, पूर्वी सिक्किम/Balutar E. Sikkim

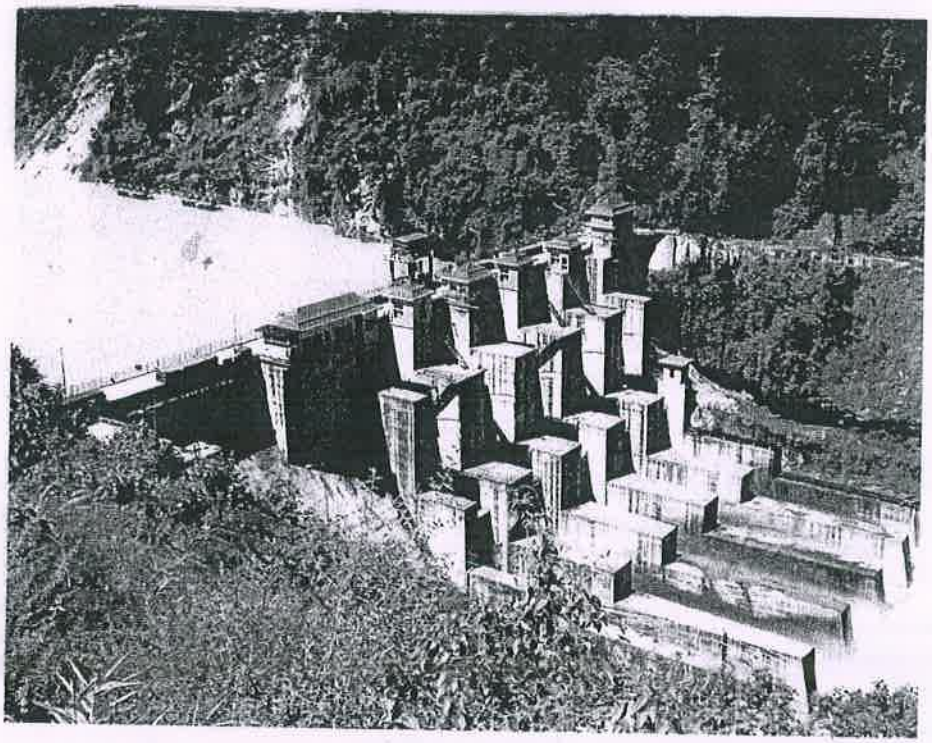
मुख्य अभियंता (प्रभारी) / Chief Engineer (I/C)
एनएचपीसी लिमिटेड / NHPC Limited
तीस्ता-V पावर स्टेशन / Teesta-V Power Station
बालूटार, पूर्वी सिक्किम / Balutar, East Sikkim

493

NHPC LIMITED

(A GOVERNMENT OF INDIA ENTERPRISE)

TEESTA -V POWER STATION



BALANCE SHEET

YEAR ENDED 31st MARCH 2017

FINANCIAL YEAR 2016-17

NHPC LIMITED FARIDABAD

NHPC LIMITED

Name of the Unit : TEESTA-V POWER STATION

BALANCE SHEET AS AT 31ST MARCH, 2017

(Amount in ₹)

PARTICULARS	Note No.	As at 31st March, 2017	As at 31st March, 2016	As at 01st April, 2015
ASSETS				
(1) NON-CURRENT ASSETS				
a) Property Plant & Equipment	2.1	16,36,02,29,241	17,78,09,81,173	18,72,40,58,988
b) Capital Work In Progress	2.2	1,17,86,864	2,06,96,577	49,38,682
c) Investment Property	2.3	-	-	-
d) Other Intangible Assets	2.4	25,15,28,297	26,33,35,263	30,39,62,226
e) Financial Assets				
i) Investments	3.1	-	-	-
ii) Loans	3.2	-	5,04,69,816	3,70,96,127
iii) Others	3.3	-	-	-
f) Other Non Current Assets	4	1,24,11,34,787	1,18,94,28,304	1,44,71,74,385
(2) CURRENT ASSETS				
a) Inventories	5	8,10,29,692	8,42,75,762	7,66,45,095
b) Financial Assets				
i) Investments	6	-	-	-
ii) Trade Receivables	7	-	-	-
iii) Cash & Cash Equivalents	8	5,59,668	15,97,052	4,56,752
iv) Bank balances	9	-	-	-
v) Loans	10	-	1,49,10,627	1,33,44,651
vi) Others	11	5,37,26,972	9,21,37,669	15,88,315
c) Current Tax Assets (Net)	12	-	-	-
d) Other Current Assets	13	71,40,21,171	30,32,12,611	3,44,50,0[illegible]
TOTAL ASSETS		**18,71,40,16,692**	**19,80,10,44,854**	**20,64,37,15,2[illegible]**
(3) Regulatory Deferral Account Debit Balances	14	-	-	-
TOTAL ASSETS AND REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES		**18,71,40,16,692**	**19,80,10,44,854**	**20,64,37,15,283**
EQUITY AND LIABILITIES				
(1) EQUITY				
(a) Equity Share Capital	15.1	-	-	-
(b) Other Equity	15.2	2,55,69,65,524	2,93,96,37,136	2,82,84,42,443
(2) LIABILITIES				
NON-CURRENT LIABILITIES				
a) Financial Liabilities				
i) Borrowings	16.1	-	-	-
ii) Trade Payables				
Total outstanding dues of micro enterprises and small enterprises				
Total outstanding dues of Creditors other than micro enterprises and small enterprises				
iii) Other financial liabilities	16.2	-	7,79,849	40,646
b) Provisions	17	-	-	-
c) Deferred Tax Liabilities (Net)	18	-	-	-
d) Other non-current Liabilities	19	30,06,04,291	34,77,80,003	31,99,39,138
(3) CURRENT LIABILITIES				
a) Financial Liabilities				
i) Trade Payables	20.1			
Total outstanding dues of micro enterprises and small enterprises		30,69,633	67,14,292	-
Total outstanding dues of Creditors other than micro enterprises and small enterprises		3,76,69,812	4,56,43,145	7,49,85,490
ii) Other financial liabilities	20.2	5,04,77,404	5,79,77,432	13,45,86,633
b) Other Current Liabilities	21	83,93,165	85,32,099	47,93,930
c) Provisions	22	84,16,86,189	95,74,65,769	69,38,51,020
d) Current Tax Liabilities (Net)	23	-	-	-
(4) FUND FROM C.O.	15.3	14,91,51,50,674	15,43,65,15,129	16,58,70,75,983
TOTAL EQUITY & LIABILITIES		**18,71,40,16,692**	**19,80,10,44,854**	**20,64,37,15,283**

Significant Accounting Policies	1
Expenditure attributable to construction (EAC) during the year forming part of capital work in progress	32
Disclosure on Financial Instruments and Risk Management	33
Other Explanatory Notes to Accounts	34
Disclosure on First time adoption of IND AS	35

Note 1 to 35 form integral part of the Accounts

TEESTA-V POWER STATION (A Unit of NHPC Ltd) accounts are audited for the purpose of Consolidation.

For Ray and Ray
Chartered Accountants
(Firm Regn. No. 301072E)

Asish Kumar Mukhopadhyay

(Asish Kumar Mukhopadhyay)
Partner
M.No. 056359

RAY & RAY Rebel Bhavan Kolkata-91 CHARTERED ACCOUNTANT

NHPC LIMITED FARIDABAD

(Pranay Kumar Verma)
Head of Finance

(S. K. Singh)
Head of Project

S K Singh

Place: Siliguri
Date: 17.04.2017

495

प्रबन्धक (वित्त)
Manager (Finance)
एनएचपीसी लिमिटेड/NHPC Limited
तीस्ता-V पावर स्टेशन/Teesta-V Power Station

महाप्रबंधक / General Manager
तीस्ता–V पावर स्टेशन / Teesta-V Power Station
एनएचपीसी लि. / NHPC Ltd.
बालूटार, सिंगताम, पू. सिक्किम / Balutar, Singtam, E. Sikkim

NHPC LIMITED

Name of the Unit : TEESTA-V POWER STATION

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2017

(Amount in ₹)

	Note No.	For the Year ended 31st March, 2017	For the Year ended 31st March, 2016
INCOME			
i) Revenue from Operations	24	5,74,36,42,216	5,83,14,48,388
ii) Other Income	25	5,62,31,156	22,83,56,138
TOTAL INCOME		5,79,98,73,372	6,05,98,04,526
EXPENSES			
i) Generation and Other Expenses	26	78,77,34,855	76,13,95,735
ii) Employee Benefits Expense	27	72,25,76,042	57,66,26,872
iii) Finance Cost	28	26,69,68,461	33,67,07,403
iv) Depreciation & Amortization Expense	29	1,46,56,41,182	1,45,44,69,060
TOTAL EXPENSES		3,24,29,20,540	3,12,91,99,070
Profit before Exceptional Items,Rate Regulated Activities and Tax		2,55,69,52,832	2,93,06,05,456
Exceptional items		-	-
PROFIT BEFORE TAX		2,55,69,52,832	2,93,06,05,456
Tax Expenses			
i) Current Tax	30	-	-
ii) Adjustments relating to earlier years		-	-
iii) Deferred Tax		-	-
Total Tax Expenses		-	-
PROFIT FOR THE YEAR BEFORE NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES		2,55,69,52,832	2,93,06,05,456
Movement in Regulatory Deferral Account Balances	31	-	-
Impact of Tax on Regulatory Deferral Accounts		-	-
Movement in Regulatory Deferral Account Balances (Net of Tax)		-	-
PROFIT FOR THE YEAR AND NET MOVEMENTS IN NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES.		2,55,69,52,832	2,93,06,05,456
Profit for the year from continuing operations (A)		2,55,69,52,832	2,93,06,05,456
Profit from discontined operations		-	-
Tax expense of discontinued operations		-	-
Profit from discontinuing operations after tax		-	-
OTHER COMPREHENSIVE INCOME			
(I) Items that will not be reclassified to profit or loss			
- Remeasurements of the defined benefit plans		(59,42,337)	-
Less: Income Tax on remeasurements of the defined benefit plans		-	-
- Equity Investment		-	-
Less: Income Tax on Equity Investment		-	-
(II) Items that will be reclassified to profit or loss			
- Investment in Debt Instruments		-	-
Less: Income Tax on investment in Debt Instruments		-	-
Other Comprehensive Income (B)=(I+II)		(59,42,337)	-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR (A+B)		2,55,10,10,495	2,93,06,05,456

Earning per share before movements in Regulatory Deferral Account Balances (Equity shares, face value of 10/- each)
Basic & Diluted

Earning per share after movements in Regulatory Deferral Account Balances (Equity shares, face value of 10/- each)
Basic & Diluted

Significant Accounting Policies	1
Expenditure attributable to construction (EAC) during the year forming part of capital work in progress	32
Disclosure on Financial Instruments and Risk Management	33
Other Explanatory Notes to Accounts	34
Disclosure on First time adoption of IND AS	35

Note 1 to 35 form integral part of the Accounts

TEESTA-V POWER STATION (A Unit of NHPC Ltd) accounts are audited for the purpose of Consolidation.

For Ray and Ray
Chartered Accountants
(Firm Regn. No. 301072E)

Asish Kumar Mukhopadhyay

(Asish Kumar Mukhopadhyay)
Partner
M.No. 056359

Place: Siliguri
Date: 17.04.2017

RAY & RAY LIMITED FARIDABAD

(Pranay Kumar Verma)
Head of Finance
प्रबन्धक (वित्त)
Manager (Finance)
एनएचपीसी लिमिटेड/NHPC Limited
तीस्ता-V पावर स्टेशन/Teesta-V Power Station
बालूटार, पूर्वी सिक्किम/Balutar E. Sikkim

(S. K. Singh)
Head of Project
एस. के. सिंह / S. K. Singh
महाप्रबंधक / General Manager
तीस्ता–V पावर स्टेशन / Teesta-V Power Station
एनएचपीसी लि. / NHPC Ltd.
बालूटार, सिंगताम, पू. सिक्किम / Balutar, Singtam, E. Sikkim

496

NOTE NO. 1: SIGNIFICANT ACCOUNTING POLICIES AND COMPANY INFORMATION

(i) Reporting entity

NHPC Limited (the "Company") is a Company domiciled in India and limited by shares. The shares of the Company are publicly traded on the National Stock Exchange of India and BSE Limited. The address of the Company's registered office is NHPC LTD., NHPC Office Complex, Sector-33, Faridabad, Haryana -121003. The Company is primarily involved in the generation and sale of bulk power to State Power Utilities. Other business includes providing consultancy and project management & supervision.

(ii) Basis of preparation

(a) Statement of Compliance

These financial statements are prepared on accrual basis of accounting in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015, the Companies Act, 2013 (to the extent notified and applicable), applicable provisions of the Companies Act, 1956, and the provisions of the Electricity Act, 2003 to the extent applicable. These are the Company's first Ind AS financial statements and Ind AS 101 'First Time Adoption of Indian Accounting Standards', has been applied.

For all the periods upto and including 31 March 2016, the Company prepared its financial statements in accordance with Generally Accepted Accounting Principles (GAAP) in India, Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014, the Companies Act, 2013 (to the extent notified and applicable), applicable provisions of the Companies Act, 1956, and the provisions of the Electricity Act, 2003 to the extent applicable.

These financial statements are the first financial statements of the company under Ind AS. Refer note 35 for an explanation of how the transition from previous GAAP to Ind AS has affected the company's financial position, financial performance and cash flows.

(b) Basis of Measurement

The financial statements have been prepared on accrual basis of accounting under historical cost convention, except for following financial assets and financial liabilities which are measured at fair value:

- Certain financial assets and liabilities measured at fair value.
- Plan assets of defined employee benefit plans.

The methods used to measure fair values are discussed further in note 33.

(c) Functional and presentation currency

These financial statements are presented in Indian Rupees (INR), which is the Company's functional currency. All financial information presented in INR has been rounded to the nearest crores (upto two decimals) for the company. However at Unit level, figures are presented in rupees.

(d) Use of estimates and management judgements

The preparation of financial statements in conformity with Ind AS requires management to make judgements, estimates and assumptions that may impact the application of accounting policies and the reported value of assets, liabilities, income, expenses and related disclosures including contingent assets and liabilities at the balance sheet date. The estimates and management's judgements are based on previous experience and other factors considered reasonable and prudent in the circumstances. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised.

In order to enhance understanding of the financial statements, information about significant areas of estimation, uncertainty and critical judgements in applying accounting policies that have the most significant effect on the amounts recognised in the financial statements are included in the following notes:

Critical judgements in applying accounting policies

- Determining whether an arrangement contains a lease

Appendix C, Ind AS 17 'Determining whether an arrangement contains a lease' requires an assessment of whether:

NHPC LIMITED FARIDABAD

-fulfilment of the arrangement is dependent on the use of a specific asset or assets (the asset); and

-the arrangement conveys a right to use the asset.

Further, an arrangement conveys a right to use the asset if facts and circumstances indicate that it is remote that one or more parties other than the purchaser will take more than an insignificant amount of the output or other utility that will be produced or generated by the asset during the term of the arrangement, and the price that the purchaser will pay for the output is neither contractually fixed per unit of output nor equal to the current market price per unit of output as of the time of delivery of the output.

The Company enters into power purchase agreements with beneficiaries.Power Purchase Agreements (PPA) in the nature of embedded lease with a single beneficiary where the minimum lease term is for the major part of the plant's economic life and the minimum lease payments amount to substantially all the fair value of the plant are considered as a Finance Lease. Other embedded leases are considered as Operating Lease.

For embedded leases in the nature of a Finance Lease, the investment in the plant is recognised as a Lease Receivable. The minimum lease payments are identified by segregating the embedded lease payments from the rest of the contract amounts. Each lease receipt is allocated between the receivable and finance income so as to achieve a constant rate on the Lease Receivable outstanding.

In the case of operating leases or embedded operating leases, the lease income from the operating lease is recognised in revenue on a straight-line basis over the lease term. The respective leased assets are included in the balance sheet based on their nature.

Key sources of estimation of uncertainty

i) Useful life of property, plant and equipment

The estimated useful life of property, plant and equipment is based on a number of factors including the effects of obsolescence, demand, competition and other economic factors (such as the stability of the industry and known technological advances) and the level of maintenance expenditures required to obtain the expected future cash flows from the asset.

Useful life of the assets of the generation of electricity business is determined by the CERC Tariff Regulations in accordance with Schedule II of the Companies Act, 2013.

ii) Recoverable amount of property, plant and equipment

The recoverable amount of plant and equipment is based on estimates and assumptions regarding in particular the expected market outlook and future cash flows associated with the power plants. Any changes in these assumptions may have a material impact on the measurement of the recoverable amount and could result in impairment.

iii) Post-retirement benefit plans

Employee benefit obligations are measured on the basis of actuarial assumptions which include mortality and withdrawal rates as well as assumptions concerning future developments in discount rates, the rate of salary increases and the inflation rate. The Company considers that the assumptions used to measure its obligations are appropriate and documented. However, any changes in these assumptions may have a material impact on the resulting calculations.

iv) Revenues

The Company records revenue from sale of power based on Tariff rates approved by the CERC, as per the principles of Ind AS 18. However, in cases where tariff rates are yet to be approved, provisional rates are adopted considering the applicable CERC Tariff Regulations.

v) Provisions and contingencies

The assessments undertaken in recognising provisions and contingencies have been made in accordance with Ind AS 37, 'Provisions, Contingent Liabilities and Contingent Assets'. The evaluation of the likelihood of the contingent events has been made on the basis of best judgement by management regarding the probability of exposure to potential outflow of economic resources. Such estimation can change following unforeseeable developments.

NHPC LIMITED FARIDABAD

iii) SIGNIFICANT ACCOUNTING POLICIES- A summary of the significant accounting policies applied in the preparation of financial statements are as given below. These accounting policies have been applied consistently to all periods presented in the financial statements.

1.0 Property, plant and equipment (PPE)

a) Property, Plant and Equipment up to March 31, 2015 were carried in the Balance Sheet in accordance with Indian GAAP. The Company has elected to avail the exemption granted by IND AS 101, "First time adoption of IND AS" to regard those amounts as deemed cost at the date of the transition to IND AS (i.e. as on April 1, 2015).

b) An item of PPE is recognized as an asset if it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably.

c) PPE are initially measured at cost of acquisition/construction including decommissioning or restoration cost wherever required. The cost includes expenditure that is directly attributable to the acquisition/construction of the asset. In cases where final settlement of bills with contractors is pending, but the asset is complete and available for use, capitalisation is done on estimated basis subject to necessary adjustments, including those arising out of settlement of arbitration/court cases.

d) Expenditure incurred on renovation and modernization of PPE on completion of the originally estimated useful life of the power station resulting in increased life and/or efficiency of an existing asset, is added to the cost of the related asset. PPE acquired as replacement of the existing assets are capitalized and its corresponding replaced assets removed/ retired from active use are derecognized.

e) After initial recognition, Property, Plant & Equipment is carried at cost less accumulated depreciation/amortisation and accumulated impairment losses, if any.

f) Payments made/ liabilities created provisionally towards compensation, rehabilitation and other expenses relatable to land in possession are treated as cost of land.

g) Assets over which the Company has control, though created on land not belonging to the company are included under Property, Plant & Equipment.

h) Standby equipment and servicing equipment which meet the recognition criteria of Property, Plant & Equipment are capitalized.

i) Spares parts (procured along with the Plant & Machinery or subsequently) which meet the recognition criteria are capitalized. The carrying amount of those spare parts that are replaced is derecognized when no future economic benefits are expected from their use or upon disposal. Other spare parts are treated as "stores & spares" forming part of the inventory.

j) If the cost of the replaced part or earlier inspection is not available, the estimated cost of similar new parts/inspection is used as an indication of what the cost of the existing part/ inspection component was when the item was acquired or inspection carried out.

k) An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the Statement of Profit and Loss when the asset is derecognised.

2.0 Capital work in Progress

a) Expenditure incurred on assets under construction (including a project) is carried at cost under Capital Work in Progress (CWIP). Such costs comprise purchase price of assets including import duties and non-refundable taxes (after deducting trade discounts and rebates), expenditure in relation to survey and investigation activities of projects, cost of site preparation, initial delivery and handling charges, installation and assembly costs, etc.

b) Costs including employee benefits, professional fees, expenditure on maintenance and up-gradation of common public facilities, depreciation on assets used in construction of project, interest during construction and other costs that are directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management are accumulated under "Expenditure Attributable to Construction (EAC)" and

FARIDABAD

subsequently allocated on systematic basis over major immovable assets, other than land and infrastructure facilities on commissioning of projects.

c) Capital Expenditure incurred for creation of facilities, over which the Company does not have control but the creation of which is essential principally for construction of the project is accumulated under "Expenditure Attributable to Construction" and carried under "Capital Work in Progress" and subsequently allocated on a systematic basis over major immovable assets, other than land and infrastructure facilities on commissioning of projects, keeping in view the "attributability" and the "Unit of Measure" concepts in Ind AS 16- "Property, Plant & Equipment". Expenditure of such nature incurred after completion of the project, is charged to Profit or Loss.

3.0 Investment Property

Upto March 31, 2015, Investment Property were carried in the balance sheet in accordance with Indian GAAP. The Company has elected to avail the exemption granted by IND AS 101, "First time adoption of IND ASs" to regard those amounts as deemed cost at the date of the transition to IND AS (i.e. as on April1, 2015).

Investment properties are initially measured at cost, including transaction costs. Subsequent to initial recognition, investment properties are carried at cost less accumulated depreciation and accumulated impairment loss, if any.

Investment properties are derecognised either when they have been disposed off or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognised in profit or loss in the period of derecognition.

Transfers to or from investment property is made when and only when there is a change in use.

4.0 Intangible Assets

a) Upto March 31, 2015, Intangible assets were carried in the balance sheet in accordance with Indian GAAP. The Company has elected to avail the exemption granted by IND AS 101, "First time adoption of IND ASs" to regard those amounts as deemed cost at the date of the transition to IND AS (i.e. as on April 1, 2015).

b) Intangible assets acquired separately are measured on initial recognition at cost. After initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses.

c) Land taken for use from State Government (without transfer of title) and expenses on relief and rehabilitation as also on creation of alternate facilities for land evacuees or in lieu of existing facilities coming under submergence and where construction of such alternate facilities is a specific pre-condition for the acquisition of the land for the purpose of the project, are accounted for as Land-Right to use.

d) Software (not being an integral part of the related hardware) acquired for internal use, is stated at cost of acquisition less accumulated amortisation and impairment losses if any.

e) An item of Intangible asset is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit and Loss when the asset is derecognised.

5.0 Foreign Currency Transactions

a) Transactions in foreign currency are initially recorded at the functional currency spot rate at the date the transaction first qualifies for recognition. At each Balance Sheet date, monetary items denominated in foreign currency are translated at the functional currency exchange rates prevailing on that date.

b) Exchange differences relating to fixed assets/capital work-in-progress arising out of transaction entered into prior to April 1, 2004 are adjusted to the carrying cost of respective fixed asset/Capital Work-in-Progress. Exchange differences on monetary items related to acquisition of fixed assets entered upto 31st March 2016 are adjusted to the carrying cost of fixed assets/ Capital Work-in-Progress for projects under construction.

c) Exchange differences arising on translation or settlement of monetary items entered into on or after 01.04.2016 are recognised as income or expenses in the period in which they arise in Profit or Loss.

d) Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rate at the date of the transaction.

6.0 Regulatory Deferral Account Balances

a) Where an item of expenditure incurred during the period of construction of a project is recognised as expense in the Profit or Loss i.e. not allowed to be capitalized as part of cost of relevant PPE in accordance with the Ind AS, but is nevertheless permitted by Central Electricity Regulatory Commission (CERC), the regulator, to be recovered from the beneficiaries in future through tariff, the right to recover the same is recognized as a Regulatory Asset and corresponding Regulatory Income is recognised, as per IND AS 114, Regulatory Deferral Accounts, if it fulfils the conditions for such recognition laid down in the ibid Standard. On commissioning of the Project, such regulatory deferral account balances are amortized/ liquidated in proportion to depreciation recovered through tariff in relation to such balances.

b) Exchange differences arising on translation or settlement of monetary items entered into on or after 01.04.2016 recognized in the Statement of Profit & Loss to the extent recoverable from or payable to the beneficiaries in subsequent periods as per CERC Tariff Regulations are recognized as 'Regulatory deferral account balances'. Regulatory deferral accounts balances are adjusted from the year in which the same become recoverable from or payable to the beneficiaries.

c) Regulatory deferral account balances are evaluated at the end of each year to ensure that the underlying activities meet the recognition criteria and it is probable that future economic benefits associated with such balances will flow to the entity. If these criteria are not met, the regulatory deferral balances are derecognised.

d) Regulatory deferral account balances are tested for impairment at the end of each year.

7.0 Fair value measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Normally at initial recognition, the transaction price is the best evidence of fair value.

However, when the Company determines that transaction price does not represent the fair value, it uses inter-alia valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All financial assets and financial liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy. This categorisation is based on the lowest level input that is significant to the fair value measurement as a whole:

• Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities.

• Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.

• Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

Financial assets and financial liabilities that are recognised at fair value on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation at the end of each reporting period.

8.0 Investments in subsidiaries and joint ventures

Investments in equity shares of subsidiaries and joint ventures are carried at cost.

9.0 Financial assets other than investment in subsidiaries and joint ventures

A financial asset includes inter-alia any asset that is cash, equity instrument of another entity or contractual obligation to receive cash or another financial assets or to exchange financial asset or

financial liability under condition that are potentially favourable to the Company. A financial asset is recognized when and only when the Company becomes party to the contractual provisions of the instrument.

Financial assets of the Company comprise cash and cash equivalents ,Bank Balances, Investments in equity shares of companies other than in subsidiaries & joint ventures, Trade Receivables, Advances to employees/ contractors, security deposit, claims recoverable etc.

a) Classification

The Company classifies its financial assets in the following categories:

- at amortised cost,
- at fair value through other comprehensive income (FVTOCI), and

The classification depends on the following:

(a) the entity's business model for managing the financial assets and

(b) the contractual cash flow characteristics of the financial asset.

For assets measured at fair value, gains and losses will either be recorded in profit or loss or other comprehensive income. For investments in debt instruments, this will depend on the business model in which the investment is held. For investments in equity instruments, this will depend on whether the group has made an irrevocable election at the time of initial recognition to account for the equity investment at fair value through other comprehensive income.

b) Initial recognition and measurement

All financial assets except trade receivables are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at fair value through profit or loss are expensed in profit or loss.

The company measures the trade receivables at their transaction price, if the trade receivables do not contain a significant financing component.

c) Subsequent measurement

Debt instruments at amortised cost

A 'debt instrument' is measured at the amortised cost if both the following conditions are met:

i) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and

ii) Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the profit or loss. The losses arising from impairment are recognised in the profit or loss.

Debt instrument at FVTOCI

A 'debt instrument' is classified as at the FVTOCI if both the following criteria are met:

i) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and

ii) The asset's contractual cash flows represent SPPI

Debt instruments at fair value through other comprehensive income are measured at each reporting date at fair value. Fair value movements are recognized in Other Comprehensive Income (OCI). However, the company recognizes interest income, impairment losses, reversals and foreign exchange gain or loss in the profit and loss. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to profit and loss. Interest

income from these financial assets is included in other income using the effective interest rate method.

Equity investments:

All equity investments in entities other than subsidiaries and joint ventures are measured at fair value. Equity instruments which are held for trading, if any, are classified as at fair value through profit or loss (FVTPL). For all other equity instruments, the Company classifies the same as at FVTOCI. The Company makes such election on an instrument by- instrument basis. The classification is made on initial recognition and is irrevocable.

All fair value changes on an equity instrument classified at FVTOCI, are recognized in the OCI. There is no subsequent reclassification of fair value gains and losses to profit or loss. However, the Company may transfer the cumulative gain or loss within equity. Dividends from such investments are recognised in profit or loss as other income when the group's right to receive payments is established.

Equity instruments included within the FVTPL category, if any, are measured at fair value with all changes recognized in the P&L.

d) Derecognition

A financial asset is derecognised only when:

i) The company has transferred the rights to receive cash flows from the financial asset, or

ii) Retains the contractual rights to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients.

Where the entity has transferred an asset, the company evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset. In such cases, the financial asset is derecognised. Where the company has not transferred substantially all risks and rewards of ownership of the financial asset, the financial asset is not derecognised.

Where the company has neither transferred a financial asset nor retains substantially all risks and rewards of ownership of the financial asset, the financial asset is derecognised if the company has not retained control of the financial asset. Where the company retains control of the financial asset, the asset is continued to be recognised to the extent of continuing involvement in the financial asset.

e) Impairment of financial assets

In accordance with Ind-AS 109, the Company applies expected credit loss (ECL) model for measurement and recognition of impairment loss on the following financial assets:

i) Financial assets that are debt instruments, and are measured at amortised cost.

ii) Financial assets that are debt instruments and are measured as at FVTOCI

iii) Contract Assets under Ind AS 11, Construction Contracts

iv) Lease Receivables under Ind AS 17, Leases.

v) Trade Receivables under Ind AS 18, Revenue.

The company follows 'simplified approach' permitted under Ind As 109, "Financial Instruments" for recognition of impairment loss allowance on trade receivables, contract assets and lease receivables resulting from transactions within the scope of Ind AS 11, Ind AS 17 and Ind AS 18, which requires expected life time losses to be recognised from initial recognition of the receivables.

For recognition of impairment loss on other financial assets, the company assesses whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month ECL is used to provide for impairment loss. However, if credit risk has increased significantly, lifetime ECL is used. For assessing increase in credit risk and impairment loss, the company assesses the credit risk characteristics on instrument-by-instrument basis. If, in a subsequent period, credit quality of the instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the entity

reverts to recognizing impairment loss allowance based on 12-month ECL. The amount of expected credit loss (or reversal) for the period is recognized as expense/income in profit or loss.

10.0 Inventories

Inventories mainly comprise stores and spare parts to be used for maintenance of Property, Plant and Equipments and are valued at cost or net realizable value (NRV) whichever is lower. The cost is determined using weighted average cost formula and NRV is the estimated selling price in the ordinary course of business, less the estimated costs necessary to make the sale.

The amount of any write-down of inventories to net realisable value and all losses of inventories is recognized as an expense in the period in which write-down or loss occurs. The amount of any reversal of the write-down of inventories arising from increase in the net realisable value is recognized as a reduction from the amount of inventories recognized as an expense in the period in which reversal occurs.

11.0 Dividends

Dividends and interim dividends payable to the Company's shareholders are recognised as change in equity in the period in which they are approved by the Company's shareholders and the Board of Directors respectively.

12.0 Financial liabilities

Financial liabilities of the Company are contractual obligation to deliver cash or another financial asset to another entity or to exchange financial assets or financial liabilities with another entity under conditions that are potentially unfavourable to the Company.

The Company's financial liabilities include loans & borrowings, trade and other payables.

a) Classification, initial recognition and measurement

Financial liabilities are recognised initially at fair value minus transaction costs that are directly attributable to the issue of financial liabilities. Financial liabilities are classified as subsequently measured at amortized cost. Any difference between the proceeds (net of transaction costs) and the fair value at initial recognition is recognised in profit or loss or in the carrying amount of an asset if another standard permits such inclusion, over the period of the borrowings using the effective rate of interest.

Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least 12 months after the reporting period.

b) Subsequent measurement

After initial recognition, financial liabilities are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss or in the carrying amount of an asset if another standard permits such inclusion, when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the Statement of Profit and Loss.

c) Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit or loss.

d) Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

13.0 Government Grants

a) Grants in the form of non-monetary assets such as land and other resources are recognised at fair value and presented as deferred income which is recognized in the Profit and Loss over the expected useful life in a pattern of consumption of the benefit of the underlying asset.

b) The benefits of a government loan at a below market rate of interest is treated as Government Grant. The loan is initially recognised and measured at fair value and the government grant is measured as the difference between the initially recognized amount of the loan and the proceeds received. The loan is subsequently measured as per the accounting policy applicable to financial liabilities and government grant is recognized initially as deferred income and subsequently in the Statement of Profit and Loss on a systematic basis over the useful life of the asset.

14.0 Provisions, Contingent Liabilities and Contingent Assets

a) Provisions are recognised when the Company has a present legal or constructive obligation as a result of a past event and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Such provisions are determined based on management estimate of the amount required to settle the obligation at the Balance Sheet date. When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably. The expense relating to a provision net of any reimbursement is presented in the statement of profit and loss or in the carrying amount of an asset if another standard permits such inclusion.

b) If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

c) Contingent liabilities are possible obligations that arise from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events not wholly within the control of the Company. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Contingent liabilities are disclosed on the basis of judgment of management/ independent experts. These are reviewed at each balance sheet date and are adjusted to reflect the current management estimate.

d) Contingent assets are disclosed in the financial statements on the basis of judgment of management when inflow of economic benefits is probable.

15.0 Revenue Recognition and Other Income

a) Revenue is recognised when the significant risks and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable, the associated costs can be estimated reliably, there is no continuing management involvement and the amount of revenue can be measured reliably. Revenue from the sale of power is measured at the fair value of the consideration received or receivable.

b) Revenue from the sale of power is accounted for as per tariff notified by Central Electricity Regulatory Commission. In case of Power Station where tariff is not notified, sale is recognized on provisional rates worked out by the Company based on the parameters and method adopted by the appropriate authority. Customers are billed on a periodic and regular basis. As at each reporting date, revenue from sale of power includes an accrual for sales delivered to customers but not yet billed (unbilled revenue). Rebates given to beneficiaries as early payments incentives are deducted from the amount of revenue.

c) The price which the Company can charge from its customer for the electricity sold by it is determined by CERC in accordance with CERC tariff regulations. The ibid tariff regulation provide that generating company can recover the foreign exchange rate variation on actual basis i.e. when foreign currency loan is repaid after commercial operation date (COD). As the financial statements are prepared on accrual basis, exchange difference resulting from restating long term foreign currency monetary items on the reporting date are charged to

statement of profit and loss. Prior to 01.04.2016, right/obligation of recovery/payment of the same on actual basis arising out of CERC tariff regulations is recognized through deferred foreign currency fluctuation recoverable/payable account and adjusted from the year in which the same is recovered/ paid. Exchange differences arising from settlement/ translation of monetary items denominated in foreign currency entered into on or after 01.04.2016 to the extent recoverable from or payable to the beneficiaries in subsequent periods as per the CERC Tariff Regulations are accounted as 'Regulatory deferral account balances' and adjusted from the year in which the same is recovered/paid. Accordingly, there is no impact on the profit or loss of the period.

d) Recovery towards deferred tax items recognized till March 2009 are accounted for when the same materialises as current tax.

e) Incentives/Disincentives are recognised as per Central Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations. In case of Power Stations where tariff have not been notified, incentives/disincentives are recognized provisionally on assessment of the likelihood of acceptance of the same.

f) Adjustments arising out of finalisation of Regional Energy Account (REA), though not material, are effected in the year of respective finalisation.

g) Advance Against Depreciation (AAD) considered as deferred income up to 31st March 2009 is included in sales on straight line basis over the balance useful life after 31st March of the year closing after a period of 12 years from the date of commercial operation of the project, considering the total useful life of the project as 35 years.

h) Revenue on Project Management / Construction Contracts/ Consultancy assignments is recognized on percentage of completion method. The percentage of completion is determined as proportion of "cost incurred up to reporting date" to "estimated cost to complete the concerned Project Management / Construction Contracts and Consultancy assignment".

i) Dividend income is recognized when right to receive the same is established.

j) Interest/Surcharge recoverable from customers and liquidated damages /interest on advances to contractors is recognised when no significant uncertainty as to measurability and collectability exists.

k) For all debt instruments measured either at amortised cost or at fair value through other comprehensive income, interest income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial asset to the gross carrying amount of the financial asset. When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) but does not consider the expected credit losses. Interest income is included in other income in the statement of profit and loss.

16.0 Employee Benefits

i) Short-term employee benefits

Short-term employee benefit obligations are measured on an undiscounted basis and are expensed or included in the carrying amount of an asset if another standard permits such inclusion as the related service is provided.

A liability is recognised for the amount expected to be paid under short-term performance related cash bonus if the Company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

ii) Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into separate trusts and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognised as an employee benefit expense in profit or loss or included in the carrying amount of an asset if another standard permits such inclusion in the periods during which services are rendered by

FARIDABAD

employees. Contributions to a defined contribution plan that is due more than 12 months after the end of the period in which the employees render the service are discounted to their present value.

Employees Defined Contribution Superannuation Scheme (EDCSS) for providing pension benefits and contribution to Social Security Scheme are accounted as defined contribution plan.

iii) Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan. The Company's gratuity scheme, Retired Employees Health Scheme (REHS), provident fund scheme, allowance on retirement/death and memento on superannuation to employees are in the nature of defined benefit plans.

The liability or asset recognised in the balance sheet in respect of gratuity, Retired Employees Health Scheme and Provident Fund Scheme is the present value of the defined benefit obligation at the end of the reporting period less the fair value of plan assets.

The defined benefit obligation is calculated annually by actuaries using the projected unit credit method.

The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows by reference to market yields at the end of the reporting period on government bonds that have terms approximating to the terms of the related obligation.

The net interest cost is calculated by applying the discount rate to the net balance of the defined benefit obligation and the fair value of plan assets. This cost is included in employee benefit expense in the statement of profit and loss or included in the carrying amount of an asset if another standard permits such inclusion.

Remeasurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognised in the period in which they occur, directly in other comprehensive income. They are included in retained earnings in the statement of changes in equity and in the balance sheet.

iv) Other long-term employee benefits

Benefits under the Company's leave encashment scheme constitute other long term employee benefits.

The Company's net obligation in respect of long-term employee benefits is the amount of future benefits that employees have earned in return for their service in the current and prior periods. The benefit is discounted to determine its present value, and the fair value of any related assets is deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations. The calculation is performed using the projected unit credit method. Contributions to the scheme and actuarial gains or losses are recognised in profit or loss or included in the carrying amount of an asset if another standard permits such inclusion in the period in which they arise.

v) Termination benefits

The expenses incurred on terminal benefits in the form of ex-gratia payments and notice pay on voluntary retirement schemes are charged to profit or loss in the year of incurrence of such expenses.

17.0 Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.

FARIDABAD

Capitalisation of borrowing cost ceases when substantially all the activities necessary to prepare the qualifying assets for their intended use are complete.

18.0 Depreciation and amortization

a) Depreciation on additions to /deductions from Property, Plant & Equipment during the year is charged on pro-rata basis from / up to the date on which the asset is available for use / disposal.

b) Depreciation on Property, Plant & Equipment of Operating Units of the Company is charged to the Statement of Profit & Loss on straight-line method following the rates and methodology as notified by CERC for the fixation of tariff except for assets specified in policy no. 19(d) below.

c) i) Depreciation on Property, Plant & Equipment (except old and used) of other than Operating Units of the Company is charged to the extent of 90% of the cost of the asset following the rates notified by CERC for the fixation of tariff except for assets specified in policy no. 19(d) below.

ii) Depreciation on old and used items of PPE of other than Operating Units is charged on straight-line method to the extent of 90% of the cost of the asset over estimated useful life determined on the basis of technical assessment.

d) Depreciation in respect of following items of PPE is charged on straight line method based on the life and residual value (5%) given in the Schedule II of the Companies Act, 2013:

(i) Construction Plant & Machinery

(ii) Computer & Peripherals

e) Temporary erections are depreciated fully (100%) in the year of acquisition /capitalization by retaining Re. 1/- as WDV.

f) Assets valuing Rs. 5000/- or less but more than Rs. 750/- are fully depreciated during the year in which asset is made available for use with Re. 1/- as WDV.

g) Low value items, which are in the nature of assets (excluding immovable assets) and valuing upto Rs. 750/- are not capitalized and charged off to revenue in the year of use.

h) Leasehold Land, in case of operating units, is amortized over the period of lease or 35 years whichever is lower, following the rates and methodology notified vide CERC tariff regulations.

i) Leasehold Land, in case of units other than operating units, is amortized over the period of lease or 35 years whichever is lower.

j) Tangible Assets created on leasehold land are depreciated to the extent of 90% of original cost over the balance available lease period of respective land from the date such asset is available for use or at the applicable depreciation rates & methodology notified by CERC tariff regulations for such assets, whichever is higher.

k) Land-Right to use is amortized over a period of 30 years from the date of commercial operation of the project in line with CERC tariff regulations notified for tariff fixation.

l) Cost of software recognized as 'Intangible Assets' is amortized on straight line method over a period of legal right to use or three financial years, whichever is earlier, starting from the year in which it is acquired.

m) Where the cost of depreciable assets has undergone a change during the year due to increase/decrease in long term liabilities on account of exchange fluctuation, price adjustment, settlement of arbitration/court cases, change in duties or similar factors, the unamortized balance of such assets is depreciated prospectively over the residual life of such assets at the rate of depreciation and methodology notified by CERC tariff regulations.

n) Where the life and / or efficiency of an asset is increased due to renovation and modernization, the expenditure thereon along with its unamortized depreciable amount is charged prospectively over the revised / remaining useful life determined by technical assessment.

NTPC LIMITED FARIDABAD

o) Spares parts procured along with the Plant & Machinery or subsequently which are capitalized and added in the carrying amount of such item are depreciated over the residual useful life of the related plant and machinery at the rates and methodology notified by CERC.

19.0 Impairment of non-financial assets other than inventories

a. The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs of disposal and its value in use. Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets of the Company. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. The resulting impairment loss is recognised in the profit or loss.

b. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators.

c. In case of expenditure on survey & investigation of projects, if it is decided to abandon such a project under survey & investigation, expenditure incurred thereon is charged to Statement of Profit and Loss in the year in which such decision is taken.

d. In case a project under survey and Investigation remains in abeyance by the order of appropriate authority/ by injunction of court order, any expenditure incurred on such projects from the date of order/ injunction of court is provided in the books from the date of such order till the period project is kept in abeyance by such order/ injunction. Provision so made is however reversed on the revocation of aforesaid order/ injunction.

e. Impairment losses recognised in prior periods are assessed at each reporting date for any indications that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised.

20.0 Income Taxes

Income tax expense comprises current and deferred tax. Tax is recognised in the profit or loss, except to the extent that it relates to items recognised directly in equity or other comprehensive income, in which case the tax is also recognised directly in equity or in other comprehensive income.

a) Current tax

i) The current tax is the expected tax payable on the taxable income for the year on the basis of the tax laws enacted or substantively enacted at the reporting date and any adjustments to tax payable in previous years. Taxable profit differs from profit as reported in the Statement of Profit and Loss because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible (permanent differences).

ii) Additional income taxes that arise from the distribution of dividends are recognised at the same time that the liability to pay the related dividend is recognised.

b) Deferred tax

i) Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the company's financial statements and the corresponding tax bases used in the computation of taxable profit and are accounted for using the Balance Sheet method. Deferred tax liabilities are generally recognised for all taxable temporary differences, and

FARIDABAD

deferred tax assets are generally recognised for all deductible temporary differences, unused tax losses and unused tax credits to the extent that it is probable that future taxable profits will be available against which those deductible temporary differences, unused tax losses and unused tax credits can be utilised. Such assets and liabilities are not recognised if the temporary difference arises from the initial recognition (other than in a business combination) of an asset or liability in a transaction that at the time of the transaction affects neither the taxable profit or loss nor the accounting profit or loss.

ii) The carrying amount of deferred tax assets is reviewed at each balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available against which the temporary differences can be utilised.

iii) Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the balance sheet date. The measurement of deferred tax liabilities and assets reflects the tax consequences that would flow in the manner in which the Company expects, at the reporting date, to recover or settle the carrying amount of its assets and liabilities.

iv) Deferred tax is recognised in profit or loss except to the extent that it relates to items recognised directly in other comprehensive income or equity, in which case it is recognised in other comprehensive income or equity.

v) Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets against current tax liabilities, and when the deferred income tax assets and liabilities relate to income taxes levied by the same taxation authority on either the taxable entity or different taxable entities where there is an intention to settle the balances on a net basis.

vi) Deferred tax recovery adjustment account is credited/ debited to the extent the deferred tax for the current period which forms part of current tax in the subsequent periods and affects the computation of return on equity (ROE), a component of tariff.

21.0 Compensation from third parties

Impairments or losses of items, related claims for payments of compensation from third parties including insurance companies and any subsequent purchase or construction of assets/inventory are separate economic events and are accounted for separately.

Compensation from third parties including from insurance companies for items of property, plant and equipment or for other items that were impaired, lost or given up is included in profit or loss when the compensation becomes receivable. Insurance claims for loss of profit are accounted for in the year of acceptance.

22.0 Segment Reporting

a) In accordance with Ind AS 108 – Operating Segment, the operating segments used to present segment information are identified on the basis of internal reports used by the Company's Management to allocate resources to the segments and assess their performance. The Board of Directors is collectively the Company's "Chief Operating Decision Maker" or "CODM" within the meaning of Ind AS 108.

b) Electricity generation is the principal business activity of the company. Other operations viz., Contracts, Project Management and Consultancy works do not form a reportable segment as per the Ind AS -108 - 'Operating Segments'.

c) The company is having a single geographical segment as all its Power Stations are located within the Country.

23.0 Leases

a) Company as a Lessee:

i. Leases of property, plant and equipment (mainly land acquired through lump sum upfront payments), where the Company, as lessee, has substantially all the risks and rewards of ownership are classified as finance lease. Such finance leases are generally

capitalised at the lease's inception at the fair value of the leased property which equals the transaction price i.e. lump sum upfront payments.

ii. Leases in which a significant portion of the risks and rewards of ownership are not transferred to the company as lessee are classified as operating leases. Payments made under operating leases are charged to Statement of Profit and Loss over the period of lease.

b) Company as a Lessor:

Power Purchase Agreements (PPA) in the nature of embedded lease with a single beneficiary where the minimum lease term is for the major part of the plant's economic life and the minimum lease payments amounts to substantially all the fair value of the plant are considered as a Finance Lease. Other embedded leases are considered as Operating Lease.

i. For embedded leases in the nature of a Finance Lease, the investment in the plant is recognised as a Lease Receivable. The minimum lease payments are identified by segregating the embedded lease payments from the rest of the contract amounts. Each lease receipt is allocated between the receivable and finance income so as to achieve a constant rate on the Lease Receivable outstanding.

ii. In the case of operating leases or embedded operating leases, the lease income from the operating lease is recognised in revenue over the lease term to reflect the pattern of use benefit derived from the leased asset. The respective leased assets are included in the balance sheet based on their nature and depreciated over its economic life.

24.0 Statement of Cash Flows

a) **Cash and Cash equivalent:**

For the purpose of presentation in the statement of cash flows, cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, and bank overdrafts. However for Balance Sheet presentation, Bank overdrafts are shown within borrowings in current liabilities in the balance sheet.

b) Statement of cash flows is prepared in accordance with the indirect method prescribed in the relevant Accounting Standard.

25.0 Current versus non-current classification

The Company presents assets and liabilities in the Balance Sheet based on current/non-current classification.

a) An asset is current when it is:

- Expected to be realised or intended to be sold or consumed in the normal operating cycle
- Held primarily for the purpose of trading
- Expected to be realised within twelve months after the reporting period, or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

b) A liability is current when:

- It is expected to be settled in the normal operating cycle
- It is held primarily for the purpose of trading
- It is due to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

All other liabilities are classified as non-current.

c) Deferred tax assets and liabilities are classified as non-current assets and liabilities.

NHPC LIMITED FARIDABAD

26.0 Miscellaneous

a) Each material class of similar items is presented separately in the financial statements. Items of a dissimilar nature or function are presented separately unless they are immaterial.

b) Liabilities for Goods in transit/Capital works executed but not certified are not provided for, pending inspection and acceptance by the Company.

*****

NHPC LIMITED FARIDABAD

NOTE NO. 2.1 Property, Plant and Equipment as on 31.03.2017

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK							DEPRECIATION				NET BLOCK	
		As at 01-Apr-2016	Additions		Deductions		Other Adjustments	As at 31st March, 2017	As at 01-Apr-2016	For the Period	Adjustments	As at 31st March, 2017	As at 31st March, 2017	As at 31st March, 2016
			IUT	Others	IUT	Others								
i)	Land – Freehold	266996790	0	0	0	0	0	266996790	0			0	266996790	266996790
ii)	Land – Leasehold	0	0	0	0	0	0	0	0	0	0	0	0	0
iii)	Roads and Bridges	192256754	0	0	0	0	0	192256754	52692867	6857436	0	59550303	132706451	139563887
iv)	Buildings	1723936491	0	26972562	0	0	0	1750909053	438349296	59024702	0	497373998	1253535055	1285587195
v)	Railway sidings	0	0	0	0	0	0	0	0	0	0	0	0	0
vi)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	22189930420	0	0	0	0	0	22189930420	8750140484	1176123921	0	9926264405	12263666015	13439789936
vii)	Generating Plant and machinery	4028856067	0	21554171	0	4499564	0	4045910674	1623163258	220759804	-1504579	1842418483	2203492191	2405692809
viii)	Plant and machinery Sub station	19022566	0	2469229	0	0	0	21491795	7014603	1107399	0	8122002	13369793	12007963
ix)	Plant and machinery Transmission lines	232339602	0	1998741	0	0	0	234338343	101696454	13610818	0	115307272	119031071	130643148
x)	Plant and machinery Others	8548956	0	0	0	0	0	8548956	4642970	616548	0	5259518	3289438	3905986
xi)	Construction Equipment	40909272	0	1008272	0	148170	0	41769374	21211751	2143443	-80404	23274790	18494584	19697521
xii)	Water Supply System/Drainage and Sewerage	35077113	0	428008	0	0	0	35505121	7467051	1226135	0	8693186	26811935	27610062
xiii)	Electrical installations	125863	0	0	0	0	0	125863	64366	6936	0	71302	54561	61497
xiv)	Vehicles	11005303	0	4851588	0	0	0	15856891	5551808	1065677	0	6617485	9239406	5453495
xv)	Aircraft/ Boats	963000	0	0	0	0	0	963000	619323	91488	0	710811	252189	343677
xvi)	Furniture and fixture	14289193	0	1569732	31000	250308	-52064	15525553	7516918	828893	-183083	8162728	7362825	6772275
xvii)	Computers	14595548	87640	6226363	86113	125869	0	20697569	11234947	1825861	23851	13084659	7612910	3360601
xviii)	Communication Equipment	12567562	0	1673169	0	370613	-4242	13865876	6265621	827926	-159155	6934392	6931484	6301941
xix)	Office Equipments	22908810	44823	1714969	19000	324411	0	24325191	11365343	1293744	-255004	12404083	11921108	11543467
xx)	Research and Development	0	0	0	0	0	0	0	0	0	0	0	0	0
xxi)	Other assets	23120967	0	1311105	0	162982	0	24269090	7479292	1462279	-126895	8814676	15454414	15641675
xxii)	Tangible Assets of minor value >750 and < Rs 5000	4331283	7360	376485	0	164371	56306	4607063	4324035	432560	-156553	4600042	7021	7248
	Total	28841781560	139823	72154394	136113	6046288	0	28907893376	11060800387	1489305570	-2441822	12547664135	16360229241	17780981173
	Previous year	28310632540	94170	455839585	53500	29586724	104855489	28841781560	9586573552	1477918278	-3691443	11060800387	17780981173	18724058988

Explanatory Note: -

1) 'Title deeds/title in respect of freehold land amounting to Rs. Nil (Previous year Rs. 2.58 Crores) covering an area of Nil hectare (Previous year 0.4377 hectare) and lease deeds in respect of leasehold land amounting to Rs. Nil (Previous year Rs. Nil) covering an area of Nil hectare (Previous year Nil hectare) are yet to be executed/passed.'

2) Underground works amounting to Rs. 1873.55 Crores (Previous Year Rs. 1874.70 Cores), created on Land - Right to use, are included under the relevant heads of Tangible Assets.

3) Adjustments to Gross Block include adjustment for Foreign Exchange Rate Variation, depreciation charged and capitalized during construction of a project, inter-head reclassification of assets & misclassification corrections.

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

4) Foreign Exchange Rate Variation included in Adjustments to assets are as follows,

(Amount in ₹)

Class of Assets	For the year ended on 31.03.2017	For the year ended on 31.03.2016
Roads and Bridges		
Buildings		31,24,773
Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)		5,83,36,263
Generating Plant and machinery		1,07,16,705
Plant and machinerySub station		
Plant and machinery Transmission lines		
Plant and machinery Others		
Construction Equipment		
Water Supply System/Drainage and Sewerage		
Electrical installations		
Vehicles		
Aircraft/ Boats		
Furniture and fixture		
Computers		
Communication Equipment		
Office Equipments		
Research and Development		
Other assets		
Obsolete / surplus assets		
	-	7,21,77,741

NOTE NO. 2.3 INVESTMENT PROPERTY

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK							AMORTISATION				NET BLOCK	
		As at 01-Apr-2016	Additions		Deductions		Other Adjustments	As at 31st March, 2017	As at 01-Apr-2016	For the Period	Adjustments	As at 31st March, 2017	As at 31st March, 2017	As at 31st March, 2016
			IUT	Others	IUT	Others								
i)	Land Freehold	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
	Previous year							0				0	0	0

Please check the figures mannually and make correction if required.

I) Amounts recognised in profit or loss for Investment property

	Rs.
Rental income	-
Direct operating expenses from property that generated rental income	-
Direct operating expenses from property that did not generate rental income	-

(II) Fair Value of Investment property .....

.....

(III) Investment property comprise of freehold land which was bought for normal business requirements of the Company. However, due to change in business plans, the Company is in the process of finalising the future use of the property. IND AS 40, Investment Property, provides by way of example that land held for a currently undetermined future use is to be regarded as held for capital appreciation and hence to be classified as Investment Property. Accordingly such land has been classified as Investment Property.

(Iv) Valuation process

The above land is carried in the financial statements at cost. However, the fair value of investment property has been arrived on the basis of circle rates notified by the state govt. prevailing in the locality where property is situated.

NOTE NO. 2.4 Other Intangible Assets

Please check the figures mannually and make correction if require 0

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK							AMORTISATION				NET BLOCK	
		As at 01-Apr-2016	Additions		Deductions		Other Adjustments	As at 31st March, 2017	As at 01-Apr-2016	For the Period	Adjustments	As at 31st March, 2017	As at 31st March, 2017	As at 31st March, 2016
			IUT	Others	IUT	Others								
i)	Land– Right to Use	344362207	0	0	0	0	0	344362207	81267064	11919288	0	93186352	251175855	263095143
ii)	Computer Software	1388327	663535	15554	0	0	0	2067416	1148207	291367	275400	1714974	352442	240120
	Total	345750534	663535	15554	0	0	0	346429623	82415271	12210655	275400	94901326	251528297	263335263
	Previous year	378068102	0	360180	0	0	-32677748	345750534	74105876	12039348	-3729953	82415271	263335263	303962226

574

NOTE NO. 2.1 Property, Plant and Equipment as on 31.03.2016

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK							DEPRECIATION				NET BLOCK	
		As at 01-Apr-2015	Additions		Deductions		Other Adjustments	As at 31-Mar-2016	As at 01-Apr-2015	For the Period	Adjustments	As at 31-Mar-2016	As at 31-Mar-2016	As at 31st March, 2015
			IUT	Others	IUT	Others								
i)	Land – Freehold	234319042	0	0	0	0	32677748	266996790	0			0	266996790	234319042
ii)	Land – Leasehold	0	0	0	0	0	0	0	0	0	0	0	0	0
iii)	Roads and Bridges	192256754	0	0	0	0	0	192256754	45835431	6857436	0	52692867	139563887	146421323
iv)	Buildings	1716770289	0	4059051	0	17622	3124773	1723936491	380153539	58195757	0	438349296	1285587195	1336616750
v)	Railway sidings	0	0	0	0	0	0	0	0	0	0	0	0	0
vi)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	21732913265	0	412526775	0	13845883	58336263	22189930420	7575052079	1175088405	0	8750140484	13439789936	14157861186
vii)	Generating Plant and machinery	4003872296	0	28028877	0	13761811	10716705	4028856067	1413302626	212257522	-2396890	1623163258	2405692809	2590569670
viii)	Plant and machinerySub station	19155082	0	0	0	132516	0	19022566	5990955	1072704	-49056	7014603	12007963	13164127
ix)	Plant and machineryTransmission lines	232162659	0	176943	0	0	0	232339602	88183363	13513091	0	101696454	130643148	143979296
x)	Plant and machinery Others	8259491	0	289465	0	0	0	8548956	4035004	607966	0	4642970	3905986	4224487
xi)	Construction Equipment	39404851	0	1560093	0	55672	0	40909272	19183002	2081637	-52888	21211751	19697521	20221849
xii)	Water Supply System/Drainage and Sewerage	32353880	0	2723233	0	0	0	35077113	6326781	1140270	0	7467051	27610062	26027099
xiii)	Electrical installations	125863	0	0	0	0	0	125863	57430	6936	0	64366	61497	68433
xiv)	Vehicles	11005303	0	0	0	0	0	11005303	4648592	903216	0	5551808	5453495	6356711
xv)	Aircraft/ Boats	963000	0	0	0	0	0	963000	527835	91488	0	619323	343677	435165
xvi)	Furniture and fixture	14032286	0	339021	50000	32114	0	14289193	6761982	781633	-26697	7516918	6772275	7270304
xvii)	Computers	13975149	0	1268720	0	648321	0	14595548	10627855	1222997	-615905	11234947	3360601	3347294
xviii)	Communication Equipment	11656800	0	912695	0	0	-1933	12567562	5335716	929905	0	6265621	6301941	6321084
xix)	Office Equipments	22614142	78000	1248104	0	1031436	0	22908810	10378760	1484999	-498416	11365343	11543467	12235382
xx)	Research and Development	0	0	0	0	0	0	0	0	0	0	0	0	0
xxi)	Other assets	20685844	0	2434770	0	11060	11413	23120967	6073234	1414057	-7999	7479292	15641675	14612610
xxii)	Tangible Assets of minor value >750 and < Rs.5000	4106544	16170	271838	3500	50289	-9480	4331283	4099368	268259	-43592	4324035	7248	7176
	Total	28310632540	94170	455839585	53500	29586724	104855489	28841781560	9586573552	1477918278	-3691443	11060800387	17780981173	18724058988
	Previous year	28766354929	3226104	33296210	68315	15411698	-476764690	28310632540	8126428372	1462173793	-2028613	9586573552	18724058988	20639926557

Please check the figures mannually and make correction if required.

Explanatory Note: -

1) 'Title deeds/title in respect of freehold land amounting to Rs. 2.58 Crores (Previous year Rs. Nil Crores) covering an area of 0.4377 hectare (Previous year Nil hectare) and lease deeds in respect of leasehold land amounting to Rs. Nil (Previous year Rs. Nil) covering an area of Nil hectare (Previous year Nil hectare) are yet to be executed/passed.'

2) Underground works amounting to Rs. 1874.7 Crores (Previous Year Rs. 1828.92 Crores), created on Land - Right to use, are included under the relevant heads of Tangible Assets.

3) Adjustments to Gross Block include adjustment for Foreign Exchange Rate Variation, depreciation charged and capitalized during construction of a project, inter-head reclassification of assets & misclassification corrections.

RAY & RAY CHARTERED ACCOUNTANTS Vidyut Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

8) Foreign Exchange Rate Variation included in Adjustments to assets are as follows,

(Amount in ₹)

Class of Assets	For the year ended on 31.03.2016	For the year ended on 31.03.2015
Roads and Bridges		
Buildings	31,24,773	-2,06,36,391
Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	5,83,36,263	-38,53,61,152
Generating Plant and machinery	1,07,16,705	-7,07,67,147
Plant and machinerySub station		
Plant and machineryTransmission lines		
Plant and machinery Others		
Construction Equipment		
Water Supply System/Drainage and Sewerage		
Electrical installations		
Vehicles		
Aircraft/ Boats		
Furniture and fixture		
Computers		
Communication Equipment		
Office Equipments		
Research and Development		
Other assets		
Obsolete / surplus assets		
	7,21,77,741	-47,67,64,690

NOTE NO. 2.3 INVESTMENT PROPERTY

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK							AMORTISATION				NET BLOCK	
		As at 01-Apr-2015	Additions		Deductions		Other Adjustments	As at 31-Mar-2016	As at 01-Apr-2015	For the Period	Adjustments	As at 31-Mar-2016	As at 31-Mar-2016	As at 31st March, 2015
			IUT	Others	IUT	Others								
i)	Land Freehold	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
	Previous year							0				0	0	0

I) **Amounts recognised in profit or loss for investment property**

	Rs.
Rental income	-
Direct operating expenses from property that generated rental income	-
Direct operating expenses from property that did not generate rental income	-

(ii) Fair Value of investment property .....

(iii) Investment property comprise of freehold land which was bought for normal business requirements of the Company. However, due to change in business plans, the Company is in the process of finalising the future use of the property. IND AS 40, Investment Property, provides by way of example that land held for a currently undetermined future use is to be regarded as held for capital appreciation and hence to be classified as Investment Property. Accordingly such land has been classified as Investment Property.

(iv) Valuation process

The above land is carried in the financial statements at cost. However, the fair value of investment property has been arrived on the basis of circle rates notified by the state govt. prevailing in the locality where property is situated.

NOTE NO. 2.4 Other Intangible Assets

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK							AMORTISATION				NET BLOCK	
		As at 01-Apr-2015	Additions		Deductions		Other Adjustments	As at 31-Mar-2016	As at 01-Apr-2015	For the Period	Adjustments	As at 31-Mar-2016	As at 31-Mar-2016	As at 31st March, 2015
			IUT	Others	IUT	Others								
i)	Land– Right to Use	377039955	0	0	0	0	-32677748	344362207	73077729	11919288	-3729953	81267064	263095143	303962226
ii)	Computer Software	1028147	0	360180	0	0	0	1388327	1028147	120060	0	1148207	240120	0
	Total	378068102	0	360180	0	0	-32677748	345750534	74105876	12039348	-3729953	82415271	263335263	303962226
	Previous year	378393818	0	-325716	0	0	0	378068102	61085411	13020465	0	74105876	303962226	317308407

RAY & RAY CHARTERED ACCOUNTANTS Vebel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

Annexure to Note 2.1 & 2.4 as at
31.12.2016

1.1 Addition of Fixed assets on account of Others (New Purchases & CWIP Capitalized)

Sl. No.	Particular of assets	Head of account	Gross block Adjusted (Rs.)
1	TEMP. CALIBRATOR, OPERATING RANGE-35 DEG C TO 150 DEG C INCLUDING ALL ACCESSORIES - FLUKE, 6102	410711	728131
2	800 AMP LT DISTRIBUTION PANEL WITH 03 NOS 800 A ACBS 06 NOS 250 A MCCBS AND 05 NOS 125 A MCCBS	410803	827271
3	800 AMP LT DISTRIBUTION PANEL WITH 02 NOS 800 A ACBS 06 NOS 250 A MCCBS AND 05 NOS 125 A MCCBS	410803	575902
4	MONOBLOCK PUMPSET, HEAD- 66MTR, DISCHARGE-18LPS, SHAFT POWER- 22KW/30HP, SIZE 100X100	411112	86034
5	MONOBLOCK PUMPSET, HEAD- 66MTR, DISCHARGE-18LPS, SHAFT POWER- 22KW/30HP, SIZE 100X100	411112	86034
6	MONOBLOCK PUMPSET, HEAD- 66MTR, DISCHARGE-18LPS, SHAFT POWER- 22KW/30HP, SIZE 100X100	411112	86034
7	WATER TENDER ON ASHOK LEYLAND 1616IL , 4330 MM WB BS-III CHASIS, 6.5 KL CAPACITY	411505	3113134
8	REVOLVING CHAIR WITH ARMS - ALFA MODEL NO ML-1284, COLOUR BLACK	411701	11796
9	REVOLVING CHAIR WITH ARMS - ALFA MODEL NO ML-1284, COLOUR BLACK	411701	11796
10	REVOLVING CHAIR WITH ARMS - ALFA MODEL NO ML-1284, COLOUR BLACK	411701	11796
11	REVOLVING CHAIR WITH ARMS - ALFA MODEL NO ML-1284, COLOUR BLACK	411701	11796
12	REVOLVING CHAIR WITH ARMS - ALFA MODEL NO ML-1284, COLOUR BLACK	411701	11796
13	REVOLVING CHAIR WITH ARMS - ALFA MODEL NO ML-1284, COLOUR BLACK	411701	11796
14	REVOLVING CHAIR WITH ARMS - ALFA MODEL NO ML-1284, COLOUR BLACK	411701	11796
15	REVOLVING CHAIR WITH ARMS - ALFA MODEL NO ML-1284, COLOUR BLACK	411701	11796
16	REVOLVING CHAIR WITH ARMS - ALFA MODEL NO ML-1284, COLOUR BLACK	411701	11796
17	REVOLVING CHAIR WITH ARMS - ALFA MODEL NO ML-1284, COLOUR BLACK	411701	11796
18	REVOLVING CHAIR WITH ARMS - ALFA MODEL NO ML-1284, COLOUR BLACK	411701	11796
19	REVOLVING CHAIR WITH ARMS - ALFA MODEL NO ML-1284, COLOUR BLACK	411701	11796
20	REVOLVING CHAIR WITH HIGH BACK	411701	13993
21	REVOLVING CHAIR WITH HIGH BACK	411701	13993
22	REVOLVING CHAIR WITH HIGH BACK	411701	13993
23	REVOLVING CHAIR WITH HIGH BACK	411701	13993
24	REVOLVING CHAIR WITH HIGH BACK	411701	13993
25	REVOLVING CHAIR WITH HIGH BACK	411701	13993
26	VISITORS CHAIR WITH ARM SEAT BACK PADED - ALFA MODEL NO. OV-301,, COLOUR BLACK	411701	5031
27	VISITORS CHAIR WITH ARM SEAT BACK PADED - ALFA MODEL NO. OV-301,, COLOUR BLACK	411701	5031
28	VISITORS CHAIR WITH ARM SEAT BACK PADED - ALFA MODEL NO. OV-301,, COLOUR BLACK	411701	5031
29	VISITORS CHAIR WITH ARM SEAT BACK PADED - ALFA MODEL NO. OV-301,, COLOUR BLACK	411701	5031
30	VISITORS CHAIR WITH ARM SEAT BACK PADED - ALFA MODEL NO. OV-301,, COLOUR BLACK	411701	5031
31	VISITORS CHAIR WITH ARM SEAT BACK PADED - ALFA MODEL NO. OV-301,, COLOUR BLACK	411701	5031
32	VISITORS CHAIR WITH ARM SEAT BACK PADED - ALFA MODEL NO. OV-301,, COLOUR BLACK	411701	5031
33	VISITORS CHAIR WITH ARM SEAT BACK PADED - ALFA MODEL NO. OV-301,, COLOUR BLACK	411701	5031
34	VISITORS CHAIR WITH ARM SEAT BACK PADED - ALFA MODEL NO. OV-301,, COLOUR BLACK	411701	5031
35	VISITORS CHAIR WITH ARM SEAT BACK PADED - ALFA MODEL NO. OV-301,, COLOUR BLACK	411701	5031
36	VISITORS CHAIR WITH ARM SEAT BACK PADED - ALFA MODEL NO. OV-301,, COLOUR BLACK	411701	5031
37	VISITORS CHAIR WITH ARM SEAT BACK PADED - ALFA MODEL NO. OV-301,, COLOUR BLACK	411701	5031
38	VISITORS CHAIR WITH ARM SEAT BACK PADED - ALFA MODEL NO. OV-301,, COLOUR BLACK	411701	5031
39	VISITORS CHAIR WITH ARM SEAT BACK PADED - ALFA MODEL NO. OV-301,, COLOUR BLACK	411701	5031
40	VISITORS CHAIR WITH ARM SEAT BACK PADED - ALFA MODEL NO. OV-301,, COLOUR BLACK	411701	5031
41	VISITORS CHAIR WITH ARM SEAT BACK PADED - ALFA MODEL NO. OV-301,, COLOUR BLACK	411701	5031
42	VISITORS CHAIR WITH ARM SEAT BACK PADED - ALFA MODEL NO. OV-301,, COLOUR BLACK	411701	5031
43	VISITORS CHAIR WITH ARM SEAT BACK PADED - ALFA MODEL NO. OV-301,, COLOUR BLACK	411701	5031
44	VISITORS CHAIR WITH ARM SEAT BACK PADED - ALFA MODEL NO. OV-301,, COLOUR BLACK	411701	5031
45	VISITORS CHAIR WITH ARM SEAT BACK PADED - ALFA MODEL NO. OV-301,, COLOUR BLACK	411701	5031
46	STEEL ALMIRAH LARGE SIZE 1980 X 865 X 485 MM WITH 4 SELVES, 5 COMPARTMENTS	411701	12837
47	STEEL ALMIRAH LARGE SIZE 1980 X 865 X 485 MM WITH 4 SELVES, 5 COMPARTMENTS	411701	12837
48	STEEL ALMIRAH LARGE SIZE 1980 X 865 X 485 MM WITH 4 SELVES, 5 COMPARTMENTS	411701	12837



49	STEEL ALMIRAH LARGE SIZE 1980 X 865 X 485 MM WITH 4 SELVES, 5 COMPARTMENTS	411701	12837
50	STEEL ALMIRAH LARGE SIZE 1980 X 865 X 485 MM WITH 4 SELVES, 5 COMPARTMENTS	411701	12837
51	STEEL ALMIRAH LARGE SIZE 1980 X 865 X 485 MM WITH 4 SELVES, 5 COMPARTMENTS	411701	12837
52	STEEL ALMIRAH LARGE SIZE 1980 X 865 X 485 MM WITH 4 SELVES, 5 COMPARTMENTS	411701	12837
53	STEEL ALMIRAH LARGE SIZE 1980 X 865 X 485 MM WITH 4 SELVES, 5 COMPARTMENTS	411701	12837
54	STEEL ALMIRAH LARGE SIZE 1980 X 865 X 485 MM WITH 4 SELVES, 5 COMPARTMENTS	411701	12837
55	STEEL ALMIRAH LARGE SIZE 1980 X 865 X 485 MM WITH 4 SELVES, 5 COMPARTMENTS	411701	12837
56	STEEL ALMIRAH LARGE SIZE 1980 X 865 X 485 MM WITH 4 SELVES, 5 COMPARTMENTS	411701	12837
57	STEEL ALMIRAH LARGE SIZE 1980 X 865 X 485 MM WITH 4 SELVES, 5 COMPARTMENTS	411701	12837
58	TABLE THREE SIDE COVERED WITH ONE DRAWER AND ONE CUP BOARD OF SIZE 5FTX3FT MADE OF 19 MM THICK PART	411701	8673
59	TABLE THREE SIDE COVERED WITH ONE DRAWER AND ONE CUP BOARD OF SIZE 5FTX3FT MADE OF 19 MM THICK PART	411701	8673
60	TABLE THREE SIDE COVERED WITH ONE DRAWER AND ONE CUP BOARD OF SIZE 5FTX3FT MADE OF 19 MM THICK PART	411701	8673
61	TABLE THREE SIDE COVERED WITH ONE DRAWER AND ONE CUP BOARD OF SIZE 5FTX3FT MADE OF 19 MM THICK PART	411701	8673
62	TABLE THREE SIDE COVERED WITH ONE DRAWER AND ONE CUP BOARD OF SIZE 5FTX3FT MADE OF 19 MM THICK PART	411701	8673
63	CONFERENCE TABLE (SIZE 8 FT X 4 FT) OVAL WITH 12 MM GLASS TOP	411701	20816
64	FILING CABINET 4 DOOR	411701	14571
65	FILING CABINET 4 DOOR	411701	14571
66	FILING CABINET 4 DOOR	411701	14571
67	FILING CABINET 4 DOOR	411701	14571
68	FILING CABINET 4 DOOR	411701	14571
69	FILING CABINET 4 DOOR	411701	14571
70	BOOK CASE 4 DRAWER	411701	17694
71	BOOK CASE 4 DRAWER	411701	17694
72	BOOK CASE 4 DRAWER	411701	17694
73	BOOK CASE 4 DRAWER	411701	17694
74	BOOK CASE 4 DRAWER	411701	17694
75	BOOK CASE 4 DRAWER	411701	17694
76	PERSONAL COMPUTER (DESKTOP)	411801	58328
77	PERSONAL COMPUTER (DESKTOP)	411801	58328
78	PERSONAL COMPUTER (DESKTOP)	411801	58328
79	PERSONAL COMPUTER (DESKTOP)	411801	58328
80	PERSONAL COMPUTER (DESKTOP)	411801	58328
81	PERSONAL COMPUTER (DESKTOP)	411801	58328
82	PERSONAL COMPUTER (DESKTOP)	411801	58328
83	PERSONAL COMPUTER (DESKTOP)	411801	58328
84	PERSONAL COMPUTER (DESKTOP)	411801	58328
85	PERSONAL COMPUTER (DESKTOP)	411801	58328
86	PERSONAL COMPUTER (DESKTOP)	411801	58328
87	PERSONAL COMPUTER (DESKTOP)	411801	58328
88	PERSONAL COMPUTER (DESKTOP)	411801	58328
89	PERSONAL COMPUTER (DESKTOP)	411801	58328
90	PERSONAL COMPUTER (DESKTOP)	411801	58328
91	PERSONAL COMPUTER (DESKTOP)	411801	58328
92	PERSONAL COMPUTER (DESKTOP)	411801	58328
93	PERSONAL COMPUTER (DESKTOP)	411801	58328
94	PERSONAL COMPUTER (DESKTOP)	411801	58328
95	PERSONAL COMPUTER (DESKTOP)	411801	58328
96	PERSONAL COMPUTER (DESKTOP)	411801	58328
97	PERSONAL COMPUTER (DESKTOP)	411801	58328
98	PERSONAL COMPUTER (DESKTOP)	411801	58328
99	PERSONAL COMPUTER (DESKTOP)	411801	58328
100	PERSONAL COMPUTER (DESKTOP)	411801	58328
101	PERSONAL COMPUTER (DESKTOP)	411801	58328
102	PERSONAL COMPUTER (DESKTOP)	411801	58328
103	PERSONAL COMPUTER (DESKTOP)	411801	58328
104	PERSONAL COMPUTER (DESKTOP)	411801	58328
105	PERSONAL COMPUTER (DESKTOP)	411801	58328
106	PERSONAL COMPUTER (DESKTOP)	411801	58328
107	PERSONAL COMPUTER (DESKTOP)	411801	58328
108	PERSONAL COMPUTER (DESKTOP)	411801	58328
109	PERSONAL COMPUTER (DESKTOP)	411801	58328
110	PERSONAL COMPUTER (DESKTOP)	411801	58328
111	PERSONAL COMPUTER (DESKTOP)	411801	58328
112	HP LASERJET MFP, MAKE:HP, MODEL : PRO 400 MFP M425DN	411803	43711
113	HP LASERJET MFP, MAKE:HP, MODEL : PRO 400 MFP M425DN	411803	43711
114	HP LASERJET MFP, MAKE:HP, MODEL : PRO 400 MFP M425DN	411803	43711
115	HP LASERJET MFP, MAKE:HP, MODEL : PRO 400 MFP M425DN	411803	43711

NHPC LTD. RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91 FARIDABAD

116	HP LASERJET MFP, MAKE:HP, MODEL : PRO 400 MFP M425DN	411803	43711
117	HP LASERJET MFP, MAKE:HP, MODEL : PRO 400 MFP M425DN	411803	43711
118	LAN EXTENDER	411804	7636
119	LAN EXTENDER	411804	7636
120	RACK SERVER CHASIS WITH TWO NODE MAKE DELL MODEL FX2 SERVER : FX 630, STORAGE FD332	411806	1573732
121	IP BASED 8 PORT DUAL LCD KVM SWITCH - MAKE :- ATEN MODEL ALTUSCN KL9108	411806	241668
122	TOWER SERVER - MAKE DELL MODEL POWER EDGE T630	411806	460141
123	TOWER SERVER - MAKE DELL MODEL POWER EDGE T630	411806	460141
124	TOWER SERVER - MAKE DELL MODEL POWER EDGE T630	411806	460141
125	CALLER ID CORDLESS PHONE	411902	17816
126	FIXED CELLULAR TERMINAL (FCT)	411902	9757
127	FIXED CELLULAR TERMINAL (FCT)	411902	9757
128	MULTIMEDIA COMM. SERVER WITH 480 ANALOG PORTS 16 DIGITAL PORTS AND 24 TRUNK PORTS, MATRIX- ETERNITY	411903	952986
129	MULTIMEDIA COMM. SERVER WITH 240 ANALOG PORTS 16 DIGITAL PORTS AND 24 TRUNK PORTS,MATRIX-ETERNITY	411903	619625
130	OPERATOR CONSOLE (1 KTS+ 1DSS)	411903	25448
131	ECG MACHINE-MODEL- VESTA 301 (PORTABLE 3 CHANNEL), MAKE-RMS	412005	51434
132	WHEEL CHAIR-MODEL-DELUSE PREMIUM, MAKE-KARMA	412005	28911
133	OXYGEN CONCENRATOR	412005	47510
134	OXYGEN CONCENRATOR	412005	47510
135	OXYGEN CONCENRATOR	412005	47510
136	OXYGEN CONCENRATOR	412005	47510
137	PULSE-OXIMETER	412005	51965
138	PULSE-OXIMETER	412005	51965
139	SUCTION MACHINE - MAKE: EUROSTAR, MODEL : HI-VAC	412005	41890
140	SUCTION MACHINE - MAKE: EUROSTAR, MODEL : HI-VAC	412005	41890
141	FUMIGATOR - MAKE : FOGSTAR, MODEL: F1-160	412005	7954
142	TABLE TENNIS SET (TABLE,NET,RACKET AND BALL) MAKE: STAG, MODEL:CLUB	412006	31815
143	TABLE TENNIS SET (TABLE,NET,RACKET AND BALL) MAKE: STAG, MODEL:CLUB	412006	31815
144	CARROM BOARD SET(COMPLETE WITH STAND, COINS AND STRIKER) MAKE: SKIWIN	412006	8961
145	CARROM BOARD SET(COMPLETE WITH STAND, COINS AND STRIKER) MAKE: SKIWIN	412006	8961
146	RECUMBENT BIKE MAKE:VIVA MODEL:KH 550	412006	16968
147	BIOMETRIC FINGER PRINT READER MAKE: TIMEWATCH MODEL: BIO6	412503	11250
148	BIOMETRIC FINGER PRINT READER MAKE: TIMEWATCH MODEL: BIO6	412503	11250
149	BIOMETRIC FINGER PRINT READER MAKE: TIMEWATCH MODEL: BIO6	412503	11250
150	BIOMETRIC FINGER PRINT READER MAKE: TIMEWATCH MODEL: BIO6	412503	11250
151	BIOMETRIC FINGER PRINT READER MAKE: TIMEWATCH MODEL: BIO6	412503	11250
152	BIOMETRIC FINGER PRINT READER MAKE: TIMEWATCH MODEL: BIO6	412503	11250
153	BIOMETRIC FINGER PRINT READER MAKE: TIMEWATCH MODEL: BIO6	412503	11250
154	BIOMETRIC FINGER PRINT READER MAKE: TIMEWATCH MODEL: BIO6	412503	11250
155	BIOMETRIC FINGER PRINT READER MAKE: TIMEWATCH MODEL: BIO6	412503	11250
156	BIOMETRIC FINGER PRINT READER MAKE: TIMEWATCH MODEL: BIO6	412503	11250
157	OFFLINE UPS 1KVA (APPROX. 30 MIN BACKUP)	412503	10802
158	OFFLINE UPS 1KVA (APPROX. 30 MIN BACKUP)	412503	10802
159	8 CHANNEL DIGITAL VIDEO RECORDER WITH 2 TB HDD MAKE: SPARSH MODEL: SR-NE0808F201-GH	412503	39879
160	8 CHANNEL DIGITAL VIDEO RECORDER WITH 2 TB HDD MAKE: SPARSH MODEL: SR-NE0808F201-GH	412503	39878
161	IP BASED FIXED CAMERA WITH 1/3 CCD SENSOR MAKE : SPARSH MODEL: SC-IE13BP-V212R3O	412503	21447
162	IP BASED FIXED CAMERA WITH 1/3 CCD SENSOR MAKE : SPARSH MODEL: SC-IE13BP-V212R3O	412503	21447
163	IP BASED FIXED CAMERA WITH 1/3 CCD SENSOR MAKE : SPARSH MODEL: SC-IE13BP-V212R3O	412503	21447
164	IP BASED FIXED CAMERA WITH 1/3 CCD SENSOR MAKE : SPARSH MODEL: SC-IE13BP-V212R3O	412503	21447
165	WALL MOUNTABLE 9U SWITCH RACK WITH FACTORY FITTING OF FAN TRAY WITH 2NOS FANS, 3X5A POWER SOCKET & C	412503	12030
166	WALL MOUNTABLE 9U SWITCH RACK WITH FACTORY FITTING OF FAN TRAY WITH 2NOS FANS, 3X5A POWER SOCKET & C	412503	12030
167	LED MONITOR 21 INCH MAKE: DELL MODEL: S2240L	412503	19163
168	LED MONITOR 21 INCH MAKE: DELL MODEL: S2240L	412503	19163
169	10/100/1000 MBPS 8 PORT POE SWITCH	412503	16042
170	10/100/1000 MBPS 8 PORT POE SWITCH	412503	16042
171	STEEL RACK SIX SHELVE (72"X36"X24")	412801	4279
172	STEEL RACK SIX SHELVE (72"X36"X24")	412801	4279
173	STEEL RACK SIX SHELVE (72"X36"X24")	412801	4279
174	STEEL RACK SIX SHELVE (72"X36"X24")	412801	4279
175	STEEL RACK SIX SHELVE (72"X36"X24")	412801	4279
176	STEEL RACK SIX SHELVE (72"X36"X24")	412801	4279
177	STEEL RACK SIX SHELVE (72"X36"X24")	412801	4279
178	STEEL RACK SIX SHELVE (72"X36"X24")	412801	4279

RAY & RAY Rebel Bhavan Kolkata-91 CHARTERED ACCOUNTANT

NHPC LIMITED FARIDABAD

179	STEEL RACK SIX SHELVE (72"X36"X24")	412801	4279
180	STEEL RACK SIX SHELVE (72"X36"X24")	412801	4279
181	STEEL RACK SIX SHELVE (72"X36"X24")	412801	4279
182	STEEL RACK SIX SHELVE (72"X36"X24")	412801	4279
183	STEEL RACK SIX SHELVE (72"X36"X24")	412801	4279
184	STEEL RACK SIX SHELVE (72"X36"X24")	412801	4279
185	STEEL RACK SIX SHELVE (72"X36"X24")	412801	4279
186	STEEL RACK SIX SHELVE (72"X36"X24")	412801	4279
187	STEEL RACK SIX SHELVE (72"X36"X24")	412801	4279
188	STEEL RACK SIX SHELVE (72"X36"X24")	412801	4279
189	STEEL RACK SIX SHELVE (72"X36"X24")	412801	4279
190	STEEL RACK SIX SHELVE (72"X36"X24")	412801	4279
191	STEEL RACK SIX SHELVE (72"X36"X24")	412801	4279
192	STEEL RACK SIX SHELVE (72"X36"X24")	412801	4279
193	STEEL RACK SIX SHELVE (72"X36"X24")	412801	4279
194	STEEL RACK SIX SHELVE (72"X36"X24")	412801	4279
195	STEEL RACK SIX SHELVE (72"X36"X24")	412801	4279
196	STEEL RACK SIX SHELVE (72"X36"X24")	412801	4279
197	STEEL RACK SIX SHELVE (72"X36"X24")	412801	4279
198	STEEL RACK SIX SHELVE (72"X36"X24")	412801	4279
199	STEEL RACK SIX SHELVE (72"X36"X24")	412801	4279
200	STEEL RACK SIX SHELVE (72"X36"X24")	412801	4279
201	CALLER ID CORDLESS PHONE	412801	2121
202	CALLER ID CORDLESS PHONE	412801	2121
203	DIGITAL WEIGHT MACHINE(CAPACITY 2.0 KG)ISI STANDARD	412801	2492
204	DIGITAL WEIGHT MACHINE(CAPACITY 2.0 KG)ISI STANDARD	412801	2492
205	HAVELLS SPRINT 600W MIXER GRINDER	412801	3434
206	HAVELLS SPRINT 600W MIXER GRINDER	412801	3434
207	PRESTIGE PCJ 7.0 JUICER	412801	3232
208	WEIGHING MACHINE	412801	1114
209	WEIGHING MACHINE	412801	1114
210	WEIGHING MACHINE	412801	1114
211	WEIGHING MACHINE	412801	1114
212	NEBULIZER	412801	1962
213	NEBULIZER	412801	1962
214	NEBULIZER	412801	1962
215	KNOCK DIVAN BED (RESID)	411702	18320
216	ZEST SOFA SET (3+1+1)	411702	25648
217	Centre Table	412801	2290
218	IRB BARRACK AT LEFT BANK BALUTAR	410328	2251694
219	CONSTRUCTION OF BOUNDARY WALL FROM KV SCHOOL TO HOME GUARD BARRACK	410328	7765229
220	CONSTRUCTION OF BOUNDARY WALL FENCING FROM RD 920M TO RD 1983M RIGHT BANK	410328	8131568
221	PROVIDING & LAYING STREET LAMP POLE FROM ENTRANCE GATE TO EXIT GATE OF SAMDONG COLONY	410905	1998741
222	CONSTRUCTION OF BIO WASTE BURIAL PIT INCLUDING FENCING NEAR PROJECT HOSPITAL	411202	428008
223	MOTORIZED BUTTERFLY VALVE, ON OFF TYPE, DN 300	410714	61413
224	MOTORIZED BUTTERFLY VALVE, ON OFF TYPE, DN 300	410714	61413
225	INSULGARD RELAY, PD-IG-NEW	410714	1221696
226	VARIAC, 3 PHASE, 10A, INPUT 415 VAC, 50 HZ,OUT PUT 0-470 VAC, ENCLOSED, AIR COOLED	412503	29103
227	VARIAC, 1 PHASE, 10A, INPUT 240 VAC, 50 HZ,OUT PUT 0-270 VAC, ENCLOSED, AIR COOLED	412503	9787
228	INVERTER 3.6 KVA, MICROTEK	412503	30391
229	INVERTER 3.6 KVA, MICROTEK	412503	30391
230	INVERTER 3.6 KVA, MICROTEK	412503	30391
231	HORIZONTAL DOUBLE MOUNTING SIREN SINGLE PHASE RANGE (KM)-3.25, KHERAJ(MODEL-PD 325)	412503	45855
232	HORIZONTAL DOUBLE MOUNTING SIREN SINGLE PHASE RANGE (KM)-3.25, KHERAJ(MODEL-PD 325)	412503	45855
233	INDUSTRIAL TYPE FUME & DUST EXTRACTOR - MAKE: SKS, MODEL: SKS/DE/01	410713	189047
234	INDUSTRIAL TYPE FUME & DUST EXTRACTOR - MAKE: SKS, MODEL: SKS/DE/01	410713	189047
235	INDUSTRIAL TYPE FUME & DUST EXTRACTOR - MAKE: SKS, MODEL: SKS/DE/01	410713	189047
236	INDUSTRIAL TYPE FUME & DUST EXTRACTOR - MAKE: SKS, MODEL: SKS/DE/01	410713	189047
237	FIXED WIRELESS PHONE-BEETEL-F1GSM	412801	2718
238	FIXED WIRELESS PHONE-BEETEL-F1GSM	412801	2718
239	FIXED WIRELESS PHONE-BEETEL-F1GSM	412801	2718
240	FIXED WIRELESS PHONE-BEETEL-F1GSM	412801	2718
241	FIXED WIRELESS PHONE-BEETEL-F1GSM	412801	2718
242	MOBILE HAND SET-NOKIA-215	412801	2296
243	MOBILE HAND SET-NOKIA-215	412801	2296
244	MOBILE HAND SET-NOKIA-215	412801	2296
245	MOBILE HAND SET-NOKIA-215	412801	2296
246	MOBILE HAND SET-NOKIA-215	412801	2296
247	MOBILE HAND SET-NOKIA-215	412801	2296
248	WEATHER PROOF PHONE INCLUDING HARDWARE ENCLOSER-TELNET - WEATHERPROOF IP66 FIELD STATION	411902	16769
249	WEATHER PROOF PHONE INCLUDING HARDWARE ENCLOSER-TELNET - WEATHERPROOF IP66 FIELD STATION	411902	16769
250	6KVA ONLINE UPS, MICROTEK, MODEL NM240MX6KKL11	411804	158772
251	6KVA ONLINE UPS, MICROTEK, MODEL NM240MX6KKL11	411804	158772
252	HEMOTOCRIT METER - MAKE: MARIENFELD MODEL: 32 430 00	412801	1432

RAY & RAY CHARTERED ACCOUNTANT Webel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

253	HEMOTOCRIT METER - MAKE: MARIENFELD MODEL: 32 430 00	412801	1432
254	HEMOTOCRIT METER - MAKE: MARIENFELD MODEL: 32 430 00	412801	1432
255	ACCUCHEK ACTIVE GLUCOMETER	412801	1570
256	ACCUCHEK ACTIVE GLUCOMETER	412801	1570
257	ACCUCHEK ACTIVE GLUCOMETER	412801	1570
258	ACCUCHEK ACTIVE GLUCOMETER	412801	1570
259	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
260	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
261	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
262	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
263	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
264	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
265	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
266	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
267	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
268	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
269	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
270	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
271	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
272	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
273	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
274	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
275	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
276	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
277	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
278	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
279	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
280	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
281	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
282	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
283	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
284	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
285	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
286	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
287	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
288	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
289	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
290	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
291	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
292	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
293	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
294	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
295	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
296	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
297	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
298	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
299	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
300	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
301	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
302	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
303	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
304	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
305	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
306	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
307	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
308	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
309	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
310	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
311	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
312	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
313	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
314	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
315	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
316	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
317	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
318	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
319	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
320	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
321	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
322	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
323	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
324	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
325	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
326	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
327	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
328	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
329	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
330	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
331	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
332	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
333	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
334	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
335	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
336	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
337	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145

RAY & RAY CHARTERED ACCOUNTANT Webel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

338	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
339	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
340	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
341	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
342	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
343	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
344	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
345	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
346	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
347	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
348	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
349	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
350	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
351	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
352	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
353	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
354	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
355	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
356	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
357	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
358	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
359	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
360	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
361	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
362	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
363	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
364	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
365	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
366	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
367	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
368	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
369	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
370	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
371	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
372	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
373	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
374	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
375	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
376	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
377	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
378	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
379	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
380	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
381	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
382	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
383	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
384	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
385	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
386	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
387	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
388	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
389	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
390	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
391	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
392	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
393	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
394	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
395	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
396	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
397	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
398	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145
399	CS- UPPER STATIONARY LABYRINTH WITH ITS HARDWARE, PART NO: 03, DRG. NO: 1KQ004572	410714	1147269
400	VARISTOR 13 ELEMENTS C22/390V (C22X13 390V), MAKE-ALSTOM MODEL- 70034FG2	410714	722113
401	VARISTOR 13 ELEMENTS C22/390V (C22X13 390V), MAKE-ALSTOM MODEL- 70034FG2	410714	722113
402	VARISTOR 13 ELEMENTS C22/390V (C22X13 390V), MAKE-ALSTOM MODEL- 70034FG2	410714	722113
403	VARISTOR 13 ELEMENTS C22/390V (C22X13 390V), MAKE-ALSTOM MODEL- 70034FG2	410714	722113
404	VARISTOR 13 ELEMENTS C22/390V (C22X13 390V), MAKE-ALSTOM MODEL- 70034FG2	410714	722113
405	VARISTOR 13 ELEMENTS C22/390V (C22X13 390V), MAKE-ALSTOM MODEL- 70034FG2	410714	722113
406	VARISTOR 13 ELEMENTS C22/390V (C22X13 390V), MAKE-ALSTOM MODEL- 70034FG2	410714	722113
407	VARISTOR 13 ELEMENTS C22/390V (C22X13 390V), MAKE-ALSTOM MODEL- 70034FG2	410714	722113
408	SHUNT 3000A 0.1 V CL 0.5,ALSTOM PART NO-70038RM0	410714	39776
409	SHUNT 10A 100 MV CL 0.5,ALSTOM PART NO-70041RM0	410714	30597
410	INSULATOR HC21-26,ALSTOM PART NO-25236675	410714	6476
411	INSULATOR HC21-26,ALSTOM PART NO-25236675	410714	6476
412	INSULATOR HC21-26,ALSTOM PART NO-25236675	410714	6476
413	INSULATOR HC21-26,ALSTOM PART NO-25236675	410714	6476
414	INSULATOR HC21-26,ALSTOM PART NO-25236675	410714	6476
415	MARK SUPPORT TERMINAL,ALSTOM PART NO-X1000110	410714	6119
416	X2/IPG2A.11 PLATE, 70021KZ1	410714	418668
417	3PHASE DIODE BRIDGES 400A,ALSTOM PART NO-70018VA0	410714	560944

RAY & RAY Nabel Bhavan Kolkata-91 CHARTERED ACCOUNTANTS

NHPC LIMITED FARIDABAD

418	FLASHING RESISTOR 0U90 60 KW 10 S,ALSTOM PART NO-70223RG1	410714	6119
419	RESISTOR RWS1 5X373, 3K3U 800W,ALSTOM PART NO-70030RR0	410714	122388
420	DIODE BRIDGE BD40931/CB200, TEESTA-V	410714	10199
421	RS RB57 5X26 2U2J,ALSTOM PART NO-70130RR0	410714	5457
422	RS RB57 5X26 2U2J,ALSTOM PART NO-70130RR0	410714	5457
423	RS RB57 5X26 2U2J,ALSTOM PART NO-70130RR0	410714	5457
424	RS RB57 5X26 2U2J,ALSTOM PART NO-70130RR0	410714	5457
425	RS RB57 5X26 2U2J,ALSTOM PART NO-70130RR0	410714	5457
426	KSB MAKE MODEL BPD 302/9,20 HP,2900 RPM,415 VAC, VERTICAL BOREWELL SUBMERSIBLE PUMP	411112	42420
427	KSB MAKE MODEL BPD 302/9,20 HP,2900 RPM,415 VAC, VERTICAL BOREWELL SUBMERSIBLE PUMP	411112	42420
428	KSB MAKE MODEL BPD 302/9,20 HP,2900 RPM,415 VAC, VERTICAL BOREWELL SUBMERSIBLE PUMP	411112	42420
429	KSB MAKE MODEL BPD 302/9,20 HP,2900 RPM,415 VAC, VERTICAL BOREWELL SUBMERSIBLE PUMP	411112	42420
430	SONY 43 INCH TV KDL-43W800D	412501	63630
431	GEYSER 35 LTR.	412007	12258
432	GEYSER 35 LTR.	412007	12258
433	GEYSER 35 LTR.	412007	12258
434	GEYSER 35 LTR.	412007	12258
435	GEYSER 35 LTR.	412007	12258
436	GEYSER 35 LTR.	412007	12258
437	GEYSER 35 LTR.	412007	12258
438	GEYSER 35 LTR.	412007	12258
439	GEYSER 25 L CAPACITY, MAKE RACLOD, MODEL :ETERNO	412007	10582
440	GEYSER 25 L CAPACITY, MAKE RACLOD, MODEL :ETERNO	412007	10582
441	GEYSER 25 L CAPACITY, MAKE RACLOD, MODEL :ETERNO	412007	10582
442	GEYSER 25 L CAPACITY, MAKE RACLOD, MODEL :ETERNO	412007	10582
443	GEYSER 25 L CAPACITY, MAKE RACLOD, MODEL :ETERNO	412007	10582
444	GEYSER 25 L CAPACITY, MAKE RACLOD, MODEL :ETERNO	412007	10582
445	GEYSER 25 L CAPACITY, MAKE RACLOD, MODEL :ETERNO	412007	10582
446	GEYSER 25 L CAPACITY, MAKE RACLOD, MODEL :ETERNO	412007	10582
447	EXECUTIVE CHAIR , HIGH BACK,PUSH BACK HYDROLIC RAJKAMAL MODEL NO. RC9250	411701	18281
448	EXECUTIVE CHAIR , HIGH BACK,PUSH BACK HYDROLIC RAJKAMAL MODEL NO. RC9250	411701	18281
449	EXECUTIVE REVOLVING CHAIR RAJKAMAL MODEL NO. RC8411	411701	9250
450	EXECUTIVE REVOLVING CHAIR RAJKAMAL MODEL NO. RC8411	411701	9237
451	EXECUTIVE REVOLVING CHAIR RAJKAMAL MODEL NO. RC8411	411701	9237
452	EXECUTIVE REVOLVING CHAIR RAJKAMAL MODEL NO. RC8411	411701	9237
453	EXECUTIVE REVOLVING CHAIR RAJKAMAL MODEL NO. RC8411	411701	9237
454	EXECUTIVE REVOLVING CHAIR RAJKAMAL MODEL NO. RC8411	411701	9237
455	VISITOR CHAIR WITH ARM SEAT BACK PADED RAJKAMAL MODEL NO. OC8412	411701	8023
456	VISITOR CHAIR WITH ARM SEAT BACK PADED RAJKAMAL MODEL NO. OC8412	411701	8023
457	VISITOR CHAIR WITH ARM SEAT BACK PADED RAJKAMAL MODEL NO. OC8412	411701	8023
458	VISITOR CHAIR WITH ARM SEAT BACK PADED RAJKAMAL MODEL NO. OC8412	411701	8023
459	VISITOR CHAIR WITH ARM SEAT BACK PADED RAJKAMAL MODEL NO. OC8412	411701	8023
460	VISITOR CHAIR WITH ARM SEAT BACK PADED RAJKAMAL MODEL NO. OC8412	411701	8023
461	VISITOR CHAIR WITH ARM SEAT BACK PADED RAJKAMAL MODEL NO. OC8412	411701	8023
462	VISITOR CHAIR WITH ARM SEAT BACK PADED RAJKAMAL MODEL NO. OC8412	411701	8023
463	VISITOR CHAIR WITH ARM SEAT BACK PADED RAJKAMAL MODEL NO. OC8412	411701	8023
464	VISITOR CHAIR WITH ARM SEAT BACK PADED RAJKAMAL MODEL NO. OC8412	411701	8023
465	VISITOR CHAIR WITH ARM SEAT BACK PADED RAJKAMAL MODEL NO. OC8412	411701	8023
466	VISITOR CHAIR WITH ARM SEAT BACK PADED RAJKAMAL MODEL NO. OC8412	411701	8023
467	VISITOR CHAIR WITH ARM SEAT BACK PADED RAJKAMAL MODEL NO. OC8412	411701	8023
468	VISITOR CHAIR WITH ARM SEAT BACK PADED RAJKAMAL MODEL NO. OC8412	411701	8023
469	VISITOR CHAIR WITH ARM SEAT BACK PADED RAJKAMAL MODEL NO. OC8412	411701	8023
470	VISITOR CHAIR WITH ARM SEAT BACK PADED RAJKAMAL MODEL NO. OC8412	411701	8023
471	VISITOR CHAIR WITH ARM SEAT BACK PADED RAJKAMAL MODEL NO. OC8412	411701	8023
472	VISITOR CHAIR WITH ARM SEAT BACK PADED RAJKAMAL MODEL NO. OC8412	411701	8023
473	VISITOR CHAIR WITH ARM SEAT BACK PADED RAJKAMAL MODEL NO. OC8412	411701	8023
474	VISITOR CHAIR WITH ARM SEAT BACK PADED RAJKAMAL MODEL NO. OC8412	411701	8023
475	VISITOR CHAIR WITH ARM SEAT BACK PADED RAJKAMAL MODEL NO. OC8412	411701	8023
476	VISITOR CHAIR WITH ARM SEAT BACK PADED RAJKAMAL MODEL NO. OC8412	411701	8023

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

477	VISITOR CHAIR WITH ARM SEAT BACK PADED RAJKAMAL MODEL NO. OC8412	411701	8023
478	VISITOR CHAIR WITH ARM SEAT BACK PADED RAJKAMAL MODEL NO. OC8412	411701	8023
479	VISITOR CHAIR WITH ARM SEAT BACK PADED RAJKAMAL MODEL NO. OC8412	411701	8023
480	VISITOR CHAIR WITH ARM SEAT BACK PADED RAJKAMAL MODEL NO. OC8412	411701	8023
481	VISITOR CHAIR WITH ARM SEAT BACK PADED RAJKAMAL MODEL NO. OC8412	411701	8023
482	VISITOR CHAIR WITH ARM SEAT BACK PADED RAJKAMAL MODEL NO. OC8412	411701	8023
483	VISITOR CHAIR WITH ARM SEAT BACK PADED RAJKAMAL MODEL NO. OC8412	411701	8023
484	VISITOR CHAIR WITH ARM SEAT BACK PADED RAJKAMAL MODEL NO. OC8412	411701	8023
485	VISITOR CHAIR WITH ARM SEAT BACK PADED RAJKAMAL MODEL NO. OC8412	411701	8023
486	VISITOR CHAIR WITH ARM SEAT BACK PADED RAJKAMAL MODEL NO. OC8412	411701	8023
487	VISITOR CHAIR WITH ARM SEAT BACK PADED RAJKAMAL MODEL NO. OC8412	411701	8023
488	VISITOR CHAIR WITH ARM SEAT BACK PADED RAJKAMAL MODEL NO. OC8412	411701	8023
489	VISITOR CHAIR WITH ARM SEAT BACK PADED RAJKAMAL MODEL NO. OC8412	411701	8023
490	VISITOR CHAIR WITH ARM SEAT BACK PADED RAJKAMAL MODEL NO. OC8412	411701	8023
491	VISITOR CHAIR WITH ARM SEAT BACK PADED RAJKAMAL MODEL NO. OC8412	411701	8023
492	VISITOR CHAIR WITH ARM SEAT BACK PADED RAJKAMAL MODEL NO. OC8412	411701	8023
493	VISITOR CHAIR WITH ARM SEAT BACK PADED RAJKAMAL MODEL NO. OC8412	411701	8023
494	CENTER TABLE	411701	11122
495	CENTER TABLE	411701	11122
496	EXECUTIVE TABLE-DESK WITH SIDE UNIT & BACK UNIT-DESK SIZE 1.8X0.9X0.75 M MAKE-KOTI MODEL -1817	411701	39320
497	TABLE SIZE 1500X750 MM WITH TWO DRAWER RAJKAMAL MODEL NO. TL121	411701	17844
498	TABLE SIZE 1500X750 MM WITH TWO DRAWER RAJKAMAL MODEL NO. TL121	411701	17844
499	BUSINESS LATOP COMPUTERHP LAPTOP MODEL HP PROBOOK 4410	411801	67130
500	BUSINESS LATOP COMPUTERHP LAPTOP MODEL HP PROBOOK 4410	411801	67130
501	BUSINESS LATOP COMPUTERHP LAPTOP MODEL HP PROBOOK 4410	411801	67130
502	BUSINESS LATOP COMPUTERHP LAPTOP MODEL HP PROBOOK 4410	411801	67130
503	BUSINESS LATOP COMPUTERHP LAPTOP MODEL HP PROBOOK 4410	411801	67130
504	KENT PERK WATER PURIFIER	412020	49573
505	KENT PERK WATER PURIFIER	412020	49572
506	KENT PERK WATER PURIFIER	412020	49572
507	BUS (32+1) SEATER - MAKE:TATA, MODEL:STARBUS (32+1) SEATER ON LP712/42, EMISSION:BSIII	411507	1738454
508	DIESEL ENGINE DRIVEN HORIZONTAL CENTRIFUGAL AXIALLY SPLIT CASE PUMP 10 HP 1625 LPM	411112	247097
509	HORIZONTAL SPLIT CASING (HSC) CENTRIFUGAL PUMP 10 HP	411112	209873
510	QUICK HEAL TOTAL SECURITY ANTIVIRUS FOR 10 USER, 2015	412201	15554
511	INVERTER BASED PORTABLE WELDING MACHINE (MAKE: ESAB, MODEL: BUDDY ARC 400I)	411114	61760
512	INVERTER BASED PORTABLE WELDING MACHINE (MAKE: ESAB, MODEL: BUDDY ARC 400I)	411114	61760
513	BIG SIZE TRIPOD FOR NIKON D5100 CAMERA	412801	2727
514	STEP UP GEN. (DIESEL) TRANSF. 500KVA,0.415KV/11KV,50HZ,3PH,OUT TYPE,V.G.YND11,COLLING-ONAN,OIL IMM.	410802	533028
515	STEP UP GEN. (DIESEL) TRANSF. 500KVA,0.415KV/11KV,50HZ,3PH,OUT TYPE,V.G.YND11,COLLING-ONAN,OIL IMM.	410802	533028
516	FULLY-AUTOMATED BIOCHEMISTRY ANALYZER - MAKE:MERIL MERILYYSER , MODEL: AUTOQUANT100	412005	797799
517	TELETWIN (1+1) TELEPHONE SET, BEETEL, B-77	412801	2927
518	TELETWIN (1+1) TELEPHONE SET, BEETEL, B-77	412801	2927
519	TELETWIN (1+1) TELEPHONE SET, BEETEL, B-77	412801	2927
520	TELETWIN (1+1) TELEPHONE SET, BEETEL, B-77	412801	2927
521	FULL HD LED TV 32INCH MODEL KLV-32W562D	412501	36259
522	FULL HD LED TV 32INCH MODEL KLV-32W562D	412501	36259
523	FULL HD LED TV 32INCH MODEL KLV-32W562D	412501	36259
524	FULL HD LED TV 32INCH MODEL KLV-32W562D	412501	36259
525	FULL HD LED TV 32INCH MODEL KLV-32W562D	412501	36259
526	FULL HD LED TV 32INCH MODEL KLV-32W562D	412501	36259
527	FULL HD LED TV 32INCH MODEL KLV-32W562D	412501	36259
528	GODREJ SOFA SET WITH CENTRE TABLE ENCARDO	411701	60481
529	GEYSER 25 L CAPACITY, MAKE RACLOD, MODEL :ETERNO	412007	10582
530	LAN CONNETIVITY BASED 55 INCH LED TV INTEGRATED DISPLAY WITH WALL MOUNTING KIT, MAKE: SONY(MODEL: KD	412501	161600
531	ALUMINIUM AUTO FOLDING LADDER WITH PLATEFORM, STEP, 10 FEET	412503	8399
532	ALUMINIUM AUTO FOLDING LADDER WITH PLATEFORM, STEP, 10 FEET	412503	8399

RAY & RAY CHARTERED ACCOUNTANT Vidyut Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

533	ALUMINIUM AUTO FOLDING LADDER WITH PLATEFORM, STEP, 10 FEET	412503	8399
534	ALUMINIUM AUTO FOLDING LADDER WITH PLATEFORM, STEP, 10 FEET	412503	8399
535	Plastic Chair with Cushion Seat & Back	412801	2252
536	Plastic Chair with Cushion Seat & Back	412801	2252
537	Plastic Chair with Cushion Seat & Back	412801	2252
538	Plastic Chair with Cushion Seat & Back	412801	2252
539	Plastic Chair with Cushion Seat & Back	412801	2252
540	Plastic Chair with Cushion Seat & Back	412801	2252
541	Plastic Chair with Cushion Seat & Back	412801	2252
542	Plastic Chair with Cushion Seat & Back	412801	2252
543	Plastic Chair with Cushion Seat & Back	412801	2252
544	Plastic Chair with Cushion Seat & Back	412801	2252
545	Plastic Chair with Cushion Seat & Back	412801	2252
546	Plastic Chair with Cushion Seat & Back	412801	2252
547	Plastic Chair with Cushion Seat & Back	412801	2252
548	Plastic Chair with Cushion Seat & Back	412801	2252
549	Plastic Chair with Cushion Seat & Back	412801	2252
550	Plastic Chair with Cushion Seat & Back	412801	2252
551	Centre Table	412801	4008
552	Centre Table	412801	4008
553	Centre Table	412801	4008
554	Centre Table	412801	4008
555	SELF SUPPORTING EXTENDABLE ALUMINIUM LADDER OF EXTENDED SIZE UPTO 36 FEET WITH FOLDED SIZE 20-22 FT	412503	15587
556	SELF SUPPORTING EXTENDABLE ALUMINIUM LADDER OF EXTENDED SIZE UPTO 36 FEET WITH FOLDED SIZE 20-22 FT	412503	15587
557	SELF SUPPORTING EXTENDABLE ALUMINIUM LADDER OF EXTENDED SIZE UPTO 36 FEET WITH FOLDED SIZE 20-22 FT	412503	15587
558	ALUMINIUM DOUBLE EXTENSION LADDER IN THREE FOLD HEIGHT 22 FEET EXTENDED UPTO 56 FEET	412503	27086
559	ALUMINIUM DOUBLE EXTENSION LADDER IN THREE FOLD HEIGHT 22 FEET EXTENDED UPTO 56 FEET	412503	27086
560	ALUMINIUM DOUBLE EXTENSION LADDER IN THREE FOLD HEIGHT 22 FEET EXTENDED UPTO 56 FEET	412503	27086
561	SINGLE BED 78X36 MADE OF 18 MM BHUTAN BOARD	411701	8015
562	SINGLE BED 78X36 MADE OF 18 MM BHUTAN BOARD	411701	8015
563	SINGLE BED 78X36 MADE OF 18 MM BHUTAN BOARD	411701	8015
564	SINGLE BED 78X36 MADE OF 18 MM BHUTAN BOARD	411701	8015
565	SINGLE BED 78X36 MADE OF 18 MM BHUTAN BOARD	411701	8015
566	SINGLE BED 78X36 MADE OF 18 MM BHUTAN BOARD	411701	8015
567	SINGLE BED 78X36 MADE OF 18 MM BHUTAN BOARD	411701	8015
568	SINGLE BED 78X36 MADE OF 18 MM BHUTAN BOARD	411701	8015
569	SINGLE BED 78X36 MADE OF 18 MM BHUTAN BOARD	411701	8015
570	SINGLE BED 78X36 MADE OF 18 MM BHUTAN BOARD	411701	8015
571	SINGLE BED 78X36 MADE OF 18 MM BHUTAN BOARD	411701	8015
572	SINGLE BED 78X36 MADE OF 18 MM BHUTAN BOARD	411701	8015
573	SINGLE BED 78X36 MADE OF 18 MM BHUTAN BOARD	411701	8015
574	SINGLE BED 78X36 MADE OF 18 MM BHUTAN BOARD	411701	8015
575	SINGLE BED 78X36 MADE OF 18 MM BHUTAN BOARD	411701	8015
576	SINGLE BED 78X36 MADE OF 18 MM BHUTAN BOARD	411701	8015
577	BATTERY RACK AND LINK	412801	2574
578	BATTERY RACK AND LINK	412801	2574
579	BATTERY RACK AND LINK	412801	2574
580	INVERTER 3.6 KVA, MICROTEK	412503	18185
581	INVERTER 3.6 KVA, MICROTEK	412503	18185
582	INVERTER 3.6 KVA, MICROTEK	412503	18185
583	STUDY TABLE 2'X4, WITH SINGLE DRAWER	411701	5611
584	STUDY TABLE 2'X4, WITH SINGLE DRAWER	411701	5611
585	STUDY TABLE 2'X4, WITH SINGLE DRAWER	411701	5611
586	STUDY TABLE 2'X4, WITH SINGLE DRAWER	411701	5611
587	STUDY TABLE 2'X4, WITH SINGLE DRAWER	411701	5611
588	STUDY TABLE 2'X4, WITH SINGLE DRAWER	411701	5611
589	STUDY TABLE 2'X4, WITH SINGLE DRAWER	411701	5611
590	STUDY TABLE 2'X4, WITH SINGLE DRAWER	411701	5611
591	GEYSER 25 L CAPACITY, MAKE RACLOD, MODEL :ETERNO	412007	10582
592	CS-SHAFT SLEEVE (IN 02 PIECES) WITH ITS HARDWARE, DRG. NO: 1KQ004700	410714	370872
593	CS-SHAFT SLEEVE (IN 02 PIECES) WITH ITS HARDWARE, DRG. NO: 1KQ004700	410714	370872
594	CS-SHAFT SLEEVE (IN 02 PIECES) WITH ITS HARDWARE, DRG. NO: 1KQ004700	410714	370872
595	FACING PLATE FOR HEAD COVER WITH HP-HVOF HARD COATING, 13-4 STAINLESS STEEL (DRW. REF. 1KQ004572)	410714	1924359
596	FACING PLATE FOR BOTTOM RING WITH HP-HVOF HARD COATING, 13-4 STAINLESS STEEL(DRW. REF. 1KQ004573)	410714	1924359
597	FACING PLATE FOR BOTTOM RING WITH HP-HVOF HARD COATING, 13-4 STAINLESS STEEL(DRW. REF. 1KQ004573)	410714	1924359
598	FACING PLATE FOR BOTTOM RING WITH HP-HVOF HARD COATING, 13-4 STAINLESS STEEL(DRW. REF. 1KQ004573)	410714	1924359
599	NEUTRAL GROUNDING TRANSFORMER, DRY TYPE, 1 PHASE, CAST RESIN TRANSFORMER, 13.8 KV/240 V, 50 HZ MAKE	410714	398687
600	HEATING ARRANGEMENT OF LOWER MOVING LABYRENTH	410714	1337943
601	C/O BOUNDARY WALL WITH WATCH TOWER AT RIGHT BANK	410328	8824071
606			
	Total		72169948

RAY & RAY CHARTERED ACCOUNTANT Webel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

1.2 Addition on account of others (Transfer In from Subsidiary companies)

Sl. No.	Particular of assets	Head of account	Gross block (Rs.)	Net Block Addition (Rs.)	Name of Subsidiary Company	Advice number
	Total			0		

1.3 Addition on account of inter unit transfers

Sl. No.	Particular of assets	Head of account	Gross block of Assets (Rs.)	Detail of the Unit / Company from where Assets Received (Transferred In)		Advice number
				Name of Unit / Company	Code of Unit / Company	
					e.g. 100 , 101	
1	MICROSOFT OFFICE STD 2016 SINGL OLP C	412201	18370	Corporate Office	100	IUA16-100-153101/Q2-33
2	MICROSOFT OFFICE STD 2016 SINGL OLP C	412201	18370	Corporate Office	100	IUA16-100-153101/Q2-34
3	MICROSOFT OFFICE STD 2016 SINGL OLP C	412201	18370	Corporate Office	100	IUA16-100-153101/Q2-35
4	MICROSOFT OFFICE STD 2016 SINGL OLP C	412201	18370	Corporate Office	100	IUA16-100-153101/Q2-36
5	MICROSOFT OFFICE STD 2016 SINGL OLP C	412201	18370	Corporate Office	100	IUA16-100-153101/Q2-37
6	MICROSOFT OFFICE STD 2016 SINGL OLP C	412201	18370	Corporate Office	100	IUA16-100-153101/Q2-38
7	MICROSOFT OFFICE STD 2016 SINGL OLP C	412201	18370	Corporate Office	100	IUA16-100-153101/Q2-39
8	MICROSOFT OFFICE STD 2016 SINGL OLP C	412201	18370	Corporate Office	100	IUA16-100-153101/Q2-40
9	MICROSOFT OFFICE STD 2016 SINGL OLP C	412201	18370	Corporate Office	100	IUA16-100-153101/Q2-41
10	MICROSOFT OFFICE STD 2016 SINGL OLP C	412201	18370	Corporate Office	100	IUA16-100-153101/Q2-42
11	MICROSOFT OFFICE STD 2016 SINGL OLP C	412201	18370	Corporate Office	100	IUA16-100-153101/Q2-43
12	MICROSOFT OFFICE STD 2016 SINGL OLP C	412201	18370	Corporate Office	100	IUA16-100-153101/Q2-44
13	MICROSOFT OFFICE STD 2016 SINGL OLP C	412201	18370	Corporate Office	100	IUA16-100-153101/Q2-45
14	MICROSOFT OFFICE STD 2016 SINGL OLP C	412201	18370	Corporate Office	100	IUA16-100-153101/Q2-46
15	MICROSOFT OFFICE STD 2016 SINGL OLP C	412201	18370	Corporate Office	100	IUA16-100-153101/Q2-47
16	MICROSOFT OFFICE STD 2016 SINGL OLP C	412201	18370	Corporate Office	100	IUA16-100-153101/Q2-48
17	MICROSOFT OFFICE STD 2016 SINGL OLP C	412201	18370	Corporate Office	100	IUA16-100-153101/Q2-49
18	MICROSOFT OFFICE STD 2016 SINGL OLP C	412201	18370	Corporate Office	100	IUA16-100-153101/Q2-50
19	MICROSOFT OFFICE STD 2016 SINGL OLP C	412201	18370	Corporate Office	100	IUA16-100-153101/Q2-51
20	MICROSOFT OFFICE STD 2016 SINGL OLP C	412201	18370	Corporate Office	100	IUA16-100-153101/Q2-52
21	MICROSOFT OFFICE STD 2016 SINGL OLP C	412201	18370	Corporate Office	100	IUA16-100-153101/Q2-53
22	MICROSOFT OFFICE STD 2016 SINGL OLP C	412201	18370	Corporate Office	100	IUA16-100-153101/Q2-54
23	MICROSOFT OFFICE STD 2016 SINGL OLP C	412201	18370	Corporate Office	100	IUA16-100-153101/Q2-55
24	MICROSOFT OFFICE STD 2016 SINGL OLP C	412201	18370	Corporate Office	100	IUA16-100-153101/Q2-56
25	MICROSOFT OFFICE STD 2016 SINGL OLP C	412201	18370	Corporate Office	100	IUA16-100-153101/Q2-57
26	MICROSOFT OFFICE STD 2016 SINGL OLP C	412201	18370	Corporate Office	100	IUA16-100-153101/Q2-58
27	MICROSOFT OFFICE STD 2016 SINGL OLP C	412201	18370	Corporate Office	100	IUA16-100-153101/Q2-59
28	MICROSOFT OFFICE STD 2016 SINGL OLP C	412201	18370	Corporate Office	100	IUA16-100-153101/Q2-60
29	MICROSOFT OFFICE STD 2016 SINGL OLP C	412201	18370	Corporate Office	100	IUA16-100-153101/Q2-61
30	MICROSOFT OFFICE STD 2016 SINGL OLP C	412201	18370	Corporate Office	100	IUA16-100-153101/Q2-62
31	MICROSOFT OFFICE STD 2016 SINGL OLP C	412201	18370	Corporate Office	100	IUA16-100-153101/Q2-63
32	MICROSOFT OFFICE STD 2016 SINGL OLP C	412201	18370	Corporate Office	100	IUA16-100-153101/Q2-64
33	MICROSOFT OFFICE STD 2016 SINGL OLP C	412201	18370	Corporate Office	100	IUA16-100-153101/Q2-65
34	MICROSOFT OFFICE STD 2016 SINGL OLP C	412201	18370	Corporate Office	100	IUA16-100-153101/Q2-66
35	MICROSOFT OFFICE STD 2016 SINGL OLP C	412201	18370	Corporate Office	100	IUA16-100-153101/Q2-67
36	MICROSOFT OFFICE STD 2016 SINGL OLP C	412201	18370	Corporate Office	100	IUA16-100-153101/Q2-68
37	AIR CONDITIONER SPLIT VOLTAS 1.5 TON 5 STAR 185CY CODE 88160044	412008	31248	Corporate Office	100	IUA16-100-153101/Q3-70
38	DESSERT COOLER	412011	13575	Corporate Office	100	IUA16-100-153101/Q3-71
39	DELL XPS 15Z LAPTOP INTEL I7 2.80GHZ 8GB RAM 750GB HDD 15.6 DISPLAY WINDOWS 7 DVDRW 2GB DISPLAY ETC	411881	87640	Corporate Office	100	IUA16-100-153101/Q3-68

RAY & RAY CHARTERED ACCOUNTANTS Nikhil Bhavan Kolkata-91

40	MOBILE XIAOMI REDMI NOTE 3 DARK GREY 32GB IMEI 862628031107217	412801	3500	Corporate Office	100	IUA16-100-153101/Q3-69
	PEDESTAL FAN	412801	3860	Corporate Office	100	IUA16-100-153101/Q3-72
	SYMANTEC ANTI VIROUS SOLUTION	412201	2215	Corporate Office	100	IUA16-100-153101/Q4-37
	Total		803358			

2.1 Deductions on account of Others (Sale/Disposal/Write off)

Sl. No.	Particular of assets	Head of account	Gross block Addition (Rs.)
1	Tata Tipers SK03/1410	411104	74085
2	Tata Tipers SK03/1413	411104	74085
3	VARISTOR 13 ELEMENTS C22/390V (C22X13 390V), MAKE-ALSTOM MODEL- 70034FG2	410701	2968687
4	Godrej Chair CHR-7B	411701	1
5	Godrej Chair CHR-7B	411701	1
6	Gpdrej Chair 7B	411701	1
7	Godrej Storewell	411701	1
8	Sofa Set (3+1+1)	411701	23549
9	Sofa Set (3+1+1)	411701	23550
10	Godrej Storewell,4 Shelves Big 78"	411704	5783
11	Sofa Set with Centre Table	411704	16380
12	Black Board(Spl. Glass Sheet) 1.94 Mtr X 1.23 Mtr	411704	6442
13	Black Board(Spl. Glass Sheet) 1.94 Mtr X 1.23 Mtr	411704	6442
14	Black Board(Spl. Glass Sheet) 1.94 Mtr X 1.23 Mtr	411704	6442
15	Black Board(Spl. Glass Sheet) 1.94 Mtr X 1.23 Mtr	411704	6442
16	Black Board(Spl. Glass Sheet) 1.94 Mtr X 1.23 Mtr	411704	6442
17	Black Board(Spl. Glass Sheet) 1.94 Mtr X 1.23 Mtr	411704	6442
18	Black Board(Spl. Glass Sheet) 1.94 Mtr X 1.23 Mtr	411704	6442
19	Black Board(Spl. Glass Sheet) 1.94 Mtr X 1.23 Mtr	411704	6442
20	ANNOUNCEMENT CARD TN737B	411902	80340
21	ANALOG LAN CARD TN793CP	411902	66950
22	ANALOG LAN CARD TN793CP	411902	66950
23	ANALOG LAN CARD TN793CP	411902	66950
24	ANALOG LAN CARD TN793CP	411902	66950
25	Fax Machine	411902	7329
26	FAX MACHINE, PLAIN PAPER PRINTING, 14.4 KBPS, MAKE - CANNON, MODEL - JX210P	411902	7572
27	FAX MACHINE, PLAIN PAPER PRINTING, 14.4 KBPS, MAKE - CANNON, MODEL - JX210P	411902	7572
28	EXTNSION MIRROR WITH TORCH	412020	1827
29	EXTNSION MIRROR WITH TORCH	412020	1828
30	EXTNSION MIRROR WITH TORCH	412020	1827
31	EXTNSION MIRROR WITH TORCH	412020	1828
32	EXTNSION MIRROR WITH TORCH	412020	2688
33	EXTNSION MIRROR WITH TORCH	412020	2688
34	EXTNSION MIRROR WITH TORCH	412020	2687
35	EXTNSION MIRROR WITH TORCH	412020	2687
36	EXTNSION MIRROR WITH TORCH	412020	2688
37	AHUJA Microphone Stand Model No.	412501	1
38	Box type Speaker 200 W SRX-250 D	412501	1
39	Box type Speaker 200 W SRX-250 D	412501	1
40	100 Watts main Loud Speaker	412501	5190
41	Model No. LBD-8375 (PHILIPS)	412501	5191
42	Cable and Acessories excluding	412501	16639
43	Colour T.V 14 "	412501	5547
44	Colour T.V 14"	412501	5547
45	Colour T.V 14"	412501	5547
46	Colour T.V 14"	412501	5547
47	Colour T.V 14"	412501	5547
48	Colour T.V 14"	412501	5546
49	Colour T.V 14"	412501	5546
50	Colour T.V 14"	412501	5546
51	Colour T.V 21	412501	10660
52	CTV 29 Sony Model KVXF 29M80	412501	27143
53	CTV 21 Sony Model No-XF 21M80	412501	11509
54	CTV 21 Sony Model No-XF 21M83	412501	11509
55	CTV 21 Sony Model No-XF 21M85	412501	11509
56	CTV 21 Sony Model No-XF 21M87	412501	11508
57	Godrej Chair CH-04	412801	1
58	Godrej Chair CH-05	412801	1
59	Godrej Chair CH-06	412801	1
60	Godrej Chair CH-07	412801	1
61	Godrej Chair CH-08	412801	1
62	Godrej Chair CH-09	412801	1
63	Godrej Chair CH-10	412801	1
64	Godrej Chair CH-11	412801	1
65	Godrej Computer Chair CPCH-7022	412801	1
66	Godrej Computer Chair CPCH-7023	412801	1
67	Godrej Computer Chair CPCH-7024	412801	1
68	Godrej Computer Chair CPCH-7025	412801	1
69	Godrej Computer Chair CPCH-7026	412801	1
70	Godrej Computer Chair CPCH-7027	412801	1
71	Godrej Computer Chair CPCH-7028	412801	1
72	Godrej Computer Chair CPCH-7029	412801	1
73	Godrej Chair - CH-7	412801	1

RAY & RAY CHARTERED ACCOUNTANT Netaji Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

74	Godrej Chair - CH-7	412801	1
75	Godrej Chair - CH-9	412801	1
76	Godrej Chair PCH-7B	412801	1
77	Godrej Chair PCH-7B	412801	1
78	Godrej Chair CH-7	412801	1
79	Godrej Office Chair CH-4	412801	1
80	Godrej Office Chair CH-4	412801	1
81	STUDY CHAIR	412801	1
82	STUDY CHAIR	412801	1
83	STUDY CHAIR	412801	1
84	Rocking chair	412801	1
85	Rocking chair	412801	1
86	Rocking chair	412801	1
87	REVOLVING CHAIR WITH HIGH BACK	412801	2050
88	OFFICE CHAIR CUSHIONED SEAT & BACK, PIPE FRAME WITH ARM	412801	3664
89	OFFICE CHAIR CUSHIONED SEAT & BACK, PIPE FRAME WITH ARM	412801	3664
90	OFFICE CHAIR CUSHIONED SEAT & BACK, PIPE FRAME WITH ARM	412801	3664
91	SUPREME MOULDED PLASTIC CHAIR WITH CAUHION	412801	1
92	SUPREME MOULDED PLASTIC CHAIR WITH CAUHION	412801	1
93	SUPREME MOULDED PLASTIC CHAIR WITH CAUHION	412801	1
94	SUPREME MOULDED PLASTIC CHAIR WITH CAUHION	412801	1
95	SUPREME MOULDED PLASTIC CHAIR WITH CAUHION	412801	1
96	Godrej Chair Revolving CH-1015	412801	1
97	Computer Chair	412801	1
98	Godrej Table T-31	412801	1
99	Godrej Table T-32	412801	1
100	Godrej Table T-33	412801	1
101	Godrej Table T-34	412801	1
102	Godrej Table T-35	412801	1
103	Godrej Table T-36	412801	1
104	Godrej Table T-37	412801	1
105	Godrej Table T-III (Code No. 3338)	412801	1
106	Godrej Table T-III (Code No. 3338)	412801	1
107	Godrej Table T-III (Code No. 3338)	412801	1
108	Godrej Table T-III (Code No. 3338)	412801	1
109	Godrej Table T-III (Code No. 3338)	412801	1
110	Godrej Table T-III (Code No. 3338)	412801	1
111	WOODEN BED-6'X3'	412801	2200
112	WOODEN BED-6'X3'	412801	2200
113	WOODEN BED-6'X3'	412801	2200
114	WOODEN BED-6'X3'	412801	2200
115	WOODEN BED-6'X3'	412801	2300
116	WOODEN BED-6'X3'	412801	2300
117	Bench & Desk	412801	1
118	Bench & Desk	412801	1
119	Bench & Desk	412801	1
120	Bench & Desk	412801	1
121	Bench & Desk	412801	1
122	Bench & Desk	412801	1
123	Bench & Desk	412801	1
124	Bench & Desk	412801	1
125	Bench & Desk	412801	1
126	Bench & Desk	412801	1
127	Bench & Desk	412801	1
128	Bench & Desk	412801	1
129	Bench & Desk	412801	1
130	Bench & Desk	412801	1
131	Bench & Desk	412801	1
132	Bench & Desk	412801	1
133	Bench & Desk	412801	1
134	Bench & Desk	412801	1
135	Bench & Desk	412801	1
136	Bench & Desk	412801	1
137	Bench & Desk	412801	1
138	Bench & Desk	412801	1
139	Bench & Desk	412801	1
140	Bench & Desk	412801	1
141	Bench & Desk	412801	1
142	Bench & Desk	412801	1
143	Bench & Desk	412801	1
144	Bench & Desk	412801	1
145	Bench & Desk	412801	1
146	Bench & Desk	412801	1
147	Bench & Desk	412801	1
148	Bench & Desk	412801	1
149	Bench & Desk	412801	1
150	Bench & Desk	412801	1
151	Bench & Desk	412801	1
152	Bench & Desk	412801	1
153	Bench & Desk	412801	1
154	Bench & Desk	412801	1
155	Bench & Desk	412801	1
156	Bench & Desk	412801	1
157	Bench & Desk	412801	1

S. RAY & RAY CHARTERED ACCOUNTANTS

NHPC LIMITED FARIDABAD

158	Bench & Desk	412801	1
159	Bench & Desk	412801	1
160	Bench & Desk	412801	1
161	Bench & Desk	412801	1
162	Bench & Desk	412801	1
163	Bench & Desk	412801	1
164	Bench & Desk	412801	1
165	Bench & Desk	412801	1
166	Bench & Desk	412801	1
167	Bench & Desk	412801	1
168	Bench & Desk	412801	1
169	Bench & Desk	412801	1
170	Bench & Desk	412801	1
171	Bench & Desk	412801	1
172	Bench & Desk	412801	1
173	Bench & Desk	412801	1
174	Bench & Desk	412801	1
175	Bench & Desk	412801	1
176	Bench & Desk	412801	1
177	Bench & Desk	412801	1
178	Bench & Desk	412801	1
179	Bench & Desk	412801	1
180	Bench & Desk	412801	1
181	Bench & Desk	412801	1
182	Bench & Desk	412801	1
183	Bench & Desk	412801	1
184	Bench & Desk	412801	1
185	Godrej Duel Desk with Bench Model No.3	412801	1
186	Godrej Duel Desk with Bench Model No.4	412801	1
187	Godrej Duel Desk with Bench Model No.5	412801	1
188	Godrej Duel Desk with Bench Model No.6	412801	1
189	Godrej Duel Desk with Bench Model No.7	412801	1
190	Godrej Duel Desk with Bench Model No.8	412801	1
191	Godrej Duel Desk with Bench Model No.9	412801	1
192	Godrej Duel Desk with Bench Model No.10	412801	1
193	Godrej Duel Desk with Bench Model No.11	412801	1
194	Godrej Duel Desk with Bench Model No.12	412801	1
195	Godrej Duel Desk with Bench Model No.13	412801	1
196	Godrej Duel Desk with Bench Model No.14	412801	1
197	Godrej Duel Desk with Bench Model No.15	412801	1
198	Godrej Duel Desk with Bench Model No.16	412801	1
199	Godrej Duel Desk with Bench Model No.17	412801	1
200	Godrej Duel Desk with Bench Model No.18	412801	1
201	Godrej Duel Desk with Bench Model No.19	412801	1
202	Godrej Duel Desk with Bench Model No.20	412801	1
203	Godrej Duel Desk with Bench Model No.21	412801	1
204	Godrej Duel Desk with Bench Model No.22	412801	1
205	Godrej Duel Desk with Bench Model No.23	412801	1
206	Godrej Duel Desk with Bench Model No.24	412801	1
207	Godrej Duel Desk with Bench Model No.25	412801	1
208	Godrej Duel Desk with Bench Model No.26	412801	1
209	Godrej Duel Desk with Bench Model No.27	412801	1
210	Godrej Duel Desk with Bench Model No.28	412801	1
211	Godrej Duel Desk with Bench Model No.29	412801	1
212	Godrej Duel Desk with Bench Model No.30	412801	1
213	Godrej Duel Desk with Bench Model No.31	412801	1
214	Godrej Duel Desk with Bench Model No.32	412801	1
215	Godrej Duel Desk with Bench Model No.33	412801	1
216	Godrej Duel Desk with Bench Model No.34	412801	1
217	Godrej Duel Desk with Bench Model No.35	412801	1
218	Godrej Duel Desk with Bench Model No.36	412801	1
219	Godrej Duel Desk with Bench Model No.37	412801	1
220	Godrej Duel Desk with Bench Model No.38	412801	1
221	Godrej Duel Desk with Bench Model No.39	412801	1
222	Godrej Duel Desk with Bench Model No.40	412801	1
223	Godrej Duel Desk with Bench Model No.41	412801	1
224	Godrej Duel Desk with Bench Model No.42	412801	1
225	Godrej Duel Desk with Bench Model No.43	412801	1
226	Godrej Duel Desk with Bench Model No.44	412801	1
227	Godrej Duel Desk with Bench Model No.45	412801	1
228	Godrej Duel Desk with Bench Model No.46	412801	1
229	Godrej Duel Desk with Bench Model No.47	412801	1
230	Godrej Duel Desk with Bench Model No.48	412801	1
231	Godrej Duel Desk with Bench Model No.49	412801	1
232	Godrej Duel Desk with Bench Model No.50	412801	1
233	Godrej Duel Desk with Bench Model No.51	412801	1
234	Godrej Duel Desk with Bench Model No.52	412801	1
235	Godrej Duel Desk with Bench Model No.53	412801	1
236	Godrej Duel Desk with Bench Model No.54	412801	1
237	Godrej Duel Desk with Bench Model No.55	412801	1
238	Godrej Duel Desk with Bench Model No.56	412801	1
239	Godrej Duel Desk with Bench Model No.57	412801	1
240	Godrej Duel Desk with Bench Model No.58	412801	1
241	Godrej Duel Desk with Bench Model No.59	412801	1
242	Godrej Duel Desk with Bench Model No.60	412801	1
243	Godrej Duel Desk with Bench Model No.61	412801	1
244	Godrej Duel Desk with Bench Model No.62	412801	1

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

245	Godrej Duel Desk with Bench Model No.63	412801	1
246	Godrej Duel Desk with Bench Model No.64	412801	1
247	Godrej Duel Desk with Bench Model No.65	412801	1
248	Godrej Duel Desk with Bench Model No.66	412801	1
249	Godrej Duel Desk with Bench Model No.67	412801	1
250	Godrej Duel Desk with Bench Model No.68	412801	1
251	Godrej Duel Desk with Bench Model No.69	412801	1
252	Godrej Duel Desk with Bench Model No.70	412801	1
253	Godrej Duel Desk with Bench Model No.71	412801	1
254	Godrej Duel Desk with Bench Model No.72	412801	1
255	Godrej Duel Desk with Bench Model No.73	412801	1
256	Godrej Duel Desk with Bench Model No.74	412801	1
257	Godrej Duel Desk with Bench Model No.75	412801	1
258	Godrej Duel Desk with Bench Model No.76	412801	1
259	Godrej Duel Desk with Bench Model No.77	412801	1
260	Godrej Duel Desk with Bench Model No.78	412801	1
261	Godrej Duel Desk with Bench Model No.79	412801	1
262	Godrej Duel Desk with Bench Model No.80	412801	1
263	Godrej Duel Desk with Bench Model No.81	412801	1
264	Godrej Duel Desk with Bench Model No.82	412801	1
265	Godrej Duel Desk with Bench Model No.83	412801	1
266	Godrej Duel Desk with Bench Model No.84	412801	1
267	Godrej Duel Desk with Bench Model No.85	412801	1
268	Godrej Duel Desk with Bench Model No.86	412801	1
269	Godrej Duel Desk with Bench Model No.87	412801	1
270	Godrej Duel Desk with Bench Model No.88	412801	1
271	Godrej Duel Desk with Bench Model No.89	412801	1
272	Godrej Duel Desk with Bench Model No.90	412801	1
273	Godrej Duel Desk with Bench Model No.91	412801	1
274	Godrej Duel Desk with Bench Model No.92	412801	1
275	Godrej Duel Desk with Bench Model No.93	412801	1
276	Godrej Duel Desk with Bench Model No.94	412801	1
277	Godrej Duel Desk with Bench Model No.95	412801	1
278	Godrej Duel Desk with Bench Model No.96	412801	1
279	Godrej Duel Desk with Bench Model No.97	412801	1
280	Godrej Duel Desk with Bench Model No.98	412801	1
281	Godrej Duel Desk with Bench Model No.99	412801	1
282	Godrej Duel Desk with Bench Model No.100	412801	1
283	Godrej Duel Desk with Bench Model No.101	412801	1
284	Godrej Duel Desk with Bench Model No.102	412801	1
285	Godrej Duel Desk with Bench Model No.103	412801	1
286	Godrej Duel Desk with Bench Model No.104	412801	1
287	Godrej Duel Desk with Bench Model No.105	412801	1
288	Godrej Duel Desk with Bench Model No.106	412801	1
289	Godrej Duel Desk with Bench Model No.107	412801	1
290	Godrej Duel Desk with Bench Model No.108	412801	1
291	Godrej Duel Desk with Bench Model No.109	412801	1
292	Godrej Duel Desk with Bench Model No.110	412801	1
293	Godrej Duel Desk with Bench Model No.111	412801	1
294	Godrej Duel Desk with Bench Model No.112	412801	1
295	Godrej Duel Desk with Bench Model No.113	412801	1
296	Godrej Duel Desk with Bench Model No.114	412801	1
297	Godrej Duel Desk with Bench Model No.115	412801	1
298	Godrej Duel Desk with Bench Model No.116	412801	1
299	Godrej Duel Desk with Bench Model No.117	412801	1
300	Godrej Duel Desk with Bench Model No.118	412801	1
301	Godrej Duel Desk with Bench Model No.119	412801	1
302	TV TROLLY	412801	1
303	TV TROLLY	412801	1
304	T.V Trolly	412801	1
305	T.V Trolly	412801	1
306	T.V Trolly	412801	1
307	T.V Trolly	412801	1
308	T.V Trolly	412801	1
309	T.V Trolly	412801	1
310	T.V Cabinet	412801	1
311	TV Trolly	412801	1
312	TV Trolly	412801	1
313	T. V. Trolly	412801	1
314	SEARCH LIGHT	412801	3468
315	SEARCH LIGHT	412801	3468
316	SEARCH LIGHT	412801	3468
317	SEARCH LIGHT	412801	3468
318	SEARCH LIGHT	412801	3468
319	SEARCH LIGHT	412801	3468
320	SEARCH LIGHT	412801	3468
321	SEARCH LIGHT	412801	3467
322	SEARCH LIGHT	412801	3467
323	SEARCH LIGHT	412801	3467
324	SEARCH LIGHT	412801	3467
325	SEARCH LIGHT	412801	3467
326	SEARCH LIGHT	412801	3467
327	SEARCH LIGHT	412801	3467
328	SEARCH LIGHT	412801	3467
329	SEARCH LIGHT	412801	3467
330	SEARCH LIGHT	412801	3467
331	SEARCH LIGHT	412801	3467

RAY & RAY Rebel Bhavan Kolkata 91 CHARTERED ACCOUNTANT

NHPC LIMITED FARIDABAD

332	SEARCH LIGHT	412801	3467
333	SEARCH LIGHT	412801	3467
334	SEARCH LIGHT	412801	3467
335	DVD SYSTEM	412801	1
336	DVD SYSTEM	412801	1
337	DVD SYSTEM	412801	1
338	Cordless Telephone	412801	1
339	Cordless Telephone	412801	1
340	NOKIA 101	412801	1494
341	NOKIA 101	412801	1494
342	NOKIA 101	412801	1494
343	TYPE II ADSL MODEM	412801	1800
344	Heat Convertor ,Usha Lexus, FH-423N	412801	1
345	Heat Convertor ,Usha Lexus, FH-423N	412801	1
346	Heat Convertor ,Usha Lexus, FH-423N	412801	1
347	Heat Convertor ,Usha Lexus, FH-423N	412801	1
348	Heat Convertor ,Usha Lexus, FH-423N	412801	1
349	3.5 Folding Box Harmonium	412801	1
350	Casio Harmonium	412801	1
351	Congo Set	412801	1
352	Tabla Set	412801	1
353	Insect Killer/Repellent(Spectrum)	412801	1
354	CALLER ID TELEPHONE SET	412801	1520
355	CALLER ID TELEPHONE SET	412801	1520
356	CALLER ID TELEPHONE SET	412801	1520
357	CALLER ID TELEPHONE SET	412801	1520
358	CALLER ID TELEPHONE SET	412801	1520
359	CALLER ID TELEPHONE SET	412801	1520
360	CALLER ID TELEPHONE SET	412801	1520
361	CALLER ID TELEPHONE SET	412801	1520
362	CALLER ID TELEPHONE SET	412801	1520
363	CALLER ID TELEPHONE SET	412801	1520
364	CALLER ID TELEPHONE SET	412801	1520
365	CALLER ID TELEPHONE SET	412801	1520
366	CALLER ID TELEPHONE SET ORPAT 3862	412801	1049
367	CALLER ID TELEPHONE SET ORPAT 3862	412801	1049
368	CALLER ID TELEPHONE SET ORPAT 3862	412801	1049
369	CALLER ID TELEPHONE SET ORPAT 3862	412801	1049
370	CALLER ID TELEPHONE SET ORPAT 3862	412801	1049
371	DESK TELEPHONE SET VISIONTEK 21G	412801	2475
372	NOKIA 130 MOBILE	412801	1775
373	NOKIA 130 MOBILE	412801	1775
374	NOKIA 130 MOBILE	412801	1775
375	NOKIA 130 MOBILE	412801	1775
376	NOKIA 130 MOBILE	412801	1775
377	GAIN MEASURING INSTRUMENT DBM-8608	412503	7748
378	DESK TELEPHONE SET VISIONTEK 21G	412801	2545
379	Multipal Blood Analyzer	412005	171992
380	Formaline Sterilizer,Large 26 (Chanle)	412801	1
381	Examn. Patient Table	412801	1
382	Aquaguard Classic Water Purifier	412020	1
383	NEEDLE AND SYRINGE CUTTER/DESTROYER ELECTRIC	412801	3016
384	NEEDLE AND SYRINGE CUTTER/DESTROYER ELECTRIC	412801	3016
385	NEEDLE AND SYRINGE CUTTER/DESTROYER ELECTRIC	412801	3016
386	Godrej Chair Revolving CH-1016	412801	1
387	Godrej Revolving Chair PCH-1014	412801	1
388	Godrej Chair Revolving CH-1017	412801	1
389	Suction Apparatus Complete Set	411706	5848
390	Suction Apparatus Complete Set	411706	5848
391	Suction Apparatus	412005	8202
392	Patient Invalid Wheel Chair Folding	412801	1
393	Conference Chair Revolving with arms, seat & back faded lowback Model:AE/HRI without castop	412801	1
394	Side Screen (without lock) 3 Fold Iron	412801	1
395	Side Screen (without lock) 3 Fold Iron	412801	1
396	Patient Iron Trolly Stracher	412801	1
397	ACCUCHEK ACTIVE GLUCOMETER	412801	1323
398	Blood Glucose Monitor	412005	1
399	Blood Gluocse Monitor	412005	412
400	ECG Machine	412005	42705
401	BPL Auto Diagonostic	412005	51123
402	Lead Apron	412801	1
403	LOWER ROTATING WEARING RING/LABYRINTH	410714	1530877
404	Matress 78x72x4	411707	406
405	Mattress for Labour Table	412801	1
406	Mattress for Labour Table	412801	1
407	Matterress (78"x36"x4")	412801	1
408	Matterress (78"x72"x4")	412801	1
409	Matteress with cover (6'x3'x3")	412801	1
410	Matteress with cover (6'x3'x3")	412801	1
411	Matress 4	412801	1
412	Matress 4	412801	1
413	Matress 4	412801	1
414	Matress 4	412801	1
415	Matress 4	412801	1
416	Matress 4	412801	1
417	Matress 4	412801	1

HLL HPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Vebel Bhavan Kolkata-91

418	Matress 4	412801	1
419	Matress 4	412801	1
420	Matress 4	412801	1
421	Matress 4	412801	1
422	Matress 4	412801	1
423	Matress 4	412801	1
424	Matress 4	412801	1
425	Matress 4	412801	1
426	Matress 4	412801	1
427	Matress 78x72x4	412801	1
428	Matress 78x72x4	412801	1
429	Matress 78x72x4	412801	1
430	Matress (KURLON) (7'x3'x4')	412801	1
431	Matress (KURLON) (7'x3'x4')	412801	1
432	Matress (KURLON) (7'x3'x4')	412801	1
433	Matress (KURLON) (7'x3'x4')	412801	1
434	Matress (KURLON) (6'x3'x3') Single	412801	1
435	Matress (KURLON) (6'x3'x3') Single	412801	1
436	Matress (KURLON) (6'x3'x3') Single	412801	1
437	Matress (KURLON) (6'x3'x3') Single	412801	1
438	Matress (KURLON) (6'x3'x3') Single	412801	1
439	Matress (KURLON) (6'x3'x3') Single	412801	1
440	Matress (KURLON) (6'x3'x3') Single	412801	1
441	Matress (KURLON) (6'x3'x3') Single	412801	1
442	Matress (KURLON) (6'x3'x3') Single	412801	1
443	Matress (KURLON) (6'x3'x3') Single	412801	1
444	Matress Double Bed (6 X 61/2 X 4)	412801	1
445	Matress Double Bed (6 X 61/2 X 4)	412801	1
446	Matress Double Bed (5 X 61/2 X 3)	412801	1
447	Matress Double Bed (5 X 61/2 X 3)	412801	1
448	Matress Double Bed (5 X 61/2 X 3)	412801	1
449	Matress Double Bed (5 X 61/2 X 3)	412801	1
450	Matress Double Bed (5 X 61/2 X 3)	412801	1
451	Matress Double Bed (5 X 61/2 X 3)	412801	1
452	Matress Double Bed (5 X 61/2 X 3)	412801	1
453	Matress Double Bed (5 X 61/2 X 3)	412801	1
454	Matress Double Bed (5 X 61/2 X 3)	412801	1
455	Matress Single Bed (3 X 61/2 X 3)	412801	1
456	Matress Single Bed (3 X 61/2 X 3)	412801	1
457	Matress Single Bed (3 X 61/2 X 3)	412801	1
458	Matress Single Bed (3 X 61/2 X 3)	412801	1
459	Matress Single Bed (3 X 61/2 X 3)	412801	1
460	Matress Single Bed (3 X 61/2 X 3)	412801	1
461	Matress Single Bed (3 X 61/2 X 3)	412801	1
462	Matress Single Bed (3 X 61/2 X 3)	412801	1
463	Matress Single Bed (3 X 61/2 X 3)	412801	1
464	Matress Single Bed (3 X 61/2 X 3)	412801	1
465	Matress Single Bed (3 X 61/2 X 3)	412801	1
466	Matress Single Bed (3 X 61/2 X 3)	412801	1
467	Matress Single Bed (3 X 61/2 X 3)	412801	1
468	Matress Single Bed (3 X 61/2 X 3)	412801	1
469	Matress Single Bed (3 X 61/2 X 3)	412801	1
470	Matress Single Bed (3 X 61/2 X 3)	412801	1
471	Matress Single Bed (3 X 61/2 X 3)	412801	1
472	Matress Single Bed (3 X 61/2 X 3)	412801	1
473	Matress Single Bed (3 X 61/2 X 3)	412801	1
474	Matress Single Bed (3 X 61/2 X 3)	412801	1
475	Matress Single Bed (3 X 61/2 X 3)	412801	1
476	Matress Single Bed (3 X 61/2 X 3)	412801	1
477	Matress Single Bed (3 X 61/2 X 3)	412801	1
478	Matress Single Bed (3 X 61/2 X 3)	412801	1
479	Matress Single Bed (3 X 61/2 X 3)	412801	1
480	Matress Single Bed (3 X 61/2 X 3)	412801	1
481	Matress Single Bed (3 X 61/2 X 3)	412801	1
482	Matress Single Bed (3 X 61/2 X 3)	412801	1
483	Matress Single Bed (3 X 61/2 X 3)	412801	1
484	Matress Single Bed (3 X 61/2 X 3)	412801	1
485	Mattress	412801	1
486	Mattress	412801	1
487	Mattress	412801	1
488	Mattress	412801	1
489	Mattress Kurlon	412801	1
490	Mattress Kurlon	412801	1
491	Mattress Kurlon	412801	1
492	Mattress Kurlon	412801	1
493	Mattress	412801	1
494	Mattress	412801	1
495	Mattress	412801	1
496	Mattress	412801	1
497	Mattress	412801	1
498	Mattress	412801	1
499	Mattress	412801	1
500	Mattress	412801	1
501	Mattress	412801	1
502	Mattress	412801	1
503	Mattress	412801	1
504	Mattress	412801	1

AHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANT Webel Bhavan Kolkata-91

505	Mattress	412801	1
506	Mattress	412801	1
507	MATTRES SINGLE(78X36X2.5)	412801	2138
508	MATTRES SINGLE(78X36X2.5)	412801	2138
509	MATTRES SINGLE(78X36X2.5)	412801	2138
510	MATTRES SINGLE(78X36X2.5)	412801	2138
511	MATTRES SINGLE(78X36X2.5)	412801	2138
512	Mattres 72" x 36" x 03"	412801	1
513	Mattres 72" x 36" x 03"	412801	1
514	Mattres 72" x 36" x 03"	412801	1
515	Mattres 72" x 36" x 03"	412801	1
516	Mattres 72" x 36" x 03"	412801	1
517	Mattres 72" x 36" x 03"	412801	1
518	Mattres 72" x 36" x 03"	412801	1
519	Mattres 72" x 36" x 03"	412801	1
520	Mattres 72" x 36" x 03"	412801	1
521	Mattres Kurlon 72" x 36" x 4"	412801	1
522	Mattres Kurlon 72" x 36" x 4"	412801	1
523	Mattres Kurlon 72" x 36" x 4"	412801	1
524	Mattres Kurlon 72" x 36" x 4"	412801	1
525	Mattres Kurlon 72" x 36" x 4"	412801	1
526	Mattres Kurlon 72" x 36" x 4"	412801	1
527	Mattres Kurlon 72" x 36" x 4"	412801	1
528	Mattres Kurlon 72" x 36" x 4"	412801	1
529	Chair PCH 7003 Godrej	411701	4772
530	Chair PCH 7002 Godrej	411701	8252
531	Chair PCH 7002 Godrej	411701	8252
532	Chair PCH 7002 Godrej	411701	8252
533	Digital lectronic Weighing Machine - weight 2 kg capacity	412020	29227
534	HP FLAT BED SCANNER MODEL HP SCANJET G3110 A-4 SIZE FLAT BED SCANNER	411804	9213
535	Rectangular Modular Workstations (Rectra)	411701	21969
536	Rectangular Modular Workstations (Rectra)	411701	21969
537	Rectangular Modular Workstations (Rectra)	411701	21969
538	Rectangular Modular Workstations (Rectra)	411701	21969
539	PERSONAL COMPUTER (DESKTOP)	411801	58328
540	PERSONAL COMPUTER (DESKTOP)	411801	58328
	Total		6046288

2.2 Deduction on account of others (Transfer out to Subsidiary companies)

Sl. No.	Particular of assets	Head of account	Gross block (Rs.)	Net Block Deduction (Rs.)	Name of Subsidiary Company	Advice number
	Total		0			

2.3 Deductions on account of Inter-unit Transfer

Sl. No.	Particular of assets	Head of account	Gross block Deduction (Rs.)	Detail of the Unit / Company to which Assets Sent (Transferred Out)		Advice number
				Name of Unit / Company	Code of Unit / Company	
1	CUPBOARD	411702	17000	URI-II PS	116	IUA16-111-153701/Q4-2
2	ALMIRAH	411702	14000	URI-II PS	116	IUA16-111-153701/Q4-3
3	WINDOW AC 1.5 TON SAMSUNG	412008	19000	URI-II PS	116	IUA16-111-153701/Q4-4
4	BUSINESS LAPTOP COMPUTER, HP, MODEL PRO NOTEBOOK I7, 430G2	411801	86113	URI-II PS	116	IUA16-111-153701/Q4-5
	Total		136113			

3. Addition / Deduction of Fixed assets on account of Adjustments
(FERV, Reclassification, Capitalization Adjustments, Change In Head of Account)

Sl. No.	Particular of assets	Head of account	Gross block Adjusted (Rs.) (+) for Additon, (-) for Deduction)
1	CALLER ID CORDLESS PHONE	411902	-2121
2	CALLER ID CORDLESS PHONE	411902	-2121
3	CALLER ID CORDLESS PHONE	412801	2121
4	CALLER ID CORDLESS PHONE	412801	2121
5	Plastic Chair with Cushion Seat & Back	411701	-2252
6	Plastic Chair with Cushion Seat & Back	411701	-2252
7	Plastic Chair with Cushion Seat & Back	411701	-2252
8	Plastic Chair with Cushion Seat & Back	411701	-2252
9	Plastic Chair with Cushion Seat & Back	411701	-2252
10	Plastic Chair with Cushion Seat & Back	411701	-2252
11	Plastic Chair with Cushion Seat & Back	411701	-2252
12	Plastic Chair with Cushion Seat & Back	411701	-2252
13	Plastic Chair with Cushion Seat & Back	411701	-2252
14	Plastic Chair with Cushion Seat & Back	411701	-2252
15	Plastic Chair with Cushion Seat & Back	411701	-2252
16	Plastic Chair with Cushion Seat & Back	411701	-2252

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

17	Plastic Chair with Cushion Seat & Back	411701	-2252
18	Plastic Chair with Cushion Seat & Back	411701	-2252
19	Plastic Chair with Cushion Seat & Back	411701	-2252
20	Plastic Chair with Cushion Seat & Back	411701	-2252
21	Centre Table	411701	-4008
22	Centre Table	411701	-4008
23	Centre Table	411701	-4008
24	Centre Table	411701	-4008
25	Plastic Chair with Cushion Seat & Back	412801	2252
26	Plastic Chair with Cushion Seat & Back	412801	2252
27	Plastic Chair with Cushion Seat & Back	412801	2252
28	Plastic Chair with Cushion Seat & Back	412801	2252
29	Plastic Chair with Cushion Seat & Back	412801	2252
30	Plastic Chair with Cushion Seat & Back	412801	2252
31	Plastic Chair with Cushion Seat & Back	412801	2252
32	Plastic Chair with Cushion Seat & Back	412801	2252
33	Plastic Chair with Cushion Seat & Back	412801	2252
34	Plastic Chair with Cushion Seat & Back	412801	2252
35	Plastic Chair with Cushion Seat & Back	412801	2252
36	Plastic Chair with Cushion Seat & Back	412801	2252
37	Plastic Chair with Cushion Seat & Back	412801	2252
38	Plastic Chair with Cushion Seat & Back	412801	2252
39	Plastic Chair with Cushion Seat & Back	412801	2252
40	Plastic Chair with Cushion Seat & Back	412801	2252
41	Centre Table	412801	4008
42	Centre Table	412801	4008
43	Centre Table	412801	4008
44	Centre Table	412801	4008
	Total		0

RAY & RAY CHARTERED ACCOUNTANT Webel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

534

Note no. 2.2 Capital Work In Progress

(Amount in ₹)

	Particulars	As at 01-Apr-2016	Addition	Adjustment	Capitalised	As at 31st March, 2017
i)	Roads and Bridges	-				-
ii)	Buildings	18537430	14436866		26972562	6001734
iii)	Railway sidings	-				-
iv)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	-				-
v)	Generating Plant and Machinery	-				-
vi)	Plant and Machinery - Sub station	-				-
vii)	Plant and Machinery - Transmission lines	706944	1291797		1998741	-
viii)	Plant and Machinery - Others	-				-
ix)	Construction Equipment	-				-
x)	Water Supply System/Drainage and Sewerage	-	6213138		428008	5785130
xi)	Other assets awaiting installation	1452203	20678350		22130553	-
xii)	CWIP - Assets Under 5 KM Scheme Of the GOI	-				-
xiii)	Survey, investigation, consultancy and supervision charges	-				-
xiv)	Expenditure on compensatory Afforestation	-				-
xv)	Expenditure attributable to construction *	-				-
	Less: Provided for	-				-
	Sub total (a)	20696577	42620151	-	51529864	11786864
	* For addition during the period refer Note No. 32					
	Construction Stores (for valuation refer Accounting Policy no.10)	-			-	-
	Less : Provisions for construction stores	-			-	-
	Sub total (b)	0	-	-	-	0
	TOTAL	20696577	42620151	-	51529864	11786864
	Previous year	4938682	42595607	(5356934)	21480778	20696577

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

Note no. 2.2 Capital Work In Progress

(Amount in ₹)

	Particulars	As at 01-Apr-2015	Addition	Adjustment	Capitalised	As at 31-Mar-2016
i)	Roads and Bridges	-				-
ii)	Buildings	1291685	21287174		4041429	18537430
iii)	Railway sidings	-				-
iv)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	-	3826775		3826775	-
v)	Generating Plant and Machinery	-				-
vi)	Plant and Machinery - Sub station	2029255	3327679	(5356934)		-
vii)	Plant and Machinery - Transmission lines	-	883887		176943	706944
viii)	Plant and Machinery - Others	-				-
ix)	Construction Equipment	-				-
x)	Water Supply System/Drainage and Sewerage	205507	2517726		2723233	-
xi)	Other assets awaiting installation	1412235	10752366		10712398	1452203
xii)	CWIP - Assets Under 5 KM Scheme Of the GOI	-				-
xiii)	Survey, investigation, consultancy and supervision charges	-				-
xiv)	Expenditure on compensatory Afforestation	-				-
xv)	Expenditure attributable to construction *	-				-
	Less: Provided for	-				-
	Sub total (a)	4938682	42595607	(5356934)	21480778	20696577
	* For addition during the period refer Note No. 32					
	Construction Stores (for valuation refer Accounting Policy no. 10)	-			-	-
	Less : Provisions for construction stores	-			-	-
	Sub total (b)	0	-	-	-	0
	TOTAL	4938682	42595607	(5356934)	21480778	20696577
	Previous year	7636975	13979883	-	16678176	4938682

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Nebel Bhavan Kolkata-91

Annexure to Note 2.2

CUMMULATIVE EDC

(Amount in Rupees)

Particulars	Linkage	31-03-2017	31-03-2016	01-04-2015
A. EMPLOYEES BENEFITS EXPENSES				
Salaries, wages, allowances	437501	0	0	0
Gratuity and contribution to provident fund (including administration fees)	437502	0	0	0
Staff welfare expenses	437503	0	0	0
Leave Salary & Pension Contribution	437504	0	0	0
Sub-total(a)		**0**	**0**	**0**
Less: Capitalized During the year/Period	438103	0	0	0
Sub-total(A)		**0**	**0**	**0**
B. REPAIRS AND MAINTENANCE				
Building	437510	0	0	0
Machinery	437511	0	0	0
Others	437512	0	0	0
Rent	437514	0	0	0
Rates and taxes	437515	0	0	0
Insurance	437516	0	0	0
Security expenses	437517	0	0	0
Electricity Charges	437518	0	0	0
Travelling and Conveyance	437519	0	0	0
Expenses on vehicles	437520	0	0	0
Telephone, telex and Postage	437521	0	0	0
Advertisement and publicity	437522	0	0	0
Entertainment and hospitality expenses	437523	0	0	0
Printing and stationery	437524	0	0	0
Remuneration to Auditors	437552	0	0	0
Design and Consultancy charges:			0	0
- Indigenous	437526	0	0	0
- Foreign	437527	0	0	0
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	437531	0	0	0
Expenditure on land not belonging to corporation	437532	0	0	0
Land acquisition and rehabilitation	437533	0	0	0
Loss on assets/ materials written off	437528	0	0	0
Losses on sale of assets	437530	0	0	0
Other general expenses	437525	0	0	0
Sub-total (b)		0	0	0
Less: Capitalized During the year/Period	438102	0	0	0
Sub-total(B)		**0**	**0**	**0**
C. FINANCE COST				
i) Interest on :				
a) Government of India loan	437540	0	0	0
b) Bonds	437541	0	0	0
c) Foreign loan	437542	0	0	0
d) Term loan	437543 and 44	0	0	0
e) Cash credit facilities /WCDL	437545	0	0	0
g) Exchange differences regarded as adjustment to interest cost	437554	0	0	0
Loss on Hedging Transactions	437555	0	0	0
ii) Bond issue/ service expenses	437546	0	0	0
iii) Commitment fee	437547	0	0	0
iv) Guarantee fee on loan	437548	0	0	0
v) Other finance charges	437549	0	0	0
vi) EAC- INTEREST ON LOANS FROM CENTRAL GOVERNMENT- ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	437581	0	0	0
vii) EAC- INTEREST ON SECURITY DEPOSIT/ RETENTION MONEY- ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	437583	0	0	0
viii) EAC- COMMITTED CAPITAL EXPENSES- ADJUSTMENT FOR TIME VALUE	437585	0	0	0
Sub-total (c)		**0**	**0**	**0**
Less: Capitalized During the year/Period	438105	0	0	0
Sub-total (C)		**0**	**0**	**0**

NHPC LIMITED FARIDABAD

RAY & RAY Vidyut Bhavan Kolkata-91 CHARTERED ACCOUNTANTS

D. EXCHANGE RATE VARIATION (NET)				
i) ERV (Debit balance)	437550	0	0	0
Less: ii) ERV (Credit balance)	437551	0	0	0
Sub-total (d)		**0**	**0**	**0**
Less: Capitalized During the year/Period	438108	0	0	0
Sub-total(D)		**0**	**0**	**0**
E. PROVISIONS				
	437561	0	0	0
Sub-total(e)		**0**	**0**	**0**
Less: Capitalized During the year/Period	438106	0	0	0
Sub-total(E)		**0**	**0**	**0**
F. DEPRECIATION & AMORTISATION				
	437560	0	0	0
Sub-total (f)		**0**	**0**	**0**
Less: Capitalized During the year/Period	438104	0	0	0
Sub-total(F)		**0**	**0**	**0**
G. PRIOR PERIOD EXPENSES (NET)				
Prior period expenses	437565	0	0	0
Less Prior period income	437579	0	0	0
Sub-total (g)		**0**	**0**	**0**
Less: Capitalized During the year/Period	438107	0	0	0
Sub-total (G)		**0**	**0**	**0**
H. LESS : RECEIPTS AND RECOVERIES				
i) Income from generation of electricity – precommissioning	437570	0	0	0
ii) Interest on loans and advances	437571	0	0	0
iii) Miscellaneous receipts	437572	0	0	0
iv) Profit on sale of assets	437573	0	0	0
v) Provision not required written back	437574	0	0	0
vi) Hire charges/ outturn on plant and machinery	437575	0	0	0
vii) EAC-FAIR VALUE GAIN - SECURITY DEPOSIT/ RETENTION MONEY	437582	0	0	0
viii) EAC- FAIR VALUE GAIN ON PROVISIONS FOR COMMITTED CAPITAL EXPENDITURE	437584	0	0	0
Sub-total (h)		**0**	**0**	**0**
Less: Capitalized During the year/Period	438101	0	0	0
Sub-total (H)		**0**	**0**	**0**
I. C.O./Regional Office Expenses (i)	437599	0	0	0
Less: Capitalized During the year/Period	438109	0	0	0
Sub-total(I)		**0**	**0**	**0**
GRAND TOTAL (a+b+c+d+e+f+g-h+i)		**0**	**0**	**0**
Less: Capitalized During the year/Period		**0**	**0**	**0**
GRAND TOTAL (A+B+C+D+E+F+G-H+I)		**0**	**0**	**0**

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANT Rebel Bhavan Kolkata-91

NOTE NO. 3.1 NON-CURRENT - FINANCIAL ASSETS - INVESTMENTS

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Total			

NOTE NO. 3.2 NON-CURRENT - FINANCIAL ASSETS - LOANS

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
a) **Employees (at amortised Cost)**			
- Secured (considered good)	-	5,02,02,726	3,66,21,322
- Unsecured (considered good)	-	2,67,090	4,74,805
- Unsecured (considered doubtful)	-	-	-
Less : Provisions for doubtful Employees loans *1	-	-	-
Sub-total	-	5,04,69,816	3,70,96,127
b) **Contractor / supplier**			
- Secured (considered good)	-	-	-
- Unsecured (considered good)	-	-	-
– Against bank guarantee	-	-	-
– Others	-	-	-
- Unsecured (considered doubtful)	-	-	-
Less : Provisions for doubtful advances to Contractor/ Supplier *2	-	-	-
Sub-total	-	-	-
c) **State Government in settlement of dues from customer**			
- Secured (considered good)	-	-	-
- Unsecured (considered good)			
- Unsecured (considered doubtful)			
Less : Provisions for doubtful Loan to State Government *3			
Sub-total	-	-	-
d) **Government of Arunachal Pradesh**			
- Secured (considered good)	-	-	-
- Unsecured (considered good)	-	-	-
- Unsecured (considered doubtful)	-	-	-
Interest accrued on:			
- Loan to Government of Arunachal Pradesh	-	-	-
- Others	-	-	-
Sub-total	-	-	-
e) **Deposits**			
- Unsecured (considered good)	-	-	-
- Unsecured (considered doubtful)	-	-	-
Less : Provision for Doubtful Deposits *4	-	-	-
Sub-total	-	-	-
TOTAL	-	5,04,69,816	3,70,96,127
Provisions for doubtful Employees loans *1			
Opening Balance	-	-	-
Addition during the year			
Used during the year			
Reversed during the year			
Closing balance	-	-	-
Provisions for doubtful advances to Contractor/ Supplier *2			
Opening Balance	-	-	-
Addition during the year			
Used during the year			
Reversed during the year			
Closing balance	-	-	-
Provisions for doubtful Loan to State Government *3			
Opening Balance	-	-	-
Addition during the year			
Used during the year			
Reversed during the year			
Closing balance	-	-	-

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

Provision for Doubtful Deposits *4			
Opening Balance	-	-	-
Addition during the year			
Used during the year			
Reversed during the year			
Closing balance	-	-	-

NOTE NO. 3.3 NON-CURRENT - FINANCIAL ASSETS - OTHERS

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
A. Bank Deposits with more than 12 Months Maturity	-	-	-
B. Lease Rent receivable	-	-	-
C. Interest recievable on lease	-	-	-
TOTAL	-	-	-

NOTE NO. 4 OTHER NON-CURRENT ASSETS

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
A. CAPITAL ADVANCES			
Secured (considered good)	-	-	-
Unsecured (considered good)			
– Against bank guarantee	-	-	-
– Others	-	-	-
Less : Provision for expenditure awaiting utilisation certificate	-	-	-
Unsecured (considered doubtful)	-	-	-
Less : Provisions for doubtful advances *1	-	-	-
Sub-total	-	-	-
B. ADVANCES OTHER THAN CAPITAL ADVANCES			
i) DEPOSITS			
- Unsecured (considered good)	5,00,000	5,00,000	39,95,05,210
Less : Provision against demand raised by Govt.Depts.	-	-	-
- Unsecured (considered doubtful)	-	-	-
Less : Provision for Doubtful Deposits *2	-	-	-
	5,00,000	5,00,000	39,95,05,210
ii) Other advances			
- Unsecured (considered good)	-	-	-
- Unsecured (considered doubtful)	-	-	-
	-	-	-
C. Others			
i) Defferred Foreign Currency Fluctuation			
Deferred Foreign Currency Fluctuation Assets	1,24,06,34,787	1,18,89,28,304	1,04,76,69,175
Deferred Expenditure on Foreign Currency Fluctuation	-	-	-
	1,24,06,34,787	1,18,89,28,304	1,04,76,69,175
ii) Deferred Cost on Employee loans given			
Secured - Considered Good	-	-	-
Employee loans - Unsecured	-	-	-
	-	-	-
TOTAL	1,24,11,34,787	1,18,94,28,304	1,44,71,74,385

Provision for doubtful Advances *1			
Opening Balance	-	-	-
Addition during the year			
Used during the year			
Reversed during the year			
Closing balance	-	-	-
Provision for doubtful Deposits *2			
Opening Balance	-	-	-
Addition during the year			
Used during the year			
Reversed during the year			
Closing balance	-	-	-

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Netaji Bhavan Kolkata-91

NOTE NO. 5 INVENTORIES

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
(Valuation as per Accounting Policy No. 10)			
Stores and spares	8,53,89,874	8,48,10,998	7,77,09,606
Stores in transit/ pending inspection	3,32,950	26,86,720	52,51,996
Loose tools	24,05,310	9,70,569	7,98,107
Scrap inventory	8,939	37,42,911	6,85,009
Material at site	-	-	-
Material issued to contractors/ fabricators	-	-	-
Inventory for Self Generated VER's	-	-	-
Less: Provision for Obsolescence & Diminution in Value *1	71,07,381	79,35,436	77,99,623
TOTAL	8,10,29,692	8,42,75,762	7,66,45,095
*1 Provision for Obsolescence & Diminution in Value			
Opening Balance	79,35,436	77,99,623	77,99,623
Addition during the year	12,19,731	1,35,813	
Used during the year	20,47,786		
Reversed during the year			
Closing balance	71,07,381	79,35,436	77,99,623
Explantory Note:			
i) During the period/year, inventories written down to net realisable value (NRV) and recognised as an expense in profit or loss.	12,19,731	1,35,813	-
ii) Refer Note No. 34 for information of assets pledged with bank as security for related borrowings.			
iii) Events/circumstances led to the reversal of Write down value of inventories			

NOTE NO. 6 FINANCIAL ASSETS - CURRENT - INVESTMENTS

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Total			

NOTE NO. 7 FINANCIAL ASSETS - CURRENT - TRADE RECEIVABLES

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Trade Receivables outstanding for a period exceeding six months from the date they become due for payment			
- Secured - Considered good	-	-	-
- Unsecured - Considered Good	-	-	-
- Unsecured - Considered Doubtful	-	-	-
Less: Provision for doubtful debts *1			
Other Trade Receivables			
- Secured - Considered good			
- Unsecured - Considered Good			
- Unsecured - Considered Doubtful			
Less: Provision for Impairment	-	-	-
TOTAL	-	-	-
*1 Provision for doubtful debts			
Opening Balance	-	-	-
Addition during the year			
Used during the year			
Reversed during the year			
Closing balance	-	-	-

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Ukeel Bhavan Kolkata-91

NOTE NO. 8 FINANCIAL ASSETS - CURRENT - CASH AND CASH EQUIVALENTS

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
A Balances with banks			
• With scheduled banks			
i) - In Current Account	5,44,835	15,26,022	3,99,229
ii) - In deposits account (Deposits with maturity of three months or less)	-	-	-
• With other banks			
- In current account			
Bank of Bhutan	-	-	-
B Cheques, drafts on hand	-	-	-
C Cash on hand			
Cash on hand	14,833	71,030	57,523
D Other Bank Balances	-	-	-
TOTAL	5,59,668	15,97,052	4,56,752
Explanatory Note: -			
1) Cash on hand -(Includes stamps on hand)	9,916	4,603	19,624
2) Cash and Bank Balances held for Rural Road and Rural Electrification works being executed by Company on behalf of other agencies and are not freely available for the business of the Company included in stated amount			

NOTE 9 : FINANCIAL ASSETS - CURRENT - BANK BALANCES OTHER THAN CASH & CASH EQUIVALENTS

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
A Balances with Banks			
Deposits with maturity of more three months but less than / upto 12 months	-	-	-
B Deposit account-Unpaid Dividend / Interest	-	-	-
TOTAL	-	-	-
Explanatory Note: -			
Cash and Bank Balances held for Rural Road and Rural Electrification works being executed by Company on behalf of other agencies and are not freely available for the business of the Company included in stated amount			

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANT Webel Bhavan Kolkata-91

NOTE NO. 10 FINANCIAL ASSETS - CURRENT - LOANS

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
OTHER LOANS			
Employees (including accrued interest)			
- Secured (considered good)	-	63,20,691	49,77,353
- Unsecured (considered good)	-	85,89,936	83,67,298
- Unsecured (considered doubtful)	-	-	-
Less : Provisions for doubtful Employee loans & advances *1	-	-	-
	-	1,49,10,627	1,33,44,651
Contractor / supplier			
- Secured (considered good)			
- Unsecured (considered good)			
– Against bank guarantee			
– Others			
- Unsecured (considered doubtful)			
	-	-	-
Loan to State Government in settlement of dues from customer			
- Secured (considered good)			
- Unsecured (considered good)	-	-	-
- Unsecured (considered doubtful)			
Less : Provisions for doubtful Other loans & advances			
	-	-	-
Advances to Subsidiaries / JV's	-	-	-
TOTAL	-	1,49,10,627	1,33,44,651

*1 Provisions for doubtful Employee loans & advances			
Opening Balance	-	-	-
Addition during the year			
Used during the year			
Reversed during the year			
Closing balance	-	-	-

NHPC LIMITED FARIDABAD

RAY & RAY Nebel Bhavan Kolkata-91 CHARTERED ACCOUNTANTS

NOTE NO. 11 FINANCIAL ASSETS - CURRENT - OTHERS

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Others			
a) Claims recoverables	13,44,41,820	17,38,78,114	9,30,44,575
Less: Provisions for Doubtful Claims *1	8,07,14,848	8,17,40,445	9,14,56,260
Sub-total	5,37,26,972	9,21,37,669	15,88,315
b) Interest Income accrued on Bank Deposits	-	-	-
c) Receivable from Subsidiaries / JV's	-	-	-
d) Interest recoverable from beneficiary	-	-	-
e) Lease Rent receivable-Current	-	-	-
f) Interest recievable on lease	-	-	-
TOTAL	5,37,26,972	9,21,37,669	15,88,315
*1 Provisions for Doubtful Claims			
Opening Balance	8,17,40,445	9,14,56,260	9,14,56,260
Addition during the year			
Used during the year	10,25,597	97,15,815	
Reversed during the year			
Closing balance	8,07,14,848	8,17,40,445	9,14,56,260

NOTE NO. 12 CURRENT TAX ASSETS (NET)

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Advance Income Tax & Tax Deducted at Source	-	-	-
Less: Provision for Taxation	-	-	-
Net Income Tax Advance	-	-	-

NHPC LIMITED FARIDABAD

NOTE NO. 13 OTHER CURRENT ASSETS

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
A. CAPITAL ADVANCES			
Secured (considered good)			
Unsecured (considered good)			
– Against bank guarantee	-	-	-
– Others	-	-	-
Sub-total	-	-	-
B. Advances other than Capital Advances			
a) Deposits			
- Unsecured (considered good)	62,27,75,893	25,71,43,143	-
Less : Provision against demand raised by Govt.Depts.	-	-	-
- Unsecured (considered doubtful)	-	-	-
Less : Provision for Doubtful Deposits *1	-	-	-
Sub-total	62,27,75,893	25,71,43,143	-
b) Advance to contractor / supplier			
- Secured (considered good)	-	-	-
- Unsecured (considered good)			
– Against bank guarantee	-	-	-
– Others	5,48,92,559	28,13,473	67,62,940
Less : Provisions for expenditure awaiting utilization certificate	28,36,453	5,11,721	19,86,929
- Unsecured (considered doubtful)	-	-	-
Less : Provisions for doubtful advances *2	-	-	-
Sub-total	5,20,56,106	23,01,752	47,76,011
c) Other advances - Employees			
- Unsecured (considered good)	2,03,299	1,20,822	1,71,210
- Unsecured (considered doubtful)			
Sub-total	2,03,299	1,20,822	1,71,210
d) Interest accrued on:			
Loan to State Government in settlement of dues from customers	-	-	-
Others			
- Considered Good	-	-	-
- Considered Doubtful	-	-	-
Less: Provisions for Doubtful Interest *3	-	-	-
Sub-total	-	-	-
C. Others			
a) Expenditure awaiting adjustment	-	-	-
Less: Provision for project expenses awaiting write off sanction *4	-	-	-
Sub-total	-	-	-
b) Losses awaiting write off sanction/pending investigation	6,22,155	6,22,155	6,22,155
Less: Provision for losses pending investigation/awaiting write off / sanction *5	6,22,155	6,22,155	6,22,155
Sub-total	-	-	-
c) Work In Progress			
Construction work in progress(on behalf of client)	-	-	-
Consultancy work in progress(on behalf of client)	-	-	-
d) Receivable on account of unbilled revenue	-	-	-
e) Prepaid Expenditure	3,81,77,252	4,20,43,786	2,78,84,704
f) Deferred Employee Costs			
Secured - Considered Good	-	-	-
Unsecured	-	-	-
g) Surplus / Obsolete Assets held for disposal	4,388	7,34,285	9,24,363
h) Others	8,04,233	8,68,823	6,93,774
TOTAL	71,40,21,171	30,32,12,611	3,44,50,062
*1 Provisions for Doubtful Deposits			
Opening Balance	-	-	-
Addition during the year			
Used during the year			
Reversed during the year			
Closing balance	-	-	-
*2 Provisions for doubtful advances (Contractors & Suppliers)			
Opening Balance	-	-	-
Addition during the year			
Used during the year			
Reversed during the year			
Closing balance	-	-	-

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Nebel Bhavan Kolkata-91

*3 Provisions for Doubtful Accrued Interest			
Opening Balance	-	-	-
Addition during the year	-		
Used during the year			
Reversed during the year			
Closing balance	-	-	-
*4 Provision for project expenses awaiting write off sanction			
Opening Balance	-	-	-
Addition during the year			
Used during the year			
Reversed during the year			
Closing balance	-	-	-
*5 Provision for losses pending investigation/awaiting write off / sanction			
Opening Balance	6,22,155	6,22,155	6,22,155
Addition during the year			
Used during the year			
Reversed during the year			
Closing balance	6,22,155	6,22,155	6,22,155
Explanatory Note:-			
1 Surplus Assets / Obsolete Assets held for disposal are shwon at lower of book value and net realizable value.	4,388	7,34,285	9,24,363

NOTE NO. 14 REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Opening Balance	-	-	-
Add: Movement in Regulatory Deferral Account Balances			-
a) Employee Remuneration & Benefits	-	-	
b) Generation & Other exps.	-	-	
c) Provisions	-	-	
d) Depreciation	-	-	
e) Finance Cost	-	-	
f) Other Income	-	-	
g) Exchange Differences on Monetary Items	-	-	
Add: Adjustment during the year			
Less: Amortisation / Impairment during the year			
Closing Balance	-	-	-
1) For details refer Note No.-34-Other Explanatory Notes to Accounts			

RAY & RAY CHARTERED ACCOUNTANT Webel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

Note 15.2 Other Equity

(Amount in ₹)

	PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 01st April, 2015
1	Capital Reserve	-	-	-
2	Capital Redemption Reserve	-	-	-
3	Securities Premium Account	-	-	-
4	Bond Redemption Reserve	-	-	-
5	Self Insurance Fund	-	-	-
6	Corporate Social Responsibility Fund	-	-	-
7	Research & Development Fund	-	-	-
8	General Reserve	-	-	-
9	Retained Earnings	-	-	-
	i) General Reserve - Opening Ind AS Adjustment	8,120	8,120	8,120
	ii) Other Equity - Ind AS Adjustment	90,23,560	90,23,560	-
	iii) Ind AS - Surplus (Ind AS Adjustment - Profit/Loss Entries - F.Y 2015-16)	(30,76,651)	-	-
	iv) Opening balance Remeasurements of the defined benefit plans	-	-	-
	Transferred from OCI	(59,42,337)	-	
	Closing Balance Remeasurements of the defined benefit plans	(59,42,337)	-	-
	v) Surplus	2,55,69,52,832	2,93,06,05,456	2,82,84,34,323
10	FVTOCI Reserve-			
	- Equity Instruments	-	-	-
	- Debt Instruments	-	-	-
	Total	2,55,69,65,524	2,93,96,37,136	2,82,84,42,443
	*** Surplus**			
	Profit for the Year as per Statement of Profit and Loss	2,55,69,52,832	2,93,06,05,456	2,79,78,27,319
	Adjustment arising out of transition provisions for recognising Rate Regulatory Assets	-	-	-
	Balance brought forward	-	-	-
	Add:			
	Amount Written Back From Bond Redemption Reserve	-	-	-
	Write Back From Capital Reserve	-	-	-
	Write Back From Other Reserve	-	-	-
	Amount Utilised From Self Insurance Fund	-	-	3,06,07,004
	Tax On Dividend Write Back	-	-	-
	Write Back From Corporate Social Responsibility Fund	-	-	-
	Write Back From Research & Development Fund	-	-	-
	Balance available for Appropriation	2,55,69,52,832	2,93,06,05,456	2,82,84,34,323
	Less:			
	Transfer to Bond Redemption Reserve	-	-	-
	Transfer to Self Insurance Fund	-	-	-
	Transfer to General Reserve	-	-	-
	Transfer to Corporate Social Responsibility Fund	-	-	-
	Transfer to Research & Development Fund	-	-	-
	Dividend :			
	- Interim	-	-	-
	- Proposed	-	-	-
	Tax on Dividend			
	- Interim	-	-	-
	- Proposed	-	-	-
	Balance carried forward	2,55,69,52,832	2,93,06,05,456	2,82,84,34,323

RAY & RAY CHARTERED ACCOUNTANT Nebel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

NOTE NO. 15.3 FUNDS FROM CORPORATE OFFICE (Transfer Accounts)

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 01st April, 2015
FUNDS FROM CORPORATE OFFICE			
C.O.(FDB)	18,37,01,97,236	19,41,55,10,306	21,49,79,49,984
IUT Closing Entries - CO	64,62,23,207	(5,06,19,52,367)	(5,70,62,91,509)
L.O. MUMBAI	-	-	-
L.O. LUCKNOW	-	-	-
RO-JAMMU	-	-	-
RO-ITANAGAR	-	-	-
RO-SILIGURI	-	-	-
BAIRASIUL	10,06,02,044	5,40,39,827	4,42,17,532
RO-BANIKHET	30,081	882	8,326
LOKTAK	-	-	-
SALAL	44,095	1,33,485	(5,09,516)
TANAKPUR	-	-	(2,82,570)
CHAMERA-I	(119)	23,64,539	-
URI - I	-	33,201	-
RANGIT	(1,75,714)	-	-
CHAMERA-II	(20,99,256)	(22,29,126)	(18,87,192)
DULHASTI	-	4,51,794	30,503
DHAULIGANGA-I	2,40,222	1,93,587	(7,94,635)
TEESTA-V	(2,14,969)	-	1,94,510
CHAMERA-III	-	-	-
CHUTAK	(3,061)	1,467	-
TLDP-III	486	1,72,474	(9,47,515)
PARBATI -II	4,649	(21,35,897)	1,38,002
PARBATI-III	1,758	3,17,488	-
SEWA-II	-	(1,88,060)	-
URI - II	(1,52,489)	3,22,895	-
KISHANGANGA	(61,308)	21,43,507	-
BURSUR	-	-	-
NIMMO BAZGO	-	-	-
TLDP-IV	30,080	(4,14,765)	(18,15,540)
TEESTA-IV	664	(2,03,422)	1,85,501
SUBANSARI LOWER	(30,48,531)	(26,63,744)	(49,02,946)
DIBANG	(78,283)	(1,91,988)	(455)
TAWANG I & II	4,300	(2,04,198)	-
KOTLIBHEL 1A	(62,331)	-	-
INVESTIGATION PROJECTS, UTTRAKHAND	-	-	16,81,626
RE CELL	-	-	-
WIND POWER PROJECTS, JAISALMER	-	-	33,02,902
BRRP	-	-	-
CHEQUE PAID ACCOUNT	4,76,584	1,28,586	22,72,805
CHEQUE COLLECTED ACCOUNT	26,53,70,000	27,89,00,000	31,15,50,000
COMMERCIAL - IUT	(2,35,07,164)	(2,69,81,361)	(3,68,49,990)
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	(5,64,30,61,871)	-	-
CENTRALIZED VENDOR PAYMENT ACCOUNT	36,41,99,783	32,66,99,361	30,13,44,207
Total	84,01,90,581	45,22,66,658	17,84,81,953
	14,91,51,50,674	15,43,65,15,129	16,58,70,75,983

RAY & RAY CHARTERED ACCOUNTANT Nebel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

NOTE NO. 16.1 FINANCIAL LIABILITIES - NON CURRENT - BORROWINGS

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Bonds			
- Secured	-	-	-
- Unsecured	-	-	-
Term Loans			
• From Banks			
- Secured	-	-	-
- Unsecured	-	-	-
• From Other Parties			
- Secured	-	-	-
- Unsecured	-	-	-
TOTAL	-	-	-

Redeemption / terms of repayment etc.
i) Debt Covenants : Refer point no. 3 of Note no. 33.
ii) Particulars of Redemption & Repayments: Refer Annexures to Note 16.1

Maturity Analysis of Borrowings

The table below summarises the maturity profile of the company's borrowings based on contractual payments :

Particulars			
More than 1 Year & Less than 3 Years			
More than 3 Year & Less than 5 Years			
More than 5 Years			
TOTAL	-	-	-

NOTE NO. 16.2 FINANCIAL LIABILTIES - NON CURRENT - OTHERS

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Deposits/ retention money	-	7,79,849	40,646
TOTAL	-	7,79,849	40,646

Maturity Analysis of Deposit / Retention Money

The table below summarises the maturity profile of the deposits/retention money based on contractual payments :

Particulars			
More than 1 Year & Less than 3 Years		8,22,705	
More than 3 Year & Less than 5 Years			48,766
More than 5 Years			
TOTAL	-	8,22,705	48,766

RAY & RAY CHARTERED ACCOUNTANT Webel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

NOTE NO. 17 PROVISIONS - NON CURRENT

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
A. PROVISION FOR EMPLOYEE BENEFITS (provided for on basis of actuarial valuation)			
i) Provision for leave encashment			
As per last Balance Sheet	-	-	-
Additions during the year			
Amount used during the year			
Amount reversed during the year			
Closing Balance	-	-	-
ii) Provision for REHS			
As per last Balance Sheet	-	-	-
Additions during the year			
Amount used during the year			
Amount reversed during the year			
Closing Balance	-	-	-
iii) Provision for TTA (Baggage Allowance on Retirement)			
As per last Balance Sheet	-	-	-
Additions during the year			
Amount used during the year			
Amount reversed during the year			
Closing Balance	-	-	-
iv) Provision for Memento			
As per last Balance Sheet	-	-	-
Additions during the year			
Amount used during the year			
Amount reversed during the year			
Closing Balance	-	-	-
B. OTHERS			
i) Provision For Committed Capital Expenditure			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
Unwinding of discount	-	-	-
Closing Balance	-	-	-
ii) Provision For Livilhood Assistence			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
Unwinding of discount	-	-	-
Closing Balance	-	-	-
TOTAL	-	-	-

Explanatory Notes:-

Information about Provisions are given in Note 34 of Balance Sheet

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

NOTE NO. 18 DEFERRED TAX LIABILITIES (NET) - NON CURRENT

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Deferred Tax Liability			
a) Property, Plant and Equipments,Investment Property and Intangible Assets.	-	-	-
b) Financial Assets at FVTOCI	-	-	-
c) Other Items	-	-	-
Less: Recoverable for tariff period upto 2009	-	-	-
Less: Deferred Tax Adjustment against Deferred Tax Liabilities	-	-	-
Net Deferred Tax Liability	-	-	-
Less:-Set off Deferred Tax Assets pursuant to set off provisions			
a) Provision for doubtful debts, inventory and others			
b) Provision for employee benefit schemes			
c) Other Items			
Net Deferred Tax Assets	-	-	-
TOTAL	-	-	-

Explanatory Note: -
Deferred tax liability/(assets), in compliance to the Ind AS 12 on "Accounting for Taxes on Income" notified under The Companies Act, 2013 has been created as deferred tax liability/(Assets).-

RAY & RAY Rebel Bhavan Kolkata-91 REGISTERED ACCOUNTANT

NHPC LIMITED FARIDABAD

NOTE NO. 19 OTHER NON CURRENT LIABILITIES

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Income received in advance	-	-	-
(Advance Against Depreciation)	-	-	-
Deferred Foreign Currency Fluctuation Liabilities	-	-	-
Deferred Income from Foreign Currency Fluctuation Account	30,06,04,291	34,77,80,003	31,99,39,138
Grants in aid-from Government-Deferred Income	-	-	-
TOTAL	30,06,04,291	34,77,80,003	31,99,39,138
GRANTS IN AID-FROM GOVERNMENT-DEFERRED INCOME			
As at the beginning of the year	-	-	-
Add: Received during the year			
Less: Released to Statement of Profit and Loss			
Balance as at the year end	-	-	-
Grants in Aid-from Government-Deferred Income (Current)	-	-	-
Grants in Aid-from Government-Deferred Income (Non-Current)	-	-	-

NOTE NO. 20.1 TRADE PAYABLE - CURRENT

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Total outstanding dues of micro enterprise and small enterprise(s)	30,69,633	67,14,292	-
Total outstanding dues of Creditors other than micro enterprises and small enterprises	3,76,69,812	4,56,43,145	7,49,85,490
TOTAL	4,07,39,445	5,23,57,437	7,49,85,490

Explanatory Note: -
Disclosure requirement under Section 22 of The Micro, Small and Medium Enterprises Development Act, 2006 is given in Note No.34- Other Explanatory Notes to Accounts.

NOTE NO. 20.2 OTHER FINANCIAL LIABILITIES - CURRENT

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Current maturities of long term debt *			
- Bonds	-	-	-
- Term Loan -Banks-Secured	-	-	-
- Term Loan -Banks-Unecured	-	-	-
- Other Parties-Secured	-	-	-
- Other Parties-Unsecured	-	-	-
Bond application money	-	-	-
Liability against capital works/supplies	3,15,04,486	3,58,58,088	11,22,84,994
Interest accrued but not due on borrowings	-	-	-
Interest accrued and due on borrowings	-	-	-
Deposits/ retention money	1,89,72,918	2,21,19,344	2,23,01,639
Due to Subsidiaries	-	-	-
Unpaid dividend	-	-	-
Unpaid interest	-	-	-
TOTAL	5,04,77,404	5,79,77,432	13,45,86,633

RAY & RAY CHARTERED ACCOUNTANT Webel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

NOTE NO. 21 OTHER CURRENT LIABILITIES

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Income received in advance (Advance against depreciation)	-	-	-
Unspent amount of deposit/agency basis works	-	-	-
Statutory dues payables	39,27,384	44,98,718	8,96,949
Advances against the deposit works	-	-	-
Less: Amount Spent on Deposit Works	-	-	-
Advances against cost of Project Mgt./ Consultancy Work	-	-	-
Less: Amount Spent in respect of Project Mgt./ Consultancy Works	-	-	-
Less: Provision Toward Amt Recoverable in r/o Project Mgt / Consultancy Works	-	-	-
Other liabilities	44,65,781	40,33,381	38,96,981
Grants in aid - pending utilization	-	-	-
Grants in aid-from Government-Deferred Income	-	-	-
TOTAL	83,93,165	85,32,099	47,93,930

RAY & RAY CHARTERED ACCOUNTANTS Nebel Bhawan Kolkata-91

NHPC LIMITED FARIDABAD

NOTE NO. 22 PROVISIONS - CURRENT

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
A. PROVISION FOR EMPLOYEE BENEFITS (provided for on basis of actuarial valuation)			
i) Provision for leave encashment			
As per last Balance Sheet	-	-	-
Additions during the year			
Amount used during the year			
Amount reversed during the year			
Closing Balance	-	-	-
ii) Provision for REHS			
As per last Balance Sheet	-	-	-
Additions during the year			
Amount used during the year			
Amount reversed during the year			
Closing Balance	-	-	-
iii) Provision for TTA (Baggage Allowance on Retirement)			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
Closing Balance	-	-	-
iv) Provision for Memento			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
Closing Balance	-	-	-
v) Provision for Wage Revision			
As per last Balance Sheet	8,98,836	41,39,747	41,39,747
Additions during the year	(8,98,836)	8,596	-
Amount used during the year	-	-	-
Amount reversed during the year	-	32,49,507	-
Closing Balance	-	8,98,836	41,39,747
Less: Advance paid	-	8,98,836	41,39,747
Closing Balance (Net of advance)	-	-	-
vi) Provision for Performance Related Pay/Incentive			
As per last Balance Sheet	2,71,97,701	2,47,45,957	2,47,45,957
Additions during the year	(1,63,01,280)	2,71,97,701	-
Amount used during the year	-	2,37,33,204	-
Amount reversed during the year	-	10,12,753	-
Closing Balance	1,08,96,421	2,71,97,701	2,47,45,957
vii) Provision for Superannuation / Pension Fund			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
Closing Balance	-	-	-
viii) Provision For Wage Revision 3rd PRC			
As per last Balance Sheet	-	-	-
Additions during the year	2,54,60,751	-	-
Amount used during the year		-	-
Amount reversed during the year		-	-
Closing Balance	2,54,60,751	-	-
B. OTHERS			
i) Provision For Tariff Adjustment			
As per last Balance Sheet	-	-	-
Additions during the year		-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
Closing Balance	-	-	-
ii) Provision For Committed Capital Expenditure			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
Unwinding of discount	-	-	-
Closing Balance	-	-	-
iii) Provision for Restoration expenses of Insured Assets			
As per last Balance Sheet	12,77,77,758	-	-
Additions during the year	(4,65,40,077)	13,20,49,234	-
Amount used during the year		42,71,476	-
Amount reversed during the year	-	-	-
Closing Balance	8,12,37,681	12,77,77,758	-

NHPC LIMITED FARIDABAD

534

EAT & TAY CHARTERED ACCOUNTANTS Nebel Bhavan Kolkata-91

iv) Provision For Livlihood Assistence			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
Unwinding of discount	-	-	-
Closing Balance after Fair Value Adjustment	-	-	-
v) Provision - Others			
As per last Balance Sheet	80,24,90,310	66,91,05,063	66,91,05,063
Additions during the year	1,61,06,903	40,16,99,783	-
Amount used during the year	9,45,05,877	26,61,46,707	-
Amount reversed during the year	-	21,67,829	-
Closing Balance	72,40,91,336	80,24,90,310	66,91,05,063
TOTAL	84,16,86,189	95,74,65,769	69,38,51,020

Explanatory Note: -

1) The Board has resolved to implement the directions of the Ministry of Power (MoP) vide its letter no. 11/17/2009-NHPC/Vol. III dated 27th December 2013 conveying the approval of Competent Authority about pay scales in respect of below Board level Executives that the pay scales shall be fixed w.e.f. 01.01.2007 after correcting the aberrations in pay scales fixed w.e.f. 01.01.1997 and the deviant pay scales fixed w.e.f. 01.01.1997 shall not be regularized. The MoP has confirmed vide letter no. 11/17/2009-NHPC-Vol. III dated 25th Feb., 2016 that the recovery of personal pay adjustment w.e.f. 01.02.2014 is in conformity with the said directive of the Competent Authority. Accordingly, personal pay advance of Rs. 898836/- and Rs. 3249507/- has been set-off against the balance of provision for wage revision as on 31st March 2017 and 31st March 2016 respectively. However, NHPC Officers Association has got a stay from Hon'ble High Court of Delhi against the implementation of stoppage of Personal Pay Adjustment (fitment benefits). In view of the directions of the Hon'ble High Court, Personal Pay Adjustments to the employees is continued to be paid along with the Salary. Thus, the cumulative amount provided towards the Personal Pay Adjustment w.e.f 01/02/2014 to 31.03.2017 under the head "Provision for Wage Revision" is Rs. Nil (including provision for the current period Rs. Nil) with corresponding amount shown as "Advance paid".

2) Information about Provisions are given in Note 34 of Balance Sheet

NOTE NO. 23 CURRENT TAX LIABILITIES (NET)

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Income Tax			
As per last Balance Sheet			
Additions during the year			
Amount adjusted during the year			
Amount used during the year			
Amount reversed during the year			
Closing Balance	-	-	-
Less: Current Advance Tax	-	-	-
Net Current Tax Liabilities (Net)	-	-	-
Wealth Tax	-	-	-
TOTAL	-	-	-

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANT Webel Bhavan Kolkata-91

555

NOTE NO. 24 REVENUE FROM OPERATIONS

(Amount in ₹)

	PARTICULARS	For the year ended 31st March, 2017	For the year ended 31st March, 2016
A	SALES		
	SALE OF POWER	5,74,68,22,355	6,22,02,12,495
	Less :		
	Sales adjustment on a/c of Foreign Exchange Rate Variation	(2,89,07,395)	25,89,26,471
	Tariff Adjustments	92,73,560	2,68,10,723
	Regulated Power Adjustment	-	6,45,08,510
	Income from generation of electricity – precommissioning (Transferred to Expenditure Attributable to Construction)	-	-
	Rebate to customers	4,90,14,268	3,87,42,227
	Sub - Total (A)	5,71,74,41,922	5,83,12,24,564
B	Income from Finance Lease	-	-
C	Income from Operating Lease	-	-
D	ADVANCE AGAINST DEPRECIATION -Written back during the year	-	-
E	OTHER OPERATING INCOME		
	Interest from Beneficiary States (Revision of Tariff)	2,62,00,294	2,23,824
F	REVENUE FROM CONTRACTS, PROJECT MANAGEMENT AND CONSULTANCY WORKS		
	Contract Income	-	-
	Revenue from Project management/ Consultancy works	-	-
	Sub - Total (F)	-	-
	TOTAL (A+B+C+D+E+F)	5,74,36,42,216	5,83,14,48,388

Explanatory Note: -

1) Tariff regulation notified by CERC vide notification dated 21.02.2014 inter-alia provides that capital cost considered for fixation of tariff for current tariff period shall be subject to truing up at the end of the tariff period, which may result in increase or decrease in tariff. Accordingly, stated amount has been provided in the books during the year as an abundant precaution.

2) In terms of regulation No. 49 of tariff regulation issued vide Central Electricity Regulatory Commission (CERC) notification No. L-1/144/2013-CERC dated 21st February, 2014, deferred tax liabilities for the period upto 31st March 2009 whenever it materializes is recoverable directly from the beneficiaries and are accounted for on yearly basis.Accordingly, stated amount has been included in sale of power in relevant year/period.

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Kolkata-91

NOTE NO. 25 OTHER INCOME

(Amount in ₹)

PARTICULARS	For the year ended 31st March, 2017	For the year ended 31st March, 2016
A) Income from Non-Current Investments		
Trade		
- Dividend from subsidiaries	-	-
- Dividend -Others	-	-
- Interest - Government Securities (8.5% tax free bonds issued by the State Governments)	-	-
Non-Trade		
- Dividend income -Others	-	-
- Interest	-	-
B) Other Income		
Interest		
- Loan to State Government in settlement of dues from customers	-	-
- Loan to Government of Arunachal Pradesh	-	-
-Deposit Account	-	-
- Employee's Loans and Advances	-	30,29,718
- Employee's Loans and Advances-Adjustment on a/c of Effective Interest	-	-
- Others	-	-
Late payment surcharge	2,60,51,985	7,66,34,249
Income From Sale of Self Generated VERs	-	-
Realization of Loss Due To Business Interuption	-	-
Profit on sale of investments	-	-
Profit on sale of assets	1,58,025	3,43,000
Income from Insurance Claim	-	9,20,49,234
Liability/ Provisions not required written back #	8,62,090	86,87,897
Others	1,30,07,703	3,29,22,742
Exchange rate variation	26,90,745	2,58,812
Adjustment on a/c of Effective Interest		
- Others	-	-
- Grant in aid	-	-
'Effective Interest On Investments - Debt Instruments	-	-
Sub-total	4,27,70,548	21,39,25,652
Add/(Less): C.O./Regional Office/PID Expenses	1,34,60,608	1,44,30,486
Sub-total	5,62,31,156	22,83,56,138
Less: Income transferred to Expenditure Attributable to Construction	-	-
Less: Income transferred to Advance/ Deposit from Client/Contractees and against Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	5,62,31,156	22,83,56,138
Explanatory Note: -		
1 Detail of Liability/Provisions not required written back #		
a) Bad & Doubtful Employees Loans (*1 under Note 3.2)	-	-
b) Bad & Doubtful Advances to Contractor/ Supplier (*2 under Note 3.2)	-	-
c) Bad & Doubtful Loan to State Government (*3 under Note 3.2)	-	-
d) Bad & Doubtful Deposits (*4 under Note 3.2)	-	-
e) Bad & Doubtful Capital Advances(*1 under Note No. 4)	-	-
f) Bad & Doubtful Deposits(*2 under Note No. 4)	-	-
g) Diminution in value of stores and spares (*1 under Note 5)	-	-
h) Bad and doubtful debts (*1 under Note 7)	-	-
i) Bad & Doubtful Employees Loans - current (*1 under Note 10)	-	-
j) Provision for doubtful claims (*1 under Note No.11)	-	-
k) Provisions for Doubtful Deposits (*1 under Note No. 13)	-	-
l) Provisions for doubtful advances (Contractors & Suppliers) (*2 under Note No. 13)	-	-
m) Provisions for Doubtful Accrured Interest (*3 under Note No. 13)	-	-
n) Provision for project expenses awaitlng write off sanction (*4 under Note No. 13)	-	-
o) Provision for losses pending investigation/awaiting write off / sanction (*5 under Note No. 13)	-	-
p) Provision for wage revision (Sl.no-A(v) of Note No-22)	-	32,49,507
q) Provision for PRP / Incentive /Productivity Linked Incentive (Sl.no-A(vi) of Note No-22)	-	10,12,753
r) Provision for Superannuation/Pension Fund (Sl.no-A(vii) of Note No-22)	-	-
s) Provision for Retirement benefits (Gratuity, Leave Encashment, REHS, Momento etc) (Sl.no-A(I,ii,iii,iv) of Note No-17 and Sl.no-A(I,ii,iii,iv) of Note No.-22)	-	-
t) Provision for tariff adjustment [Sl. No B(i) under Note 22]	-	-
u) Provision for Committed Capital Expenditure (Sl.no-B(i) of Note No-17 and Sl.no-B(ii) of Note No.-22)	-	-
v) Provision for Livlihood Assistance (Sl.no-B(ii) of Note No-17 and Sl.no-B(iv) of Note No.-22)	-	-
w) Provision for Restoration expenses of Insured Assets (Sl.no-B(iii) of Note No-22)	-	-
x) Write back of Project expenses provided for		
y) Others	8,62,090	44,25,637
TOTAL	8,62,090	86,87,897
	-	-

NHPC LIMITED FARIDABAD

RAY & RAY Webel Bhavan Kolkata-91 CHARTERED ACCOUNTANT

NOTE NO. 26 GENERATION AND OTHER EXPENSES

(Amount in ₹)

PARTICULARS		For the year ended 31st March, 2017	For the year ended 31st March, 2016
A. GENERATION EXPENSES			
(i) Water Usage Charges		-	-
(ii) Consumption of stores and spare parts		1,92,81,196	81,34,843
B. Direct Expenditure on Contract, Project Management and Consultancy Works		-	-
C. REPAIRS & MAINTENANCE			
- Building		2,16,76,974	2,54,55,079
- Machinery		3,13,67,744	3,26,92,913
- Others		17,51,30,432	20,67,71,789
D. OTHER EXPENSES			
Rent & Hire Charges		1,93,38,529	1,79,12,388
Rates and taxes		15,14,220	14,27,620
Insurance		11,19,34,312	10,66,83,699
Security expenses		5,58,74,925	4,69,45,553
Electricity Charges		2,70,46,846	2,59,20,497
Travelling and Conveyance		80,86,059	87,99,855
Expenses on vehicles		33,27,594	30,17,530
Telephone, telex and Postage		88,91,812	59,49,607
Advertisement and publicity		35,85,882	30,22,453
Entertainment and hospitality expenses		21,600	18,750
Printing and stationery		26,99,112	17,67,281
Consultancy charges - Indigenous		1,24,24,606	95,68,375
Consultancy charges - Foreign		-	-
Audit expenses (Refer explanatory note-3 below)		73,649	68,700
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses		18,660	4,42,083
Expenditure on land not belonging to company		-	-
Loss on Assets		9,51,392	74,90,278
Losses out of insurance claims (upto excess clause)		1,00,000	4,00,00,000
Losses out of insurance claims (beyond excess clause)		1,06,577	9,20,49,234
Books & Periodicals		55,877	1,23,475
Donation		-	-
CSR/ Sustainable Development		41,87,089	34,03,583
Community Development Expenses		-	-
Directors' expenses		-	-
Research and development expenses		-	-
Interest on Arbitration/ Court Cases		6,13,82,491	-
Interest to beneficiary states		10,10,70,370	96,06,854
Expenditure on Self Generated VER's		-	-
Expenses for Regulated Power		-	1,07,00,057
Less: - Exp Recoverable on Regulated Power		-	(1,07,00,057)
Exchange rate variation		23,96,236	44,73,321
Other general expenses		6,06,45,358	6,02,55,471
	Sub-total	73,31,89,542	72,20,01,231
Add/(Less): C.O./Regional Office/PID Expenses		5,33,08,350	3,91,16,603
	Sub-total	78,64,97,892	76,11,17,834
Less: Amount transferred to Expenditure Attributable to Construction		-	-
Less: Recoverable from Deposit Works		-	-
		78,64,97,892	76,11,17,834
E. PROVISIONS			
Bad and doubtful debts provided		-	-
Expected Credit Loss Allowance-Trade Receivables		-	-
Bad and doubtful advances / deposits provided		-	-
Bad and doubtful claims provided		-	-
Doubtful Interest Provided for		-	-
Diminution in value of stores and spares		12,19,731	1,35,813
Shortage in store & spares provided		-	-
Provision against diminution in the value of investment		-	-
Project expenses provided for		-	-
Provision for fixed assets/ stores provided for		-	-
Diminution in value of Inventory of Self Generated VER's Provided for		-	-
Provision for catchment area treatment plan		-	-
Others		-	-
	Sub-total	12,19,731	1,35,813
Add/(Less): C.O./Regional Office/PID Expenses		17,232	1,42,088
	Sub-total	12,36,963	2,77,901
Less: Amount transferred to Expenditure Attributable to Construction		-	-
Less: Recoverable from Deposit Works		-	-
		12,36,963	2,77,901
Total carried forward to Statement of Profit & Loss		78,77,34,855	76,13,95,735

NHPC LIMITED FARIDABAD

RAY & RAY Kebel Bhavan Kolkata-91 CHARTERED ACCOUNTANTS

Explanatory Note: -

1 The Company's significant leasing arrangements are in respect of operating leases of premises for offices, guest houses & transit camps. These leasing arrangements, which are not non-cancellable, are usually renewable on mutually agreeable terms. Lease payments in respect of premises for offices, guest houses & transit camps are shown in Rent.

(Amount in ₹)

	For the year ended 31st March, 2017	For the year ended 31st March, 2016
2 Pending notification of revision order by CERC in respect of truing up application filed by the company under CERC notification dated 19.01.2009, stated amount has been provided in the books during the year/period towards Interest to Beneficiary States,which may have to be paid in case of reduction in tariff as a result of said revision order.		

(Amount in ₹)

3 Detail of audit expenses are as under: -	For the year ended 31st March, 2017	For the year ended 31st March, 2016
i) Statutory auditors		
As Auditor		
Audit Fees	-	-
Tax Audit Fees	-	-
In other Capacity		
Taxation Matters	-	-
Company Law Matters	-	-
Management Services	-	-
Other Matters/services	-	-
Reimbursement of expenses	-	-
ii) Cost Auditors		
Audit Fees	73,649	68,700
Reimbursement of expenses	-	-
Total Audit Expenses	73,649	68,700

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Vebel Bhavan Kolkata-91

NOTE NO. 27 EMPLOYEE BENEFITS EXPENSE

(Amount in ₹)

PARTICULARS	For the year ended 31st March, 2017	For the year ended 31st March, 2016
Salaries, wages, allowances	36,18,52,766	32,12,11,134
Gratuity, Contribution to provident fund & pension scheme (incl. administration fees)	5,78,75,426	5,41,32,681
Staff welfare expenses	1,91,86,769	2,49,31,683
Leave Salary & Pension Contribution	-	-
Amortisation Expenses Of Deferred Employee Cost	-	-
Sub-total	43,89,14,961	40,02,75,498
Add/(Less): C.O./Regional Office Expenses	28,36,61,081	17,63,51,374
Sub-total	72,25,76,042	57,66,26,872
Less: Employee Cost transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	72,25,76,042	57,66,26,872

Explanatory Note: -

1 The Company's significant leasing arrangements are in respect of operating leases of premises for residential use of employees. These leasing arrangements, which are not non-cancellable, are usually renewable on mutually agreeable terms. Lease payments in respect of premises for residential use of employees inlcuded in Salaries, wages, allowances.

2 Gratuity, Contribution to provident fund & pension scheme include contributions:

	For the year ended 31st March, 2017	For the year ended 31st March, 2016
i) towards Employees Provident Fund	2,02,71,187	1,94,01,051
ii) towards Employees Defined Contribution Superannuation Scheme	3,24,81,402	3,44,05,687

NOTE NO. 28 FINANCE COST

(Amount in ₹)

	PARTICULARS	For the year ended 31st March, 2017	For the year ended 31st March, 2016
A	Interest on :		
	Government of India loan	-	-
	Bonds	-	-
	Foreign loan	1,84,03,556	2,76,10,508
	Term loan	20,34,98,417	26,20,65,467
	Adjustment on account of effective Interest - Grant in Aid	-	-
	Sub-total	22,19,01,973	28,96,75,975
B	Other Borrowing Cost		
	Loss on Hedging Transactions	-	-
	Bond issue/ service expenses	-	-
	Commitment fee	-	4,09,500
	Guarantee fee on foreign loan	4,48,40,502	4,60,78,618
	Other finance charges	1,25,715	5,16,540
	Adjustment on account of effective Interest	69,425	10,961
	Committed Capital Expenses-Adjustment For Time Value	-	-
	Sub-total	4,50,35,642	4,70,15,619
C	Applicable net gain/ loss on Foreign currency transactions and translation		
	Exchange differences regarded as adjustment to interest cost	2,27,99,088	32,80,07,859
	Less: Interest adjustment on account of Foreign Exchange Rate Variation	(2,27,99,088)	(32,80,07,859)
	Sub-total	-	-
	Total (A + B + C)	26,69,37,615	33,66,91,594
	Add/(Less): C.O./Regional Office/PID Expenses	30,846	15,809
	TOTAL	26,69,68,461	33,67,07,403
	Less: Finance Cost transferred to Expenditure Attributable to Construction	-	-
	Less: Recoverable from Deposit Works	-	-
	Total carried forward to Statement of Profit & Loss	26,69,68,461	33,67,07,403

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS

NOTE NO. 29 DEPRECIATION AND AMORTIZATION EXPENSES

(Amount in ₹)

PARTICULARS	For the year ended 31st March, 2017	For the year ended 31st March, 2016
Depreciation & Amortisation Expenses	1,50,15,16,225	1,48,99,57,626
Depreciation adjustment on account of Foreign Exchange Rate Variation	(4,71,75,712)	(4,43,36,876)
Add/(Less): C.O./Regional Office / PID Expenses	1,13,00,669	88,48,310
Sub-total	1,46,56,41,182	1,45,44,69,060
Less: Depreciation & Amortisation Expenses transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	1,46,56,41,182	1,45,44,69,060

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Vebel Bhavan Kolkata-91

NOTE NO. 30 TAX EXPENSES

(Amount in ₹)

PARTICULARS	For the year ended 31st March, 2017	For the year ended 31st March, 2016
Current Tax		
Income Tax Provision	-	-
Adjustment Relating To Earlier periods	-	-
Total current tax expenses	-	-
*Deferred Tax- **		
Decrease (increase) in deferred tax assets		
- Relating to origination and reversal of temporary differences	-	-
- Relating to change in tax rate	-	-
- Adjustments in respect of deferred tax of prior periods	-	-
Decrease (increase) in deferred tax liabilities		
- Relating to origination and reversal of temporary differences	-	-
- Relating to change in tax rate	-	-
- Adjustments in respect of deferred tax of prior periods	-	-
Total deferred tax expenses (benefits)	-	-
Less: Recoverable for tariff period upto 2009	-	-
Less: Deferred Tax Adjustment Against Deferred Tax Liabilities	-	-
Net Deferred Tax	-	-
Total carried forward to Statement of Profit & Loss	-	-

Explanatory Notes:-

i)

Reconciliation of tax expense and the accounting profit multiplied by India's domestic rate.	For the year ended 31st March, 2017	For the year ended 31st March, 2016
Accounting profit/loss before income tax	2,55,69,52,832	2,93,06,05,456
Applicable tax rate		
Computed tax expense	-	-
Tax effects of amounts which are not deductible (Taxable) in calculating taxable income.		
.....		
.....		
.....		
.....		
.....		
Change in rate of tax		
Adjustment Relating To Earlier periods	-	-
Income tax expense reported in Statement of P/L	-	-

ii)

Amounts recognised directly in Equity		
Aggregate current and deferred tax arising in the reporting period and not recognised in net profit or loss or other comprehensive income but directly debited/(credited) to equity:		
Current Tax	.....	.....
Deferred tax	.....	.....
Total		

iii)

Tax losses		
Unused tax losses for which no deferred tax asset has been recognised	.....	.....
Potential tax benefit @ 30%	.....	.....
Note: The unused tax losses were incurred by a .....that is not likely to generate taxable income in the foreseeable future.		

iv)

Unrecognised temporary differences		
Temporary differences relating to investments in subsidiaries for which deferred tax liabilities have not been recognised.		
Undistributed Earnings	.....	.....
Unrecognised deferred tax liabilities relating to the above temporary differences	.....	.....
Certain subsidiaries of the group have undistributed earnings of Rs.....(31st March 2016 Rs.....) which , if paid out as dividends, would be subject to tax in the hands of the recipient. An assessable temporary difference exists, but no deferred tax liability has been recognised as the parent entity is able to control the timing of distributions from the subsidiary and is not expected to distribute these profits in the foreseeble future.		

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Vebel Bhavan Kolkata-91

NOTE NO. 31 Movement in Regulatory Deferral Account Balances

(Amount in ₹)

PARTICULARS	For the year ended 31st March, 2017	For the year ended 31st March, 2016
Movement on account of:-		
a) Employee Remuneration & Benefits	-	-
b) Generation & Other exps.	-	-
c) Provisions	-	-
d) Depreciation	-	-
e) Finance Cost	-	-
f) Other Income	-	-
g) Exchange Differences on Monetary Items	-	-
TOTAL	-	-

NOTE NO. 32 EXPENDITURE ATTRIBUTABLE TO CONSTRUCTION FORMING PART OF CAPITAL WORK IN PROGRESS FOR THE YEAR

(Amount in ₹)

PARTICULARS	For the year ended 31st March, 2017	For the year ended 31st March, 2016
A. EMPLOYEE BENEFITS EXPENSE		
Salaries, wages, allowances	-	-
Gratuity and contribution to provident fund	-	-
Staff welfare expenses	-	-
Leave Salary & Pension Contribution	-	-
Sub-total	-	-
B. REPAIRS & MAINTENANCE		
Building	-	-
Machinery	-	-
Others	-	-
Sub-total	-	-
C. ADMINISTRATION & OTHER EXPENSES		
Rent	-	-
Rates and taxes	-	-
Insurance	-	-
Security expenses	-	-
Electricity Charges	-	-
Travelling and Conveyance	-	-
Expenses on vehicles	-	-
Telephone, telex and Postage	-	-
Advertisement and publicity	-	-
Entertainment and hospitality expenses	-	-
Printing and stationery	-	-
Design and Consultancy charges:		
- Indigenous	-	-
- Foreign	-	-
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	-	-
Expenditure on land not belonging to company	-	-
Assets/ Claims written off	-	-
Land Acquistion and Rehabilitation Expenditure	-	-
Losses on sale of assets	-	-
Other general expenses	-	-
Remuneration to Auditors	-	-
Exchange rate variation (Debit)	-	-
Sub-total	-	-
D. FINANCE COST		
Interest on :		
Government of India loan	-	-
Bonds	-	-
Foreign loan	-	-
Term loan	-	-
Cash credit facilities /WCDL	-	-
Exchange differences regarded as adjustment to interest cost	-	-
Loss on Hedging Transactions	-	-
Bond issue/ service expenses	-	-
Commitment fee	-	-
Guarantee fee on loan	-	-
Other finance charges	-	-
Transfer of expenses to EAC- Interest on loans from Central Government-adjustment on account of effective interest	-	-
Transfer of expenses to EAC-Interest on security deposit/ retention money-adjustment on account of effective interest	-	-
Transfer of expenses to EAC-committed capital expenses-adjustment for time value	-	-
Sub-total	-	-
E. PROVISIONS	-	-
Sub-total	-	-
F. DEPRECIATION AND AMORTISATION EXPENSES	-	-
Sub-total	-	-
G. C.O./Regional Office Expenses:		
Other Income	-	-
Generation, Administration and Other Expenses	-	-
Employee Benefits Expense	-	-
Depreciation & Amortisation Expenses	-	-
Finance Cost	-	-
Provisions	-	-
Sub-total	-	-

NHPC FARIDABAD

R.A.Y. & RAY CHARTERED ACCOUNTANTS Vidyut Bhavan Kolkata-91

H.	LESS: RECEIPTS AND RECOVERIES		
	Income from generation of electricity – precommissioning	-	-
	Interest on loans and advances	-	-
	Profit on sale of assets .	-	-
	Exchange rate variation (Credit)	-	-
	Provision/Liability not required written back	-	-
	Hire charges/ outturn on plant and machinery	-	-
	Miscellaneous receipts	-	-
	Sub-total	-	-
	TOTAL (A+B+C+D+E+F+G-H)	-	-

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS

STATEMENT OF CHANGES IN EQUITY AS AT 31ST MARCH, 2017

OTHER EQUITY

(Amount in ₹)

Attributable to equity holders	Reserve & Surplus									Other Comprehensive Income		
	Capital Reserve	Capital Redemption Reserve	Securities Premium	Bond Redemption Reserve	Self Insurance Fund	Corporate Social Responsibility Fund	Research & Development Fund	General Reserve	Suplus/ Retained Earnings	Equity Instruments through OCI	Debt instruments through OCI	Total
Balance as at 1st April, 2016	-	-	-	-	-	-	-	-	59,55,029	-	-	59,55,029
Change in Accounting Policy												-
Prior Period errors (Net)												-
Restated Balance at the Beginning of the Reporting Period (A)	-	-	-	-	-	-	-	-	59,55,029	-	-	59,55,029
Profit for the year		-	-	-	-	-	-	-	2,55,69,52,832	-	-	2,55,69,52,832
Other Comprehensive Income		-	-	-	-	-	-	-	-59,42,337	-	-	-59,42,337
Total Comprehensive Income	-	-	-	-	-	-	-	-	2,55,10,10,495	-	-	2,55,10,10,495
Transfer to Retained Earning												
Amount written back from Bond Redemption Reserve		-	-	-	-	-	-		-			-
Amount written back from Corporate Social Responsibility Fund		-	-	-	-	-	-		-			-
Tax on Dividend - Write back		-	-	-	-	-	-		-			-
Amount utilised from Self Insurance Fund		-	-	-	-	-	-		-			-
Others	-							-	-			-
Transfer from Retained Earning												-
Dividend		-	-	-	-	-	-		-			-
Tax on Dividend		-	-	-	-	-	-		-			-
Transfer to Bond Redemption Reserve		-	-	-	-	-	-		-			-
Transfer to Self Insurance Fund		-	-	-	-	-	-		-			-
Transfer to Research & Development Fund		-	-	-	-	-	-		-			-
Trfr to General Reserve								-	-			-
Total as on 31.03.2017	-	-	-	-	-	-	-	-	2,55,69,65,524	-	-	2,55,69,65,524

For Ray and Ray
Chartered Accountants
(Firm Regn. No. 301072E)

Asish Kumar Mukhopadhyay

(Asish Kumar Mukhopadhyay)
Partner
M.No. 056359

(Pranay Kumar Verma)
Head of Finance

प्रबन्धक (वित्त)
Manager (Finance)
एनएचपीसी लिमिटेड/NHPC Limited
तीस्ता-V पावर स्टेशन/Teesta-V Power Station
सालूटार, पूर्वी सिक्किम/Salutar, E. Sikkim

(S. K. Singh)
Head of Project

एस. के. सिंह / S. K. Singh
महाप्रबंधक / General Manager
तीस्ता-V पावर स्टेशन / Teesta-V Power Station
एनएचपीसी लि. / NHPC Ltd.
सालूटार, पूर्वी सिक्किम / Salutar, E. Sikkim

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

STATEMENT OF CHANGES IN EQUITY AS AT 31ST MARCH, 2016

OTHER EQUITY

(Amount in ₹)

Attributable to equity holders	Reserve & Surplus									Other Comprehensive Income		
	Capital Reserve	Capital Redemption Reserve	Securities Premium	Bond Redemption Reserve	Self Insurance Fund	Corporate Social Responsibility Fund	Research & Development Fund	General Reserve	Suplus/ Retained Earnings	Equity Instruments through OCI	Debt instruments through OCI	Total
Balance as at 1st April, 2015	-	-	-	-	-	-	-	-	8,120	-	-	8,120
Change in Accounting Policy												-
Prior Period errors (Net)									90,23,560			90,23,560
Restated Balance at the Beginning of the Reporting Period (A)	-	-	-	-	-	-	-	-	90,31,680	-	-	90,31,680
Profit for the year		-	-	-	-	-	-	-	2,93,06,05,456	-	-	2,93,06,05,456
Other Comprehensive Income		-	-	-	-	-	-	-	-	-	-	-
Total Comprehensive Income	-	-	-	-	-	-	-	-	2,93,06,05,456	-	-	2,93,06,05,456
Transfer to Retained Earning												
Amount written back from Bond Redemption Reserve		-	-	-	-	-	-		-			-
Amount written back from Corporate Social Responsibility Fund		-	-	-	-	-	-		-			-
Tax on Dividend - Write back		-	-	-	-	-	-		-			-
Amount utilised from Self Insurance Fund		-	-	-	-	-	-	-	-			-
												-
Transfer from Retained Earning												-
Dividend (FY 2014-15)												-
Tax on Dividend (FY 2014-15)									-			-
Dividend (Interim 2015-16)		-	-	-	-	-	-		-			-
Tax on Dividend (Interim 2015-16)		-	-	-	-	-	-		-			-
Transfer to Bond Redemption Reserve		-	-	-	-	-	-		-			-
Transfer to Self Insurance Fund		-	-	-	-	-	-		-			-
Transfer to Research & Development Fund		-	-	-	-	-	-		-			-
Trfr to General Reserve									-			-
Total as on 31.03.2016	-	-	-	-	-	-	-	-	2,93,96,37,136	-	-	2,93,96,37,136

For Ray and Ray
Chartered Accountants
(Firm Regn. No. 301072E)

Asish Kumar Mukhopadhyay

(Asish Kumar Mukhopadhyay)
Partner
M.No. 056359

NHPC LIMITED FARIDABAD

RAY & RAY Nirbel Bhavan Kolkata-91 CHARTERED ACCOUNTANTS

(Pranay Kumar Verma)
Head of Finance

प्रबन्धक (वित्त)
Manager (Finance)
एनएचपीसी लिमिटेड/NHPC Limited
तीस्ता-V पावर स्टेशन/Teesta-V Power Station
बालूटार, सिंगम, ई सिक्किम/Baluter, Singtam, E. Sikkim

(S. K. Singh)
Head of Project

एस. के. सिंह/S. K. Singh
महाप्रबंधक / General Manager
तीस्ता–V पावर स्टेशन / Teesta-V Power Station
एनएचपीसी लि. / NHPC Ltd.
बालूटार, सिंगम, ई. सिक्किम / Baluter, Singtam, E. Sikkim

TEESTA-V POWER STATION

Note-33: Disclosure on Financial Instruments and Risk Management

(1)Fair Value Measurement

A) Financial Instruments by category

(Amount in ₹)

Financial assets	Notes	As at 31st March, 2017		As as 31st March, 2016		As at 01st Apr, 2015	
		FVTOCI	Amortised Cost	FVTOCI	Amortised Cost	FVTOCI	Amortised Cost
Non-current Financial assets							
(i) Non-current investments							
a) In Equity Instrument (Quoted)	3.1	-	-	-	-	-	-
b) In Debt Instruments (Govt./PSU)-Quoted	3.1	-	-	-	-	-	-
Sub-total		-	-	-	-	-	-
(ii) Loans	3.2						
a) Employees			-		5,04,69,816		3,70,96,127
b) Loan to Government of Arunachal Pradesh			-		-		-
c) Contractors/Suppliers and Others			-		-		-
(iii) Others							
-Bank Deposits with more than 12 Months Maturity	3.3		-		-		-
Total Non-current Financial assets		-	-	-	5,04,69,816	-	3,70,96,127
Current Financial assets			-		-		-
(i) Current Investments	6		-		-		-
(ii) Trade Receivables	7		-		-		-
(iii) Cash and cash equivalents	8		5,59,668		15,97,052		4,56,752
(iv) Bank balances	9		-		-		-
(v) Loans	10		-		1,49,10,627		1,33,44,651
(vi) others							
(a) Claims recoverables	11		5,37,26,972		9,21,37,669		15,88,315
(b) interest receibable on investments and bank deposits	11		-		-		-
(c) interest receibable from beneficiery	11		-		-		-
(d) other receivables	11		-		-		-
Sub total		-	5,37,26,972	-	9,21,37,669	-	15,88,315
Total Current Financial Assets		-	5,42,86,640	-	10,86,45,348	-	1,53,89,718
Total Financial Assets		-	5,42,86,640	-	15,91,15,164	-	5,24,85,845

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Netaji Bhavan Kolkata-01

Financial Liabilities	Notes	As at 31st March, 2017		As as 31st March, 2016		As at 01st Apr, 2015	
		FVTOCI	Amortised Cost	FVTOCI	Amortised Cost	FVTOCI	Amortised Cost
(I) Long-term borrowings							
a) Non-Convertible and Non Cumulative Bonds	16.1		-		-		-
b) Term Loan From Banks	16.1		-		-		-
c) Term Loans from other parties	16.1		-		-		-
d) Subordinate Debts	16.1		-		-		-
Sub-total		-	-	-	-	-	-
(ii) Deposits/Retention Money-non current	16.2		-		7,79,849		40,646
(iii)Trade Payables including MSME	20.1		4,07,39,445		5,23,57,437		7,49,85,490
(iv) Other Current financial liabilities							
a) Current Maturity of Non-Convertible and Non Cumulative Bonds	20.2		-		-		-
b) Current Maturity of Term Loans from banks	20.2		-		-		-
c) Current Maturity of Term Loans from other parties			-		-		-
d) Deposits/Retention Money	20.2		1,89,72,918		2,21,19,344		2,23,01,639
e) Liability against Capital Works/Supplies	20.2		3,15,04,486		3,58,58,088		11,22,84,994
f) interest payable on borrowings	20.2		-		-		-
g) Other Payables	20.2		-		-		-
Sub total			5,04,77,404	-	5,79,77,432	-	13,45,86,633
Total		-	9,12,16,849	-	11,11,14,718	-	20,96,12,769

Note:

1. The company does not classify any financial asset/financial liability at fair value through profit or loss (FVTPL).

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Nirbel Bhavan Kolkata-91

B) FAIR VALUATION MEASUREMENT

(Amount in ₹)

(a) Financial Assets/Liabilities Measured at Fair Value-Recurring Fair Value Measurement:

	Note No.	As at 31st March, 2017 Level 1	As at 31st March, 2016 Level 1	As at 01st Apr, 2015 Level 1
Financial Assets at FVTOCI				
(i) Investments-				
- In Equity Instrument (Quoted)	3.1	-	-	-
- In Debt Instruments (Govt./PSU)- Quoted	3.1	-	-	-
Total		-	-	-
Note:				

All other financial assets and financial liabilities have been measured at amortised cost at balance sheet date and classified as non-recurring fair value measurement.

(b) Financial Assets/Liabilities measured at amortised cost for which Fair Value are disclosed:

(Amount in ₹)

Particulars	Note No.	As at 31st March, 2017 Level 1	Level 2	Level 3	As at 31st March, 2016 Level 1	Level 2	Level 3	As at 01st Apr, 2015 Level 1	Level 2	Level 3
Financial assets										
(i) Loans	3.2									
a) Employees			0			0			37096127	
b) Loan to Government of Arunachal Pradesh			0			0			0	
c) Contractors/Suppliers and Others			0			0			0	
(ii) Others	3.3									
-Bank Deposits with more than 12 Months Maturity		0			0			0		
Total Financial Assets		0	0	0	0	0	0	0	37096127	0
Financial Liabilities										
(i) Long-term borrowings	16.1									
a) Bonds			0			0			0	
b) Term Loans			0			0			0	
c) Subordinate Debts				0			0			0
(ii) Other Long Term Financial Liabilities	16.2									
-Deposits/Retention Money				0			779849			40646
Total Financial Liabilities		0	0	0	0	0	779849	0	0	40646

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Kolkata-91

(c) Fair value of Financial Assets and liabilities measured at Amortised Cost

(Amount in ₹)

Particulars	Note No.	As at 31st March, 2017		As of 31.03.2016		As of 01.4.2015	
		Carrying Amount	Fair Value	Carrying Amount	Fair Value	Carrying Amount	Fair Value
Financial assets	3.2						
(i) Loans							
a) Employees		-		5,04,69,816		3,70,96,127	3,70,96,127
b) Loan to Government of Arunachal Pradesh		-		-		-	
c) Contractors/Suppliers and Others		-		-		-	-
(ii) Others	3.3						
-Bank Deposits with more than 12 Months Maturity		-		-		-	
Total Financial Assets		-		5,04,69,816		3,70,96,127	
Financial Liabilities	16.1						
(i) Long-term borrowings							
a) Bonds		-		-		-	
b) Term Loans		-		-		-	
c) Subordinate Debts		-		-		-	
(ii) Other Long Term Financial Liablities	16.2						
-Deposits/Retention Money		-		7,79,849	7,79,849	40,646	40,646
Total Financial Liabilities		-		7,79,849		40,646	

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Vebel Bhavan Kolkata-91

571

(2)Financial Risk Management

(i) Maturities of Financial Liabilities:

The table below provides undiscounted cash flows towards company's financial liabilities into relevant maturity based on the remaining period at the balance sheet to the contractual maturity date. Balance due within 1 year is equal to their carrying balances as the impact of discounting is not significant. (refer Note 16.1 and 16.2 of balance sheet)

For year Ended 31st March 2017

(Amount in ₹)

Contratual maturities of financial liabilities	Note No.	Outstanding Debt as on 31.03.2017	Within 1 Year	More than 1 Year & Less than 3 Years	More than 3 Year & Less than 5 Years	More than 5 Year
Borrowings	16.1 & 20.2	-	-	-	-	-
Other financial Liabilities (Retention Money)	16.2 & 20.3	5,04,87,147	5,04,87,147	-	-	-
Trade Payables	20.1	4,07,39,445	4,07,39,445	-	-	-
Total Financial Liabilities		**9,12,26,592**	**9,12,26,592**	-	-	-

For year Ended 31st March 2016

(Amount in ₹)

Contratual maturities of financial liabilities	Note No.	Outstanding Debt as on 31.03.2016	Within 1 Year	More than 1 Year & Less than 3 Years	More than 3 Year & Less than 5 Years	More than 5 Year
Borrowings	16.1 & 20.2	-	-	-	-	-
Other financial Liabilities (Retention Money)	16.2 & 20.3	5,88,33,343	5,80,10,638	8,22,705	-	-
Trade Payables	20.1	5,23,57,437	5,23,57,437	-	-	-
Total Financial Liabilities		**11,11,90,780**	**11,03,68,075**	**8,22,705**	-	-

As at 1st April 2015

(Amount in ₹)

Contratual maturities of financial liabilities	Note No.	Outstanding Debt as on 01.4.2015	Within 1 Year	More than 1 Year & Less than 3 Years	More than 3 Year & Less than 5 Years	More than 5 Year
Borrowings	16.1 & 20.2	-	-	-	-	-
Other financial Liabilities (Retention Money)	16.2 & 20.3	13,46,35,399	13,45,86,633	-	48,766	-
Trade Payables	20.1	7,49,85,490	7,49,85,490	-	-	-
Total Financial Liabilities		**20,96,20,889**	**20,95,72,123**	-	**48,766**	-

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANT Webel Bhavan Kolkata-91

572

(ii)Foreign Currency Financial Liabilities

(a) Foreign Currency Exposure:

The company's exposure to foreign currency at the end of the reporting period expressed in INR are as follows :

(Amount in ₹)

Particulars	31.03.2017	31.03.2016	01.04.2015
Financial Liabilities:			
Foreign Currency Loans	-	-	-
Other Financial Liablities (Sundry Creditors,Retention Money/Security Deposits etc.)	1,87,54,825	1,99,59,706	3,61,17,067
Net Exposure to foreign currency (liabilities)	18754825	19959706	36117067

For Ray and Ray
Chartered Accountants

(Firm Regn. No. 301072E)

Asish Kumar Mukhopadhyay

(Asish Kumar Mukhopadhyay)
Partner
M.No. 056359

(Pranay Kumar Verma
(Head of Finance)

(S. K. Singh)
(Head of Project)

प्रबन्धक (वित्त)
Manager (Finance)
एनएचपीसी लिमिटेड/NHPC Limited
तीस्ता-V पावर स्टेशन/Teesta-V Power Station
बालूटार, पूर्वी सिक्किम/Baluter E. Sikkim

एस. के. सिंह/S. K. Singh
महाप्रबंधक/General Manager
तीस्ता-V पावर स्टेशन/Teesta-V Power Station
/NHPC Ltd.
Singtam, E. Sikkim

NHPC LIMITED FARIDABAD

573

Note No. - 34: Other Explanatory Notes to Accounts

1. Disclosures relating to Contingent Liabilities:-

a) Claims against the Company not acknowledged as debts in respect of:

(i) Capital works

Contractors have lodged claims aggregating to Rs. 683,15,71,213/- (previous year Rs. 763,01,14,883/- and as at 01.04.2015 Rs. 746,84,04,291/-) against the Company on account of rate & quantity deviation, cost relating to extension of time and idling charges due to stoppage of work/delays in handing over the site etc. These claims are being contested by the company as being not admissible in terms of provisions of the respective contracts or are lying at arbitration tribunal/other forums/under examination with the Company. It includes Rs. 367,73,59,943/- (previous year Rs. 257,98,75,959/- and as at 01.04.2015 Rs. 241,28,64,249/-) towards arbitration awards including updated interest thereon, against the Company, which have been challenged/decided to be challenged in the Court of Law.

The Management has assessed the above claims and recognized a provision of Rs. Nil (previous year Rs. 40,87,00,000/- and as at 01.04.2015 Rs. Nil) based on probability of outflow of resources embodying economic benefits and estimated Rs. 683,15,71,213/- (previous year Rs. 722,14,14,883/- and as at 01.04.2015 Rs. 746,84,04,291/-) as the amount of contingent liability i.e. amounts for which Company may be held contingently liable. In respect of such estimated contingent claims either outflow of resources embodying economic benefits is not probable or a reliable estimate of the amount required for settling the obligation cannot be made. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

(ii) Land Compensation cases

In respect of land acquired for the projects, some of the land losers have filed claims for higher compensation amounting to Rs. Nil (previous year Rs. Nil and as at 01.04.2015 Rs. Nil) before various authorities/courts. Pending settlement, the Company has assessed and provided an amount of Rs. Nil (previous year Rs. Nil and as at 01.04.2015 Rs. Nil) based on probability of outflow of resources embodying economic benefits and estimated Rs. Nil (previous year Rs. Nil and as at 01.04.2015 Rs. Nil) as the amount of contingent liability as outflow of resources is considered as not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

(iii) Disputed Tax Demands

Disputed Income Tax/Sales Tax/Service Tax/ other taxes/duties matters pending before various appellate authorities amount to Rs. Nil (previous year Rs. Nil and as at 01.04.2015 Rs. Nil). Pending settlement, the Company has assessed and provided an amount of Rs. Nil (previous year Rs. Nil and as at 01.04.2015 Rs. Nil) based on probability of outflow of resources embodying economic benefits and rest of the claims i.e Rs. Nil (previous year Rs. Nil and as at 01.04.2015 Rs. Nil) are being disclosed as contingent liability as outflow of resources is considered not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Vebel Bhavan Kolkata-91

(iv) Others

Claims on account of other miscellaneous matters amount to Rs. 3,98,101/- (previous year Rs. 15,98,101/- and as at 01.04.2015 Rs. 3,98,101/-). These claims are pending before various forums. Pending settlement, the Company has assessed and provided an amount of Rs. Nil (previous year Rs. Nil and Rs. Nil) based on probability of outflow of resources embodying economic benefits and estimated Rs. Nil (previous year Rs. Nil and 01.04.2015 Rs. Nil) as the amount of contingent liability as outflow of resources is considered as not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

The above is summarized as at 31.03.2017 as below:

(Amount in Rs)

Sl. No.	Particulars	Claims as on 31.03.2017	Provision against the claims	Contingent liability as on 31.03.2017	Contingent liability as on 31.03.2016	Addition of contingent liability for the period
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)
1.	Capital Works	683,15,71,213	0	683,15,71,213	722,14,14,883	0
2.	Land Compensation cases	0	0	0	0	0
3.	Disputed tax matters	0	0	0	0	0
4.	Others	3,98,101	0	3,98,101	15,98,101	0
	Total	**683,19,69,314**	**0**	**683,19,69,314**	**722,30,12,984**	**0**

The above is summarized as at 31.03.2016 as below:

(Amount in Rs)

Sl. No.	Particulars	Claims as on 31.03.2016	Provision against the claims	Contingent liability as on 31.03.2016	Contingent liability as on 01.04.2015	Addition of contingent liability for the period
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)
1.	Capital Works	763,01,14,883	40,87,00,000	722,14,14,883	746,84,04,291	0
2.	Land Compensation cases	0	0	0	0	0
3.	Disputed tax matters	0	0	0	0	0
4.	Others	15,98,101	0	15,98,101	3,98,101	1200000
	Total	**763,17,12,984**	**40,87,00,000**	**722,30,12,984**	**746,88,02,392**	**12,00,000**

(b) The above contingent liabilities do not include contingent liabilities on account of pending cases in respect of service matters & others where the amount cannot be quantified.

FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

(c) It is not practicable to ascertain and disclose the uncertainties relating to outflow in respect of contingent liabilities.

(d) There is possibility of reimbursement to the company of Rs. Nil (previous year Rs. Nil and as at 01.04.2015 Rs. Nil) towards above contingent liabilities.

(e) An amount of Rs. Nil (previous year Rs. Nil and as at 01.04.2015 Rs. Nil) stands paid towards above contingent liabilities to contest the cases and is being shown as Current Assets.

(f) The company's management does not expect that the above claims/obligations (including under litigation), when ultimately concluded and determined, will have a material and adverse effect on the company's results of operations or financial condition.

(g) Agency wise details of contingent liability as at 31.03.2017 are as under:

(Amount in Rs)

Sl. No.	Category of Agency	Claims as on 31.03.2017	Provision against the claims/ Paid during the year	Contingent liability as on 31.03.2017	Contingent liability as on 31.03.2016	Addition(+)/deduction (-) from contingent liability during the year
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)
1	Central Govt. departments	0	0	0	0	0
2	State Govt. departments or Local Bodies	0	0	0	0	0
3	CPSEs	0	0	0	0	0
4	Others	683,19,69,314	0	683,19,69,314	722,30,12,984	-39,10,43,670
	TOTAL	683,19,69,314	0	683,19,69,314	722,30,12,984	-39,10,43,670

2. **Contingent Assets:** Contingent assets in respect of the company are on account of the following:

a) **Counter Claims lodged by the company on other entities:**
The company has lodged counter claims aggregating to Rs. Nil (previous year Rs. Nil and as at 01.04.2015 Rs. Nil) against claims of other entities. These claims have been lodged on the basis of contractual provisions and are being contested at arbitration tribunal/other forums/under examination with the counterparty. It includes Rs. Nil (previous year Rs. Nil and as at 01.04.2015 Rs. Nil) towards arbitration awards including updated interest thereon.
Management has assessed the above claims and estimates that inflow of economic benefits of Rs. Nil (previous year Rs. Nil and as at 01.04.2015 Rs. Nil) is probable. In respect of the rest of the claims, possibility of any inflow is considered remote.

RAY & RAY Rebel Bhavan Kolkata 91 CHARTERED ACCOUNTANTS

b) **Surcharge billed on debtors: (TO BE GIVEN AT CORPORATE OFFICE)**

CERC (Terms & Conditions of Tariff) Regulations 2014-19 provide for levy of late payment surcharge by generating company in case of delay in payment by beneficiaries beyond 60 days

FARIDABAD

from the date of presentation of bill. An amount of Rs ..... as on 31.03.2017 (As on 31.03.2016 Rs ..... and as at 01.04.2015 Rs .....) is due from beneficiaries on account of surcharge but not recognised in books of accounts due to significant uncertainties in the ultimate collection from the customers.

c) **Revenue to the extent not recognised in respect of power stations: (TO BE GIVEN AT CORPORATE OFFICE)**

CERC (Terms & Conditions of Tariff) Regulations for the tariff period 2014-19 allows additional capitalisation of capital expenditure for computation of tariff as per declaration by the company at the beginning of the tariff period and after due diligence by CERC. Cases where additional capitalisation has exceeded the amount declared by the company including new items are not included in revenue pending approval of CERC. Management has assessed these expenditures and considers that inflow of Rs ..... as at 31.03.2017 (previous year Rs ..... and as at 01.04.2015 Rs .....) by way of tariff is probable.

d) **Other Cases (Please Specify)**

The Management has assessed the claims and estimates that inflow of economic benefits of Rs. Nil (previous year Rs. Nil and as at 01.04.2015 Rs. Nil) is probable.

The above is summarized as below:

(Amount in Rs)

Sl. No.	Particulars	As at 31.03.2017	As at 31.03.2016	As at 01.04.2015
(i)	(ii)	(iii)	(iv)	(v)
1.	Counter claims lodged by the company	Nil	Nil	Nil
2.	Surcharge billed on debtors			
3.	Revenue to the extent not recognised			
4.	Other cases			
	Total			

3. Estimated amount of contracts remaining to be executed on capital account and not provided for is as under:

(Amount in Rs)

S.No	Particulars	As at 31.03.2017	As at 31.03.2016	As at 01.04.2015
(i)	(ii)	(iii)	(iv)	(v)
1.	Property Plant and Equipment (including CWIP)	270761675	36522460	35077761
2.	Investment Property			
3.	Intangible assets			
	Total	270761675	36522460	35077761

4. Pending approval of competent authority, provisional payments / provisions made towards executed quantities of some of the items beyond the approved quantities as also for extra items totalling to Rs. Nil (previous year Rs. Nil and as at 01.04.2015 Rs. Nil) are included in Capital Work-in-Progress/property plant & equipment.

5. Other disclosure under IND AS – 11 on Construction Contracts are as under:

(Amount in Rs)

Sl.	Particulars	31.03.2017	31.03.2016	01.04.2015

NHPC LIMITED FARIDABAD

577

RAY & RAY CHARTERED ACCOUNTANT

(i)	(ii)	(iii)	(iv)	(v)
1.	Aggregate amount of costs incurred and recognised profits (less recognised losses) on contracts in progress upto reporting date.	Nil	Nil	Nil
2.	Amount of advances received.	Nil	Nil	Nil
3.	Amount of retention.	Nil	Nil	Nil
4.	The gross amount due from customers for contract works as an asset.	Nil	Nil	Nil
5.	The gross amount due to customers for contract works as a liability.	Nil	Nil	Nil

6. The effect of foreign exchange fluctuation during the year is as under:

(Amount in Rs)

		For the Year ended 31.03.2017	For the Year ended 31.03.2016
(i)	Amount charged to Statement of Profit & Loss excluding depreciation (as FERV)	-294509	4214509
(ii)	Amount charged to Statement of Profit & Loss excluding depreciation (as Borrowing Cost)*	22799088	328007859
(iii)	Amount charged to Expenditure attributable to Construction (as FERV)	Nil	Nil
(iv)	Amount charged to Capital work-in-progress (as FERV)	Nil	Nil
(v)	Amount adjusted by addition to the carrying amount of property, plant & equipment	Nil	72177741

* There is however no impact on profitability of the Company, as the impact of change in foreign exchange rates is recoverable from beneficiaries in terms of prevailing CERC (Terms & Conditions of tariff) Regulations. The exchange rate variation for the year is transferred to deferred foreign currency fluctuation assets (recoverable from beneficiaries) as per accounting policy adopted in IGAAP, which is allowed to be continued for long-term foreign currency monetary items recognised till 31.03.2016 as per exemption given in IND AS 101- First Time Adoption of Ind AS.

7. Segment information:

a) Electricity generation is the principal business activity of the Company. Other operations viz., Contracts, Project Management and Consultancy works do not form a reportable segment as per the Ind AS – 108 on 'Segment Reporting'.

b) The Company is having a single geographical segment as all its Power Stations are located within the Country.

8. Related Party Disclosures are given below:

(i) Name and Nature of Relationship:

S.No	Name of the related party	Nature of Relationship with NHPC
1	Government of India	Shareholder having control over company
2	CPSUs	Entities controlled by the same Government (Central Government) that has control over NHPC

(ii) Transactions with Related Parties: Following transactions occurred with related parties during FY 2016-17:

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

(Amount in Rs)

Particulars	During the FY 2016-17		During the FY 2015-16	
	Government that has control over company (NHPC)- Central Govt.	Entities controlled by the same Government that has control over company (NHPC)	Government that has control over company (NHPC)- Central Govt.	Entities controlled by the same Government that has control over company (NHPC)
(i)	(ii)	(iii)	(iv)	(v)
Purchase of PPE/CWIP	Nil	Nil	Nil	Nil
Purchase of goods/Inventory	Nil	4038480	Nil	Nil
Services Received by the Company	11585069	22489687	6136291	13674505
Sale of PPE/CWIP	Nil	Nil	Nil	Nil
Sale of goods/Inventory	Nil	Nil	Nil	Nil
Services Provided by the Company	28141553	166690517	27189	298001097
Total	39726622	193218684	6163480	311675602

(ii)Outstanding Balances with Related Parties:

(Amount in Rs)

Particulars	Government that has control over company (NHPC)- Central Govt.			Entities controlled by the same Government that has control over company (NHPC)		
	As at 31.03.17	As at 31.03.16	As at 01.04.15	As at 31.03.17	As at 31.03.16	As at 01.04.15
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)
Payables by the Company	1330928	1947552	71866	8146547	4531635	673610
Receivables by the Company	922014	1596756	1268203	142150566	155777752	61598176
Balance out of Commitments made by the Company:						
(a) For purchase of PPE/CWIP/goods/Inventory/Services by the Company	Nil	Nil	Nil	Nil	Nil	Nil
(a) For sale of PPE/CWIP/goods/Inventory/Services by the Company	Nil	Nil	Nil	Nil	Nil	Nil

9. Disclosures as required under Ind AS-17 on Leases, Ind AS-19 on "Employee Benefits" and Ind AS-36 on "Impairment of Assets" shall be dealt at Corporate Office.

NHPC LIMITED FARIDABAD

579

RAY & RAY CHARTERED ACCOUNTANTS Vebel Bhavan Kolkata-91

10. Other disclosures as per Schedule-III of the Companies Act, 2013 are as under:-

(Amount in Rs)

	Particulars	For the year ended 31.03.2017	For the year ended 31.03.2016
a)*	Value of imports calculated on CIF basis: i) Capital Goods ii) Spare parts	 - -	 - -
b)*	Expenditure in Foreign Currency i) Know - How ii) Interest iii) Other Misc. Matters	 - 18403556 45752274	 27610508 64086517
c)*	Value of spare parts and Components consumed in operating units. i) Imported ii) Indigenous	 - -	 - -
d)*	Earnings in foreign currency i) Interest ii) Others	 -	 - -

* Accrual basis.

11. Disclosure related to confirmation of balances is as under:

a) Balances shown under Materials issued to contractors, claims recoverable including insurance claims are subject to reconciliation/ confirmation and respective consequential adjustments. Claims recoverable also include claims in respect of projects handed over or decided to be handed over to other agencies in terms of Government of India directives.

b) The confirmation from external parties in respect of Trade Receivables, Trade Payables, Deposits, Advances to Contractors/Suppliers/Service Providers/Others including for capital expenditure and material issued to contractors is obtained for outstanding balances of Rs. 5.00 lakh or above as at 31st December of every year. Status of confirmation of balances as at 31st December 2016 as well as outstanding as on 31.03.2017 is as under:

(Amount in Rs)

Particulars	Outstanding amount as on 31.12.2016	Amount confirmed	Outstanding amount as on 31.03.2017
Trade receivable	Nil	Nil	Nil
Deposits, Advances to contractors/ suppliers/service providers/ others including for capital expenditure and material issued to contractors	671761008	38176039	678972685
Trade/Other payables	38157587	5612609	72243931
Security Deposit/Retention Money payable	12951731	5662275	14461219

c) In the opinion of management, unconfirmed balances will not have any material impact.

12. Prior to transition to Ind AS, capital expenditure incurred for creation of facilities, over which the company does not have control but which is essential principally for construction of the project, was charged to 'Expenditure Attributable to Construction (EAC) as a part of Capital Work in Progress (CWIP) on the basis of attributability of such costs to the creation of major assets of the project. The said accounting treatment was objected to by the office of the C&AG. However, with the introduction of IND AS, the accounting treatment is specifically covered under Para 9 of Ind AS-16, "Property, Plant & Equipment" which prescribes Unit of Measure approach under which management of an entity is competent to apply its judgment to recognition criteria based on its specific circumstances. Accordingly, the company has continued with the existing accounting treatment of enabling assets during the current financial year.

13. Sales, rebate to beneficiaries, exchange rate variation, interest on loans/ bonds (expenditure) etc. have been accounted for based on Advices received from Corporate Office.

14. **Disclosure related to Corporate Social Responsibility (CSR) (refer Note No.26)**

(i) The breakup of CSR expenditure under various heads of expenses incurred is as below:-

(Amount in Rs)

S.No	Heads of Expenses constituting CSR expenses	For FY 2016-17	For FY 2015-16
1	Health Care and Sanitation	284145	746745
2	Education & Skill Development	661032	2656788
3	Women Empowerment /Senior Citizen		
4	Environment		
5	Art & Culture		
6	Ex-Armed Forces		
7	Sports		
8	National Welfare Fund		
9	Technology & Research		
10	Rural Development	3196658	
11	Capacity Building	45254	
12	SwachhVidyalayaAbhiyan		
13	Swachh Bharat Abhiyan		
	Total amount	**4187089**	**3403533**

(ii) Other disclosures:-

(a) Details of expenditure incurred during the year ended on 31.03.2017 paid in cash and yet to be paid in cash along with the nature of expenditure (capital or revenue nature) is as under:-

(Amount in Rs)

		Paid (a)	Yet to be paid (b)	Total (a+b)
(i)	Construction/Acquisition of any asset	3151378	706312	3857690
(ii)	On purpose other than (i) above	140716	188683	329399
	Total	**3292094**	**894995**	**4187089**

(b) As stated above, a sum of Rs. 894995 out of total expenditure of Rs. 4187089 is yet to be paid to concerned parties which are included in the relevant head of accounts pertaining to liabilities.

NHPC LIMITED FARIDABAD

RAY & RAY Nebel Bhavan Kolkata-91 CHARTERED ACCOUNTANTS

15. Disclosures as required under Section 22 of The Micro, Small and Medium Enterprises Development Act, 2006 read with notification of Ministry of Corporate Affairs dt. 04.09.2015 making alteration in Schedule-III of the Companies Act, 2013 is as follows (Refer Note no. 20.2):-

(Amount in Rs)

Sl. No.	Particulars	As at 31.03.2017	As at 31.03.2016
(i)	The principal amount and the interest due thereon remaining unpaid to any supplier on Balance Sheet date: -Principal -Interest	 4635905 Nil	 7824147 Nil
(ii)	The amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during the year	Nil	Nil
(iii)	The amount of interest due and payable for the year of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;	Nil	Nil
(iv)	The amount of interest accrued and remaining unpaid as on Balance Sheet date	Nil	Nil
(v)	The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	Nil	Nil

16. Disclosure on details of Specified Bank Notes (SBN) held and transacted during the period 08.11.2016 to 30.12.2016 is as under:

(Amount in Rs)

	SBNs*	Other Denomination Notes	Total
Closing cash in hand as on 08 November 2016	17500	2046	19546
(+) Permitted receipts	Nil	24000	24000
(-) Permitted payments	Nil	25476	25476
(-) Amount deposited in Banks	17500	Nil	17500
Closing cash in hand as on 30 December 2016	Nil	570	570

* Specified Bank Notes are as defined in the notification of the Government of India, Ministry of Finance, Department of Economic Affairs No. S.O. 3407(E), dated 08th November 2016.

17. **Disclosure relating to verified emission reductions (VERs) is as under:**

Sl. No.	Description	
1	No. of VERs held as Investment & the basis of valuation	Nil
2	No. of VERs under certification	Nil
3	Depreciation and operating and maintenance cost of Emission Reduction Equipment expensed during the year (Amount in Rs)	Nil
4	No. of VERs sold during the year ended 31.03.2017 with the value thereof.	Nil

RAY & RAY CHARTERED ACCOUNTANTS Nebel Bhavan Kolkata-91

18. Nature and details of provisions **(refer Note No. 17 and 22 of Balance Sheet)**

a) Provision for Livelihood Expenses:

Provision has been recognised at discounted value adjusted for average inflation in the accounts towards special financial package finalised in consultation with the State Government and approved by the Board of Directors of NHPC for livelihood assistance of the project affected families (PAFs) in Parbati-II and Parbati-III. As per the package, pending finalisation of modalities of payment, one eligible person from each PAF shall be provided livelihood assistance equivalent to minimum un-skilled wage of the Government of Himachal Pradesh/ Central Government whichever is higher on monthly instalment basis, for the periods as under:

i) Till the date of superannuation for PAFs eligible for employment.
ii) For 2000 days to those PAFs left with zero balance land but excluded for employment.
iii) For 1000 days to all remaining PAFs.

b) Provision for Committed Capital Expenditure:

Provision has been recognised at discounted value for capital expenditure to be incurred towards environment, compensatory afforestation, local area development, etc. which was a pre-condition to granting approval for construction of the project and expenditure towards which had not been completed till commissioning of the project. Such provisions are adjusted against the incurrence of actual expenditure as per demand raised by the concerned State Government authorities.

c) Provision for Performance Related Pay/Incentive:

Short-term Provision has been recognised in the accounts towards Performance Related Pay/ incentive to employees for FY 2016-17 (PY 2015-16) on management estimates as per company's rules in this regard which are based on the guidelines of the Department of Public Enterprises.

d) Provision for restoration expenses of insured assets:

Provision has been recognised in the accounts based on management estimates for restoration of damaged assets insured under Mega & CPM Policy. Utilization of the provision is to be made against incurrence of actual expenditure towards restoration of the assets.

e) Provisions- Others:

This includes the provisions recognised in the accounts towards claims against the company appearing as contingent liabilities. These provisions have been created on the basis of management estimates considering the probability of outflow of resources embodying economic benefits. Utilization/outflow of the provision is to be made on the outcome of the case.

19. Unit/Project specific notes as per Annexure-A below **(to be given only by the respective project/unit pertaining to their project/unit)**.

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Vidyut Bhavan Kolkata-91

20. a) Undisputed Statutory dues outstanding as on 31.03.2017 which have not been deposited within six months from the date they became payable:

(Amount in Rs)

Nature of dues	Amount in Rs	Due date of remittance
EPF	Nil	
Income Tax	Nil	
Sales Tax /VAT	Nil	
Service Tax	Nil	
Custom Duty	Nil	
Excise Duty	Nil	
Works Contract Tax	Nil	
Any other levies (Please specify)	Nil	

b) Statutory dues which have not been deposited on account of any dispute:-

(Amount in Rs)

Name of the Statute	Nature of dues	Amount in Rs	Year to which it pertains	Forum at which case is pending
Income Tax Act,1961	Income Tax	Nil		
Sales Tax Acts/VAT Act	Sales Tax/ VAT	Nil		
Finance Act,1994	Service Tax	Nil		
Custom Act,1962	Custom Duty	Nil		
Central Excise Tariff Act, 1985	Excise Duty	Nil		
Works Contract Tax	Works Contract Tax	Nil		
Please specify	Any other levies	Nil		

c) Details of Immovable Properties (other than land) for which title deeds are not held in the name of the company:

(Amount in Rs)

Sl. No.	Details of the Property	Year of Acquisition	Acquisition Cost	Written Down Value	Reasons for non execution of title deed
			Nil		

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANT Hebel Bhavan Kolkata-91

21. Disclosure for reporting in compliance to directions issued by Office of CAG u/s 143(5):

(a) Details of land for which title deeds are not held in the name of the company:

(Amount in Rs)

Sl. No.	Details of Land (Freehold/Leasehold)	Gross Block as at 31.03.2017	Net Block as at 31.03.2017	Area (in Hectare)	Reasons for non execution of title deed
		Nil		Nil	

(b)

Sl. No.	Directions	Reply
1	Whether there are any cases of waiver/write off of debts/loans/interest etc. If yes, the reasons thereof and amount involved.	NIL
2	Whether proper records are maintained for inventories lying with third parties & assets received as gift/grant(s) from Government or other authorities.	Not Applicable

For Ray and Ray
Chartered Accountants
(Firm Regn No. 301072E)

Asish Kumar Mukhopadhyay

(Asish Kumar Mukhopadhyay)
Partner
M. No. 056359

(Pranay Kumar Verma)
Head of Finance

(S. K. Singh)
Head of Project

Date: 17.04.2017

Place: Siliguri

NHPC LIMITED FARIDABAD

585

NAME OF UNIT:

Annexure-F

Model for Calculation of Fair value using Discounted Cash Flows (Retention Money)- FOR DISCLOSURE OF FAIR VALUE vis-à-vis CARRYING AMOUNT ONLY

Retention Money	31.03.2016	31.03.2017
Outstanding non-current undiscounted Amount - as per Detail Note 16.2 of balance sheet (before fair valuation)	8,22,705	-
Fair Value- Non Current portion	752286	0
Discount Rate for fair value disclosure	9.29%	8.75%

Statement of cash outFlow and Present value for Disclosure

FV on 31.03.2016			FV on 31.03.2017		
Date of refund	Amount Refunded	Fair Value	Date of refund	Amount Refunded	Fair Value
		9.29%			8.75%
31-Mar-16	0	752286	31-Mar-17	0	0
06-Jul-17	1,48,073		30-Jul-18	0	
27-May-17	2,17,231		31-Mar-19	0	
30-Mar-17	26918		15-Jul-19	0	
30-Jan-17	371160		31-Oct-19	0	
28-Feb-17	59323		31-Dec-19	0	
31-Oct-19	0		16-Jan-20	0	
15-Dec-19	0		31-Mar-20	0	
31-Dec-19	0		30-Jun-20	0	
	822705	752286		0	0

Note:

1. Only non current portion (undiscounted amount) of security deposit shall be fair valued.
2. Amount of fair value of non-current portion of retention money outstanding on 31.03.2016 and 31.03.2017 using above discount rates shall be presented under Note No. 33 (1)(B)(c) in fair value column.
3. Discount rate given in the above format shall only be used for computation of fair vaue of security deposit/Retention Money for disclosure purpose.
3. Amount and date for refund of security deposit shall be taken from the data in the Summary Sheets prepared by Units for fair valution of Security Deposit as per Annexure-II of Circular No. IND AS/06.
4. Carrying amount shown above are only for illustrative purpose.

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

Name of unit: TEESTA-V POWER STATION

Annexure-G

Entries relating to prior period passed through natural head of accounts relating to Income & Expenditure, Assets & Liabilities during Period ended 31.03.2017

S.No	Head Of Account	Account Description	Dr/Cr	Amount of Prior Period Adjustment	Reasons for prior period adjustment
1	650501	Deferred Foreign Currency Fluctuation Assets Acc	DR.	28907395	Pricipal as well as interst componant of FERV which is billed to and recoverable from Beneficiaries through sale of power have been adjusted against sale of power and deferred foreign currency fluctuation assets account, whereas only the pricipal componenet of FERV was to be adjusted.
2	819001	Sales adjustment on account of FERV	CR.	-28907395	
3	350905	PROVISION FOR RESTORATION EXPENSES OF INSURED ASSETS	DR.	5250079	Redo cost of work against loss of flash flood at DAM site in June 2015 (claim against insurance comapny). (restoration of road from RD 2400M to RD 2460 M of main acess road
4	920702	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-ROAD, BRIDGES, CULVERTS	CR.	-5250079	
5	350905	PROVISION FOR RESTORATION EXPENSES OF INSURED ASSETS	DR.	895655	Redo cost of work against loss of flash flood at DAM site in June 2015 (claim against insurance comapny). (Slope protection work at junction of road to adit I and dam top road)
6	920702	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-ROAD, BRIDGES, CULVERTS	CR.	-895655	
7	350905	PROVISION FOR RESTORATION EXPENSES OF INSURED ASSETS	DR.	6699391	Redo cost of work against loss of flash flood at DAM site in June 2015 (claim against insurance comapny). (Protection work of left bank plunge pool area downstreem area odf dam by providing polymer gabions and plum concrete)
8	920305	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-DAM AND RESERVOIR	CR.	-6699391	
9	350905	PROVISION FOR RESTORATION EXPENSES OF INSURED ASSETS	DR.	184680	Expenses pertains to insurance claim of Unit # 3 repair (loss incurred during May 2015) (Assistance for restoration work)
10	920402	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-GPM-MAIN POWER PLANT	CR.	-184680	
11	350905	PROVISION FOR RESTORATION EXPENSES OF INSURED ASSETS	DR.	60648	Expenses pertains to insurance claim of Unit # 3 repair (loss incurred during May 2015).(Welding of runner and guide vanes)
12	920402	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-GPM-MAIN POWER PLANT	CR.	-60648	
13	350905	PROVISION FOR RESTORATION EXPENSES OF INSURED ASSETS	DR.	128569	Expenses pertains to insurance claim of Unit # 3 repair (loss incurred during May 2015). (Consumption of shear pin)
14	920104	CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT-OTHERS	CR.	-128569	

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

Summary of Prior Period Adjustments made during Period ended 31.03.2017

.No	Nature	Amount of Prior Period Adjustment	Year from which error pertains
A.	Income		
	Revenue from Operations		
	Other Income	-28907395	2011-12 to 2015-16
	Total Income (A)		
	Expense		
	Generation, Administration and Other Expenses		
	Employee Benefits Expense	-13219022	2015-16
	Finance Cost		
	Depreciation & Amortization Expenses		
	total expenses (B)		
	ASSETS		
1	NON-CURRENT ASSETS		
a)	Property Plant & Equipment		
	Capital Work in Progress		
c)	Investment Property		
d)	Other Intangible Assets		
	Financial Assets		
	i) Investments		
	ii) Trade Receivables		
	iii) Loans		
	iv) Others		
	Deferred Tax Assets (net)		
f)	Other Non Current Assets	28907395	2011-12 to 2015-16
	Non Current Assets - Regulatory Assets		
2	CURRENT ASSETS		
	Inventories		
b)	Financial Assets		
	i) Investments		
	ii) Trade Receivables		
	iii) Cash & Cash Equivalents		
	iv) Bank balances		
	v) Loans		
	vi) Others		
	Current Tax Assets (Net)		
d)	Other Current Assets		
	TOTAL ASSETS (C)		
D	LIABILITIES		
2	NON-CURRENT LIABILITIES		
	Financial Liabilities		
	i) Borrowings		
	ii) Trade Payables		
	Total outstanding dues of micro enterprises and small enterprises		
	Total outstanding dues of Creditors other than micro enterprises and small enterprises		
	iii) Other financial liabilities		
	Provisions		
c)	Deferred Tax Liabilities (Net)		
	Other non-current Liabilities		
3	CURRENT LIABILITIES		
a)	Financial Liabilities		
	i) Borrowings		
	ii) Trade Payables		
	iii) Other financial liabilities		
	Other Current Liabilities		
c)	Provisions		
	Current Tax Liabilities (Net)	13219022	2015-16

(Head of Finance)

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

Detail of Transactions and Balances with Related Parties

Annexyre-H

Name of Unit: Teesta-V Power Station

Transaction For the Year 2016-17/ Opening Balances as at 01.04.2016 and closing Balances as at31st March 2017

Other entities Controlled by the Central Governmnt e.g.Transactions with CPSUs (CPSU wise detail to be provided)

		BHEL CPSU	IOCL CPSU	SAIL CPSU	PGCIL CPSU	CPRI CG	CBIP CG	Deptt of Telecom CG	The Institution of Engineers (India) CG	National Institute of Hydrology CG	Bureau of Indian Standards CG	BSNL CPSU	THE NEW INDIA ASSURANCE CO. LTD. CPSU	DIRECTOR GENERAL, NATIONAL TEST HOUSE CG	POWER GRID CORPORATION OF INDIA LTD. CPSU	ELECTRONICS TEST AND DEVELOPMENT CENTRE CG	THE ORIENTAL INSURANCE COMPANY LIMITED CPSU	NATIONAL INSURANCE CO. LTD CPSU	POSCO CPSU	BPPI CG	EASTERN REGION TRANSMISSION SYSTEM-1 CPSU	PF COMMISSIONER SILIGURI CG	KV CG	PARTS CORPORATION OF INDIA CPSU	TOTAL PSU	TOTAL CG
A)	ns in the OrdinaryCourse of Business																									
1	Purchase of Goods :																									
(i)	Opening Balance (Payable)																									
	Add: Transactions (Purchase) during the year		4003254																				0	0	0	
	Less: Amount Paid during the year		3953890																				35226	4038480	0	
	Closing Balance		49364																				35226	3989116	0	
																							0	49364	0	
(ii)	Opening Balance (Advances Recoverable)																							0	0	
	Add: Released during the year		4910380																					0	0	
	Less:- Adjusted during the year		3954928																					4910380	0	
	Closing Balance		955452																					3954928	0	
iii)	Nature of Advance-Secured/Unsecured		unsecured																					955452	0	
(iv)	Outstanding value of Bank Guarantees & Collaterals received against above advance		0																					#VALUE!	0	
																								0	0	
2	Sale of Goods :																							0		
(i)	Opening Balance (Receivable)																							0		
	Add: Transactions (Sold) during the year																							0	0	
	Less:- Amount Received during the year																							0	0	
	Closing Balance																							0	0	
																								0	0	
3	Purchase of Assets/Property																							0		
(i)	Opening Balance (Payable)																							0		
	Add: Transactions (Purchase) during the year																							0	0	
	Less:- Amount Paid during the year																							0	0	
	Closing Balance																							0	0	
																								0	0	
(ii)	Opening Balance (Advances Recoverable)																							0		
	Add: Released during the year	28880000																						0	0	
	Less:- Adjusted during the year																							28880000	0	
	Closing Balance	28880000																						0	0	
iii)	Nature of Advance-Secured/Unsecured	Unsecured																						28880000	0	
(iv)	Outstanding value of Bank Guarantees & Collaterals received against above advance																							#VALUE!		
																								0	0	
4	Sale of Assets/Property																							0		
	Opening Balance (Receivable)																							0		
	Add: Transactions (Sold) during the year																							0	0	
	Less:- Amount Received during the year																							0	0	
	Closing Balance																							0	0	
																								0	0	
																								0	0	
5	Services Received by the Company :																							0		
(i)	Opening Balance (Payable)					62595	0	0	0	0	0	40000	1366	0	0	856088	0	0	506088	0	0	30202		547454	948885	
	Add: Transactions during the year					1587236	989654	581641	31250	1553961	274523	3848049	308395	8496	4636653	2696922	149933	28462	9671746	2000	3837953	29929		22489687	11585069	
	Less:- Amount Paid during the year					1584836	750654	-569383	-31250	-1553961	-274523	384322	-308395	0	-352950	2568264	-149933	-28462	9877943	-2000	-3837953	30202		5584572	-1335114	
	Closing Balance					64995	239000	12258	0	0	0	3503727	1366	8496	4283703	984746	0	0	299891	0	0	29929		8097183	1330928	
(ii)	Opening Balance (Advances Recoverable)									727934				0										0		
	Add: Released during the year									0				520950										0	727934	
	Less:- Adjusted during the year									-727934				-363400										520950	0	
	Closing Balance									0				157550										-363400	-727934	
iii)	Nature of Advance-Secured/Unsecured																							157550	0	
(iv)	Outstanding value of Bank Guarantees & Collaterals received against above advance																							0	0	
																								0	0	
																								0		

FARIDABAD

RAY & RAY CHARTERED ACCOUNTANT Nebel Bhavan Kolkata-91

| | | |

Detail of Transactions and

Detail of Transactions and Balances with Related Parties

(Amount in Rs.)

	Transaction For the Year 2015-16/ Opening Balances as at 01.04.2015 and closing Balances as at 31st March 2016 Other entities Controlled by the Central Govermennt e.g.Transactions with CPSUs (CPSU wise detail to be provided)																		
	BHEL	IOCL	BSNL	CPRI CG	CBIP CG	Deptt. of Telecom CG	National Power Training Institure CG	New India Assurance Company	National Institute of Hydrology CG	PF COMMISSIONER SILIGURI CG	Kendriya Vidyalaya CG	Joint Chief Controller of Explosive CG	Electronic Test and Development Centre CG	The Oriental Insurance Company Ltd	National Insurance Company	POSCO	United India Insurance Co. Ltd	TOTAL PSU	TOTAL CG
A) s in the OrdinaryCourse of Business																			
1 Purchase of Goods :																		0	0
(i) Opening Balance (Payable)																		0	0
Add: Transactions (Purchase) during the year																		0	0
																		0	0
Less: Amount Paid during the year																		0	0
Closing Balance																			
																		0	0
(ii) Opening Balance (Advances Recoverable		10398																0	0
Add: Released during the year		0																10398	0
Less:- Adjusted during the year		10398																0	0
Closing Balance		0																10398	0
iii) Nature of Advance-Secured/Unsecured																		0	0
(iv) Outstanding value of Bank Guarantees & Collaterals received against above advance																		0	0
																		0	0
2 Sale of Goods :																		0	0
(i) Opening Balance (Receivable)																		0	0
Add: Transactions (Sold) during the year																		0	0
Less:- Amount Received during the year																		0	0
Closing Balance																		0	0
																		0	0
3 Purchase of Assets/Property																		0	0
(i) Opening Balance (Payable)																		0	0
Add: Transactions (Purchase) during the year																		0	0
Less:- Amount Paid during the year																		0	0
Closing Balance																		0	0
																		0	0
(ii) Opening Balance (Advances Recoverable)																		0	0
Add: Released during the year																		0	0
Less:- Adjusted during the year																		0	0
Closing Balance																		0	0
iii) Nature of Advance-Secured/Unsecured																		0	0
(iv) Outstanding value of Bank Guarantees & Collaterals received against above advance																		0	0
																		0	0
4 Sale of Assets/Property																		0	0
Opening Balance (Receivable)																		0	0
Add: Transactions (Sold) during the year																		0	0
Less:- Amount Received during the year																		0	0
Closing Balance																		0	0

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Kolkata-01

5	Services Received by the Company :																			0	0
(i)	Opening Balance (Payable)		40000	65124	0	0	6742	1366		0	0	0	0	0	0	632244	0	673610	71866	0	0
	Add: Transactions during the year		4744919	1253829	18468	1555792	0	312175		30202	2400112	21800	856088	34674	56597	8515339	10801	13674505	6136291	0	0
	Less:- Amount Paid during the year		760738	1256358	-18468	557125	-6742	312175		0	2400112	21800	0	34674	56597	8641495	10801	9816480	4210185	0	0
	Closing Balance		4024181	62595	0	998667	0	1366		30202	0	0	856088	0	0	506088	0	4531635	1947552	0	0
(ii)	Opening Balance (Advances Recoverable)			139326					0		693774									0	833100
	Add: Released during the year			0					727934		23587080									0	24315014
	Less:- Adjusted during the year			-139326					0		23412031									0	23272705
	Closing Balance			0					727934		868823									0	1596757
iii)	Nature of Advance-Secured/Unsecured																			0	0
(iv)	Outstanding value of Bank Guarantees & Collaterals received against above advance																			0	0
6	Services Provided by the Company :																			0	0
(i)	Opening Balance (Receivable/Recoverable)		280900			418225		61306878			16878				0			61587778	435103	0	0
	Add: Transactions (Billed) during the year		0			0		297841969			27189				159128			298001097	27189	61587778	435103
	Less:- Amount received during the year		-280900			-418226		-203371095			44067				159128			-203492867	-374159	298001097	27189
	Closing Balance		0			-1		155777752			0				0			155777752	-1	-203492867	-374159
(ii)	Opening Balance (advance from Client)																			0	0
	Add: Received during the year																			0	0
	Less:- Adjusted during the year																			0	0
	Closing Balance given against above advance																			0	0
7(i)	Settlement by company on behalf of Related Party																			0	0
7(ii)	Settlement by Related Party on behalf of Company																			0	0
8	Balance out of Commitments made by the company:																			0	0
a)	For purchase of goods/assets/property by the Company																			0	0
b)	For sale of goods/assets/property by the Company																			0	0
c)	For services received by the Company																			0	0
d)	For services provided by the Company																			0	0
B)	Material Individual transactions which are not on an Arm's Length Basis (if Any)																			0	0

Note: 1. Purchase of goods shall include ,purchase of consumables, inventory item like steel, POL,consumable spares etc.

Note: 2. Purchase of assets/property shall include ,purchase of spares classified as PPE, payments towards capital works accounted in CWIP etc.

Note: 3 Total of each transaction (purchase, sale, service) with CPSUs shall be presented under the saperate column (Entities Controlled by the same Gov. That has control over NHPC) of Related party Transaction in Note No. 34 of Balance sheet.

Note: 4 Amount of each transaction (purchase, sale, service) with Central Govt. shall be presented under the saperate column (Gov. That has control over NHPC) of Related party Transaction in Note No. 34 of Balance sheet.

Note: 5 Closing balances as at 31.03.2017, 31.03.2016 and Opening Balance 01,04.2015 in r/o all payables/receivable mentioned above shall be presented in the Related Party Disclosure in note 34 of balance sheet.

Note: 6 Transaction and balances with State Govt,s as mentioned avove are required for Group Consolidated Balance Sheet of NHPC LTD. So disclosure of these transactions and balances shall not be disclosed in the Note -34 of balance sheet.

NHPC LIMITED FARIDABAD

592

RAY & RAY CHARTERED ACCOUNTANT Webel Bhavan Kolkata-91

(HOF)

Annexure-I

NAME OF THE UNIT: TEESTA V POWER STATION, BALUTAR, SIKKIM

DETAILS OF CONTINGENT ASSETS AS ON 31.03.2017

Amount in Rupees

Sr. No.	Particulars	Name of Party/Work	Opening Amount of claim as on 01.04.2016	Addition of claims during the period on account of new claims/updation of old claims	Settlement/ Adjustments during the period	Closing balance of claom as on 31.03.2017	Up to date Amount of claim where inflow is probable disclosed as Contingent asset	Amount of claim where no Probablity of inflow -(not disclosed as contingent asset)	Total	Present Status
	1	2	3	4	5	(3+4-5)=6	7	8	(7+8)=9 (figure in cloumn 6 & 9 must be equal)	10
A.	COUNTER CLAIMS LODGED BY THE COMPANY									
1			0	0	0	0	0	0	0	
	SUB TOTAL- (A)		0	0	0	0	0	0	0	
B.	Surcharge billed on debtors									
1			0	0	0	0	0	0	0	
	SUB TOTAL- (B)		0	0	0	0	0	0	0	
C	Revenue to the extent not recognised in respect of power stations									
1			0	0	0	0	0	0	0	
	SUB TOTAL- (C)		0	0	0	0	0	0	0	
D	Other Cases- (If any)-specify									
1			0	0	0	0	0	0	0	
	SUB TOTAL- OTHER CASES (D)		0	0	0	0	0	0	0	
	GRAND TOTAL (A+B+C+D)		0	0	0	0	0	0	0	

(HOF)

(HOF)

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANT Webel Bhavan Kolkata-91

Summary of contingent liabilities as on 31.03.2017

Appendix-I to Note 34

(Amount in Rs.)

Particulars	Opening Amount of claims as on 01.04.2016	Addition of claims during the year on account of new claims/ updation of old claims	Settlement/ Adjustment of claims	Closing balance of claims as on 31.03.2017	Upto date Provision made in books against claims	Upto date Amount for which no probability of outflow (neither provision nor Contingent Liabilities)	Possible outflow/ No Reliable estimate can be made (shown as Contingent Liability) as on 31.03.2017	Opening amount of Contingent Liabilities as on 01.04.2016	Addition to the amount of Contingent Liabilities during the year
(1)	(2)	(3)	(4)	(5)=(2+3-4)	(6)	(7)	(8)=(5-6-7)	(9)	(10)=(8-9)
A) Capital works									
i) Capital works- Arbitration awards challenged in courts or other legal forums	257,98,75,959	258,77,17,024	149,02,33,040	367,73,59,943	0	0	367,73,59,943	257,98,75,959	109,74,83,984
ii) Capital works – Claim under arbitrations	464,15,38,924	- 147,99,80,754	73,46,900	315,42,11,270	0	0	315,42,11,270	464,15,38,924	-148,73,27,654
iii) Capital works - claims pending with Management	0			0	0	0	0	0	
B) Land compensation cases	0			0	0	0	0	0	
C) Disputed tax matters	0			0	0	0	0	0	
D) Others	15,98,101	5,00,000	17,00,000	3,98,101	0	0	3,98,101	15,98,101	-12,00,000
Total	**722,30,12,984**	**110,82,36,270**	**149,92,79,940**	**683,19,69,314**	**0**	**0**	**683,19,69,314**	**722,30,12,984**	**-39,10,43,670**

Note:- Individual case wise detail needs to be given in the Annexure-J enlcosed.

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

594

Head of Project

Head of Finance

Appendix-II to Note 34

Summary of contingent liabilities-Agency Wise as on 31.03.2017

(Amount in Rupees)

Agency wise	Opening Amount of claims as on 01.04.2016	Addition of claims during the year on account of new claims/ updation of old claims	Settlement/ Adjustment of claims	Closing balance of claims as on 31.03.2017	Upto date Provision made in books against claims	Upto date Amount for which no probability of outflow (neither provision nor Contingent Liabilities)	Possible outflow/ No Reliable estimate can be made (shown as Contingent Liability) as on 31.03.2017	Opening amount of Contingent Liabilities as on 01.04.2016	Addition to the amount of Contingent Liabilities during the year
(1)	(2)	(3)	(4)	(5)=(2+3-4)	(6)	(7)	(8)=(5-6-7)	(9)	(10)=(8-9)
Central Govt. departments	0	0	0	0	0	0	0	0	0
State Govt. departments or Local Bodies	0	0	0	0	0	0	0	0	0
CPSEs	0	0	0	0	0	0	0	0	0
Others	722,30,12,984	110,82,36,270	149,92,79,940	683,19,69,314	0	0	683,19,69,314	722,30,12,984	-39,10,43,670
Total	722,30,12,984	110,82,36,270	149,92,79,940	683,19,69,314	0	0	683,19,69,314	722,30,12,984	-39,10,43,670

Note:- Individual case wise detail needs to be given in the Annexure-J enlcosed.

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

Head of Project

Head of Finance

595

Teesta V Power Station, Balutar, Sikkim

Annexure J

Details of Contingent Liabilities as on 31.03.2017

Amount in Rupees

Sr. No.	Particulars	Name of Party/Work	Category of Agency (a:Central Govt. departments, b: State Govt. departments or Local Bodies, c: CPSEs, d: Others)	Opening Amount of claims as on 01.04.16	Addition of claims during the period on account of new claims/ updation of old claims	Settlement / Adjustment of claims during the period	Closing balance of claims as on 31.03.17	Amount of claim where outflow is probable & reliable estimate can be made (Provision made in Books of A/cs)	Amount of claim where no Probability of outflow & Claim neither Recognised as Provision nor Disclosed as Contingent Liablity	Possible outflow/ No Reliable estimate can be made (shown as Contingent Liability)	Total	Likely Reimbursement to be Made by Third Party	Reasons For Non-Acceptance	Present Status
	1	2	3	4	5	6	(4+5-6)=7	8	9	10	(8+9+10)=11 (figure in cloumn 7 & 11 must be equal)	12	13	14
A.	CAPITAL WORKS													
a)	CASES AGAINST WHICH ARTRATION AWARD/COURT ORDER HAS BEEN PASSED													
1	Revision of minimum wages in Sikkim	Jai Prakash Associates Ltd.(Lot-TT4,PH works)	d	83,08,04,346	4,81,50,679	-	87,89,55,025	-	-	87,89,55,025	87,89,55,025	-	The claim is not tenable as per Contractual provision. Hence the case is beeing contested by the Management	Hon'ble District Court Faridabad on dated 26.03.14 set aside the Arbitration award dated 22.08.2010 . Contractor filed the case in High Court of Punjab and Hayana at Chandigarh.The case has been awarded by the High Court on 29.03.16 in favour of contractor.Now SLP is filed by NHPC in Supreme Court of India.Hon'ble Supreme court of India vide its order daterd 12.08.16 has directed NHPC for depositing principal amount of Rs 36,56,32,750 in the Registry of Supreme Court of India and NHPC has deposited the same.At the present juncture, the case is sub-judice at the Supreme Court of India.The claim amount includes interest upto March 2017 @ 12% pa.As the probable outflow is less likely to happen no provision is made in the books of accounts.
2	Reimbursement cost of extension of performance bank gaurantee	Jai Prakash Associates Ltd.(Lot-TT2-Dam works)	d	10,55,78,924	63,19,239		11,18,98,163	-	-	11,18,98,163	11,18,98,163	-	The claim is not tenable as per Contractual provision. Hence the case is	Arbitration awarded on dated 30.04.12 in favour of M/S JAL . Further NHPC has been challenged in court on July 2012 . Presently case is Sub-judice in the District Court of Faridabad on the ground that the claim is non tenable as per Contractual provision.The date of next hearing is 1st May 2017. Claim amount
	Reimbursement cost of extension of Insurance policy	Jai Prakash Associates Ltd.(Lot-TT2-Dam works)	d											

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANT Webel Bhavan Kolkata-91

596

Sr. No	Particulars	Name of Party/Work	Category of Agency (a:Central Govt. departments, b: State Govt. departments or Local Bodies, c: CPSEs, d: Others)	Opening Amount of claims as on 01.04.16	Addition of claims during the period on account of new claims/ updation of old claims	Settlement / Adjustment of claims during the period	Closing balance of claims as on 31.03.17	Amount of claim where outflow is probable & reliable estimate can be made (Provision made in Books of A/cs)	Amount of claim where no Probability of outflow & Claim neither Recognised as Provision nor Disclosed as Contingent Liablity	Possible outflow/ No Reliable estimate can be made (shown as Contingent Liability)	Total	Likely Reimbursement to be Made by Third Party	Reasons For Non-Acceptance	Present Status
	1	2	3	4	5	6	(4+5-6)=7	8	9	10	(8+9+10)=11 (figure in cloumn 7 & 11 must be equal)	12	13	14
	Reimbursement of excess interest recovered on mobilisation and machinery Advances due to reduced progress of work	Jai Prakash Associates Ltd.(Lot-TT2-Dam works)	d										Deeing contested by the Management	shown inclusive of interest charges @12% pa upto March 2017. As the probable outflow is less likely to happen no provision is made in the books of accounts.

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANT Hebel Bhavan Kolkata-91

597

Sr. No.	Particulars	Name of Party/Work	Category of Agency (a:Central Govt. departments, b: State Govt. departments or Local Bodies, c: CPSEs, d: Others)	Opening Amount of claims as on 01.04.16	Addition of claims during the period on account of new claims/ updation of old claims	Settlement / Adjustment of claims during the period	Closing balance of claims as on 31.03.17	Amount of claim where outflow is probable & reliable estimate can be made (Provision made in Books of A/cs)	Amount of claim where no Probability of outflow & Claim neither Recognised as Provision nor Disclosed as Contingent Liablity	Possible outflow/ No Reliable estimate can be made (shown as Contingent Liability)	Total	Likely Reimbursement to be Made by Third Party	Reasons For Non-Acceptance	Present Status
	1	2	3	4	5	6	(4+5-6)=7	8	9	10	(8+9+10)=11 (figure in cloumn 7 & 11 must be equal)	12	13	14
3(i)	Payment withheld on account of foregn exchange rate variation	Jai Prakash Associates Ltd.(Lot-TT2-Dam works)	d	87,08,554	5,25,030	-	92,33,584	-	-	92,33,584	92,33,584	-	The claim is not tenable as per Contractual provision. Hence the case is beeing contested by the Management	The case was awarded in fabour of M/s JAL on dated 29.10.14 . Further same has been challenged by NHPC in District Court of Faridabad as the claim is non-tenable as per contractual provision. Presently case is Sub-judice in the District Court of Faridabad.The claim amount includes Interest upto March 2017 @ 12% pa.The next date of hearing is 28th April 2017.As the probable outflow is less likely to happen no provision is made in the books of accounts.
3(ii)	Deduction against non-use of couplers	Jai Prakash Associates Ltd.(Lot-TT2-Dam works)	d	1,48,13,370	9,60,000	-	1,57,73,370	-	-	1,57,73,370	1,57,73,370	-		
3(iii)	Deviation of Deformed reinforcing bars	Jai Prakash Associates Ltd.(Lot-TT2-Dam works)	d	3,58,56,161	21,05,139	-	3,79,61,300	-	-	3,79,61,300	3,79,61,300	-		
4	Additional payment on account of cement variation in concrete	Jai Prakash Associates Ltd.(Lot-TT4,PH works)	d	77,64,494	1,04,62,538	1,82,27,032	-	-	-	-	-	-		Principal component of the claim has been released in financial year 2015-16. Supreme Court passed to release of interest component of the claim on 04.07.16 . The payment has been released by power station on 20.08.16.
5	Claims for expenses & delayes incurred due to unforseen physical condition	Gammon India Ltd. (Lot-3 Tunnel works)	d	2,33,71,54,927	5,14,23,480	1,42,85,21,733	96,00,56,674	-	-	96,00,56,674	96,00,56,674	-	The claim is not tenable as per Contractual provision. Hence the case is beeing contested by the Management	Arbitration Tribunal awarded the claim on 01.06.16 amounting to Rs 51.63 Crores + interest of Rs. 48.56 Crore. The case is under District court , Faridabad. The date of next hearing 12th May 2017.Earlier the Board Agenda Note was put up to the BOD on 285th meeting held on 29.06.15 regarding ammicable settlement and the agenda was withdrawn as per decision of BOD.In Board Agenda Note, COD has recommended as full & final payment in the instant claim of Rs 9.33 crore as principal component. Since the amount has determined by COD,provision for the same made in books of accounts .The claim amount includes interest upto March 2017 @ 12 % per annum.
6	Reimbursement of cost incurred on account of extension of BG against Performance	Jai Prakash Associates Ltd.(Lot-TT4,PH works)	d	0	12630325	0	12630325			12630325	12630325		The claim is not tenable as per Contractual provision. Hence the case is beeing contested by the Management	Arbitral tribunal has awarded the case in favour of M/s JAL on dated 25.03.2014 .The case is under District Court, Faridabad. The date of next hearing is 25th April 2017.Provision was laready made in books of accounts on 31.03.14 on award amount of Arbitral Tribunal. The interest further updated upto March 2017.
	Reimbursement of cost incurred on account of extension ofinsurance policy		d											
	Rate of reinforcement steel(deviated quantity)		d											

NHPC LIMITED FARIDABAD

598

RAY & RAY CHARTERED ACCOUNTANTS Netaji Bhavan Kolkata-91

Sr. No.	Particulars	Name of Party/Work	Category of Agency (a:Central Govt. departments, b: State Govt. departments or Local Bodies, c: CPSEs, d: Others)	Opening Amount of claims as on 01.04.16	Addition of claims during the period on account of new claims/ updation of old claims	Settlement / Adjustment of claims during the period	Closing balance of claims as on 31.03.17	Amount of claim where outflow is probable & reliable estimate can be made (Provision made in Books of A/cs)	Amount of claim where no Probability of outflow & Claim neither Recognised as Provision nor Disclosed as Contingent Liability	Possible outflow/ No Reliable estimate can be made (shown as Contingent Liability)	Total	Likely Reimbursement to be Made by Third Party	Reasons For Non-Acceptance	Present Status
	1	2	3	4	5	6	(4+5-6)=7	8	9	10	(8+9+10)=11 (figure in cloumn 7 & 11 must be equal)	12	13	14
	Similar cases in line with arbitration has been awarded													
7	Extra cost due to revision in minimum wages in sikkim	Jai Prakash Associates Ltd.(Lot-TT2-Dam works)	d	1,55,10,03,463	8,92,77,119	-	1,64,02,80,582	-	-	1,64,02,80,582	1,64,02,80,582	-	Decision will be binding as per similar case of Lot-TT-4 (Power House works)	A Similar case is being contested by company for Lot-TT-4 and decision of Lot-TT-4 will be binding for this case. In case of Lot TT-4 works, Hon'ble District Court Faridabad on dated 26.03.14 set -aside the Arbitration award dated 22.08.2010 . Contractor filed the case in High Court of Punjab and Hayana at Chandigarh.The case has been awarded by the High Court on 29.03.16 in favour of contractor.Now SLP is filed by NHPC in Supreme Court of India.The claim amount includes interest upto March 2017. As the probable outflow is less likely to happen no provision is made in the books of accounts.
8(i)	Payment witheld on account of Foreign exchange variation	Jai Prakash Associates Ltd.(Lot-TT4,PH works)	d	43,91,167	2,64,739	-	46,55,906	-	-	46,55,906	46,55,906	-	Decision will be binding as per similar case of Lot-TT-2 (Dam works)	M/s JAL has agreed that the decision of Arbrital Tribunal in respect of identical disputes under contract package Lot TT2 will be acceptable in the claim of Lot TT4. In the case of Lot TT2, the claim was awarded in f/o M/s JAL on dated 29.10.14. Further the same has been challanged by NHPC in District Court of Faridabad as the claim is non-tenable as per Contractual provision. The claim amount includes interest upto March 2017 @ 12% pa.The next date of hearing is 28th April 2017.As the probable outflow is less likely to happen no provision is made in the books of accounts.
8(ii)	Return of recovery on account of non use of coupler	Jai Prakash Associates Ltd.(Lot-TT4,PH works)	d	64,80,849		5,65,835	59,15,014	-	-	59,15,014	59,15,014	-		
9	Additional payment on account of cement variation in concrete	Jai Prakash Associates Ltd.(Lot-TT2-Dam works)	d	1,44,74,631	2,84,43,809	4,29,18,440	-			-	-	-	Decision will be binding as per similar case of Lot-TT-4 (Power House works)	Principal component of the claim has been released in financial year 2015-16. Supreme Court passed to release of interest component of the claim on 04.07.16 . The payment has been released by power station on 20.08.16 .
	SUB TOTAL			**4,91,70,30,886**	**25,05,62,097**	**1,49,02,33,040**	**3,67,73,59,943**	-	-	**3,67,73,59,943**	**3,67,73,59,943**	-		
b)	**CASES UNDER ARBITRATION/ADJUDICATION.**													
10(i)	Acceleration Claim	Gammon India Ltd. (Lot-3 Tunnel	d	85,27,50,425	-	-	85,27,50,425	599	-	85,27,50,425	85,27,50,425	-		

NHPC LIMITED

RAY & RAY

Sr. No.	Particulars	Name of Party/Work	Category of Agency (a:Central Govt. departments, b: State Govt. departments or Local Bodies, c: CPSEs, d: Others)	Opening Amount of claims as on 01.04.16	Addition of claims during the period on account of new claims/ updation of old claims	Settlement / Adjustment of claims during the period	Closing balance of claims as on 31.03.17	Amount of claim where outflow is probable & reliable estimate can be made (Provision made in Books of A/cs)	Amount of claim where no Probability of outflow & Claim neither Recognised as Provision nor Disclosed as Contingent Liability	Possible outflow/ No Reliable estimate can be made (shown as Contingent Liability)	Total	Likely Reimbursement to be Made by Third Party	Reasons For Non-Acceptance	Present Status
	1	2	3	4	5	6	(4+5-6)=7	8	9	10	(8+9+10)=11 (figure in cloumn 7 & 11 must be equal)	12	13	14
10(ii)	Payment of rolling margin	Gammon India Ltd. (Lot-3 Tunnel works)	d	85,81,449		-	85,81,449		-	85,81,449	85,81,449	-	The claim is not tenable as per Contractual provision. Hence the case is beeing contested by the Management	The case is being contested by the Management due to non tenable as per Contractual provision .Presently the case is under arbitration .The argument of respondent is continuing.The next date of hearing is 11th &12th May 2017. Further the Board Agenda Note was put up to the BOD on 285th meeting held on 29.06.15 regarding ammicable settlement and the agenda was withdrawn as per decision of BOD.In Board Agenda Note, COD has recommended as full & final payment in the instant claim of Rs 31.34crore as principal component. Since the amount has determined by COD,provision for the same made in books of accounts .
10(iii)	Reimbursement of balance leased land cost	Gammon India Ltd. (Lot-3 Tunnel works)	d	74,74,972		-	74,74,972	-	-	74,74,972	74,74,972	-		
10(iv)	Payment of additional cost towards work in F8 beyond F7 for 140 mtr, work in face 8 beyond Rd 2226m and work face 8 beyond RD 2183m to 2226m	Gammon India Ltd. (Lot-3 Tunnel works)	d	2,54,27,000			2,54,27,000	-	-	2,54,27,000	2,54,27,000	-		
10(v)	Maintenance of access road beyond contract period	Gammon India Ltd. (Lot-3 Tunnel works)	d	71,59,856	-	-	71,59,856	-	-	71,59,856	71,59,856	-		
1(vi)	Reimbursement of additional premium for CAR policy & terrorism policy	Gammon India Ltd. (Lot-3 Tunnel works)	d	2,10,21,860		-	2,10,21,860		-	2,10,21,860	2,10,21,860	-		
10(vii)	Reimbursement of additional BG charges due to increased in time period of completion job	Gammon India Ltd. (Lot-3 Tunnel works)	d	12,96,435			12,96,435		-	12,96,435	12,96,435	-		
10(viii)	Difference in cost of procurement purchase of sand in lieu of rock query	Gammon India Ltd. (Lot-3 Tunnel works)	d	85,99,830			85,99,830		-	85,99,830	85,99,830	-		
11	Payment on account of unrealised cost due to reduced progress of work	Jai Prakash Associates Ltd.(Lot-TT2-Dam works)	d	1,04,61,06,353	-	-	1,04,61,06,353		-	1,04,61,06,353	1,04,61,06,353	-	The claim is not tenable as per Contractual provision. Hence the case is beeing contested by the Management	The claim is non tenable as per Contractual provision. Hence the case is beeing contested by the Management.The case is under arbitration.The argument is continuing.The next date of hearing is 3rd to 5th May 2017. As the probable outflow is less likely to happen no provision is made in the books of accounts.
12	Claim on account of unrealised cost due to reduced progress of work	Jai Prakash Associates Ltd.(Lot-TT4,PH works)	d	24,03,78,065	-	-	24,03,78,065		-	24,03,78,065	24,03,78,065	-	The claim is not tenable as per Contractual provision. Hence the case is beeing contested by the	The claim is non tenable as per Contractual provision.The case is under arbitration. The argument of respondent is continuing .The next date of hearing is 20th to 24th April 2017.As the probable outflow is less likely to happen no provision is made in the books of

NHPC LIMITED FARIDABAD

600

RAY & RAY Water Bhawan Kolkata-91

Sr. No.	Particulars	Name of Party/Work	Category of Agency (a:Central Govt. departments, b: State Govt. departments or Local Bodies, c: CPSEs, d: Others)	Opening Amount of claims as on 01.04.16	Addition of claims during the period on account of new claims/ updation of old claims	Settlement / Adjustment of claims during the period	Closing balance of claims as on 31.03.17	Amount of claim where outflow is probable & reliable estimate can be made (Provision made in Books of A/cs)	Amount of claim where no Probability of outflow & Claim neither Recognised as Provision nor Disclosed as Contingent Liability	Possible outflow/ No Reliable estimate can be made (shown as Contingent Liability)	Total	Likely Reimbursement to be Made by Third Party	Reasons For Non-Acceptance	Present Status
	1	2	3	4	5	6	(4+5-6)=7	8	9	10	(8+9+10)=11 (figure in cloumn 7 & 11 must be equal)	12	13	14
13	Claim for Price adjustment beyond 20% celling	Texmaco Limited (Lot-TT5 HM works)	d	8,55,87,752	32,97,756	73,46,900	8,15,38,608	-	-	8,15,38,608	8,15,38,608	-	The claim is not tenable as per Contractual provision.	Adjudicator awarded the claim on 29.07.16 with interest @ 8 % p.a. upto 31.05.16 and future interest @ 8 % till date of payment.Power Station is of the view that the order given by the Adjudicator is against the Contract Agreement, as such letter has been issued to M/s TREL regarding selection of arbitrator. The claim amount includes interest upto March 2017 @ 8% pa..As the probable outflow is less likely to happen no provision is made in the books of accounts.
14(i)	Claim for Extra labour deployed at site	M/s Prem Power Construction Pvt Ltd	d	-	35,30,44,598		35,30,44,598			35,30,44,598	35,30,44,598	-		
14(ii)	Claim forExtra Transportation cost due to extra ordinary heavy rains in September 2000 and consequent weakening of roads and restriction imposed by Army due to enhanced terrorist activities in upper Assam adjacent to central	M/s Prem Power Construction Pvt Ltd	d	-	48,52,742		48,52,742			48,52,742	48,52,742	-		
14(iii)	Claim for Extension of PBG of Rupees 1.55 crore for 6 months beyond warranty period due to NHPC commitment with Royal Govt of Bhutan	M/s Prem Power Construction Pvt Ltd	d	-	14,92,867		14,92,867			14,92,867	14,92,867	-		
14(iv)	Claim for Cost & Hire charges of Tools & plants used by NHPC during their maintenance contract with RGB	M/s Prem Power Construction Pvt Ltd	d	-	1,44,08,493		1,44,08,493			1,44,08,493	1,44,08,493	-	The clain is not tenable due to time bar.Hence the case is beeing contested by the Management	NHPC rejected the claim stating that the claim are allegedly time barred by virtue of clause 50 and 50.4 of GCC. The case is in Arbritation.Final argument between counsels of claiment and respondent is in progress before award. Next date of argument is 17th & 18th April 2017.As the probable outflow is less likely to happen no provision is made in the books of accounts.
14(v)	Claim on account of additional cost of Immegration fees for additional work force deployed at	M/s Prem Power Construction Pvt Ltd	d	-	32,86,865		32,86,865			32,86,865	32,86,865	-		

NHPC LIMITED FARIDABAD

601

RAY & RAY Webel Bhavan Kolkata 91

Sr. No.	Particulars	Name of Party/Work	Category of Agency (a:Central Govt. departments, b: State Govt. departments or Local Bodies, c: CPSEs, d: Others)	Opening Amount of claims as on 01.04.16	Addition of claims during the period on account of new claims/ updation of old claims	Settlement / Adjustment of claims during the period	Closing balance of claims as on 31.03.17	Amount of claim where outflow is probable & reliable estimate can be made (Provision made in Books of A/cs)	Amount of claim where no Probability of outflow & Claim neither Recognised as Provision nor Disclosed as Contingent Liability	Possible outflow/ No Reliable estimate can be made (shown as Contingent Liability)	Total	Likely Reimbursement to be Made by Third Party	Reasons For Non-Acceptance	Present Status
	1	2	3	4	5	6	(4+5-6)=7	8	9	10	(8+9+10)=11 (figure in cloumn 7 & 11 must be equal)	12	13	14
14(vi)	Claim on account of actual work done but less paid by the NHPC	M/s Prem Power Construction Pvt Ltd	d	-	43,55,58,804		43,55,58,804			43,55,58,804	43,55,58,804	-		
14(vii)	Claim on account of using towers which were property of PPCL	M/s Prem Power Construction Pvt Ltd	d	-	1,48,60,426		1,48,60,426			1,48,60,426	1,48,60,426	-		
14(viii)	Claim on account of Towers supplied to Bhutan Power Corporation by NHPC	M/s Prem Power Construction Pvt Ltd	d	-	1,30,26,733		1,30,26,733			1,30,26,733	1,30,26,733	-		
14(ix)	Claim on account of Balance payment of Security Deposit	M/s Prem Power Construction Pvt Ltd	d	-	1,33,44,889		1,33,44,889			1,33,44,889	1,33,44,889	-		
	SUB TOTAL			2,30,43,83,997	85,71,74,173	73,46,900	3,15,42,11,270	-	-	3,15,42,11,270	3,15,42,11,270	-		
c)	CASES UNDER EXAMINATION BY THE MANAGEMENT													
	SUB TOTAL			-	0	-	-	-	-	-	-	-		
	SUB TOTAL- CAPITAL WORKS (A)			7,22,14,14,883	1,10,77,36,270	1,49,75,79,940	6,83,15,71,213	-	-	6,83,15,71,213	6,83,15,71,213	-		
B.	LAND COMPENSATION CASES													
								-	-	-	-	-		
	SUB TOTAL- LAND COMPENSATION CASES (B)			-	-	-	-	-	-	-	-	-		
C.	Disputed Tax Matters													
				-	-	-	-	-	-	-	-	-		
	SUB TOTAL- Disputed Tax Matters (C)			-	-	-	-	-	-	-	-	-		

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANT Vebel Bhavan Kolkata-91

602

Sr. No.	Particulars	Name of Party/Work	Category of Agency (a:Central Govt. departments, b: State Govt. departments or Local Bodies, c: CPSEs, d: Others)	Opening Amount of claims as on 01.04.16	Addition of claims during the period on account of new claims/ updation of old claims	Settlement / Adjustment of claims during the period	Closing balance of claims as on 31.03.17	Amount of claim where outflow is probable & reliable estimate can be made (Provision made in Books of A/cs)	Amount of claim where no Probability of outflow & Claim neither Recognised as Provision nor Disclosed as Contingent Liability	Possible outflow/ No Reliable estimate can be made (shown as Contingent Liability)	Total	Likely Reimbursement to be Made by Third Party	Reasons For Non-Acceptance	Present Status
	1	2	3	4	5	6	(4+5-6)=7	8	9	10	(8+9+10)=11 (figure in clounn 7 & 11 must be equal)	12	13	14
D	Others Cases													
15	Claim for compensation for the injuries sustained by workman employed by M/S. Soma Enterprises, a contractor of NHPC.The alleged accident took place during holiday and inspite of that the contractor pay Rs 2 lacs to the applicant on humanitation grounds.	Commissoner for workmen's compensation , Kolkatta	d	3,98,101	-	-	3,98,101	-	-	3,98,101	3,98,101	-	The petition is not maintainable against Respondant No 1 i.e NHPC Limited as the claimant was not a workman under Respondant No 1. Further, the claim suffers from misjoinder of parties and barred by the law of limitation and has been filed in wrong jurisdiction	Matter is pending for evidence of petitioner W.C.Commissioner, Kolkata. Next date of hearing is 23th August 2017.Hence posibility of outflow is less likely to happen
16	Lum sum payment in lieu of compassionate appointment	Smt Shankari Chaudhary & Ors VS. NHPC	d	600000	-	6,00,000	-	-	-	-	-	-		Hon'ble High court of Sikkim dated 23.06.16 directed to consider the applications of the pettitioners in the light of new lum sum payment scheme and granted appropriate payment as per the scheme in lieu of earlier scheme of compassionation. The court set aside the rejection of their applications on the ground of beeing time barred.Payment has been released on 20.09.16 in terms of letter of Corporate Office vide No NH/HR/IR/248 & 250/2016/569 dated 07.09.16
17	Lum sum payment in lieu of compassionate appointment	Smt Kanchan Gaura & Ors Vs. NHPC Limited & Ors.	d	600000	-	6,00,000	-	-	-	-	-	-		Hon'ble High court of Sikkim dated 23.06.16 directed to consider the applications of the pettitioners in the light of new lum sum payment scheme and granted appropriate payment as per the scheme in lieu of earlier scheme of compassionation. The court set aside the rejection of their applications on the ground of beeing time barred. Payment has been released on 30.09.16 in terms of letter of Corporate Office vide No NH/HR/IR/248 & 250/2016/569 dated 07.09.16

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Hastel Bhavan Kolkata-91

603

Sr. No.	Particulars	Name of Party/Work	Category of Agency (a:Central Govt. departments, b: State Govt. departments or Local Bodies, c: CPSEs, d: Others)	Opening Amount of claims as on 01.04.16	Addition of claims during the period on account of new claims/ updation of old claims	Settlement / Adjustment of claims during the period	Closing balance of claims as on 31.03.17	Amount of claim where outflow is probable & reliable estimate can be made (Provision made in Books of A/cs)	Amount of claim where no Probability of outflow & Claim neither Recognised as Provision nor Disclosed as Contingent Liability	Possible outflow/ No Reliable estimate can be made (shown as Contingent Liability)	Total	Likely Reimbursement to be Made by Third Party	Reasons For Non-Acceptance	Present Status
	1	2	3	4	5	6	(4+5-6)=7	8	9	10	(8+9+10)=11 (figure in cloumn 7 & 11 must be equal)	12	13	14
18	Compensation to parents of victim, as a measure of mitigating the loss accrued to them on account of the death of their child.	Shri Zangpo Sherpa Vs. NHPC Limited & Ors.	d	0	5,00,000	5,00,000	-			-	-			Judgement pronounced by Honáble High Court, Sikkim on 01.07.16 amounting to Rs 5 lacs plus interest @ 9 % per annum from the date of judgement till realisation NHPC is going to file SLP in Hon,ble Supreme Court of India against the judgement of above. However Payment has been released on 01.09.16 of Rs 5 lacs on approval of CMD through advocate of Sh Zangpo Sherpa
	SUB TOTAL- OTHER CASES (D)			15,98,101	5,00,000	17,00,000	3,98,101	-	-	3,98,101	3,98,101	-		
	GRAND TOTAL (A+B+C+D)			7,22,30,12,984	1,10,82,36,270	1,49,92,79,940	6,83,19,69,314	0	0	6,83,19,69,314	6,83,19,69,314	-		

Manager (Finance)

General Manager(TSV)

Note:Category of agencies are Central Govt. departments , State Govt. departments or Local Bodies , CPSEs and others.

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Vebel Bhavan Kolkata-91

604

Name of Unit :

Annexure-K

Detail of Outstanding Financial Liabilities Payable in Foreign Currency

Payable in Foreign Currency	31.03.2017					31.03.2016					01.04.2015				
	Foreign Currency Loans	Sundry Creditors- Other than Indian Currency	Retention Money/Security Deposit - Other than Indian Currency	Other Financial liabilities in FC- (if any please specify)	Total	Foreign Currency Loans	Sundry Creditors- Other than Indian Currency	Retention Money/Security Deposit - Other than Indian Currency	Other Financial liabilities in FC- (if any please specify)	Total	Foreign Currency Loans	Sundry Creditors- Other than Indian Currency	Retention Money/ Security Deposit - Other than Indian Currency	Other Financial liabilities in FC- (if any please specify)	Total
EURO (Number)												60630.52			60630.52
Conversion Rate on balance sheet date												68.42			68.42
Corresponding amount in INR	0	0	0	0		0	0	0	0		0	4148340	0	0	4148340
JPY (Number)		31917673.09			31917673.09		33466978.09			33466978.09		60742403.57			60742403.6
Conversion Rate on balance sheet date		0.5876			0.5876		0.5964			0.5964		0.5263			0.5263
Corresponding amount in INR	0	18754825	0	0	18754825	0	19959706	0	0	19959706	0	31968727	0	0	31968727
USD (Number)															
Conversion Rate on balance sheet date															
Corresponding amount in INR	0	0	0	0		0	0	0	0		0	0	0	0	
CHF (Number)															
Conversion Rate on balance sheet date															
Corresponding amount in INR	0	0	0	0		0	0	0	0		0	0	0	0	
CAD (Number)															
Conversion Rate on balance sheet date															
Corresponding amount in INR	0	0	0	0		0	0	0	0		0	0	0	0	
Any other FC (specify sapeartely)															
Conversion Rate on balance sheet date															
Corresponding amount in INR	0	0	0	0		0	0	0	0		0	0	0	0	
Total in INR (Rs)	0	18754825	0	0	18754825	0	19959706	0	0	19959706	0	36117067	0	0	36117067

Note:

1.Outstanding financial liabilities payable in foreign currency and corresponding INR at each balance sheet date (31.03.2017, 31.03.2016 and 01.4.2015)should exactly match with the amount outstanding inthe books of accounts.

2. Total amount in INR appearing above should be same as appearing in the Note No. 33 (2) (ii) - Foreign Currency Financial Liability

(HOF)

RAY & RAY CHARTERED ACCOUNTANT Vebel Bhavan Kolkata-91

605

Note No. -35: First Time adoption of IND AS

Transition from IGAAP to IND AS

These financial statements, for the year ended 31st March, 2017, are the first the Company has prepared in accordance with Ind AS. For periods upto and including the year ended 31 March, 2016, the Company prepared its financial statements in accordance with IGAAP, including accounting standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended).

The accounting policies set out in Note No. 1 have been applied in preparing the financial statements for the year ended 31 March 2017, the comparative information presented in these financial statements for the year ended 31 March 2016 and in the preparation of an opening Ind AS Balance Sheet at 1 April 2015 (date of transition). In preparing its opening Ind AS Balance Sheet, the company has adjusted the amounts reported previously in financial statements prepared in accordance with the accounting standards notified under Companies (Accounting Standards) Rules, 2006 (as amended) and other relevant provisions of the Act (previous GAAP or Indian GAAP). An explanation of how the transition from previous GAAP to Ind AS has affected the group's financial position, financial performance and cash flows is set out in the following tables and notes.

A. Exemptions and exceptions availed: Set out below are the applicable Ind AS 101 optional exemptions and mandatory exceptions applied in the transition from previous GAAP to Ind AS.

i) **Optional exemptions:**

a) **Deemed Cost for Property, Plant & Equipment, Investment Property and Intangible Assets:** The Company has availed exemption under para D7AA of appendix C to IND AS 101 which permits a first time adopter to continue with the carrying values for its Property, Plant & Equipment, Investment Property and Intangible Assets as at the date of transition to IND ASs measured as per previous GAAP.

b) **Long Term Foreign Currency Monetary Items:** Para D13AA of appendix C to Ind AS 101 permits a first time adopter to continue the policy adopted for exchange differences arising from translation of long term foreign currency monetary items recognised in the financial statements for the period ended immediately before the beginning of the first Ind AS financial reporting period as per previous GAAP. The company has availed the exemption under Para D13AA and has continued to apply the accounting policy earlier adopted for accounting of exchange differences arising on restatement of long-term foreign currency monetary items recognised till 31.03.2016.

c) **Designation of previously recognised financial instruments:** Para D19 of Ind AS 101 allows an entity to designate investment in equity instruments at Fair value through Other Comprehensive Income (FVTOCI) on the basis of the facts and circumstances that exist at the date of transition to Ind AS. Accordingly company

has elected to avail the exemption and designate its investment in equity instruments at Fair value through Other Comprehensive Income (FVTOCI).

d) **Fair value measurement of financial assets or financial liabilities at initial recognition:** Para D20 of Ind AS 101 permits prospective application of requirements of IND AS 109 to transactions entered into on or after date of transition. The company has availed the exemption for fair value measurement of financial assets and financial liabilities prospectively.

c) **Investment in Subsidiaries and joint ventures:** Para D15 of Ind AS 101 allows an entity to measure investment in subsidiaries, joint ventures and associates at previous GAAP carrying amount at the date of transition to Ind AS. The Company has availed the exemption with regard to measuring the investment in subsidiaries and joint venture as at date of transition at deemed cost which is previous GAAP carrying amount at that date.

d) **Leases:** Appendix C to Ind AS 17- Leases requires an entity to assess whether a contract or arrangement contains a lease. In accordance with Ind AS 17, th assessment should be carried out at the inception of the contract or arrangement. Para D9 of Ind AS 101 provides an option to make this assessment on the basis of facts and circumstances existing at the date of transition to Ind AS, except where the effect is expected to be not material. The Company has elected to apply this exemption for such arrangements/contracts based on the conditions in place as at the date of transition.

ii) Mandatory exceptions:

a) **Estimates:** An entity's estimates in accordance with Ind ASs at the date of transition to Ind AS shall be consistent with estimates made for the same date in accordance with the previous GAAP (after adjustment to reflect any difference in accounting policies), unless there is objective evidence that those estimates were in error.

Ind AS estimates as at 1st April 2015 are consistent with the estimates as at the same date made in conformity with previous GAAP. The company made estimates for the following items in accordance with Ind AS at the date of transition as these were not required under previous GAAP:

- All assets and liabilities have been classified into financial assets/liabilities and non-financial assets/liabilities.
- Investments in Equity instruments carried at Fair Value through Other Comprehensive Income (FVTOCI).
- Investment in debt instruments carried at FVTOCI.
- Fair valuation of loans to employee such as house building advance, car advance, computer advance and scooter advance using discounted cash flow method. The interest rates used for valuing the above advances for income tax purpose have been used as the discount rate.

FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

- Non-current interest free financial liabilities like Retention money/ security deposit have been fair valued using discounted cash flow method. The weighted average cost of debt of the company for FY 2014-15 has been used as discount rate.

b) **Classification and measurement of financial assets:** Ind AS 101 requires an entity to assess classification and measurement of financial on the basis of the facts and circumstances that exist at the date of transition to Ind AS. Consequently the company has classified and measured the (investment in debt instruments) on the basis of the facts and circumstances that exist at the date of transition to Ind AS

c) **Government Loan:** Ind AS 101 requires a first-time adopter to apply the requirements in Ind AS 109, *Financial Instruments*, and Ind AS 20, *Accounting for Government Grants and Disclosure of Government Assistance*, prospectively to government loans existing at the date of transition to Ind ASs. Consequently, if a first-time adopter did not, under its previous GAAP, recognise and measure a government loan at a below-market rate of interest, it shall use its previous GAAP carrying amount of the loan at the date of transition to Ind ASs as the carrying amount of the loan in the opening Ind AS Balance Sheet. An entity shall apply Ind AS 109 to the measurement of such loans drawn after the date of transition to Ind ASs. Consequently, the company has used its previous GAAP carrying amount of the loan at the date of transition to Ind AS as the carrying amount of the loan in the opening Ind AS Balance Sheet.

B) Reconciliations between previous GAAP and Ind AS:

Ind AS 101 requires an entity to reconcile equity and total comprehensive income for prior periods. **Appendix –I & II** to Note no. 35 represent the reconciliations from previous GAAP to Ind AS.

For Ray and Ray
Chartered Accountants
(Firm Regn No. 301072E)

Asish Kumar Mukhopadhyay

(Asish Kumar Mukhopadhyay)
Partner
M. No. 056359

Date: 17.04.2017

Place: Siliguri

(Pranay Kumar Verma)
Head of Finance

प्रबन्धक (वित्त)
Manager (Finance)
एनएचपीसी लिमिटेड/NHPC Limited
तीस्ता-V पावर स्टेशन/Teesta-V Power Station
बालूटार

(S. K. Singh)
Head of Project

एस. के. सिंह/S. K. Singh
महाप्रबंधक/General Manager
तीस्ता–V पावर स्टेशन/Teesta-V Power Station
एनएचपीसी लि./NHPC Ltd.
बालूटार
Sikkim

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Nebel Bhavan Kolkata-91

Name of the Unit : TEESTA-V POWER STATION

Appendix-I to Note-35

(A) RECONCILIATION OF BALANCE SHEET

(Amount in ₹)

PARTICULARS	Note No.	As at 31st March, 2016			As at 01st April, 2015		
		Previous GAAP	Adjustments	IND AS	Previous GAAP	Adjustments	IND AS
ASSETS							
(1) NON-CURRENT ASSETS							
a) Property Plant & Equipment	2.1	17,77,58,85,995	50,95,178	17,78,09,81,173	18,72,40,58,988	-	18,72,40,58,988
b) Capital Work In Progress	2.2	2,07,39,626	(43,049)	2,06,96,577	49,38,682	-	49,38,682
c) Investment Property	2.3	-	-	-	-	-	-
d) Other Intangible Assets	2.4	26,33,35,263	-	26,33,35,263	30,39,62,226	-	30,39,62,226
e) Financial Assets							
i) Investments	3.1	-	-	-	-	-	-
ii) Loans	3.2	5,09,69,816	(5,00,000)	5,04,69,816	43,66,01,337	(39,95,05,210)	3,70,96,127
iii) Others	3.3	-	-	-	-	-	-
f) Other Non Current Assets	4	1,18,89,28,304	5,00,000	1,18,94,28,304	1,04,76,69,175	39,95,05,210	1,44,71,74,385
(2) CURRENT ASSETS							
a) Inventories	5	8,34,48,924	8,26,838	8,42,75,762	7,66,45,095	-	7,66,45,095
b) Financial Assets							
i) Investments	6	-	-	-	-	-	-
ii) Trade Receivables	7	-	-	-	-	-	-
iii) Cash & Cash Equivalents	8	15,97,052	-	15,97,052	4,56,752	-	4,56,752
iv) Bank balances	9	-	-	-	-	-	-
v) Loans	10	31,73,88,953	(30,24,78,326)	1,49,10,627	4,68,70,350	(3,35,25,699)	1,33,44,651
vi) Others	11	-	9,21,37,669	9,21,37,669	-	15,88,315	15,88,315
c) Current Tax Assets (Net)	12	-	-	-	-	-	-
d) Other Current Assets	13	9,28,71,954	21,03,40,657	30,32,12,611	25,12,678	3,19,37,384	3,44,50,062
TOTAL ASSETS		19,79,51,65,887	58,78,967	19,80,10,44,854	20,64,37,15,283	-	20,64,37,15,283
(3) Regulatory Deferral Account Debit Balances	14	-	-	-	-	-	-
Total assets and regulatory deferral account debit balances		19,79,51,65,887	58,78,967	19,80,10,44,854	20,64,37,15,283	-	20,64,37,15,283
EQUITY AND LIABILITIES							
(1) EQUITY							
(a) Equity Share Capital	15.1	-	-	-	-	-	-
(b) Other Equity	15.2	2,93,36,82,107	59,55,029	2,93,96,37,136	2,82,84,34,323	8,120	2,82,84,42,443
(2) LIABILITIES							
NON-CURRENT LIABILITIES							
a) Financial Liabilities							
i) Borrowings	16.1	-	-	-	-	-	-
ii) Trade Payables							
Total outstanding dues of micro enterprises and small enterprises							
Total outstanding dues of Creditors other than micro enterprises and small enterprises							
iii) Other financial liabilities	16.2	-	7,79,849	7,79,849	-	40,646	40,646
b) Provisions	17	-	-	-	-	-	-
c) Deferred Tax Liabilities (Net)	18	-	-	-	-	-	-
d) Other non-current Liabilities	19	34,78,67,249	(87,246)	34,77,80,003	31,99,39,138	-	31,99,39,138
(3) CURRENT LIABILITIES							
a) Financial Liabilities							
i) Trade Payables							
Total outstanding dues of micro enterprises and small enterprises	20.1	5,34,67,292	(11,09,855)	5,23,57,437	7,49,85,490	-	7,49,85,490
Total outstanding dues of Creditors other than micro enterprises and small enterprises							
ii) Other financial liabilities	20.2	-	5,79,77,432	5,79,77,432	-	13,45,86,633	13,45,86,633
b) Other Current Liabilities	21	6,61,68,341	(5,76,36,242)	85,32,099	13,94,29,329	(13,46,35,399)	47,93,930
c) Provisions	22	95,74,65,769	-	95,74,65,769	69,38,51,020	-	69,38,51,020
d) Current Tax Liabilities (Net)	23	-	-	-	-	-	-
(4) FUND FROM C.O.	15.3	15,43,65,15,129	-	15,43,65,15,129	16,58,70,75,983	-	16,58,70,75,983
TOTAL EQUITY & LIABILITIES		19,79,51,65,887	58,78,967	19,80,10,44,854	20,64,37,15,283	-	20,64,37,15,283

Head of Finance

609

Head of Project

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANT Vebel Bhavan Kolkata-91

Name of the Unit : TEESTA-V POWER STATION

(B) RECONCILIATION OF TOTAL COMPREHENSIVE INCOME

(Amount in ₹)

PARTICULARS	Note No.	For the Year ended 31st March, 2016		
		Previous GAAP	Adjustments	IND AS
INCOME				
i) Revenue from Operations	24	5,87,01,90,615	(3,87,42,227)	5,83,14,48,388
ii) Other Income	25	13,63,06,904	9,20,49,234	22,83,56,138
TOTAL INCOME		6,00,64,97,519	5,33,07,007	6,05,98,04,526
EXPENSES				
i) Generation and Other Expenses	26	71,42,95,092	4,71,00,643	76,13,95,735
ii) Employee Benefits Expense	27	57,66,26,872	-	57,66,26,872
iii) Finance Cost	28	33,66,96,442	10,961	33,67,07,403
iv) Depreciation & Amortization Expense	29	1,45,42,20,566	2,48,494	1,45,44,69,060
TOTAL EXPENSES		3,08,18,38,972	4,73,60,098	3,12,91,99,070
Prior Period Items		(90,23,560)	90,23,560	
Profit before Exceptional items,Rate Regulated Activities and Tax		2,93,36,82,107	59,46,909	2,93,06,05,456
Exceptional items		-		-
PROFIT BEFORE TAX		2,93,36,82,107	(30,76,651)	2,93,06,05,456
Tax Expenses	30			
i) Current Tax		-	-	-
ii) Adjustments relating to earlier years		-	-	-
iii) Deferred Tax		-	-	-
Total Tax Expenses		-	-	-
PROFIT FOR THE YEAR BEFORE NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES		2,93,36,82,107	(30,76,651)	2,93,06,05,456
Movement in Regulatory Deferral Account Balances	31	-	-	-
Impact of Tax on Regulatory Deferral Accounts				
Movement in Regulatory Deferral Account Balances (Net of Tax)		-	-	-
PROFIT FOR THE YEAR AND NET MOVEMENTS IN NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES.		2,93,36,82,107	(30,76,651)	2,93,06,05,456
Profit for the year from continuing operations		2,93,36,82,107	(30,76,651)	2,93,06,05,456
Profit from discontined operations				-
Tax expense of discontinued operations				-
Profit from discontinuing operations after tax				-
II OTHER COMPREHENSIVE INCOME				
A (i) Items that will not be reclassified to profit or loss				
- Remeasurements of the defined benefit plans		-	-	-
Less: Income Tax on remeasurements of the defined benefit plans		-	-	-
- Equity Investment		-	-	-
Less: Income Tax on Equity Investment		-	-	-
B (I) Items that will be reclassified to profit or loss				
- Investment in Debt Instruments		-	-	-
Less: Income Tax on Investment in Debt Instruments		-	-	-
Other Comprehensive Income (A+B)		-	-	-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR (I+II)		2,93,36,82,107	(30,76,651)	2,93,06,05,456

(Head of Finance)

(Head of Project)

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANT Webel Bhavan Kolkata-91

Appendix-II to Note-35

TEESTA-V POWER STATION

(A)RECONCILIATION STATEMENT OF TOTAL EQUITY

(Amount in ₹)

Particulars	31st March 2016	1st April 2015
Total Equity(Shareholder's Fund) as per Previous GAAP	**2,93,36,82,107**	**2,82,84,34,323**
Adjustments :		
Impact of arrangements/contracts containing a lease	-	-
Fair valuation of Investments	-	-
Fair valuation of Financial Assets and Financial liabilities other than investments	33,013	8,120
Rebate to Customers (Upfront Provision)	-	-
Discounting of Provisions	-	-
Proposed Dividend	-	-
Rectification of Depreciation	-	-
Investments-adjustment of premium/discount on acquisition	-	-
Remeasurement of defined Benefit plan-Tax effect	-	-
Change in policy for recognition of Property, Plant & Equipment (PPE)	59,22,016	-
Tax effect of adjustments	-	-
	59,55,029	**8,120**
Total equity as per IND AS	**2,93,96,37,136**	**2,82,84,42,443**

(B)RECONCILIATION STATEMENT OF TOTAL COMPREHENSIVE INCOME

(Amount in ₹)

Particulars	31st March 2016
Profit after tax as per Previous GAAP	**2,93,36,82,107**
Adjustments:	
Impact of arrangements/contracts containing a lease	-
Fair valuation of Financial Assets and Financial liabilities other than investments	24,893
Investments-adjustment of premium/discount on acquisition	-
Rebate to Customers (Upfront Provision)	-
Discounting of Provisions	-
Change in policy for recognition of Property, Plant & Equipment (PPE)	59,22,016
Impact of Prior Period expenses transferred to Opening reserves	-90,23,560
Remeasurement of defined Benefit plan	-
Tax effect of adjustments	-
Total Adjustments	-30,76,651
Profit after tax as per IND AS	**2,93,06,05,456**
Other comprehensive income	-
Total comprehensive income	**2,93,06,05,456**

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANT Kolkata-91

(Head of Finance)

(Head of Project)

611

Name of Unit : TEESTA V POWER STATION

Annexure -XI

(Amount in Rs.)

Statement of Capital Work In Progress (only Road & Bridge, Building (Excluding Power House Building), Railway Siding etc. as on 31.03.2017

1	2	3	4	5	6
Sl. No.	Head of account (HOA)	Name of the contract under which work is being executed	Amount (Rs)	Scheduled date of completion as per contract.	Reason for non-capitalisation
1	430328	Construction of fire station at left bank, Balutar	58,51,436	06.07.2016	Work is under progress.Due to increase of scope of work , the work is delaying.
2	432801	Construction of toilet near security post at Dam	1,50,298	24.04.2017	Work is under progress.
3	431201	Construction of water storage /detention tank at left bank balutar	57,85,130	30-09-2016	Due to deployment of insufficient labour and materials at site the work is delaying.
		Total	**1,17,86,864**		

Total of column no (4) shall tally with balances of HOA as per trial balance relating to CWIP heads except major works.
It is certified that all the 'Infrastructure Works' which have been completed and ready to intended use have been capitalized and 'Infrastructure Works' for

Signature
Head of Finance

Signature
Head of Project/Power
Station/Unit

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANT Kolkata-91

Annexure -XII

Name of Unit: Teesta V Power Station, Balutar, Sikkim

(Amount in Rs.)

Statement of Unadjusted advances (excluding mobilisation advances/ advance against material/ machineries given to parties/Govt. Deptt as on 31.03.2017

1	2	3	4	5	6	7	8	9
Sl. No.	Head of account (HOA)	Name of Department /party to whom advance is given	Purpose	Date of giving advance	Amount of Advance (Rs)	Amount adjusted/ provided (Rs)	Balance outstanding (Rs)	Reason for non-adjustment/ Provision
1	660403	BHARAT HEAVY ELECTRICALS LIMITED	80% of Supply of 70MVA transformer	27-03-2017	2,88,80,000		2,88,80,000	80% Advance released against supply of 70MVA transformer and to be adjusted after completion of work.
2	660403	ELECTRO SERVICES PVT LTD	Supply of Handycam and IT items	30-03-2017	2,44,100		2,44,100	Material has been received on 10/04/2017 and the bill is under process for adjustment.
3	660403	LMG HYDRO PNEUMATICS	Supply of hydraulic Filter and Flat O-rings	30-12-2016	4,11,536		4,11,536	The advance is pending for adjustment due to non submission of documents.
4	660403	INDIAN OIL CORPORATION LTD. SILIGURI	Supply of HSD	22-07-2016	4,97,943		4,97,943	Bill has not been received from Concerned division.
5	660403	INDIAN OIL CORPORATION LTD. SILIGURI	Supply of HSD	30-06-2016	5,06,333	505876	457	Reconciliation is pending for HSD with respect of final adjsutment.
6	660403	TOSHIBA INDIA PVT. LTD.	10% of Supply item against supply of Runner and Guidevan	14-03-2017	1,93,44,000		1,93,44,000	Advance released of 10% of Supply item against supply of Runner and Guidevane and to be adjusted against after completion of work.
7	660403	TOSHIBA INDIA PVT. LTD.	Supply of Sher pin brekage detector	02-02-2017	1,72,500		1,72,500	10% advance paid as per terms of Supply order and will be adjusted against after delivery of material which is 9 months from SO.
8	660403	INDIAN OIL CORPORATION LIMITED(MD)	Supply of Lubricants.	19-12-2016	49,365		49,365	IOCL has supplied partly items of SO and balance has supplied 2nd week of April 2017 now the case is processed for adjustments.
9	660403	INDIAN OIL CORPORATION LIMITED(MD)	Supply of Lubricants.	23-02-2017	4,07,687		4,07,687	With reference to SL NO. 8 above, the case has been processed for adjustments.
10	660407	Ececutive Engineer (Elect-II) ,Energy & Power department,Govt. Of Sikkim	Renovation of 66 KV NHPC bay along with associated pannel at URHP, East Sikkim	10-06-2016	47,27,421	0	47,27,421	Work is under progress and 60%of work is completed on 31.03.17
11	660407	National Test House(ER)	Mix Design of Concrete to be used for repair of TRT Apron of Teesta-V Power Station	19-10-2016	1,43,750	0	1,43,750	Work is progress and final test report yet to be received
12	660407	Director General ,National Test House	Payment for conducting test of driking water sample	15-03-2017	13,800	0	13,800	Work is progress and final test report yet to be received
				Total	**5,53,98,435**	**5,05,876**	**5,48,92,559**	

Total of column no (8) shall tally with balances of HOA as per trial balance relating to Advance to contractor/supplier/Government Department etc.

It is certified that all the advances to contractor/parties have been adjusted in the accounts to the extent works/services performed upto the balance sheet date.

Signature
Head of Finance

Signature
Head of Power Station

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Nebel Bhavan Kolkata-91

Annexure-XIII

Name of Unit: Teesta-V Power Station

(Amount in Rs.)

KINDLY MAKE SURE THAT FIGURES GIVEN IN THIS ANNEXURE SHOULD TALLY WITH BALANCE SHEET FIGURE

DETAILS OF FOREIGN CURRENCY EXPENDITURE

EXPENDITURE ON	ADVICE NO.	ACCOUNT HEAD	AMOUNT (Rs.)	CHARGED TO P&L/ IEDC	REMARKS (IF ANY)
i) KNOW HOW	-	-	-		
ii) INTEREST	-	-	-		
	O-IUA16-100-153101/Q1-59	940301	4327128	P&L	Interest Accrued 30.06.2016
	O-IUA16-100-153101/Q1-52	940301	876002	P&L	Interest Payment
	O-IUA16-100-153101/Q1-5	940301	218870	P&L	Interest Payment
	O-IUA16-100-153101/Q1-5	940301	-284724	P&L	Interest Payment
	O-IUA16-100-153101/Q1-5	940301	255957	P&L	Interest Payment (Rev)
	O-IUA16-100-153101/Q1-54	940301	278058	P&L	Interst paymnet
	O-IUA16-100-153101/Q1-51	940301	145904	P&L	deduction of tax on DB loan
	O-IUA16-100-153101/Q1-53	940301	218870	P&L	rectification of voucher no. 2016000094
	O-IUA16-100-153101/Q1-63	940301	249290	P&L	Interest accrued as on 30.06.2016
	O-IUA16-100-153101/Q1-66	940301	-249290	P&L	Reversal of voucher no. 2016001293
	O-IUA16-100-153101/Q1-66	940301	-218870	P&L	Reversal of voucher no. 2016001293
	O-IUA16-100-153101/Q3-38	940301	1197440	P&L	Deduction of tax on DB loan
	O-IUA16-100-153101/Q3-39	940301	10349601	P&L	DB Interest paid 18.04.16 to 17.10.16
	O-IUA16-100-153101/Q3-19	940301	-1563284	P&L	DB Interest paid 18.04.16 to 17.10.16
	O-IUA16-100-153101/Q3-18	940301	481725	P&L	Agency Fee
	O-IUA16-100-153101/Q2-106	940301	-4211982	P&L	Interest reversed
	O-IUA16-100-153101/Q2-109	940301	4327128	P&L	Interest Accrued
	O-IUA16-100-153101/Q2-108	940301	-4211982	P&L	Interest reversed
	O-IUA16-100-153101/Q2-110	940301	-230292	P&L	Interest reversed
	O-IUA16-100-153101/Q2-105	940301	9763806	P&L	Interest Accrued
	O-IUA16-100-153101/Q3-87	940301	-9763806	P&L	Interest reversed
	O-IUA16-100-153101/Q3-88	940301	2607815	P&L	Interest Accrued
	O-IUA16-100-153101/Q3-73,74,86,8	940301	12352		
	O-IUA16-100-153101/Q4-58	940301	6433575	P&L	Interest Accrued
	O-IUA16-100-153101/Q4-59	940301	-2607815	P&L	Interest Accrued
		Total	**18403556**		
iii) OTHER MISC. MATTERS*	As below	As below	**4,57,52,274**		

DETAILS OF OTHER MISC. MATTERS	ADVICE NO.	ACCOUNT HEAD (GL Code)	AMOUNT (Rs.)	CHARGED TO P&L/ IEDC	REMARKS (IF ANY)
EXPENDITURE ON	Corpoarte Office / RO Office				
a) DOWN PAYMENT					
b) FINANCING CHARGES		-			
c) COMMITMENT FEE		-			
d) WORK PAYMENT			910372		
Name of party					
	Sub Total for Work Payment (d)		**9,10,372**		
e) ADM. & DOCUMENTATION CHARGES					
f) AGENT FEES					
g) TRAVELING EXPENSES					
h) Guarantee Fees	IUA16-100-153101Q1-1		44840502		
i) OTHER EXP (IF ANY, TO BE SPECIFIED) - MILESTONE PAYMENT	IUA16-100-153101Q1-5		1400		
TOTAL OTHER MISC. MATTER			**4,57,52,274**		

DETAILS OF EARNINGS IN FOREIGN EXCHANGE	ADVICE NO./ VOUCHER NO.	ACCOUNT HEAD	AMOUNT (Rs.)	CHARGED TO P&L/ IEDC	REMARKS (IF ANY)
EARNINGS					
i) INTEREST					
ii) OTHER (IF ANY, TO BE SPECIFIED)					

Reconciliation of Expenditure in Foreign Currency on Accrual Basis

Closing Balance of Sundry Creditors in Foreign Currency as on Balance Sheet date i.e.31.03.2017	**1,87,54,825**
Add Payments made during the period	**9,10,372**
Less Opening Balance of Sundry Creditors in Foreign Currency i.e. 31.03.2016	**1,99,59,706**
Total expenditure in foreign currency on accrual basis	**(2,94,609)**

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Nebel Bhawan Kolkata-91

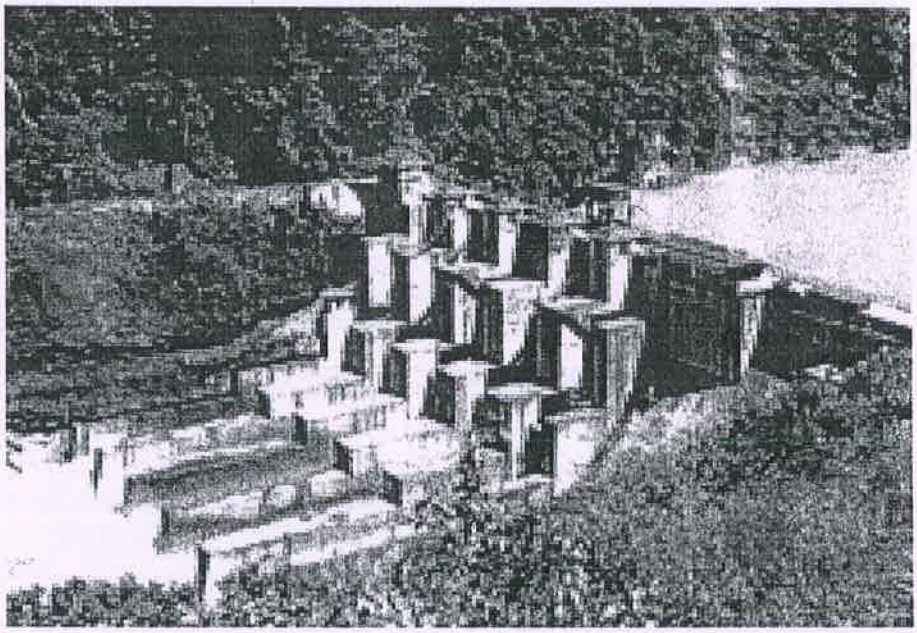
614

NHPC LIMITED

TEESTA-V POWER STATION

BALUTAR, EAST SIKKIM

SIKKIM



Annual Accounts

AS ON 31.03.2018

AFTER CLOSING ENTRY

NHPC LIMITED
FARIDABAD

615

NHPC LIMITED

Name of the Unit : TEESTA-V POWER STATION

BALANCE SHEET AS AT 31ST MARCH, 2018

(Amount in ₹)

PARTICULARS	Note No.	As at 31st March, 2018	As at 31st March, 2017
ASSETS			
(1) NON-CURRENT ASSETS			
a) Property Plant & Equipment	2.1	149260,63,478	163602,29,241
b) Capital Work In Progress	2.2	575,79,134	117,86,864
c) Investment Property	2.3	-	-
d) Other Intangible Assets	2.4	2394,44,831	2515,28,297
e) Financial Assets			
i) Investments	3.1	-	-
ii) Loans	3.2	-	-
iii) Others	3.3	-	-
f) Non Current Tax Assets (Net)	4.1	-	-
g) Other Non Current Assets	4.2	902,39,811	3850,72,611
TOTAL NON CURRENT ASSETS		153133,27,254	170086,17,013
(2) CURRENT ASSETS			
a) Inventories	5	881,44,318	810,29,692
b) Financial Assets			
i) Investments	6	-	-
ii) Trade Receivables	7	-	-
iii) Cash & Cash Equivalents	8	(6,51,094)	5,59,668
iv) Bank balances	9	-	-
v) Loans	10	-	-
vi) Others	11	129,17,976	537,26,972
c) Current Tax Assets (Net)	12	-	-
d) Other Current Assets	13	11394,54,424	11420,52,259
TOTAL CURRENT ASSETS		12398,65,624	12773,68,591
(3) Regulatory Deferral Account Debit Balances	14	2138,52,638	1108,88,643
TOTAL ASSETS AND REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES		167670,45,516	183968,74,247
EQUITY AND LIABILITIES			
(1) EQUITY			
(a) Equity Share Capital	15.1	-	-
(b) Other Equity	15.2	32197,33,709	27499,08,870
TOTAL EQUITY		32197,33,709	27499,08,870
(2) LIABILITIES			
NON-CURRENT LIABILITIES			
a) Financial Liabilities			
i) Borrowings	16.1	-	-
ii) Other financial liabilities	16.2	4,93,248	-
b) Provisions	17	-	-
c) Deferred Tax Liabilities (Net)	18	-	-
d) Other non-current Liabilities	19	2066,04,205	2534,28,579
TOTAL NON CURRENT LIABILITIES		2070,97,453	2534,28,579
(3) CURRENT LIABILITIES			
a) Financial Liabilities			
i) Borrowings	20.1	-	-
ii) Trade Payables	20.2		
Total outstanding dues of micro enterprises and small enterprises		13,97,183	30,69,633
Total outstanding dues of Creditors other than micro enterprises and small enterprises		1055,22,513	376,69,812
iii) Other financial liabilities	20.3	608,27,984	549,43,185
b) Other Current Liabilities	21	511,79,387	511,03,096
c) Provisions	22	7443,64,981	8053,29,017
d) Current Tax Liabilities (Net)	23	-	-
(4) FUND FROM C.O.	15.3	123769,22,306	144414,22,055
TOTAL CURRENT LIABILITIES		133402,14,354	153935,36,798
TOTAL EQUITY & LIABILITIES		167670,45,516	183968,74,247

Significant Accounting Policies	1
Expenditure attributable to construction (EAC) during the year forming part of capital work in progress	32
Disclosure on Financial Instruments and Risk Management	33
Other Explanatory Notes to Accounts	34

Note 1 to 34 form integral part of the Accounts

TEESTA-V POWER STATION (A Unit of NHPC Ltd) accounts are audited for the purpose of Consolidation.

For Ray and Ray
Chartered Accountants
(Firm Regn. No. 301072E)

Asish Kumar Mukhopadhyay

(Asish Kumar Mukhopadhyay)
Partner
M.No. 056359

(Sharad Chandra)
Head of Finance

(Sahadev Khatua)
Head of Project

NHPC LIMITED FARIDABAD

Place: Balutar
Date: 26th April, 2018

616

वरिष्ठ प्रबंधक (वित्त)
Sr. Manager (Fin.)
तीस्ता–V पावर स्टेशन

NHPC LIMITED

Name of the Unit : TEESTA-V POWER STATION

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2018

(Amount in ₹)

	Note No.	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
INCOME			
i) Revenue from Continuing Operations	24	61354,99,798	59514,89,348
ii) Other Income	25	388,69,658	570,52,847
TOTAL INCOME		61743,69,456	60085,42,195
EXPENSES			
i) Generation and Other Expenses	26	5660,96,967	7861,44,052
ii) Employee Benefits Expense	27	8528,08,435	8405,86,781
iii) Finance Cost	28	1846,48,601	2698,90,995
iv) Depreciation & Amortization Expense	29	14469,02,952	14661,69,634
TOTAL EXPENSES		30504,56,955	33627,91,462
Profit before Exceptional Items, Rate Regulated Activities and Tax		31239,12,501	26457,50,733
Exceptional items		-	-
PROFIT BEFORE TAX		31239,12,501	26457,50,733
Tax Expenses	30		
i) Current Tax		-	-
ii) Adjustments for Income Tax		-	-
iii) Deferred Tax		-	-
Total Tax Expenses		-	-
PROFIT FOR THE YEAR BEFORE NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES		31239,12,501	26457,50,733
Movement in Regulatory Deferral Account Balances (Net of Tax)	31	1029,00,476	1077,43,879
PROFIT FOR THE YEAR AFTER NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES.		32268,12,977	27534,94,612
Profit for the year from continuing operations (A)		32268,12,977	27534,94,612
Profit from discontinued operations		-	-
Tax expense of discontinued operations		-	-
Profit from discontinuing operations after tax		-	-
OTHER COMPREHENSIVE INCOME (B)			
(I) Items that will not be reclassified to profit or loss			
(a) Remeasurement of the defined benefit plans		(71,42,787)	(126,85,535)
Less: Income Tax on remeasurement of the defined benefit plans		-	-
Less: Deferred Tax Adjustment Against Deferred Tax Liabilities on Remeasurement of defined benefit plans		-	-
-Movement in Regulatory Deferral Account Balances-Remeasurement of defined benefit plans		63,519	31,44,764
Less: Impact of Tax on Regulatory Deferral Accounts		-	-
Sub total (a)		(70,79,268)	(95,40,771)
(b)Investment in Equity Instruments		-	-
Less: Income Tax on Equity Instruments		-	-
Sub total (b)		-	-
Total (I)=(a)+(b)		(70,79,268)	(95,40,771)
(II) Items that will be reclassified to profit or loss			
- Investment in Debt Instruments		-	-
Less: Income Tax on investment in Debt Instruments		-	-
Total (II)		-	-
Other Comprehensive Income (B)=(I+II)		(70,79,268)	(95,40,771)
TOTAL COMPREHENSIVE INCOME FOR THE YEAR (A+B)		32197,33,709	27439,53,841
Earning per share before movements in Regulatory Deferral Account Balances (Equity shares, face value of 10/- each)			
Basic & Diluted			
Earning per share after movements in Regulatory Deferral Account Balances (Equity shares, face value of 10/- each)			
Basic & Diluted			
Significant Accounting Policies	1		
Expenditure attributable to construction (EAC) during the year forming part of capital work in progress	32		
Disclosure on Financial Instruments and Risk Management	33		
Other Explanatory Notes to Accounts	34		

Note 1 to 34 form integral part of the Accounts

TEESTA-V POWER STATION (A Unit of NHPC Ltd) accounts are audited for the purpose of Consolidation.

NHPC LIMITED FARIDABAD

For Ray and Ray
Chartered Accountants
(Firm Regn. No. 301072E)

Asish Kumar Mukhopadhyay

(Asish Kumar Mukhopadhyay)
Partner
M.No. 056359

(Sharad Chandra)
Head of Finance

(Sahadev Khatua)
Head of Project

26.4.18

Place: Balutar
Date: 26th April, 2018

617

वरिष्ठ प्रबंधक (वित्त)
Sr. Manager (Fin.)
तीस्ता–V पावर स्टेशन
Teesta-V Power Station

NOTE NO. 1: COMPANY INFORMATION AND SIGNIFICANT ACCOUNTING POLICIES

(i) Reporting entity

NHPC Limited (the "Company") is a Company domiciled in India and limited by shares. The shares of the Company are publicly traded on the National Stock Exchange of India and BSE Limited. The address of the Company's registered office is NHPC LIMITED, NHPC Office Complex, Sector-33, Faridabad, Haryana -121003. The Company is primarily involved in the generation and sale of bulk power to various Power Utilities. Other business includes providing consultancy, project management & supervision.

(ii) Basis of preparation

(A) Statement of Compliance

These standalone financial statements are prepared on accrual basis of accounting and comply with the Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 and subsequent amendments thereto, the Companies Act, 2013 (to the extent notified and applicable), applicable provisions of the Companies Act, 1956, and the provisions of the Electricity Act, 2003 to the extent applicable.

Basis of Measurement

The financial statements have been prepared on accrual basis of accounting under historical cost convention, except for following financial assets and financial liabilities which are measured at fair value:

- Certain financial assets and liabilities measured at fair value.
- Plan assets of defined employee benefit plans.

The methods used to measure fair values are discussed in Note 33.

(B) Functional and presentation currency

These financial statements are presented in Indian Rupees (INR), which is the Company's functional currency. All financial information presented in INR has been rounded off to the nearest crores (upto two decimals) for the Company.

(D) Use of estimates and management judgements

The preparation of financial statements in conformity with Ind AS requires management to make judgements, estimates and assumptions that may impact the application of accounting policies and the reported value of assets, liabilities, income, expenses and related disclosures including contingent assets and liabilities at the Balance Sheet date. The estimates and management's judgements are based on previous experience and other factors considered reasonable and prudent in the circumstances. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised.

In order to enhance understanding of the financial statements, information about significant areas of estimation, uncertainty and critical judgements in applying accounting policies that may have the most significant effect on the amounts recognised in the financial statements are included in the following notes:

Critical judgements and estimates

a) Determining whether an arrangement contains a lease

Appendix C, Ind AS 17 'Determining whether an arrangement contains a lease' requires an assessment of whether:

- -fulfilment of the arrangement is dependent on the use of a specific asset or assets (the asset); and
- -the arrangement conveys a right to use the asset.

Further, an arrangement conveys a right to use the asset if facts and circumstances indicate that it is remote that one or more parties other than the purchaser will take more than an insignificant amount of the output or other utility that will be produced or generated by the asset during the term of the arrangement, and the price that the purchaser will pay for the

output is neither contractually fixed per unit of output nor equal to the current market price per unit of output as of the time of delivery of the output.

The Company enters into power purchase agreements with beneficiaries. Power Purchase Agreements (PPA) in the nature of embedded lease with a single beneficiary where the minimum lease term is for the major part of the plant's economic life and the minimum lease payments amount to substantially all the fair value of the plant are considered as a Finance Lease. Other embedded leases are considered as Operating Lease.

For embedded leases in the nature of a Finance Lease, the investment in the plant is recognised as a Lease Receivable. The minimum lease payments are identified by segregating the embedded lease payments from the rest of the contract amounts. Each lease receipt is allocated between the receivable and finance lease income so as to achieve a constant rate of return on the Lease Receivable outstanding.

In the case of operating leases or embedded operating leases, the lease income from the operating lease is recognised in revenue on a straight-line basis over the lease term. The respective leased assets are included in the Balance Sheet based on their nature.

b) Useful life of Property, Plant and Equipment

The estimated useful life of property, plant and equipment is based on a number of factors including the effects of obsolescence, demand, competition and other economic factors (such as the stability of the industry and known technological advances) and the level of maintenance expenditures required to obtain the expected future cash flows from the asset.

Useful life of the assets used for generation of electricity is determined by the Central Electricity Regulatory Commission (CERC) Tariff Regulations as mentioned in part B of Schedule II of the Companies Act, 2013 except for construction plant & machinery and computers & peripherals which are in accordance with Schedule II of the Companies Act, 2013.

c) Recoverable amount of property, plant and equipment and capital work in progress

The recoverable amount of property, plant and equipment and capital work in progress is based on estimates and assumptions, in particular the expected market outlook and future cash flows associated with the power plants. Any changes in these assumptions may have a material impact on the measurement of the recoverable amount resulting in impairment.

d) Post-retirement benefit plans

Employee benefit obligations are measured on the basis of actuarial assumptions which include mortality and withdrawal rates as well as assumptions concerning future developments in discount rates, the rate of salary increase, the inflation rate and expected rate of return on plan assets. The Company considers that the assumptions used to measure its obligations are appropriate and documented. However, any changes in these assumptions may have an impact on the resulting calculations.

e) Revenue

The Company records revenue from sale of power based on Tariff approved by the CERC, as per the principles of Ind AS 18. However, in cases where tariff rates are yet to be approved, provisional rates are adopted considering the applicable CERC Tariff Regulations.

f) Provisions and contingencies

The assessments undertaken in recognising provisions and contingencies have been made in accordance with Ind AS 37, 'Provisions, Contingent Liabilities and Contingent Assets'. The evaluation of the likelihood of the contingent events has been made on the basis of best judgement by management regarding probable outflow of economic resources. Such estimation can change following unforeseeable developments.

g) Recoverable Amount of Rate Regulated Assets

The operating activities of the Company are subject to cost-of-service regulations whereby tariff charged for electricity generated is based on allowable costs like interest costs, depreciation, operation & maintenance including a stipulated return. Guidance Note on Rate Regulated Activities issued by the ICAI (previous GAAP) and Ind AS 114- 'Regulatory Deferral Accounts' permits an entity to include in the rate base, as part of the cost of self-constructed (tangible) fixed assets or internally generated intangible assets, amounts that would otherwise be recognised as an expense in the statement of profit and loss in

accordance with Ind AS. The Company estimates that items of regulatory deferral accounts recognised in the financial statements are recoverable as per the current CERC Tariff regulations 2014-19. However, changes in CERC tariff regulations beyond the current tariff period may affect the recoverability of such balances.

h) Impairment of Trade Receivables

Considering the historical credit loss experience for trade receivables, the Company does not envisage either impairment in the value of receivables from beneficiaries or loss due to time value of money owing to delay in realization of trade receivables, except to the extent already provided for.

i) Investment in Subsidiaries and Joint Ventures

Investment has been carried at costs and as per assessment by the Company, there is no indication of impairment on such investments. Any changes in assumption may have a material impact on the measurement of the recoverable amount.

j) Insurance Claim Recoverable

The recoverable amount of insurance claims in respect of damages to Property, Plant &Equipment is based on estimates & assumptions as per terms and conditions of insurance policies.

(iii) SIGNIFICANT ACCOUNTING POLICIES- A summary of the significant accounting policies applied in the preparation of financial statements as given below have been applied consistently to all periods presented in the financial statements.

1.0 Property, Plant and Equipment (PPE)

a) Property, Plant and Equipment up to March 31, 2015 were carried in the Balance Sheet in accordance with Indian GAAP. The Company has elected to avail the exemption granted by IND AS 101, "First time adoption of IND AS" to regard those amounts as deemed cost at the date of the transition to IND AS (i.e. as on April 1, 2015).

b) An item of PPE is recognized as an asset if it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably.

c) PPE are initially measured at cost of acquisition/construction including decommissioning or restoration cost wherever required. The cost includes expenditure that is directly attributable to the acquisition/construction of the asset. In cases where final settlement of bills with contractors is pending, but the asset is complete and available for use, capitalisation is done on estimated basis subject to necessary adjustments, including those arising out of settlement of arbitration/court cases.

d) Expenditure incurred on renovation and modernization of PPE on completion of the originally estimated useful life of the power station resulting in increased life and/or efficiency of an existing asset, is added to the cost of the related asset. PPE acquired as replacement of the existing assets are capitalized and its corresponding replaced assets removed/ retired from active use are derecognized.

e) After initial recognition, Property, Plant and Equipment is carried at cost less accumulated depreciation/amortisation and accumulated impairment losses, if any.

f) Payments made/ liabilities created provisionally towards compensation (including interest on enhanced compensation awarded by the Court till the date of award), rehabilitation and other expenses including expenditure on environment management plans relatable to land in possession are treated as cost of land.

g) Assets over which the Company has control, though created on land not belonging to the Company are included under Property, Plant and Equipment.

h) Standby equipment and servicing equipment which meet the recognition criteria of Property, Plant and Equipment are capitalized.

i) Spares parts (procured along with the Plant & Machinery or subsequently) which meet the recognition criteria are capitalized. The carrying amount of those spare parts that are

replaced is derecognized when no future economic benefits are expected from their use or upon disposal. Other spare parts are treated as "stores & spares" forming part of the inventory.

j) If the cost of the replaced part or earlier inspection is not available, the estimated cost of similar new parts/inspection is used as an indication of what the cost of the existing part/ inspection component was when the item was acquired or inspection carried out.

k) An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on de-recognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the Statement of Profit and Loss when the asset is derecognised.

2.0 Capital work in Progress

a) Capital work in Progress up to March 31, 2015 were carried in the Balance Sheet in accordance with Indian GAAP. The Company has elected to avail the exemption granted by IND AS 101, "First time adoption of IND AS" to regard those amounts as deemed cost at the date of the transition to IND AS (i.e. as on April 1, 2015).

b) Expenditure incurred on assets under construction (including a project) is carried at cost under Capital Work in Progress (CWIP). Such costs comprise purchase price of assets including import duties and non-refundable taxes (after deducting trade discounts and rebates), expenditure in relation to survey and investigation activities of projects, cost of site preparation, initial delivery and handling charges, installation and assembly costs, etc.

c) Costs including employee benefits, professional fees, expenditure on maintenance and up-gradation of common public facilities, depreciation on assets used in construction of project, interest during construction and other costs that are directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management are accumulated under "Expenditure Attributable to Construction (EAC)" and subsequently allocated on systematic basis over major immovable assets, other than land and infrastructure facilities on commissioning of projects.

d) Capital Expenditure incurred for creation of facilities, over which the Company does not have control but the creation of which is essential principally for construction of the project is accumulated under "Expenditure Attributable to Construction" and carried under "Capital Work in Progress" and subsequently allocated on a systematic basis over major immovable assets, other than land and infrastructure facilities on commissioning of projects, keeping in view the "attributability" and the "Unit of Measure" concepts in Ind AS 16- "Property, Plant & Equipment". Expenditure of such nature incurred after completion of the project, is charged to the Statement of Profit and Loss.

3.0 Investment Property

Upto March 31, 2015, Investment Property were carried in the Balance Sheet in accordance with Indian GAAP. The Company has elected to avail the exemption granted by IND AS 101, "First time adoption of IND ASs" to regard those amounts as deemed cost at the date of the transition to IND AS (i.e. as on April1, 2015).

Investment properties are initially measured at cost, including transaction costs. Subsequent to initial recognition, investment properties are carried at cost less accumulated depreciation and accumulated impairment loss, if any.

Investment properties are derecognised either when they have been disposed off or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognised in the Statement of Profit and Loss in the period of de-recognition.

Transfers to or from investment property is made when and only when there is a change in use.

4.0 Intangible Assets and Intangible Assets under Development

a) Upto March 31, 2015, Intangible assets were carried in the Balance Sheet in accordance with Indian GAAP. The Company has elected to avail the exemption granted by IND AS 101, "First time adoption of IND ASs" to regard those amounts as deemed cost at the date of the transition to IND AS (i.e. as on April 1, 2015).

b) Intangible assets acquired separately are measured on initial recognition at cost. After initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses.

c) Land taken for use from State Government (without transfer of title) and expenses on relief and rehabilitation as also on creation of alternate facilities for land evacuees or in lieu of existing facilities coming under submergence and where construction of such alternate facilities is a specific pre-condition for the acquisition of the land for the purpose of the project, are accounted for as Land-Right to use.

d) Software (not being an integral part of the related hardware) acquired for internal use, is stated at cost of acquisition less accumulated amortisation and impairment losses if any.

e) An item of Intangible asset is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Gains or losses arising from de-recognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit and Loss when the asset is derecognised.

5.0 Foreign Currency Transactions

a) Transactions in foreign currency are initially recorded at the functional currency spot rate at the date the transaction first qualifies for recognition. At each Balance Sheet date, monetary items denominated in foreign currency are translated at the functional currency exchange rates prevailing on that date.

b) Exchange differences relating to fixed assets/capital work-in-progress arising out of transaction entered into prior to April 1, 2004 are adjusted to the carrying cost of respective fixed asset/capital work-in-progress.

c) Exchange differences arising from translation of foreign currency borrowings entered into prior to March 31, 2016 recoverable from or payable to beneficiaries in subsequent periods as per CERC Tariff regulations are recognised as "Deferred Foreign Currency Fluctuation Recoverable/ Payable Account" and adjusted from the year in which the same is recovered/ paid.

d) Exchange differences arising from settlement/ translation of monetary items denominated in foreign currency entered into on or after 01.04.2016 to the extent recoverable from or payable to the beneficiaries in subsequent periods as per CERC Tariff Regulations are recognized as 'Regulatory Deferral Account Balances' during construction period and adjusted from the year in which the same become recoverable from or payable to the beneficiaries.

e) Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rate at the date of the transaction.

6.0 Regulatory Deferral Accounts

a) Where an item of expenditure incurred during the period of construction of a project is recognised as expense in the Statement of Profit and Loss i.e. not allowed to be capitalized as part of cost of relevant PPE in accordance with the Ind AS, but is nevertheless permitted by CERC to be recovered from the beneficiaries in future through tariff, the right to recover the same is recognized as "Regulatory Deferral Account Balances."

b) Expense/ income recognised in the Statement of Profit and Loss to the extent recoverable from or payable to the beneficiaries in subsequent periods as per CERC Tariff Regulations are recognised as "Regulatory Deferral Account Balances."

c) These Regulatory Deferral Account balances are adjusted from the year in which the same become recoverable from or payable to the beneficiaries.

d) Regulatory Deferral Account Balances are evaluated at each Balance Sheet date to ensure that the underlying activities meet the recognition criteria and it is probable that future economic benefits associated with such balances will flow to the entity. If these criteria are not met, the Regulatory Deferral Account Balances are derecognised.

e) Regulatory Deferral Account Balances are tested for impairment at each Balance Sheet date.

7.0 Fair value measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Normally at initial recognition, the transaction price is the best evidence of fair value.

However, when the Company determines that transaction price does not represent the fair value, it uses inter-alia valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All financial assets and financial liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy. This categorisation is based on the lowest level input that is significant to the fair value measurement as a whole:

• Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities.

• Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.

• Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For financial assets and financial liabilities that are recognised at fair value on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation at the end of each reporting period.

8.0 Investments in subsidiaries and joint ventures

Investments in equity shares of subsidiaries and joint ventures are carried at cost.

9.0 Financial assets other than investment in subsidiaries and joint ventures

A financial asset includes inter-alia any asset that is cash, equity instrument of another entity or contractual obligation to receive cash or another financial asset or to exchange financial asset or financial liability under conditions that are potentially favourable to the Company. A financial asset is recognized when and only when the Company becomes party to the contractual provisions of the instrument.

Financial assets of the Company comprise Cash and Cash Equivalents, Bank Balances, Investments in equity shares of companies other than in subsidiaries & joint ventures, Trade Receivables, Advances to employees/ contractors, security deposit, claims recoverable etc.

a) Classification

The Company classifies its financial assets in the following categories:

- at amortised cost,
- at fair value through other comprehensive income (FVTOCI), and

The classification depends on the following:

(a) the entity's business model for managing the financial assets and

(b) the contractual cash flow characteristics of the financial asset.

For assets measured at fair value, gains and losses will either be recorded in the Statement of Profit and Loss or Other Comprehensive Income. For investments in debt instruments, this will depend on the business model in which the investment is held. For investments in equity instruments, this will depend on whether the group has made an irrevocable election at the time of initial recognition to account for the equity investment at fair value through Other Comprehensive Income.

b) Initial recognition and measurement

All financial assets except trade receivables are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or Loss, transaction costs that are attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at fair value through profit or loss are expensed in the Statement of Profit and Loss.

The Company measures the trade receivables at their transaction price, if the trade receivables do not contain a significant financing component.

c) Subsequent measurement

Debt instruments at amortised cost

A 'debt instrument' is measured at the amortised cost if both the following conditions are met:

i) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and

ii) Contractual terms of the asset give rise on specified dates to cash flows that are Solely Payments of Principal and Interest (SPPI) on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortised cost using the Effective Interest Rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the Statement of Profit and Loss. The losses arising from impairment are recognised in the Statement of Profit and Loss.

Debt instrument at Fair Value through Other Comprehensive Income (FVTOCI)

A 'debt instrument' is classified as at FVTOCI if both the following criteria are met:

i) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and

ii) The asset's contractual cash flows represent SPPI.

Debt instruments at fair value through Other Comprehensive Income are measured at each reporting date at fair value. Fair value movements are recognized in Other Comprehensive Income (OCI). However, the Company recognizes interest income, impairment losses, reversals and foreign exchange gain or loss in the Statement of Profit and Loss. On de-recognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to profit and loss. Interest income from these financial assets is included in other income using the EIR method.

Equity investments:

All equity investments in entities other than subsidiaries and joint ventures are measured at fair value. Equity instruments which are held for trading, if any, are classified at Fair Value Through Profit or Loss (FVTPL). For all other equity instruments, the Company classifies the same as at FVTOCI. The Company makes such election on an instrument by- instrument basis. The classification is made on initial recognition and is irrevocable.

All fair value changes on an equity instrument classified at FVTOCI, are recognized in the OCI. There is no subsequent reclassification of fair value gains and losses to the Statement of Profit and Loss. However, the Company may transfer the cumulative gain or loss within

equity. Dividends from such investments are recognised in the Statement of Profit and Loss as other income when the company's right to receive payments is established.

Equity instruments included within the FVTPL category, if any, are measured at fair value with all changes recognized in the Statement of Profit and Loss.

d) De-recognition

A financial asset is derecognised only when:

i) The Company has transferred the rights to receive cash flows from the financial asset, or

ii) Retains the contractual rights to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients.

Where the entity has transferred an asset, the Company evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset. In such cases, the financial asset is derecognised. Where the Company has not transferred substantially all risks and rewards of ownership of the financial asset, the financial asset is not derecognised.

Where the Company has neither transferred a financial asset nor retains substantially all risks and rewards of ownership of the financial asset, the financial asset is derecognised if the Company has not retained control of the financial asset. Where the Company retains control of the financial asset, the asset is continued to be recognised to the extent of continuing involvement in the financial asset.

e) Impairment of financial assets

In accordance with Ind-AS 109, the Company applies Expected Credit Loss (ECL) model for measurement and recognition of impairment loss on the following financial assets:

i) Financial assets that are debt instruments, and are measured at amortised cost.

ii) Financial assets that are debt instruments and are measured as at FVTOCI

iii) Contract Assets under Ind AS 11, Construction Contracts

iv) Lease Receivables under Ind AS 17, Leases.

v) Trade Receivables under Ind AS 18, Revenue.

The Company follows 'simplified approach' permitted under Ind As 109, "Financial Instruments" for recognition of impairment loss allowance on contract assets, lease receivables and trade receivables resulting from transactions within the scope of Ind AS 11, Ind AS 17 and Ind AS 18, which requires expected life time losses to be recognised from initial recognition of the receivables.

For recognition of impairment loss on other financial assets, the Company assesses whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month ECL is used to provide for impairment loss. However, if credit risk has increased significantly, lifetime ECL is used. For assessing increase in credit risk and impairment loss, the Company assesses the credit risk characteristics on instrument-by-instrument basis. If, in a subsequent period, credit quality of the instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the entity reverts to recognizing impairment loss allowance based on 12-month ECL. The amount of expected credit loss (or reversal) for the period is recognized as expense/income in the Statement of Profit and Loss.

10.0 Inventories

Inventories mainly comprise stores and spare parts to be used for maintenance of Property, Plant and Equipments and are valued at cost or net realizable value (NRV) whichever is lower. The cost is determined using weighted average cost formula and NRV is the estimated selling price in the ordinary course of business, less the estimated costs necessary to make the sale.

The amount of any write-down of inventories to net realisable value and all losses of inventories is recognized as an expense in the period in which write-down or loss occurs. The amount of any reversal of the write-down of inventories arising from increase in the net realisable value is recognized as a reduction from the amount of inventories recognized as an expense in the period in which reversal occurs.

11.0 Dividends

Dividends and interim dividends payable to the Company's shareholders are recognised as change in equity in the period in which they are approved by the Company's shareholders and the Board of Directors respectively.

12.0 Financial liabilities

Financial liabilities of the Company are contractual obligation to deliver cash or another financial asset to another entity or to exchange financial assets or financial liabilities with another entity under conditions that are potentially unfavourable to the Company.

The Company's financial liabilities include loans & borrowings, trade and other payables.

a) Classification, initial recognition and measurement

Financial liabilities are recognised initially at fair value minus transaction costs that are directly attributable and subsequently measured at amortised cost. Financial liabilities are classified as subsequently measured at amortized cost. Any difference between the proceeds (net of transaction costs) and the fair value at initial recognition is recognised in the Statement of Profit and Loss or in the carrying amount of an asset if another standard permits such inclusion, over the period of the borrowings using the effective rate of interest.

Borrowings are classified as current liabilities unless the Company has an unconditional right to defer settlement of the liability for at least 12 months after the reporting period.

b) Subsequent measurement

After initial recognition, financial liabilities are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in the Statement of Profit and Loss or in the carrying amount of an asset if another standard permits such inclusion, when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the Statement of Profit and Loss.

c) De-recognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expired. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the de-recognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the Statement of Profit and Loss.

d) Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the Balance Sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

13.0 Government Grants

a) The benefits of a government loan at a below market rate of interest is treated as Government Grant. The loan is initially recognised and measured at fair value and the government grant is measured as the difference between the initially recognized amount of the loan and the proceeds received. The loan is subsequently measured as per the

accounting policy applicable to financial liabilities and government grant is recognized initially as deferred income and subsequently in the Statement of Profit and Loss on a systematic basis over the useful life of the asset.

b) Monetary grants received from the government for creation of assets are initially recognised as deferred income when there is reasonable assurance that the grant will be received and the company will comply with the conditions associated with the grant. The deferred income so recognised is subsequently amortised in the Statement of Profit and Loss over the useful life of the related assets.

c) Government grant related to income is recognised in the Statement of Profit and Loss on a systematic basis over the periods in which the entity recognises as expenses the related costs for which the grants are intended to compensate.

14.0 Provisions, Contingent Liabilities and Contingent Assets

a) Provisions are recognised when the Company has a present legal or constructive obligation as a result of a past event and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Such provisions are determined based on management estimate of the amount required to settle the obligation at the Balance Sheet date. When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably. The expense relating to a provision net of any reimbursement is presented in the Statement of Profit and Loss or in the carrying amount of an asset if another standard permits such inclusion.

b) If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows using a current pre-tax rate that reflects the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

c) Contingent liabilities are possible obligations that arise from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events not wholly within the control of the Company. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Contingent liabilities are disclosed on the basis of judgment of management/independent experts. These are reviewed at each Balance Sheet date and are adjusted to reflect the current management estimate.

d) Contingent assets are possible assets that arise from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company. Contingent assets are disclosed in the financial statements when inflow of economic benefits is probable on the basis of judgment of management. These are assessed continually to ensure that developments are appropriately reflected in the financial statements.

15.0 Revenue Recognition and Other Income

a) Revenue is recognised when the significant risks and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable, the associated costs can be estimated reliably, there is no continuous management involvement and the amount of revenue can be measured reliably. Revenue from the sale of power is measured at the fair value of the consideration received or receivable.

b) Revenue from the sale of power (except for power stations which are considered as Finance/Operating Lease) is accounted for as per tariff notified by Central Electricity Regulatory Commission. In case of Power Stations where tariff is not notified, sale is recognized on provisional rates worked out by the Company based on the parameters and

method adopted by the appropriate authority. Customers are billed on a periodic and regular basis. As at each reporting date, revenue from sale of power includes an accrual for sales delivered to customers but not yet billed (unbilled revenue). Rebates given to beneficiaries as early payments incentives are deducted from the amount of revenue. Recovery/ refund towards foreign currency variation in respect of foreign currency loans and recovery towards Income Tax are accounted for on year to year basis.

c) Recovery towards deferred tax items recognized till March 31,2009 are accounted for when the same materialises.

d) Incentives/Disincentives are recognised as per Central Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations. In case of Power Stations where tariff have not been notified, incentives/disincentives are recognized provisionally on assessment of the likelihood of acceptance of the same.

e) Adjustments arising out of finalisation of Regional Energy Account (REA), though not material, are effected in the year of respective finalisation.

f) Advance Against Depreciation (AAD) considered as deferred income up to 31st March 2009 is included in sales on straight line basis over the balance useful life after 31st March of the year closing after a period of 12 years from the date of commercial operation of the project, considering the total useful life of the project as 35 years.

g) Revenue on Project Management / Construction Contracts/ Consultancy assignments is recognized on percentage of completion method. The percentage of completion is determined as proportion of "cost incurred up to reporting date" to "estimated cost to complete the concerned Project Management / Construction Contracts and Consultancy assignment".

h) Dividend income is recognized when right to receive the same is established.

i) Interest/Surcharge recoverable from customers and liquidated damages /interest on advances to contractors is recognised when no significant uncertainty as to measurability and collectability exists.

j) For all debt instruments measured either at amortised cost or at fair value through other comprehensive income, interest income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial asset to the gross carrying amount of the financial asset. When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) but does not consider the expected credit losses. Interest income is included in other income in the Statement of Profit and Loss.

16.0 Employee Benefits

i) Short-term employee benefits

Short-term employee benefit obligations are measured on an undiscounted basis and are expensed or included in the carrying amount of an asset if another standard permits such inclusion as the related service is provided.

A liability is recognised for the amount expected to be paid under short-term performance related cash bonus if the Company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

ii) Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into separate trusts and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognised as an employee benefit expense in the Statement of Profit and Loss or included in the carrying amount of an asset if another standard permits such inclusion in the

periods during which services are rendered by employees. Contributions to a defined contribution plan that is due more than 12 months after the end of the period in which the employees render the service are discounted to their present value.

Employees Defined Contribution Superannuation Scheme (EDCSS) for providing pension benefits and contribution to Social Security Scheme are accounted as defined contribution plan.

iii) Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan. The Company's Gratuity Scheme, Retired Employees Health Scheme (REHS), Provident Fund Scheme, Allowance on Retirement/Death and Memento on Superannuation to employees are in the nature of defined benefit plans.

The liability or asset recognised in the Balance Sheet in respect of Gratuity, Retired Employees Health Scheme and Provident Fund Scheme is the present value of the defined benefit obligation at the end of the reporting period less the fair value of plan assets.

The defined benefit obligation is calculated annually by actuary using the Projected Unit Credit Method.

The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows by reference to market yields at the end of the reporting period on government bonds that have terms approximating to the terms of the related obligation.

The net interest cost is calculated by applying the discount rate to the net balance of the defined benefit obligation and the fair value of plan assets. This cost is included in employee benefit expense in the statement of profit and loss or included in the carrying amount of an asset if another standard permits such inclusion.

Re-measurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognised in the period in which they occur, directly in Other Comprehensive Income. They are included in retained earnings in the Statement of Changes in Equity and in the Balance Sheet.

iv) Other long-term employee benefits

Benefits under the Company's leave encashment scheme constitute other long term employee benefits.

The Company's net obligation in respect of long-term employee benefits is the amount of future benefits that employees have earned in return for their service in the current and prior periods. The benefit is discounted to determine its present value, and the fair value of any related assets is deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations. The calculation is performed using the Projected Unit Credit Method. Contributions to the scheme and actuarial gains or losses are recognised in the Statement of Profit and Loss or included in the carrying amount of an asset if another standard permits such inclusion in the period in which they arise.

v) Termination benefits

The expenses incurred on terminal benefits in the form of ex-gratia payments and notice pay on voluntary retirement schemes are charged to the Statement of Profit and Loss in the year of incurrence of such expenses.

17.0 Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of qualifying tangible assets that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the asset. All other borrowing

NHPC LIMITED
RAY & RAY

costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.

Capitalisation of borrowing cost ceases when substantially all the activities necessary to prepare the qualifying tangible assets for their intended use are complete.

18.0 Depreciation and amortization

a) Depreciation on additions to /deductions from Property, Plant & Equipment (PPE) during the year is charged on pro-rata basis from / up to the date on which the asset is available for use / disposal.

b) Depreciation on Property, Plant and Equipment of Operating Units of the Company is charged to the Statement of Profit & Loss on straight-line method following the rates and methodology as notified by CERC for the fixation of tariff except for assets specified in Policy No. 18.0(d) below.

c) i) Depreciation on Property, Plant and Equipment (except old and used) of other than Operating Units of the Company is charged to the extent of 90% of the cost of the asset following the rates notified by CERC for the fixation of tariff except for assets specified in Policy No. 18.0(d) below.

ii) Depreciation on old and used items of PPE of other than Operating Units is charged on straight-line method to the extent of 90% of the cost of the asset over estimated useful life determined on the basis of technical assessment.

d) i) Depreciation in respect of following items of PPE is provided on straight line method based on the life and residual value (5%) given in the Schedule II of the Companies Act, 2013:

- Construction Plant & Machinery
- Computer & Peripherals

ii) Based on technical assessment, depreciation on Mobile Phones is provided on straight line basis over a period of three years with residual value of Re 1.

e) Temporary erections are depreciated fully (100%) in the year of acquisition /capitalization by retaining Re. 1/- as WDV.

f) Tangible Assets valuing Rs. 5000/- or less but more than Rs. 750/- are fully depreciated during the year in which asset is made available for use with Re. 1/- as WDV.

g) Low value items, which are in the nature of assets (excluding immovable assets) and valuing upto Rs. 750/- are not capitalized and charged off to revenue in the year of use.

h) Leasehold Land, in case of operating units, is amortized over the period of lease or 35 years whichever is lower, following the rates and methodology notified vide CERC tariff regulations.

i) Leasehold Land, in case of units other than operating units, is amortized over the period of lease or 35 years whichever is lower.

j) Tangible Assets created on leasehold land are depreciated to the extent of 90% of original cost over the balance available lease period of respective land from the date such asset is available for use or at the applicable depreciation rates & methodology notified by CERC tariff regulations for such assets, whichever is higher.

k) Land-Right to use is amortized over a period of 30 years from the date of commercial operation of the project in line with CERC tariff regulations notified for tariff fixation.

l) Cost of software recognized as 'Intangible Assets' is amortized on straight line method over a period of legal right to use or three financial years, whichever is earlier, starting from the year in which it is acquired.

m) Where the cost of depreciable assets has undergone a change during the year due to increase/decrease in long term liabilities on account of exchange fluctuation, price adjustment, settlement of arbitration/court cases, change in duties or similar factors, the unamortized balance of such assets is depreciated prospectively over the residual life of such assets at the rate of depreciation and methodology notified by CERC tariff regulations.

n) Where the life and / or efficiency of an asset is increased due to renovation and modernization, the expenditure thereon along with its unamortized depreciable amount is charged prospectively over the revised / remaining useful life determined by technical assessment.

o) Spares parts procured along with the Plant & Machinery or subsequently which are capitalized and added in the carrying amount of such item are depreciated over the residual useful life of the related plant and machinery at the rates and methodology notified by CERC.

19.0 Impairment of non-financial assets other than inventories

a. The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs of disposal and its value in use. Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets of the Company. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. The resulting impairment loss is recognised in the Statement of Profit and Loss.

b. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators.

c. In case of expenditure on survey & investigation of projects, if it is decided to abandon such a project under survey & investigation, expenditure incurred thereon is charged to the Statement of Profit and Loss in the year in which such decision is taken.

d. In case a project under survey and Investigation remains in abeyance by the order of appropriate authority/ by injunction of court order, any expenditure incurred on such projects from the date of order/ injunction of court is provided in the books from the date of such order till the period project is kept in abeyance by such order/ injunction. Provision so made is however reversed on the revocation of aforesaid order/ injunction.

e. Impairment losses recognised in prior periods are assessed at each reporting date for any indications that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised.

20.0 Income Taxes

Income tax expense comprises current and deferred tax. Tax is recognised in the Statement of Profit and Loss, except to the extent that it relates to items recognised directly in equity or other comprehensive income, in which case the tax is also recognised directly in equity or in other comprehensive income.

a) Current tax

i) The current tax is the expected tax payable on the taxable income for the year on the basis of the tax laws applicable at the reporting date and any adjustments to tax payable in previous years. Taxable profit differs from profit as reported in the Statement of Profit and Loss because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible (permanent differences).

ii) Additional income taxes that arise from the distribution of dividends are recognised at the same time that the liability to pay the related dividend is recognised.

b) Deferred tax

i) Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the Company's financial statements and the corresponding tax bases used in the computation of taxable profit and are accounted for using the Balance Sheet method. Deferred tax liabilities are generally recognised for all taxable temporary differences, and deferred tax assets are generally recognised for all deductible temporary differences, unused tax losses and unused tax credits to the extent that it is probable that future taxable profits will be available against which those deductible temporary differences, unused tax losses and unused tax credits can be utilised. Such assets and liabilities are not recognised if the temporary difference arises from the initial recognition (other than in a business combination) of an asset or liability in a transaction that at the time of the transaction affects neither the taxable profit or loss nor the accounting profit or loss.

ii) The carrying amount of deferred tax assets is reviewed at each Balance Sheet date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available against which the temporary differences can be utilised.

iii) Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the Balance Sheet date. The measurement of deferred tax liabilities and assets reflects the tax consequences that would flow in the manner in which the Company expects, at the reporting date, to recover or settle the carrying amount of its assets and liabilities.

iv) Deferred tax is recognised in the Statement of Profit and Loss except to the extent that it relates to items recognised directly in other comprehensive income or equity, in which case it is recognised in other comprehensive income or equity.

v) Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets against current tax liabilities, and when the deferred income tax assets and liabilities relate to income taxes levied by the same taxation authority on either the taxable entity or different taxable entities where there is an intention to settle the balances on a net basis.

vi) Deferred tax recovery adjustment account is credited/ debited to the extent the deferred tax for the current period which forms part of current tax in the subsequent periods and affects the computation of return on equity (ROE), a component of tariff.

21.0 Compensation from third parties

Impairments or losses of items, related claims for payments of compensation from third parties including insurance companies and any subsequent purchase or construction of assets/inventory are separate economic events and are accounted for separately.

Compensation from third parties including from insurance companies for items of property, plant and equipment or for other items that were impaired, lost or given up is included in the Statement of Profit and Loss when the compensation becomes receivable. Insurance claims for loss of profit are accounted for based on certainty of realisation.

22.0 Segment Reporting

a) In accordance with Ind AS 108 – Operating Segment, the operating segments used to present segment information are identified on the basis of internal reports used by the Company's Management to allocate resources to the segments and assess their performance. The Board of Directors is collectively the Company's "Chief Operating Decision Maker" or "CODM" within the meaning of Ind AS 108.

b) Electricity generation is the principal business activity of the Company. Other operations viz., Contracts, Project Management and Consultancy works do not form a reportable segment as per the Ind AS -108 - 'Operating Segments'.

c) The Company is having a single geographical segment as all its Power Stations are located within the Country.

23.0 Leases

a) Company as a Lessee:

i. Leases of property, plant and equipment (mainly land acquired through lump sum upfront payments), where the Company, as lessee, has substantially all the risks and rewards of ownership are classified as finance lease. Such finance leases are generally capitalised at the lease's inception at the fair value of the leased property which equals the transaction price i.e. lump sum upfront payments.

ii. Leases in which a significant portion of the risks and rewards of ownership are not transferred to the Company as lessee are classified as operating leases. Payments made under operating leases are charged to Statement of Profit and Loss over the period of lease.

b) Company as a Lessor:

Power Purchase Agreements (PPA) in the nature of embedded lease with a single beneficiary where the minimum lease term is for the major part of the plant's economic life and the minimum lease payments amounts to substantially all the fair value of the plant are considered as a Finance Lease. Other embedded leases are considered as Operating Lease.

i) For embedded leases in the nature of a Finance Lease, the investment in the plant is recognised asa Lease Receivable. The minimum lease payments are identified by segregating the embedded lease payments from the rest of the contract amounts including Advance Against Depreciation (AAD) recognised in accordance with CERC Tariff regulations 2004-09up to 31st March 2009 and considered as deferred income. Each lease receipt is allocated between the receivable and finance lease income so as to achieve a constant rate on the Lease Receivable outstanding.

ii) In the case of Operating Leases or embedded operating leases, the lease income from the operating lease is recognised in revenue over the lease term to reflect the pattern of use benefit derived from the leased asset. The respective leased assets are included in the Balance Sheet based on their nature and depreciated over its economic life.

24.0 Material prior period errors

Material prior period errors are corrected retrospectively by restating the comparative amounts for the prior periods presented in which the error occurred. If the error occurred before the earliest period presented, the opening balances of assets, liabilities and equity for the earliest period presented, are restated.

25.0 Earnings per share

a) Basic earnings per equity share is computed by dividing the net profit or loss attributable to equity shareholders of the Company by the weighted average number of equity shares outstanding during the financial year.

b) Diluted earnings per equity share is computed by dividing the net profit or loss attributable to equity shareholders of the Company by the weighted average number of equity shares considered for deriving basic earnings per equity share and also the

RAY & RAY CHARTERED ACCOUNTANTS

NHPC LIMITED FARIDABAD

weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares.

c) Basic and diluted earnings per equity share are also presented using the earnings amounts excluding the movements in regulatory deferral account balances.

26.0 Statement of Cash Flows

a) **Cash and Cash Equivalents:**

For the purpose of presentation in the statement of cash flows, cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, and bank overdrafts. However for Balance Sheet presentation, Bank overdrafts are shown within Borrowings under Current Liabilities.

b) Statement of cash flows is prepared in accordance with the indirect method prescribed in Ind AS 7- 'Statement of Cash Flows'.

27.0 Current versus non-current classification

The Company presents assets and liabilities in the Balance Sheet based on current/non-current classification.

a) An asset is current when it is:

- Expected to be realised or intended to be sold or consumed in the normal operating cycle
- Held primarily for the purpose of trading
- Expected to be realised within twelve months after the reporting period, or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

b) A liability is current when:

- It is expected to be settled in the normal operating cycle
- It is held primarily for the purpose of trading
- It is due to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

All other liabilities are classified as non-current.

c) Deferred tax assets and liabilities are classified as non-current assets and liabilities.

28.0 Miscellaneous

a) Each material class of similar items is presented separately in the financial statements. Items of a dissimilar nature or function are presented separately unless they are immaterial.

b) Liabilities for Goods in transit/Capital works executed but not certified are not provided for, pending inspection and acceptance by the Company.

For Ray and Ray
Chartered Accountants
(Firm Regn No. 301072E)

Asish Kumar Mukhopadhyay

(Asish Kumar Mukhopadhyay)
Partner
M.No. 056359

(Sharad Chandra)
Head of Finance

वरिष्ठ प्रबंधक (वित्त)
Sr. Manager (Fin.)
तीस्ता-V विद्युत स्टेशन
Teesta-V Power Station
बालुटार, सिक्किम / Balutar, Sikkim

634

(Sahadev Khatua)
Head of Project

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NOTE NO. 2.1 Property, Plant and Equipment as on 31.03.2018

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK							DEPRECIATION				NET BLOCK	
		As at 01-Apr-2017	Additions		Deductions		Other Adjustments	As at 31st March, 2018	As at 01-Apr-2017	For the Year	Adjustments	As at 31st March, 2018	As at 31st March, 2018	As at 31st March, 2017
			IUT	Others	IUT	Others								
i)	Land – Freehold	266996790	0	0	0	0	0	266996790	0			0	266996790	266996790
ii)	Land – Leasehold	0	0	0	0	0	0	0	0	0	0	0	0	0
iii)	Roads and Bridges	192256754	0	0	0	0	0	192256754	59550303	6857436	0	66407739	125849015	132706451
iv)	Buildings	1750909053	0	6429654	0	0	0	1757338707	497373998	59243624	0	556617622	1200721085	1253535055
v)	Railway sidings	0	0	0	0	0	0	0	0	0	0	0	0	0
vi)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	22189930420	0	0	0	0	0	22189930420	9926264405	1171338768	0	11097603173	11092327247	12263666015
vii)	Generating Plant and machinery	4045910674	0	22317913	0	2679688	0	4065548899	1842418483	213808058	-424856	2055801685	2009747214	2203492191
viii)	Plant and machinery Sub station	21491795	0	0	0	0	0	21491795	8122002	1196064	0	9318066	12173729	13369793
ix)	Plant and machinery Transmission lines	234338343	0	1587944	0	0	0	235926287	115307272	13640208	0	128947480	106978807	119031071
x)	Plant and machinery Others	8548956	0	0	0	0	0	8548956	5259518	603633	0	5863151	2685805	3289438
xi)	Construction Equipment	41769374	0	1889300	0	0	0	43658674	23274790	2212301	0	25487091	18171583	18494584
xii)	Water Supply System/Drainage and Sewerage	35505121	0	7752672	0	0	0	43257793	8693186	1310504	0	10003690	33254103	26811935
xiii)	Electrical installations	125863	0	0	0	0	0	125863	71302	6936	0	78238	47625	54561
xiv)	Vehicles	15856891	0	0	0	0	0	15856891	6617485	1321071	0	7938556	7918335	9239406
xv)	Aircraft/ Boats	963000	0	0	0	0	0	963000	710811	91488	0	802299	160701	252189
xvi)	Furniture and fixture	15525553	0	1726698	0	0	-6314	17245937	8162728	882490	-6313	9038905	8207032	7362825
xvii)	Computers	20697569	0	1177277	0	3099993	0	18774853	13084659	2232390	-2929082	12387967	6386886	7612910
xviii)	Communication Equipment	13865876	0	90856	0	1437908	6314	12525138	6934392	654989	-1123684	6465697	6059441	6931484
xix)	Office Equipments	24325191	0	1560444	0	374471	0	25511164	12404083	1187211	-262347	13328947	12182217	11921108
xx)	Research and Development	0	0	0	0	0	0	0	0	0	0	0	0	0
xxi)	Other assets	24269090	0	2236590	0	72548	0	26433132	8814676	1474039	-44402	10244313	16188819	15454414
xxii)	Tangible Assets of minor value >750 and < Rs 5000	4607063	0	507839	0	195002	0	4919900	4600042	507614	-194800	4912856	7044	7021
	Total	28907893376	0	47277187	0	7859610	0	28947310953	12547664135	1478568824	-4985484	14021247475	14926063478	16360229241
	Previous year	28841781560	139823	72154394	136113	6046288	0	28907893376	11060800387	1489305570	-2441822	12547664135	16360229241	17780981173

Explanatory Note: -

1) 'Title deeds/title in respect of freehold land amounting to Rs. Nil (Previous year Rs. Nil) covering an area of Nil hectare (Previous year Nil hectare) and lease deeds in respect of leasehold land amounting to Rs. Nil (Previous year Rs. Nil) covering an area of Nil hectare (Previous year Nil hectare) are yet to be executed/passed.'

2) Underground works amounting to Rs. 1873.55 Crores (Previous Year Rs. 1873.55 Crores), created on Land - Right to use, are included under the relevant heads of Property, Plant & Equipment.

3) Adjustments to Gross Block include adjustment for Foreign Exchange Rate Variation, depreciation charged and capitalized during construction of a project.

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS

4) Foreign Exchange Rate Variation included in Adjustments to assets are as follows;-

(Amount in ₹)

Class of Assets	For the year ended on 31.03.2018	For the year ended on 31.03.2017
Roads and Bridges	-	-
Buildings	-	-
Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	-	-
Generating Plant and machinery	-	-
Plant and machinerySub station	-	-
Plant and machinery Transmission lines	-	-
Plant and machinery Others	-	-
Construction Equipment	-	-
Water Supply System/Drainage and Sewerage	-	-
Electrical installations	-	-
Vehicles	-	-
Aircraft/ Boats	-	-
Furniture and fixture	-	-
Computers	-	-
Communication Equipment	-	-
Office Equipments	-	-
Research and Development	-	-
Other assets	-	-
Obsolete / surplus assets	-	-
	-	-

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

836

NOTE NO. 2.3 INVESTMENT PROPERTY

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK							AMORTISATION				NET BLOCK	
		As at 01-Apr-2017	Additions		Deductions		Other Adjustments	As at 31st March, 2018	As at 01-Apr-2017	For the Year	Adjustments	As at 31st March, 2018	As at 31st March, 2018	As at 31st March, 2017
			IUT	Others	IUT	Others								
i)	Land Freehold	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
	Previous year							0				0	0	0

Please check the figures mannually and make correction if required.

(Amount in ₹)

i) Amounts recognised in profit or loss for investment property

	As at 31.03.2018	As at 31.03.2017
Rental income	-	-
Direct operating expenses from property that generated rental income	-	-
Direct operating expenses from property that did not generate rental	-	-
	As at 31.03.2018	As at 31.03.2017

(ii) Fair Value of Investment property

(iii) Investment property comprise of freehold land which was bought for normal business requirements of the Company. However, due to change in business plans, the Company is in the process of finalising the future use of the property. IND AS 40, Investment Property, provides by way of example that land held for a currently undetermined future use is to be regarded as held for capital appreciation and hence to be classified as Investment Property. Accordingly such land has been classified as Investment Property.

(iv) Valuation process

The above land is carried in the financial statements at cost. However, the fair value of investment property has been arrived on the basis of circle rates notified by the state govt. prevailing in the locality where property is situated.

NOTE NO. 2.4 Other Intangible Assets

Please check the figures mannually and make correction if required. 0 (Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK							AMORTISATION				NET BLOCK	
		As at 01-Apr-2017	Additions		Deductions		Other Adjustments	As at 31st March, 2018	As at 01-Apr-2017	For the Year	Adjustments	As at 31st March, 2018	As at 31st March, 2018	As at 31st March, 2017
			IUT	Others	IUT	Others								
i)	Land– Right to Use	344362207	0	0	0	0	0	344362207	93186352	11919288	0	105105640	239256567	251175855
ii)	Computer Software	2067416	273570	0	0	5201	0	2335785	1714974	437748	-5201	2147521	188264	352442
	Total	346429623	273570	0	0	5201	0	346697992	94901326	12357036	-5201	107253161	239444831	251528297
	Previous year	345750534	663535	15554	0	0	0	346429623	82415271	12210655	275400	94901326	251528297	263335263

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Hastel Bhavan Kolkata-91

Annexure to Note 2.1 & 2.4 as at 31.03.2018

1.1 Addition of Fixed assets on account of Others (New Purchases & CWIP Capitalized)

Sl. No.	Particular of assets	Head of account	Gross block Adjusted (Rs.)
1	APPLE MAKE IPHONE 6S 32GB	411902	41358
2	MOBILE-SAMSUNG J5 PRIME BLACK, IMEI-355009081118004	411902	14342
3	WEATHER PROOF PHONE INCLUDING HARDWARE ENCLOSER-TELNET - WEATHERPROOF IP66 FIELD STATION	411902	17578
4	WEATHER PROOF PHONE INCLUDING HARDWARE ENCLOSER-TELNET - WEATHERPROOF IP66 FIELD STATION	411902	17578
5	AIR CONDITIONER SPLIT TYP 1.5 TON	412008	40400
6	PROJECTOR MAKE: LG MODEL : PF1000U	412501	109585
7	HIGH GAIN PROJECTOR SCREEN SIZE 10'X8'	412501	10605
8	SINGLE STRAIGHT ALUMINIUM LADDER WITH HOOK HEIGHT 18 FEET	412503	5812
9	SINGLE STRAIGHT ALUMINIUM LADDER WITH HOOK HEIGHT 18 FEET	412503	5812
10	SINGLE STRAIGHT ALUMINIUM LADDER WITH HOOK HEIGHT 18 FEET	412503	5812
11	SINGLE STRAIGHT ALUMINIUM LADDER WITH HOOK HEIGHT 18 FEET	412503	5812
12	SIMPLE ALUMINIUM LADDER WITH WIDE STEP AND HANDRAILS HEIGHT 18 FEET	412503	8219
13	SIMPLE ALUMINIUM LADDER WITH WIDE STEP AND HANDRAILS HEIGHT 18 FEET	412503	8219
14	FOLDING ALLUMINIUM ALLOY LADDER SECTION SIZE (66X31X3)MM THICK WITH PLATFORM ON TOP, 6 FEET	412503	8278
15	FOLDING ALLUMINIUM ALLOY LADDER SECTION SIZE (66X31X3)MM THICK WITH PLATFORM ON TOP, 6 FEET	412503	8278
16	FOLDING ALLUMINIUM ALLOY LADDER SECTION SIZE (66X31X3)MM THICK WITH PLATFORM ON TOP, 6 FEET	412503	8278
17	ALLUMUNIUM LADDER, SELF SUPPORTING, FOLDING TYPE WITH PLATFORM, SIZE 8 FEET	412503	14959
18	ALUMINIUM EXTENSION LADDER (FIRE BRIDGE TYPE), CLOSE HEIGHT 18 FEET, EXTENDED HEIGHT 32 FEET	412503	21783
19	ALUMINIUM LADDER,TROLLEY TYPE, HEIGHT:8 FT, PLATFORM WITH RAILING ON ALL 3 SIDES, WIDE STEP(8X24)	412503	32627
20	ALUMINIUM LADDER,TROLLEY TYPE, HEIGHT:8 FT, PLATFORM WITH RAILING ON ALL 3 SIDES, WIDE STEP(8X24)	412503	32627
21	ALUMINIUM LADDER, HEIGHT 10 FEET, WITH HOOK ON TOP AND RUBBER SHOE AT LEGS BOTTOM	412503	13371
22	ALUMINIUM SELF SUPPORTING, TELESCOPIC EXTN. LADDER, CLOSE HEIGHT 14 FEET, EXTENDED HEIGHT 24 FEET	412503	27654
23	HANDY CAM, CAMCORDER MAKE: PANASONIC MODEL : HC-X1000GC	412503	138370
24	WELDING MACHINE PORTABLE	412503	37807
25	HIGH PRESSURE WASHER, BOSCH & GHP 5-65	412503	81340
26	MANUAL LAWN MOWER	412503	6523
27	MANUAL LAWN MOWER	412503	6523
28	MANUAL LAWN MOWER	412503	6523
29	COLLAPSIBLE ALUMINIUM LADDER WITH CORRURATED RECTANGLE TUBE HEIGHT 12 FEET	412801	4868
30	COLLAPSIBLE ALUMINIUM LADDER WITH CORRURATED RECTANGLE TUBE HEIGHT 12 FEET	412801	4868
31	COLLAPSIBLE ALUMINIUM LADDER WITH CORRURATED RECTANGLE TUBE HEIGHT 12 FEET	412801	4868
32	FOLDING PLATFORM ALUMINIUM LADDER WITH TOOL TRAY HEIGHT 6 FEET	412801	4974

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhawan Kolkata-91

33	FOLDING PLATFORM ALUMINIUM LADDER WITH TOOL TRAY HEIGHT 6 FEET	412801	4974
34	FOLDING PLATFORM ALUMINIUM LADDER WITH TOOL TRAY HEIGHT 6 FEET	412801	4974
35	FOLDING PLATFORM ALUMINIUM LADDER WITH TOOL TRAY HEIGHT 6 FEET	412801	4974
36	CEILING FAN 1200MM WITHOUT REGULATOR	412801	2718
37	CEILING FAN 1200MM WITHOUT REGULATOR	412801	2718
38	CEILING FAN 1200MM WITHOUT REGULATOR	412801	2718
39	CEILING FAN 1200MM WITHOUT REGULATOR	412801	2718
40	CEILING FAN 1200MM WITHOUT REGULATOR	412801	2718
41	CEILING FAN 1200MM WITHOUT REGULATOR	412801	2718
42	CEILING FAN 1200MM WITHOUT REGULATOR	412801	2718
43	CEILING FAN 1200MM WITHOUT REGULATOR	412801	2718
44	CEILING FAN 1200MM WITHOUT REGULATOR	412801	2718
45	CEILING FAN 1200MM WITHOUT REGULATOR	412801	2718
46	CEILING FAN 1200MM WITHOUT REGULATOR	412801	2718
47	CEILING FAN 1200MM WITHOUT REGULATOR	412801	2718
48	CEILING FAN 1200MM WITHOUT REGULATOR	412801	2718
49	CEILING FAN 1200MM WITHOUT REGULATOR	412801	2718
50	CEILING FAN 1200MM WITHOUT REGULATOR	412801	2718
51	CEILING FAN 1200MM WITHOUT REGULATOR	412801	2718
52	CEILING FAN 1200MM WITHOUT REGULATOR	412801	1761
53	CEILING FAN 1200MM WITHOUT REGULATOR	412801	1761
54	CEILING FAN 1200MM WITHOUT REGULATOR	412801	1761
55	CEILING FAN 1200MM WITHOUT REGULATOR	412801	1761
56	CEILING FAN 1200MM WITHOUT REGULATOR	412801	1761
57	CEILING FAN 1200MM WITHOUT REGULATOR	412801	1761
58	CEILING FAN 1200MM WITHOUT REGULATOR	412801	1761
59	CEILING FAN 1200MM WITHOUT REGULATOR	412801	1761
60	CEILING FAN 1200MM WITHOUT REGULATOR	412801	1761
61	CEILING FAN 1200MM WITHOUT REGULATOR	412801	1761

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

62	EXHAUST FAN LIGHT DUTY 225 MM	412801	1619
63	EXHAUST FAN LIGHT DUTY 225 MM	412801	1619
64	EXHAUST FAN LIGHT DUTY 225 MM	412801	1619
65	EXHAUST FAN LIGHT DUTY 225 MM	412801	1619
66	EXHAUST FAN LIGHT DUTY 225 MM	412801	1619
67	COMPUTER	411801	79990
68	C/O BOUNDARY WALL WITH WATCH TOWER AT RIGHT BANK	410328	18452
69	C/O TOILET NEAR SECURITY POST AT DAM ZERO POINR	410328	231495
70	REVOLVING CHAIR WITH HIGH BACK (MAKE -SHIVA, SFD 204)	411701	6730
71	REVOLVING CHAIR WITH HIGH BACK (MAKE -SHIVA, SFD 204)	411701	6730
72	REVOLVING CHAIR WITH HIGH BACK (MAKE -SHIVA, SFD 204)	411701	6730
73	REVOLVING CHAIR WITH HIGH BACK (MAKE -SHIVA, SFD 204)	411701	6730
74	REVOLVING CHAIR WITH HIGH BACK (MAKE -SHIVA, SFD 204)	411701	6730
75	REVOLVING CHAIR WITH HIGH BACK (MAKE -SHIVA, SFD 204)	411701	6730
76	REVOLVING CHAIR WITH HIGH BACK (MAKE -SHIVA, SFD 204)	411701	6730
77	REVOLVING CHAIR WITH HIGH BACK (MAKE -SHIVA, SFD 204)	411701	6730
78	REVOLVING CHAIR WITH HIGH BACK (MAKE -SHIVA, SFD 204)	411701	6730
79	REVOLVING CHAIR WITH HIGH BACK (MAKE -SHIVA, SFD 204)	411701	6730
80	REVOLVING CHAIR WITH HIGH BACK (MAKE -SHIVA, SFD 204)	411701	6730
81	REVOLVING CHAIR WITH HIGH BACK (MAKE -SHIVA, SFD 204)	411701	6730
82	REVOLVING CHAIR WITH HIGH BACK (MAKE -SHIVA, SFD 204)	411701	6730
83	REVOLVING CHAIR WITH HIGH BACK (MAKE -SHIVA, SFD 204)	411701	6730
84	REVOLVING CHAIR WITH HIGH BACK (MAKE -SHIVA, SFD 204)	411701	6730
85	REVOLVING CHAIR WITH HIGH BACK (MAKE -SHIVA, SFD 204)	411701	6730
86	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE : SHIVA , SFD 206)	411701	6520
87	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE : SHIVA , SFD 206)	411701	6520
88	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE : SHIVA , SFD 206)	411701	6520
89	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE : SHIVA , SFD 206)	411701	6520
90	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE : SHIVA , SFD 206)	411701	6520
91	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE : SHIVA , SFD 206)	411701	6520
92	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE : SHIVA , SFD 206)	411701	6520
93	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE : SHIVA , SFD 206)	411701	6520
94	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE : SHIVA , SFD 206)	411701	6520
95	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE : SHIVA , SFD 206)	411701	6520
96	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE : SHIVA , SFD 206)	411701	6520
97	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE : SHIVA , SFD 206)	411701	6520
98	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE : SHIVA , SFD 206)	411701	6520
99	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE : SHIVA , SFD 206)	411701	6520
100	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE : SHIVA , SFD 206)	411701	6520
101	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE : SHIVA , SFD 206)	411701	6520
102	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE : SHIVA , SFD 206)	411701	6520
103	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE : SHIVA , SFD 206)	411701	6520
104	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE : SHIVA , SFD 206)	411701	6520
105	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE : SHIVA , SFD 206)	411701	6520

NHPC LIMITED FARIDABAD

RAY & RAY Kolkata-91

106	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE : SHIVA , SFD 206)	411701	6520
107	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE : SHIVA , SFD 206)	411701	6520
108	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE : SHIVA , SFD 206)	411701	6520
109	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2803
110	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2803
111	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2803
112	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2803
113	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2803
114	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2803
115	PLASTIC CHAIR WITH ARM, MAKE-SUPREME , MODEL -KINGDOM	412801	1293
116	PLASTIC CHAIR WITH ARM, MAKE-SUPREME , MODEL -KINGDOM	412801	1293
117	PLASTIC CHAIR WITH ARM, MAKE-SUPREME , MODEL -KINGDOM	412801	1293
118	PLASTIC CHAIR WITH ARM, MAKE-SUPREME , MODEL -KINGDOM	412801	1293
119	PLASTIC CHAIR WITH ARM, MAKE-SUPREME , MODEL -KINGDOM	412801	1293
120	PLASTIC CHAIR WITH ARM, MAKE-SUPREME , MODEL -KINGDOM	412801	1293
121	PLASTIC CHAIR WITH ARM, MAKE-SUPREME , MODEL -KINGDOM	412801	1293
122	PLASTIC CHAIR WITH ARM, MAKE-SUPREME , MODEL -KINGDOM	412801	1293
123	PLASTIC CHAIR WITH ARM, MAKE-SUPREME , MODEL -KINGDOM	412801	1293
124	PLASTIC CHAIR WITH ARM, MAKE-SUPREME , MODEL -KINGDOM	412801	1293
125	PLASTIC CHAIR WITH ARM, MAKE-SUPREME , MODEL -KINGDOM	412801	1293
126	PLASTIC CHAIR WITH ARM, MAKE-SUPREME , MODEL -KINGDOM	412801	1293
127	STEEL ALMIRAH BIG	411701	13885
128	STEEL ALMIRAH BIG	411701	13885
129	STEEL ALMIRAH BIG	411701	13885
130	WALL FAN 400 MM SWEEP	412801	2243
131	WALL FAN 400 MM SWEEP	412801	2243
132	WALL FAN 400 MM SWEEP	412801	2243
133	WALL FAN 400 MM SWEEP	412801	2243
134	WALL FAN 400 MM SWEEP	412801	2243
135	WALL FAN 400 MM SWEEP	412801	2243
136	WALL FAN 400 MM SWEEP	412801	2243
137	WALL FAN 400 MM SWEEP	412801	2243
138	WALL FAN 400 MM SWEEP	412801	2243
139	WALL FAN 400 MM SWEEP	412801	2243
140	WALL FAN 400 MM SWEEP	412801	2243
141	WALL FAN 400 MM SWEEP	412801	2243
142	WALL FAN 400 MM SWEEP	412801	2243
143	WALL FAN 400 MM SWEEP	412801	2243
144	WALL FAN 400 MM SWEEP	412801	2243
145	WALL FAN 400 MM SWEEP	412801	2243
146	WALL FAN 400 MM SWEEP	412801	2243
147	WALL FAN 400 MM SWEEP	412801	2243
148	WALL FAN 400 MM SWEEP	412801	2243
149	WALL FAN 400 MM SWEEP	412801	2243
150	WALL FAN 400 MM SWEEP	412801	2243
151	WALL FAN 400 MM SWEEP	412801	2243
152	WALL FAN 400 MM SWEEP	412801	2243
153	WALL FAN 400 MM SWEEP	412801	2243
154	WALL FAN 400 MM SWEEP	412801	2243
155	WALL FAN 400 MM SWEEP	412801	2243
156	WALL FAN 400 MM SWEEP	412801	2243
157	WALL FAN 400 MM SWEEP	412801	2243
158	WALL FAN 400 MM SWEEP	412801	2243
159	WALL FAN 400 MM SWEEP	412801	2243
160	WALL FAN 400 MM SWEEP	412801	2243
161	WALL FAN 400 MM SWEEP	412801	2243
162	WALL FAN 400 MM SWEEP	412801	2243
163	WALL FAN 400 MM SWEEP	412801	2243
164	WALL FAN 400 MM SWEEP	412801	2243
165	WALL FAN 400 MM SWEEP	412801	2243
166	WALL FAN 400 MM SWEEP	412801	2243

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

167	WALL FAN 400 MM SWEEP	412801	2243
168	WALL FAN 400 MM SWEEP	412801	2243
169	PEDESTAL FAN 400 MM SWEEP	412801	2491
170	PEDESTAL FAN 400 MM SWEEP	412801	2491
171	PEDESTAL FAN 400 MM SWEEP	412801	2491
172	PEDESTAL FAN 400 MM SWEEP	412801	2491
173	PEDESTAL FAN 400 MM SWEEP	412801	2491
174	PEDESTAL FAN 400 MM SWEEP	412801	2491
175	PEDESTAL FAN 400 MM SWEEP	412801	2491
176	PEDESTAL FAN 400 MM SWEEP	412801	2491
177	PEDESTAL FAN 400 MM SWEEP	412801	2491
178	PEDESTAL FAN 400 MM SWEEP	412801	2491
179	PEDESTAL FAN 400 MM SWEEP	412801	2491
180	PEDESTAL FAN 400 MM SWEEP	412801	2491
181	PEDESTAL FAN 400 MM SWEEP	412801	2491
182	PEDESTAL FAN 400 MM SWEEP	412801	2491
183	PEDESTAL FAN 400 MM SWEEP	412801	2491
184	PEDESTAL FAN 400 MM SWEEP	412801	2491
185	PEDESTAL FAN 400 MM SWEEP	412801	2491
186	PEDESTAL FAN 400 MM SWEEP	412801	2491
187	PEDESTAL FAN 400 MM SWEEP	412801	2491
188	PEDESTAL FAN 400 MM SWEEP	412801	2491
189	EXHAUST FAN LIGHT DUTY 300 MM	412801	1194
190	EXHAUST FAN LIGHT DUTY 300 MM	412801	1194
191	EXHAUST FAN LIGHT DUTY 300 MM	412801	1194
192	EXHAUST FAN LIGHT DUTY 300 MM	412801	1194
193	EXHAUST FAN LIGHT DUTY 300 MM	412801	1194
194	EXHAUST FAN LIGHT DUTY 300 MM	412801	1194
195	EXHAUST FAN LIGHT DUTY 300 MM	412801	1194
196	EXHAUST FAN LIGHT DUTY 300 MM	412801	1194
197	CONSTRUCTION OF FIRE STATION AT LEFT BANK BALUTER	410328	5855575
198	INTERNAL ELECRIFICATION WORK OF FIRE STATION BALUTAR	410428	324132
199	2.1 CHANNEL SOUND BAR SYSTEM WITH BLUETOOTH TECHNOLOGY, MAKE SONY, MODEL-HT-CT 290	412501	18900
200	2.1 CHANNEL SOUND BAR SYSTEM WITH BLUETOOTH TECHNOLOGY, MAKE SONY, MODEL-HT-CT 290	412501	18900
201	DVD PLAYER WITH 5.1 CHANNEL AUDIO OUTPUT, MAKE- PHILIPS, MODEL-DVP2618	412801	2490
202	DVD PLAYER WITH 5.1 CHANNEL AUDIO OUTPUT, MAKE- PHILIPS, MODEL-DVP2618	412801	2490
203	CS- UPPER STATIONARY LABYRINTH WITH ITS HARDWARE, PART NO: 03, DRG. NO: 1KQ004572	410714	1173279
204	CS- UPPER STATIONARY LABYRINTH WITH ITS HARDWARE, PART NO: 03, DRG. NO: 1KQ004572	410714	1173279
205	CS- UPPER MOVING LABYRINTH WITH ITS HARDWARE PART NO: 02, DRG. NO: 1KQ004608	410714	1368826
206	CS- UPPER MOVING LABYRINTH WITH ITS HARDWARE PART NO: 02, DRG. NO: 1KQ004608	410714	1368826
207	FACING PLATE FOR BOTTOM RING WITH HP-HVOF HARD COATING, 13-4 STAINLESS STEEL(DRW. REF. 1KQ004573)	410714	2073978
208	FACING PLATE FOR HEAD COVER WITH HP-HVOF HARD COATING, 13-4 STAINLESS STEEL (DRW. REF. 1KQ004572)	410714	2073978
209	FACING PLATE FOR HEAD COVER WITH HP-HVOF HARD COATING, 13-4 STAINLESS STEEL (DRW. REF. 1KQ004572)	410714	2073978
210	CAST IRON CHECK VALVE, SIZE: 14, CLASS: ANSI 125LB AS PER DRG.&SPEC. TEESTA-V	410714	42750
211	CAST IRON CHECK VALVE, SIZE: 14, CLASS: ANSI 125LB AS PER DRG.&SPEC. TEESTA-V	410714	42750
212	10 KVA ONLINE UPS, 3PH TO 1-PHASE WITH 120 MIN BACKUP, NUMERIC	411804	360464
213	1 KVA ONLINE UPS MAKE: APC	411804	21496
214	HIGH MAST LIGHTING, LENGTH 16 METER	410905	438996

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

215	HIGH MAST LIGHTING, LENGTH 16 METER	410905	438996
216	HIGH MAST LIGHTING, LENGTH 12.5 METER - MAKE- VALAMONT	410905	354976
217	HIGH MAST LIGHTING, LENGTH 12.5 METER - MAKE- VALAMONT	410905	354976
218	VIEW SONIC PROJECTOR PRO8530HDL	412501	195200
219	Â A-4 SIZE FLAT BED SCANNER EPSION V 370	411804	9619
220	Â A-4 SIZE FLAT BED SCANNER EPSION V 370	411804	9619
221	Â A-4 SIZE FLAT BED SCANNER EPSION V 370	411804	9619
222	Â A-4 SIZE FLAT BED SCANNER EPSION V 370	411804	9619
223	SCANNER FLATBED A3 SIZE CANNON M1060	411804	157166
224	SCANNER FLATBED A3 SIZE CANNON M1060	411804	157166
225	WEB BASED AWS (SENSORS, DATA LOGGER AND MOUNTING ACCESSORIES) - LAWRENCE & MAYO MODEL: AWS-WB-001	412503	206916
226	DIGITAL WEIGHT MACHINE(CAPACITY 2.0 KG)ISI STANDARD	412801	2342
227	DIGITAL WEIGHT MACHINE(CAPACITY 2.0 KG)ISI STANDARD	412801	2342
228	DIGITAL WEIGHT MACHINE(CAPACITY 2.0 KG)ISI STANDARD	412801	2342
229	DIGITAL WEIGHT MACHINE(CAPACITY 2.0 KG)ISI STANDARD	412801	2342
230	DIGITAL WEIGHT MACHINE(CAPACITY 2.0 KG)ISI STANDARD	412801	2342
231	DIGITAL WEIGHT MACHINE(CAPACITY 2.0 KG)ISI STANDARD	412801	2342
232	DIGITAL WEIGHT MACHINE(CAPACITY 2.0 KG)ISI STANDARD	412801	2342
233	DIGITAL WEIGHT MACHINE(CAPACITY 2.0 KG)ISI STANDARD	412801	2342
234	DIGITAL WEIGHT MACHINE(CAPACITY 2.0 KG)ISI STANDARD	412801	2342
235	DIGITAL WEIGHT MACHINE(CAPACITY 2.0 KG)ISI STANDARD	412801	2342
236	REFRIGERATOR 170 LTRS. MAKE: HAIER, MODEL:HRD-1703SR-E	412505	10990
237	REFRIGERATOR 170 LTRS. MAKE: HAIER, MODEL:HRD-1703SR-E	412505	10990
238	REFRIGERATOR 170 LTRS. MAKE: HAIER, MODEL:HRD-1703SR-E	412505	10990
239	REFRIGERATOR 170 LTRS. MAKE: HAIER, MODEL:HRD-1703SR-E	412505	10990
240	REFRIGERATOR 170 LTRS. MAKE: HAIER, MODEL:HRD-1703SR-E	412505	10990
241	REFRIGERATOR 170 LTRS. MAKE: HAIER, MODEL:HRD-1703SR-E	412505	10990
242	REFRIGERATOR 170 LTRS. MAKE: HAIER, MODEL:HRD-1703SR-E	412505	10990
243	REFRIGERATOR 170 LTRS. MAKE: HAIER, MODEL:HRD-1703SR-E	412505	10990
244	REFRIGERATOR 170 LTRS. MAKE: HAIER, MODEL:HRD-1703SR-E	412505	10990
245	REFRIGERATOR 170 LTRS. MAKE: HAIER, MODEL:HRD-1703SR-E	412505	10990
246	MINI REFRIGERATOR 50 LTRS MAKE: HAIER, MODEL:HR-62HP-62VS	412505	7630
247	MINI REFRIGERATOR 50 LTRS MAKE: HAIER, MODEL:HR-62HP-62VS	412505	7630
248	MINI REFRIGERATOR 50 LTRS MAKE: HAIER, MODEL:HR-62HP-62VS	412505	7630
249	MINI REFRIGERATOR 50 LTRS MAKE: HAIER, MODEL:HR-62HP-62VS	412505	7630
250	MINI REFRIGERATOR 50 LTRS MAKE: HAIER, MODEL:HR-62HP-62VS	412505	7630
251	MINI REFRIGERATOR 50 LTRS MAKE: HAIER, MODEL:HR-62HP-62VS	412505	7630
252	MINI REFRIGERATOR 50 LTRS MAKE: HAIER, MODEL:HR-62HP-62VS	412505	7630
253	MINI REFRIGERATOR 50 LTRS MAKE: HAIER, MODEL:HR-62HP-62VS	412505	7630
254	MINI REFRIGERATOR 50 LTRS MAKE: HAIER, MODEL:HR-62HP-62VS	412505	7630

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhawan Kolkata-91

255	MINI REFRIGERATOR 50 LTRS MAKE: HAIER, MODEL:HR-62HP-62VS	412505	7630
256	MINI REFRIGERATOR 50 LTRS MAKE: HAIER, MODEL:HR-62HP-62VS	412505	7630
257	MINI REFRIGERATOR 50 LTRS MAKE: HAIER, MODEL:HR-62HP-62VS	412505	7630
258	MINI REFRIGERATOR 50 LTRS MAKE: HAIER, MODEL:HR-62HP-62VS	412505	7630
259	MINI REFRIGERATOR 50 LTRS MAKE: HAIER, MODEL:HR-62HP-62VS	412505	7630
260	MINI REFRIGERATOR 50 LTRS MAKE: HAIER, MODEL:HR-62HP-62VS	412505	7630
261	2 TR INVERTORTECHNOLOGY SPLIT AC[MAKE: BLUE STAR, MODEL:CNHW24CAF]	412008	60000
262	2 TR INVERTORTECHNOLOGY SPLIT AC[MAKE: BLUE STAR, MODEL:CNHW24CAF]	412008	60000
263	2 TR INVERTORTECHNOLOGY SPLIT AC[MAKE: BLUE STAR, MODEL:CNHW24CAF]	412008	60000
264	2 TR INVERTORTECHNOLOGY SPLIT AC[MAKE: BLUE STAR, MODEL:CNHW24CAF]	412008	60000
265	2 TR INVERTORTECHNOLOGY SPLIT AC[MAKE: BLUE STAR, MODEL:CNHW24CAF]	412008	60000
266	FIRE EXTINGUISHER, CAPACITY-25KG, TYPE- ABC MAP90 (TROLLEY/MINI FIRE BRIGADE)	412503	17110
267	FIRE EXTINGUISHER, CAPACITY-25KG, TYPE- ABC MAP90 (TROLLEY/MINI FIRE BRIGADE)	412503	17110
268	PERSONAL COMPUTER (DESKTOP)	411801	55000
269	PERSONAL COMPUTER (DESKTOP)	411801	55000
270	PERSONAL COMPUTER (DESKTOP)	411801	55000
271	PERSONAL COMPUTER (DESKTOP)	411801	55000
272	COFFEE VENDING MACHINE (3 OPTIONS)	412020	27500
273	COFFEE VENDING MACHINE (3 OPTIONS)	412020	27500
274	REVOLVING CHAIR WITH HIGH BACK (MAKE -SHIVA, SFD 204)	411701	6730
275	REVOLVING CHAIR WITH HIGH BACK (MAKE -SHIVA, SFD 204)	411701	6730
276	REVOLVING CHAIR WITH HIGH BACK (MAKE -SHIVA, SFD 204)	411701	6730
277	REVOLVING CHAIR WITH HIGH BACK (MAKE -SHIVA, SFD 204)	411701	6730
278	REVOLVING CHAIR WITH HIGH BACK (MAKE -SHIVA, SFD 204)	411701	6730
279	REVOLVING CHAIR WITH HIGH BACK (MAKE -SHIVA, SFD 204)	411701	6730
280	REVOLVING CHAIR WITH HIGH BACK (MAKE -SHIVA, SFD 204)	411701	6730
281	REVOLVING CHAIR WITH HIGH BACK (MAKE -SHIVA, SFD 204)	411701	6730
282	REVOLVING CHAIR WITH HIGH BACK (MAKE -SHIVA, SFD 204)	411701	6730
283	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE : SHIVA , SFD 206)	411701	6520
284	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE : SHIVA , SFD 206)	411701	6520
285	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE : SHIVA , SFD 206)	411701	6520
286	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE : SHIVA , SFD 206)	411701	6520
287	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE : SHIVA , SFD 206)	411701	6520
288	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE : SHIVA , SFD 206)	411701	6520
289	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE : SHIVA , SFD 206)	411701	6520
290	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE : SHIVA , SFD 206)	411701	6520
291	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE : SHIVA , SFD 206)	411701	6520
292	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE : SHIVA , SFD 206)	411701	6520
293	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE : SHIVA , SFD 206)	411701	6520

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhawan Kolkata-91

294	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE : SHIVA , SFD 206)	411701	6520
295	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE : SHIVA , SFD 206)	411701	6520
296	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE : SHIVA , SFD 206)	411701	6520
297	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE : SHIVA , SFD 206)	411701	6520
298	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE : SHIVA , SFD 206)	411701	6520
299	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE : SHIVA , SFD 206)	411701	6520
300	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE : SHIVA , SFD 206)	411701	6520
301	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE : SHIVA , SFD 206)	411701	6520
302	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE : SHIVA , SFD 206)	411701	6520
303	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE : SHIVA , SFD 206)	411701	6520
304	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE : SHIVA , SFD 206)	411701	6520
305	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE : SHIVA , SFD 206)	411701	6520
306	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE : SHIVA , SFD 206)	411701	6520
307	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE : SHIVA , SFD 206)	411701	6520
308	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE : SHIVA , SFD 206)	411701	6520
309	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE : SHIVA , SFD 206)	411701	6520
310	STEEL ALMIRAH BIG	411701	13885
311	STEEL ALMIRAH BIG	411701	13885
312	STEEL ALMIRAH BIG	411701	13885
313	STEEL ALMIRAH BIG	411701	13885
314	STEEL ALMIRAH BIG	411701	13885
315	STEEL ALMIRAH BIG	411701	13885
316	STEEL ALMIRAH BIG	411701	13885
317	STEEL ALMIRAH BIG	411701	13885
318	STEEL ALMIRAH BIG	411701	13885
319	FULL HD SMART LED TV 43 INCH),MAKE:SONY, MODEL:KLV-43W772E	412501	53932
320	DIGITAL PRESSURE INDICATOR (DPI 705 IS)- 0 TO 20 BAR,MAKE: GE DRUCK, MODEL: DPI 705 IS	412503	65389
321	COMMON METER READING INSTRUMENT(CMRI) COMPLETE WITH SOFTWARE, COMM. CABLE TO PC AND CHARGER ETC	412503	34220
322	COMMON METER READING INSTRUMENT(CMRI) COMPLETE WITH SOFTWARE, COMM. CABLE TO PC AND CHARGER ETC	412503	34220
323	EXECUTIVE CHAIR , HIGH BACK,PUSH BACK HYDROLIC	411701	11900
324	EXECUTIVE CHAIR , HIGH BACK,PUSH BACK HYDROLIC	411701	11900
325	EXECUTIVE CHAIR , HIGH BACK,PUSH BACK HYDROLIC	411701	11900
326	EXECUTIVE CHAIR , HIGH BACK,PUSH BACK HYDROLIC	411701	11900
327	EXECUTIVE CHAIR , HIGH BACK,PUSH BACK HYDROLIC	411701	11900
328	EXECUTIVE CHAIR , HIGH BACK,PUSH BACK HYDROLIC	411701	11900
329	EXECUTIVE CHAIR , HIGH BACK,PUSH BACK HYDROLIC	411701	11900
330	EXECUTIVE CHAIR , HIGH BACK,PUSH BACK HYDROLIC	411701	11900
331	EXECUTIVE CHAIR , HIGH BACK,PUSH BACK HYDROLIC	411701	11900
332	EXECUTIVE CHAIR , HIGH BACK,PUSH BACK HYDROLIC	411701	11900
333	EXECUTIVE CHAIR , HIGH BACK,PUSH BACK HYDROLIC	411701	11900
334	EXECUTIVE CHAIR , HIGH BACK,PUSH BACK HYDROLIC	411701	11900
335	EXECUTIVE CHAIR , HIGH BACK,PUSH BACK HYDROLIC	411701	11900
336	REVOLVING CHAIR WITH HIGH BACK	412801	4675

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Kolkata-91

337	REVOLVING CHAIR WITH HIGH BACK	412801	4675
338	REVOLVING CHAIR WITH HIGH BACK	412801	4675
339	REVOLVING CHAIR WITH HIGH BACK	412801	4675
340	REVOLVING CHAIR WITH HIGH BACK	412801	4675
341	REVOLVING CHAIR WITH HIGH BACK	412801	4675
342	REVOLVING CHAIR WITH HIGH BACK	412801	4675
343	REVOLVING CHAIR WITH HIGH BACK	412801	4675
344	REVOLVING CHAIR WITH HIGH BACK	412801	4675
345	REVOLVING CHAIR WITH HIGH BACK	412801	4675
346	REVOLVING CHAIR WITH HIGH BACK	412801	4675
347	VISITOR CHAIR, CANTILEVER SHAPED CHAIR, MAKE: NILKAMAL, MODEL NO.-RUNNER	412801	3740
348	VISITOR CHAIR, CANTILEVER SHAPED CHAIR, MAKE: NILKAMAL, MODEL NO.-RUNNER	412801	3740
349	VISITOR CHAIR, CANTILEVER SHAPED CHAIR, MAKE: NILKAMAL, MODEL NO.-RUNNER	412801	3740
350	VISITOR CHAIR, CANTILEVER SHAPED CHAIR, MAKE: NILKAMAL, MODEL NO.-RUNNER	412801	3740
351	VISITOR CHAIR, CANTILEVER SHAPED CHAIR, MAKE: NILKAMAL, MODEL NO.-RUNNER	412801	3740
352	VISITOR CHAIR, CANTILEVER SHAPED CHAIR, MAKE: NILKAMAL, MODEL NO.-RUNNER	412801	3740
353	VISITOR CHAIR, CANTILEVER SHAPED CHAIR, MAKE: NILKAMAL, MODEL NO.-RUNNER	412801	3740
354	VISITOR CHAIR, CANTILEVER SHAPED CHAIR, MAKE: NILKAMAL, MODEL NO.-RUNNER	412801	3740
355	VISITOR CHAIR, CANTILEVER SHAPED CHAIR, MAKE: NILKAMAL, MODEL NO.-RUNNER	412801	3740
356	VISITOR CHAIR, CANTILEVER SHAPED CHAIR, MAKE: NILKAMAL, MODEL NO.-RUNNER	412801	3740
357	VISITOR CHAIR, CANTILEVER SHAPED CHAIR, MAKE: NILKAMAL, MODEL NO.-RUNNER	412801	3740
358	VISITOR CHAIR, CANTILEVER SHAPED CHAIR, MAKE: NILKAMAL, MODEL NO.-RUNNER	412801	3740
359	VISITOR CHAIR, CANTILEVER SHAPED CHAIR, MAKE: NILKAMAL, MODEL NO.-RUNNER	412801	3740
360	STEEL ALMIRAH BIG	411701	12750
361	STEEL ALMIRAH BIG	411701	12750
362	STEEL ALMIRAH BIG	411701	12750
363	STEEL ALMIRAH BIG	411701	12750
364	STEEL ALMIRAH BIG	411701	12750
365	STEEL ALMIRAH BIG	411701	12750
366	STEEL ALMIRAH BIG	411701	12750
367	STEEL ALMIRAH BIG	411701	12750
368	STEEL ALMIRAH BIG	411701	12750
369	ALMIRAH SMALL (MINOR PLAIN)	411701	7225
370	ALMIRAH SMALL (MINOR PLAIN)	411701	7225
371	ALMIRAH SMALL (MINOR PLAIN)	411701	7225
372	ALMIRAH SMALL (MINOR PLAIN)	411701	7225
373	ALMIRAH SMALL (MINOR PLAIN)	411701	7225
374	ALMIRAHA 101.8(W) 53.5(D) 198(H), MAKE GODREJ, MODEL NO.-H	411707	22759
375	ALMIRAHA 101.8(W) 53.5(D) 198(H), MAKE GODREJ, MODEL NO.-H	411707	22759
376	ALMIRAHA 101.8(W) 53.5(D) 198(H), MAKE GODREJ, MODEL NO.-H	411707	22759
377	3 DOOR WARDROBE WITH MIRROR 194.1(HEIGHT) 140(WIDTH) 56(DEPTH), MAKE- GODREJ, MODEL NO.-ZURINA	411707	35969
378	3 DOOR WARDROBE WITH MIRROR 194.1(HEIGHT) 140(WIDTH) 56(DEPTH), MAKE- GODREJ, MODEL NO.-ZURINA	411707	35969
379	CENTRE TABLE 100(WIDTH) 65(DEPTH) 45(HEIGHT), MAKE- GODREJ, MODEL NO.-ALICE	411707	12619
380	CENTRE TABLE 100(WIDTH) 65(DEPTH) 45(HEIGHT), MAKE- GODREJ, MODEL NO.-ALICE	411707	12619

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Vishal Bhavan Kolkata-91

381	CENTRE TABLE 100(WIDTH) 65(DEPTH) 45(HEIGHT), MAKE- GODREJ, MODEL NO.-ALICE	411707	12619
382	SQUADRO BED SIDE TABLE, MAKE-GODREJ, MODEL NO.-SQUADRO	411707	8033
383	SQUADRO BED SIDE TABLE, MAKE-GODREJ, MODEL NO.-SQUADRO	411707	8033
384	BED DOUBLE 113(HEIGHT) 187.5(WIDTH) 203(LENGTH), MAKE- GODREJ, MODEL NO.-SQUADRO	411707	48084
385	BED DOUBLE 113(HEIGHT) 187.5(WIDTH) 203(LENGTH), MAKE- GODREJ, MODEL NO.-SQUADRO	411707	48084
386	SOFA(3+1), MAKE- GODREJ, MODEL NO.-D-LION	411707	90996
387	EXECUTIVE TABLE, TRIDENT JUNIOR	411701	12750
388	EXECUTIVE TABLE, TRIDENT JUNIOR	411701	12750
389	EXECUTIVE TABLE, TRIDENT JUNIOR	411701	12750
390	EXECUTIVE TABLE, TRIDENT JUNIOR	411701	12750
391	EXECUTIVE TABLE, TRIDENT JUNIOR	411701	12750
392	STEEL RACK SIX SHELVE (72"X36"X24")	411701	7650
393	STEEL RACK SIX SHELVE (72"X36"X24")	411701	7650
394	STEEL RACK SIX SHELVE (72"X36"X24")	411701	7650
395	STEEL RACK SIX SHELVE (72"X36"X24")	411701	7650
396	STEEL RACK SIX SHELVE (72"X36"X24")	411701	7650
397	STEEL RACK SIX SHELVE (72"X36"X24")	411701	7650
398	BOOK ALMIRAH LONG 5'X34	411701	13175
399	BOOK ALMIRAH LONG 5'X34	411701	13175
400	BOOK ALMIRAH LONG 5'X34	411701	13175
401	BOOK ALMIRAH LONG 5'X34	411701	13175
402	AIR CONDITIONER SPLIT TYP 1.5 TON	412008	33667
403	AIR CONDITIONER SPLIT TYP 1.5 TON	412008	33667
404	AIR CONDITIONER SPLIT TYP 1.5 TON	412008	33667
405	INVERTER 3.6 KVA, MICROTEK	412503	23010
406	INVERTER 3.6 KVA, MICROTEK	412503	23010
407	INVERTER 3.6 KVA, MICROTEK	412503	23010
408	INVERTER 3.6 KVA, MICROTEK	412503	23010
409	FULL HD SMART LED TV 40 INCH, PANASONIC MODEL: LE40ES500	412501	37500
410	FULL HD SMART LED TV 40 INCH, PANASONIC MODEL: LE40ES500	412501	37500
411	FULL HD SMART LED TV 40 INCH, PANASONIC MODEL: LE40ES500	412501	37500
412	FULL HD SMART LED TV 40 INCH, PANASONIC MODEL: LE40ES500	412501	37500
413	FULL HD SMART LED TV 40 INCH, PANASONIC MODEL: LE40ES500	412501	37500
414	FULL HD SMART LED TV 40 INCH, PANASONIC MODEL: LE40ES500	412501	37500
415	FULL HD SMART LED TV 40 INCH, PANASONIC MODEL: LE40ES500	412501	37500
416	FULL HD SMART LED TV 40 INCH, PANASONIC MODEL: LE40ES500	412501	37500
417	FULL HD SMART LED TV 40 INCH, PANASONIC MODEL: LE40ES500	412501	37500
418	FULL HD SMART LED TV 40 INCH, PANASONIC MODEL: LE40ES500	412501	37500
419	HORIZONTAL DOUBLE MOUNTING SIREN SINGLE PHASE, RANGE(KM)-3.25, MAKE:JEEKAYMODEL:JAD-350	412503	37614
420	HORIZONTAL DOUBLE MOUNTING SIREN SINGLE PHASE, RANGE(KM)-3.25, MAKE:JEEKAYMODEL:JAD-350	412503	37614
421	HORIZONTAL DOUBLE MOUNTING SIREN SINGLE PHASE, RANGE(KM)-3.25, MAKE:JEEKAYMODEL:JAD-350	412503	37614
422	HORIZONTAL DOUBLE MOUNTING SIREN SINGLE PHASE, RANGE(KM)-3.25, MAKE:JEEKAYMODEL:JAD-350	412503	37614
423	BUSINESS LAPTOP COMPUTER MAKE-HP, MODEL - HP-240G4	411801	66450
424	BUSINESS LAPTOP COMPUTER MAKE-HP, MODEL - HP-240G4	411801	66450
425	COLOR PHOTOCOPIER MAKE:-CANNON, MODEL- IRC-3320	412003	240000
426	RO MAKE: KENT, MODEL: GRAND	412007	16650
427	RO MAKE: KENT, MODEL: GRAND	412007	16650
428	RO MAKE: KENT, MODEL: GRAND	412007	16650
429	RO MAKE: KENT, MODEL: GRAND	412007	16650
430	RO MAKE: KENT, MODEL: GRAND	412007	16650
431	RO MAKE: KENT, MODEL: GRAND	412007	16650
432	RO MAKE: KENT, MODEL: GRAND	412007	16650

NHPC LIMITED FARIDABAD

R.AY & RAY CHARTERED ACCOUNTANTS Nikhil Bhawan Kolkata-91

433	RO MAKE: KENT, MODEL: GRAND	412007	16650
434	RO MAKE: KENT, MODEL: GRAND	412007	16650
435	RO MAKE: KENT, MODEL: GRAND	412007	16650
436	RO MAKE: KENT, MODEL: GRAND	412007	16650
437	RO MAKE: KENT, MODEL: GRAND	412007	16650
438	RO MAKE: KENT, MODEL: GRAND	412007	16650
439	RO MAKE: KENT, MODEL: GRAND	412007	16650
440	RO MAKE: KENT, MODEL: GRAND	412007	16650
441	RO MAKE: KENT, MODEL: GRAND	412007	16650
442	RO MAKE: KENT, MODEL: GRAND	412007	16650
443	Â A-4 SIZE FLAT BED SCANNER EPSION V 370	411804	9619
444	SUBMERSIBLE PUMP 50 HP,MAKE-FLYGT & MODEL-BS2201	411112	1889300
445	ELECTRIC LAWN MOVER,MAKE-METRICS MODEL-LM380	412503	22951
446	ELECTRIC LAWN MOVER,MAKE-METRICS MODEL-LM380	412503	22951
447	BRUSH CUTTER, MAKE-METRICS, MODEL-MBC 430	412503	41064
448	BRUSH CUTTER, MAKE-METRICS, MODEL-MBC 430	412503	41064
449	ADJUSTABLE ABDOMINAL COSCO MAKE,CS16.	412006	19475
450	COSCO ELLIPTICAL TRAINER IMPACT E-52	412006	159172
451	SEMI AUTOMATIC URINE ANALYSER - ERBA - TRANSASIA LAURA SMART	412005	198122
452	ACCUCHEK ACTIVE GLUCOMETER	412801	1590
453	ACCUCHEK ACTIVE GLUCOMETER	412801	1590
454	ACCUCHEK ACTIVE GLUCOMETER	412801	1590
455	ACCUCHEK ACTIVE GLUCOMETER	412801	1590
456	ACCUCHEK ACTIVE GLUCOMETER	412801	1590
457	ACCUCHEK ACTIVE GLUCOMETER	412801	1590
458	ACCUCHEK ACTIVE GLUCOMETER	412801	1590
459	ACCUCHEK ACTIVE GLUCOMETER	412801	1590
460	STETOSCOPE LITTMAN CLASSIC 3M	412005	13328
461	STETOSCOPE LITTMAN CLASSIC 3M	412005	13328
462	STETOSCOPE LITTMAN CLASSIC 3M	412005	13328
463	STETOSCOPE LITTMAN CLASSIC 3M	412005	13328
464	STETOSCOPE LITTMAN CLASSIC 3M	412005	13328
465	STETOSCOPE LITTMAN CLASSIC 3M	412005	13328
466	STETOSCOPE LITTMAN CLASSIC 3M	412005	13328
467	STETOSCOPE LITTMAN CLASSIC 3M	412005	13328
468	SPHYGMONOMETER (B.P INSTRUMENT)	412801	2799
469	SPHYGMONOMETER (B.P INSTRUMENT)	412801	2799
470	SPHYGMONOMETER (B.P INSTRUMENT)	412801	2799
471	SPHYGMONOMETER (B.P INSTRUMENT)	412801	2799
472	SPHYGMONOMETER (B.P INSTRUMENT)	412801	2799
473	SPHYGMONOMETER (B.P INSTRUMENT)	412801	2799
474	SPHYGMONOMETER (B.P INSTRUMENT)	412801	2799
475	SPHYGMONOMETER (B.P INSTRUMENT)	412801	2799
476	DIGITAL B P APPARATUS	412801	2789
477	DIGITAL B P APPARATUS	412801	2789
478	DIGITAL B P APPARATUS	412801	2789
479	DIGITAL B P APPARATUS	412801	2789
480	DIGITAL B P APPARATUS	412801	2789
481	DIGITAL B P APPARATUS	412801	2789
482	WEIGHING MACHINE	412801	1168
483	WEIGHING MACHINE	412801	1168
484	WEIGHING MACHINE	412801	1168
485	WEIGHING MACHINE	412801	1168
486	HEAT CONVECTOR	412801	1000
487	HEAT CONVECTOR	412801	1000
488	HEAT CONVECTOR	412801	1000
489	HEAT CONVECTOR	412801	1000
490	HEAT CONVECTOR	412801	1000
491	HEAT CONVECTOR	412801	1000
492	HEAT CONVECTOR	412801	1000
493	HEAT CONVECTOR	412801	1000
494	HEAT CONVECTOR	412801	1000
495	HEAT CONVECTOR	412801	1000
496	HEAT CONVECTOR	412801	1000
497	HEAT CONVECTOR	412801	1000
498	HEAT CONVECTOR	412801	1000
499	HEAT CONVECTOR	412801	1000
500	HEAT CONVECTOR	412801	1000
501	HEAT CONVECTOR	412801	1000
502	HEAT CONVECTOR	412801	1000
503	HEAT CONVECTOR	412801	1000
504	HEAT CONVECTOR	412801	1000
505	HEAT CONVECTOR	412801	1000

NHPC LIMITED FARIDABAD

B. RAY & RAY CHARTERED ACCOUNTANTS Nabal Bhavan Kolkata-91

506	HEAT CONVECTOR	412801	1000
507	HEAT CONVECTOR	412801	1000
508	HEAT CONVECTOR	412801	1000
509	HEAT CONVECTOR	412801	1000
510	HEAT CONVECTOR	412801	1000
511	HEAT CONVECTOR	412801	1000
512	HEAT CONVECTOR	412801	1000
513	HEAT CONVECTOR	412801	1000
514	HEAT CONVECTOR	412801	1000
515	HEAT CONVECTOR	412801	1000
516	HEAT CONVECTOR	412801	1000
517	HEAT CONVECTOR	412801	1000
518	HEAT CONVECTOR	412801	1000
519	HEAT CONVECTOR	412801	1000
520	HEAT CONVECTOR	412801	1000
521	HEAT CONVECTOR	412801	1000
522	HEAT CONVECTOR	412801	1000
523	HEAT CONVECTOR	412801	1000
524	HEAT CONVECTOR	412801	1000
525	HEAT CONVECTOR	412801	1000
526	GODREJ BEAT LEATHERETTE MID BACK CHAIR	411701	11476
527	STUDY TABLE, GODREJ , GENIUS 207	411701	12082
528	GODREJ CORNER TABLE VEGAS	411701	6134
529	HALO-VERY HIGH BACK,MODEL:FU9200R	411701	58723
530	SOFA DIVA 3+1+1 GODREJ	411701	64093
531	SOFA DIVA 3+1+1 GODREJ	411701	64093
532	WINDOW TYPE AIR CONDITIONER 1.5 TON	412008	28800
533	WINDOW TYPE AIR CONDITIONER 1.5 TON	412008	28800
534	VARISTOR 13 ELEMENTS C22/390V (C22X13 390V), MAKE- ALSTOM MODEL-70034FG2	410714	907420
535	VARISTOR 13 ELEMENTS C22/390V (C22X13 390V), MAKE- ALSTOM MODEL-70034FG2	410714	907420
536	VARISTOR 13 ELEMENTS C22/390V (C22X13 390V), MAKE- ALSTOM MODEL-70034FG2	410714	907420
537	VARISTOR 13 ELEMENTS C22/390V (C22X13 390V), MAKE- ALSTOM MODEL-70034FG2	410714	907420
538	VARISTOR 13 ELEMENTS C22/390V (C22X13 390V), MAKE- ALSTOM MODEL-70034FG2	410714	907420
539	336 KV LIGHTENING ARRESTER	410714	274770
540	336 KV LIGHTENING ARRESTER	410714	274769
541	ON LINE VIBRATION MONITORING SYSTEM MAKE; LOGIC++ MODEL; VMS-500MC	410714	1932840
542	C/O Water storage/detention Tank at Left Bank, Baluter	411201	7752672
543	CS- LOWER STATIONARY LABYRINTH WITH ITS HARDWARE, PART NO: 02, DRG. NO: 1KQ004574	410714	1953395
544	CS- LOWER STATIONARY LABYRINTH WITH ITS HARDWARE, PART NO: 02, DRG. NO: 1KQ004574	410714	1953395
	Total		47277187

47277187 0

1.2 Addition on account of others (Transfer in from Subsidiary companies)

Sl. No.	Particular of assets	Head of account	Gross block (Rs.)	Net Block Addition (Rs.)	Name of Subsidiary Company	Advice number
	Total		0			

1.3 Addition on account of Inter unit transfers

Sl. No.	Particular of assets	Head of account	Gross block of Assets (Rs.)	Detail of the Unit / Company from where Assets Received (Transferred In)	Advice number

649

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

				Name of Unit / Company	Code of Unit / Company	
					e.g. 100 , 101	
1	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18238	COPORATE OFFICE	100	IUA17-100-1531/Q1-37
2	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18238	COPORATE OFFICE	100	IUA17-100-1531/Q1-38
3	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18238	COPORATE OFFICE	100	IUA17-100-1531/Q1-39
4	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18238	COPORATE OFFICE	100	IUA17-100-1531/Q1-40
5	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18238	COPORATE OFFICE	100	IUA17-100-1531/Q1-41
6	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18238	COPORATE OFFICE	100	IUA17-100-1531/Q1-42
7	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18238	COPORATE OFFICE	100	IUA17-100-1531/Q1-43
8	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18238	COPORATE OFFICE	100	IUA17-100-1531/Q1-44
9	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18238	COPORATE OFFICE	100	IUA17-100-1531/Q1-45
10	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18238	COPORATE OFFICE	100	IUA17-100-1531/Q1-46
11	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18238	COPORATE OFFICE	100	IUA17-100-1531/Q1-47
12	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18238	COPORATE OFFICE	100	IUA17-100-1531/Q1-48
13	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18238	COPORATE OFFICE	100	IUA17-100-1531/Q1-49
14	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18238	COPORATE OFFICE	100	IUA17-100-1531/Q1-50
15	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18238	COPORATE OFFICE	100	IUA17-100-1531/Q1-51
	Total		273570			

2.1 Deductions on account of Others (Sale/Disposal/Write off)

Sl. No.	Particular of assets	Head of account	Gross block Addition (Rs.)
1	COMPUTER	411801	87640
2	Intel core 2duo processor 2.4GHZ or higher desktop computer with 19'TFT monitor,2 MB L2 cache,	411801	38100
3	BUSINESS LATOP COMPUTERHP LAPTOP MODEL HP PROBOOK 4410	411801	43466
4	Printer (A-3 Colour Inject C Windows XP	411803	335
5	Printer (A-4 Size)Colour Windows XP 98	411803	205
6	HP LASER JET A3 SIZE 5200N, MONO TYPE PRINTER	411803	48720
7	Laser Jet Printer (Black) 30-35 PPM,64MB(Standard Memory),1200x1200 DPI,Network Connectivity,Size A3	411803	58581
8	Laser Jet Printer (Black) 20-22PPM,16MB(Standard Memory),1200x1200 DPI,Network Connectivity ,Size A4	411803	21840
9	Laser Jet Printer (Black) 20-22 PPM,16MB(Standard Memory),1200x1200 DPI,Network Connectivity,Size A4	411803	21840
10	Laser Jet Printer (Black) 20-22 PPM,16MB(Standard Memory),1200x1200 DPI,Network Connectivity,Size A4	411803	21840
11	Laser Jet Printer (Black) 20-22 PPM,16MB(Standard Memory),1200x1200 DPI,Network Connectivity,Size A4	411803	21840
12	Laser Jet Printer (Black) 20-22PPM,16MB(Standard Memory),1200x1200 DPI,Network Connectivity,Size A4	411803	21840
13	Laser Jet Printer (Black) 20-22PPM,16MB(Standard Memory),1200x1200 DPI,Network Connectivity ,Size A4	411803	21840
14	Laser Jet Printer (Black)30-35PPM,64MB(Standard Memory),1200x1200 DPI,Network Connectivity ,Size A3	411803	58581
15	Laser Jet Printer (Black)20-22PPM,16MB(Standard Memory),1200x1200 DPI,Network Connectivity ,Size A4	411803	21840
16	Photo Smart All in one Printer,Printing Speed 30-32 PPM,64 MB RAM,Network ready,Scanning Resolution	411803	14060
17	PRINTER HP LASERJET M2727NF MFP SERIES	411803	43775
18	PRINTER HP LASERJET M2727NF MFP SERIES	411803	43775
19	PRINTER HP LASERJET M2727NF MFP SERIES	411803	43775
20	PRINTER SCANNER ,FAX COPIER (A-4SIZE) PRINTING SPEED UP TO 21 PPM(BLACK) AND 15 PPM (COLOUR) ,	411803	4500
21	HP FLAT BED SCANNER MODEL HP SCANJET G3110 A-4 SIZE FLAT BED SCANNER	411803	9116

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Netaji Bhawan Kolkata-31

22	HP FLAT BED SCANNER MODEL HP SCANJET G3110 A-4 SIZE FLAT BED SCANNER	411803	9116
23	HP FLAT BED SCANNER MODEL HP SCANJET G3110 A-4 SIZE FLAT BED SCANNER	411803	9116
24	1 TB USB EXTERNAL HARD DISK	411804	5923
25	1 TB USB EXTERNAL HARD DISK	411804	5923
26	1 TB USB EXTERNAL HARD DISK	411804	5923
27	Server, HP PROLIENT, ML370 G3X Xeon 2.4 GHZ	411806	68498
28	PROLIENT SERVER ML 350 G5 TOWER MODEL	411806	9476
29	UPS 500VA	412020	1
30	UPS 500VA	412020	1
31	UPS 1KVA/1000VA	412020	10393
32	1KVA CVT UPS	412020	1
33	UPS Elnova 500VA SS	412020	6159
34	UPS Elnova 750 VA Model-T501A	412020	8190
35	UPS Elnova 750 VA Model-T501A	412020	8190
36	UPS ELNOVA - 750 VA	412020	9510
37	UPS ELNOVA - 750 VA	412020	9510
38	UPS ELNOVA - 750 VA	412020	9509
39	UPS ELNOVA - 750 VA	412020	9509
40	UPS ELNOVA - 750 VA	412020	9509
41	UPS ELNOVA - 750 VA	412020	9509
42	UPS System 1 KVA	412020	44200
43	LAN Extender	412020	20053
44	LAN Extender	412020	20053
45	LAN Extender	412020	20228
46	DLP Projector resolution/Natative XGA(1024*768) max UXGA(1600X1200)60Hz,brightness(typical)/ 2800 ANS	412501	46535
47	Liberty Kinderman	412501	16645
48	Liberty brann Novamat	412501	9368
49	UPS 625 VA with internal battery	412801	1
50	UPS 625 VA with internal battery	412801	1
51	UPS 650VA with internal battery	412801	1
52	UPS 650VA with internal battery	412801	1
53	UPS 650VA with internal battery	412801	1
54	UPS 650VA with internal battery	412801	1
55	UPS 650VA with internal battery	412801	1
56	UPS 650VA with internal battery	412801	1
57	UPS 650VA	412801	3519
58	UPS 500 VA APC WITH INTERNAL BATTERY	412801	2002
59	UPS 550 VA APC WITH INTERNAL BATTERY	412801	1854
60	UPS 550 VA APC WITH INTERNAL BATTERY	412801	1854
61	UPS 600 VA	412801	1597
62	UPS 600 VA	412801	2029
63	UPS 600 VA	412801	2029
64	UPS 600 VA	412801	2029
65	FIXED WIRELESS PHONE (GSM) VISIONTEK 21GS	412801	2524
66	FIXED WIRELESS PHONE (GSM) VISIONTEK 21GS	412801	3035
67	FIXED WIRELESS PHONE (GSM) VISIONTEK 21GS	412801	3035
68	MOBILE HANDSET NOKIA-107	412801	1850
69	MOBILE HANDSET NOKIA-107	412801	1850
70	MOBILE HANDSET NOKIA-107	412801	1850
71	MOBILE HANDSET NOKIA-107	412801	1850
72	MOBILE SET, NOKIA ASHA 500	412801	3737
73	HP 3550,Color Inkjet Printer	412801	1
74	UPS APC	412801	1990
75	Computer Intel Pentium-4 Dual Core Processor 2.8 GHZ with accessories	411801	40035
76	Computer Intel Pentium-4 Dual Core Processor 2.8 GHZ with accessories	411801	40035
77	Computer Intel Pentium-4 Dual Core Processor 2.8 GHZ with accessories	411801	40035
78	Computer Intel Pentium-4 Dual Core Processor 2.8 GHZ with accessories	411801	40035
79	Computer Intel Pentium-4 Dual Core Processor 2.8 GHZ with accessories	411801	40035
80	Computer Intel Pentium-4 Dual Core Processor 2.8 GHZ with accessories	411801	40035
81	Computer Intel Pentium-4 Dual Core Processor 2.8 GHZ with accessories	411801	40035

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS

82	Computer Intel Pentium-4 Dual Core Processor 2.8 GHZ with accessories	411801	40035
83	Computer Intel Pentium-4 Dual Core Processor 2.8 GHZ with accessories	411801	40035
84	Computer Intel Pentium-4 Dual Core Processor 2.8 GHZ with accessories	411801	40035
85	Computer Intel Pentium-4 Dual Core Processor 2.8 GHZ with accessories	411801	40035
86	Computer Intel Pentium-4 Dual Core Processor 2.8 GHZ with accessories	411801	40035
87	Computer Intel Pentium-4 Dual Core Processor 2.8 GHZ with accessories	411801	40035
88	Computer Intel Pentium-4 Dual Core Processor 2.8 GHZ with accessories	411801	40035
89	Computer Intel Pentium-4 Dual Core Processor 2.8 GHZ with accessories	411801	40035
90	Computer Intel Pentium-4 Dual Core Processor 2.8 GHZ with accessories	411801	42962
91	Computer Intel Pentium-4 Dual Core Processor 2.8 GHZ with accessories	411801	42962
92	Computer Intel Pentium-4 Dual Core Processor 2.8 GHZ with accessories	411801	42963
93	Computer Intel Pentium-4 Dual Core Processor 2.8 GHZ with accessories	411801	42963
94	Computer with Intel core 2 duo 1.8 GHZ processor 2 MB & 21 TFT Monitor	411801	61545
95	Computer with Intel core 2 duo 2.8 GHZ processor 2 MB & 17 TFT Monitor	411801	46950
96	DESKTOP COMPUTER WITH 18.5" TFT (HP COMPAQ DX2480 MICROTOWER PC)	411801	37080
97	DESKTOP COMPUTER WITH 18.5" TFT (HP COMPAQ DX2480 MICROTOWER PC)	411801	37262
98	DESKTOP COMPUTER WITH 18.5" TFT (HP COMPAQ DX2480 MICROTOWER PC)	411801	37262
99	DESKTOP COMPUTER (HP PRO 3090) WITH 18.5 TFT MONITOR	411801	39400
100	Computerwith intel core 2 duo 1.8 GHZ processor 2 MB & 21 TFT Monitor	411801	61545
101	Computer with Intel core 2 duo 1.8 GHZ processor 2 MB & 21 TFT Monitor	411801	61545
102	UPS 750 VA with 32 AH External Battery	412020	7687
103	UPS 750 VA with 32 AH External Battery	412020	7688
104	Printer (A-3 Colour Inject C Windows XP	411803	335
105	Printer (A-3 Colour Inject C Windows XP	411803	334
106	CD Writer Internal 52 X 24 X 52	412801	1
107	CD Writer Internal 52 X 24 X 53	412801	1
108	CD Writer Internal 52 X 24 X 54	412801	1
109	CD Writer Internal 52 X 24 X 55	412801	1
110	UPS Elnova	412020	1
111	UPS 500 VA APC WITH INTERNAL BATTERY	412801	2002
112	ONLINE UPS SYSTEM 1 KVA	411804	36040
113	UPS 600 VA	412801	1597
114	UPS 600 VA	411804	1597
115	Laser Jet Printer (Black) 20-22 PPM,16MB(Standard Memory),1200x1200 DPI,Network Connectivity,Size A4	411803	21840
116	EPSON LQ2070+ Printer	411803	1
117	HP640- Colour Printer	411803	1
118	Printer (A-3 Size -Colour Inject)	411803	2755
119	CD WRITER INTERNAL 52*24*52	412801	1
120	CD WRITER INTERNAL 52*24*53	412801	1
121	HP CD Writer	411804	1
122	TFT/LCD MONITOR-18.5INCH	411801	5099
123	Speed-14 PPM & 11 PPM Resolution-	411803	2803
124	Printer,Scanner,Fax,Copier Color A4 Size	411803	1672
125	HP Laserjet 1100A	411803	1
126	UPS Elnova 750 VA Model-T501A	412020	8190
127	SAMSUNG CD-WRITER 52X (INTERNAL)	412801	1
128	HP Deskjet Printer 930 C	411803	1
129	UPS 750 VA with 32 AH External Battery	412020	7687
130	UPS Elnova 500VA SS	412020	6160
131	20" TFT MONITOR	411801	6942
132	Sl No. MY 32 M 3329 W	411803	1
133	EPSON Printer DFX-8500	411803	15429
134	UPS Elnova 500VA SS	412020	6160
135	Computer Intel Pentium-4 Dual Core Processor 2.8 GHZ with accessories	411801	40035

652

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Vidyut Bhavan Kolkata-91

136	DESKTOP COMPUTER WITH 18.5" TFT (HP COMPAQ DX2480 MICROTOWER PC)	411801	37080
137	Computer with Intel core 2 duo 1.8 GHZ processor 2 MB & 21 TFT Monitor	411801	61545
138	Laptop Computer (Reputed OEM make) Intel core 2 Duo Processor , 2 MB	411801	69000
139	Laptop- Intel Centrino Processor Technology, Intel Core 2 Duo Processor 2.5 GHz or Above, Mobile Int	411801	81298
140	USB PEN DRIVE 256 MB	412801	1
141	Pen Drive 2 GB	412801	1
142	Pen Drive 2 GB	412801	1
143	PEN DRIVE 1GB	412801	1
144	PEN DRIVE 1GB	412801	1
145	PEN DRIVE 1GB	412801	1
146	PEN DRIVE 1GB	412801	1
147	1 TB USB EXTERNAL HARD DISK	411804	7403
148	1 TB USB EXTERNAL HARD DISK	411804	7403
149	1 TB USB EXTERNAL HARD DISK	411804	7403
150	1 TB USB EXTERNAL HARD DISK	411804	5923
151	1 TB USB EXTERNAL HARD DISK	411804	5923
152	1 TB USB EXTERNAL HARD DISK	411804	5454
153	1 TB USB EXTERNAL HARD DISK	411804	5454
154	2.5" USB EXTERNAL HARD DISK CAPACITY 500GB	412801	4341
155	2.5" USB EXTERNAL HARD DISK CAPACITY 500GB	412801	4341
156	2.5" USB EXTERNAL HARD DISK CAPACITY 500GB	412801	4821
157	2.5" USB EXTERNAL HARD DISK CAPACITY 500GB	412801	4821
158	2.5" USB EXTERNAL HARD DISK CAPACITY 500GB	412801	4821
159	2.5" USB EXTERNAL HARD DISK CAPACITY 500GB	412801	4821
160	2.5" USB EXTERNAL HARD DISK CAPACITY 500GB	412801	4821
161	Memory Stick 256 MB	412801	1
162	MOBILE - SAMSUNG MODEL I8552	411904	16200
163	FACING PLATE FOR BOTTOM RING WITH HP-HVOF HARD COATING, 13-4 STAINLESS STEEL(DRW. REF. 1KQ004573)	410714	2679688
164	BUSINESS LATOP COMPUTERHP LAPTOP MODEL HP PROBOOK 4410	411801	43466
165	BUSINESS LATOP COMPUTERHP LAPTOP MODEL HP PROBOOK 4410	411801	43466
166	BUSINESS LATOP COMPUTERHP LAPTOP MODEL HP PROBOOK 4410	411801	43466
167	BUSINESS LATOP COMPUTERHP LAPTOP MODEL HP PROBOOK 4410	411801	43466
168	BUSINESS LATOP COMPUTERHP LAPTOP MODEL HP PROBOOK 4410	411801	43466
169	MULTIMEDIA PROJECTOR	411804	154283
170	C-LAN CARD, TN799DP	411804	99750
171	LAN EXTENDER	411804	19183
172	LAN EXTENDER	411804	23310
173	MEDIA CONVERTER GIGABIT - SM (1000MBPS)	411804	14175
174	MEDIA CONVERTER GIGABIT - SM (1000MBPS)	411804	14175
175	MEDIA CONVERTER GIGABIT - SM (1000MBPS)	411804	14175
176	MEDIA CONVERTER GIGABIT - SM (1000MBPS)	411804	14175
177	MEDIA CONVERTER GIGABIT - SM (1000MBPS)	411804	16769
178	MEDIA CONVERTER GIGABIT - SM (1000MBPS)	411804	16769
179	R4/R8 OPTICAL TO ETHERNET 4EI MEDIA CONVERTER	411804	44439
180	Digital Satellite Receiver	411805	1
181	VOICE CHANNEL UNIT (VCU) MAKE VIASAT	411806	61149
182	Cisco Router 1 LAN, 1 WAN Port, 1601 Rs.162840/-	411806	9499
183	Digital Communication System	411902	24146
184	Digital Communication System	411902	24146
185	Digital Communication System	411902	24146
186	Digital Communication System	411902	24145
187	Digital Communication System	411902	24145

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhawan Kolkata-91

188	CO TRUNK CARD TN747B	411902	46350
189	Sony Cordless	411902	1
190	telephone SPP-M-502	411902	1
191	Sony Cordless Phone	411902	5119
192	Sony Cordless Phone	411902	1
193	Model -SPP-M502	411902	1
194	Cordless Telephone (Siemens)	411902	1
195	CORDLESS TELEPHONE 2 LINE SET	411902	6010
196	NOKIA MOBILE LUMIA 610	411904	12408
197	NOKIA HANDSET IMEI NO: 355362000259882	411904	9300
198	SVD X 308 CORAL DIGITAL 1 NO. RS 14500/TELEPHONE SET RS.2370/- BEETLE TELEPHONE SET MODEL CLI 6600	411902	19235
199	SAMSUNG S5350 MOBILE	411904	6900
200	PANASONIC FAX MULTIFUNCTIONAL PLAIN PAPER FAX MACHINE CUM COPIER, PRINTER SCANNER,ANSWERING MACHINE	411902	9000
201	Krone Type MDF	411902	35325
202	Expansion Port Network C PSU	411902	1126475
203	Fax Machine	411902	15153
204	FAX Machine	411902	9700
205	TOSHIBA E-STUDIO 207 DIGITAL COPIER CUM PRINTER, 112 MB MEMORY, COPPYING RESOLUTION 2400DPI X 600DPI	412003	66615
206	2KVA IGBT based true online UPS with SMF battery	412020	51800
207	DIGITAL CAMERA, 8-10MP RESOLUTION,10-15X OPTICAL ZOOM	412020	17958
208	Set Top Box, Viewing Card, Dish & LNB	412801	2142
209	Cordless Teleph	412801	1
210	TELETWIN 1+1 Telephone Set Make: BEETEL	412801	1
211	TELETWIN 1+1 Telephone Set Make: BEETEL	412801	1
212	TELETWIN 1+1 Telephone Set Make: BEETEL	412801	1
213	TELETWIN 1+1 Telephone Set Make: BEETEL	412801	1
214	TELETWIN 1+1 Telephone Set Make: BEETEL	412801	1
215	TELETWIN 1+1 Telephone Set Make: BEETEL	412801	1
216	TELETWIN 1+1 Telephone Set Make: BEETEL	412801	1
217	TELETWIN 1+1 Telephone Set Make: BEETEL	412801	1
218	TELETWIN 1+1 Telephone Set Make: BEETEL	412801	1
219	TATA Phone, Model: T-800 Premier Color-Dark Grey	412801	1
220	Panasonic Cordless Model: KX-TC-1085 Phone	412801	1
221	Telephone	412801	1
222	Telephone Set (Beetel)	412801	1
223	Telephone Set (Beetel)	412801	1
224	Telephone Set (Beetel)	412801	1
225	Telephone Set (Beetel)	412801	1
226	Telephone Set (Beetel)	412801	1
227	Secretary T-744 Phone	412801	1
228	Secretary T-744 Phone	412801	1
229	Secretary T-744 Phone	412801	1
230	Secretary T-744 Phone	412801	1
231	Secretary T-744 Phone	412801	1
232	T-731 Executive Phone	412801	1
233	T-731 Executive Phone	412801	1
234	T-731 Executive Phone	412801	1
235	T-731 Executive Phone	412801	1
236	T-731 Executive Phone	412801	1
237	T-731 Executive Phone	412801	1
238	T-731 Executive Phone	412801	1
239	T-731 Executive Phone	412801	1
240	T-731 Executive Phone	412801	1
241	T-731 Executive Phone	412801	1
242	FIXED WIRELESS PHONE (GSM) VISIONTEK 21GS	412801	2524
243	CALLER ID TELEPHONE SET	412801	1710
244	CALLER ID TELEPHONE SET	412801	1710
245	CALLER ID TELEPHONE SET	412801	1710

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

246	CALLER ID TELEPHONE SET	412801	1710
247	CALLER ID TELEPHONE SET	412801	1710
248	CALLER ID TELEPHONE SET	412801	1710
249	CALLER ID TELEPHONE SET	412801	1710
250	CALLER ID TELEPHONE SET	412801	1710
251	CALLER ID TELEPHONE SET	412801	1710
252	CALLER ID TELEPHONE SET	412801	1710
253	CORDLESS PHONE, PANOSONIC & KXTG2480BX	412801	4732
254	CALLER ID TELEPHONE SET	412801	1520
255	CALLER ID TELEPHONE SET	412801	1520
256	CALLER ID TELEPHONE SET	412801	1520
257	CALLER ID TELEPHONE SET	412801	1520
258	CALLER ID TELEPHONE SET	412801	1520
259	CALLER ID TELEPHONE SET	412801	1520
260	CALLER ID TELEPHONE SET	412801	1520
261	CALLER ID TELEPHONE SET	412801	1520
262	CALLER ID TELEPHONE SET	412801	1520
263	CALLER ID TELEPHONE SET	412801	1520
264	CALLER ID TELEPHONE SET	412801	1520
265	CALLER ID TELEPHONE SET ORPAT 3862	412801	1049
266	CALLER ID TELEPHONE SET ORPAT 3862	412801	1049
267	CALLER ID TELEPHONE SET ORPAT 3862	412801	1049
268	CALLER ID TELEPHONE SET ORPAT 3862	412801	1049
269	CALLER ID TELEPHONE SET ORPAT 3862	412801	1049
270	CALLER ID TELEPHONE SET ORPAT 3862	412801	1049
271	CALLER ID TELEPHONE SET ORPAT 3862	412801	1049
272	CALLER ID TELEPHONE SET ORPAT 3862	412801	1049
273	CALLER ID TELEPHONE SET ORPAT 3862	412801	1049
274	TELETWIN (1+1) TELEPHONE SET, BEETEL, B-77	412801	2927
275	NOKIA PHONE 1650	412801	1959
276	NOKIA PHONE 1650	412801	1959
277	Mobile Phone Nokia 1110i	412801	1
278	Mobile Phone Nokia 1110i	412801	1
279	NOKIA LUMIA MOBILE	412801	3500
280	MOBILE HANDSET NOKIA-107	412801	1850
281	MOBILE HANDSET NOKIA-107	412801	1850
282	MOBILE HANDSET NOKIA-107	412801	1850
283	MOBILE HANDSET NOKIA-107	412801	1850
284	MOBILE HANDSET NOKIA-107	412801	1850
285	MOBILE HANDSET NOKIA-107	412801	1850
286	NOKIA 130 MOBILE	412801	1775
287	NOKIA 130 MOBILE	412801	1775
288	NOKIA 130 MOBILE	412801	1775
289	NOKIA 130 MOBILE	412801	1775
290	NOKIA 130 MOBILE	412801	1775
291	NOKIA C5-00 GSM MOBILE	412801	3500
292	Computer Moniter Filter (14"x15")	412801	1
293	Computer Moniter Filter (14"x15")	412801	1
294	Computer Moniter Filter (14"x15")	412801	1
295	Computer Moniter Filter (14"x15")	412801	1
296	Computer Moniter Filter (14"x15")	412801	1
297	Computer Moniter Filter (14"x15")	412801	1
298	Computer Moniter Filter (14"x15")	412801	1
299	Computer Moniter Filter (14"x15")	412801	1
300	Computer Moniter Filter (14"x15")	412801	1
301	Computer Moniter Filter (14"x15")	412801	1
302	Computer Moniter Filter (14"x15")	412801	1
303	Computer Moniter Filter (14"x15")	412801	1
304	Computer Moniter Filter (14"x15")	412801	1
305	Computer Moniter Filter (14"x15")	412801	1
306	Computer Moniter Filter (14"x15")	412801	1
307	Computer Moniter Filter (14"x15")	412801	1
308	Computer Moniter Filter (14"x15")	412801	1
309	Computer Moniter Filter (14"x15")	412801	1
310	Computer Moniter Filter (14"x15")	412801	1
311	Computer Moniter Filter (14"x15")	412801	1
312	Computer Moniter Filter (14"x15")	412801	1
313	Computer Moniter Filter (14"x15")	412801	1
314	Computer Moniter Filter (14"x15")	412801	1
315	Computer Moniter Filter (14"x15")	412801	1
316	Computer Moniter Filter (14"x15")	412801	1

NHPC LIMITED FARIDABAD

S. RAY & RAY CHARTERED ACCOUNTANTS

317	Computer Moniter Filter (14"x15")	412801	1
318	Computer Moniter Filter (14"x15")	412801	1
319	Computer Moniter Filter (14"x15")	412801	1
320	Computer Moniter Filter (14"x15")	412801	1
321	Computer Moniter Filter (14"x15")	412801	1
322	Computer Moniter Filter (14"x15")	412801	1
323	Computer Moniter Filter (14"x15")	412801	1
324	Computer Moniter Filter (14"x15")	412801	1
325	Computer Moniter Filter (14"x15")	412801	1
326	Computer Moniter Filter (14"x15")	412801	1
327	Computer Moniter Filter (14"x15")	412801	1
328	Computer Moniter Filter (14"x15")	412801	1
329	Computer Moniter Filter (14"x15")	412801	1
330	Computer Moniter Filter (14"x15")	412801	1
331	Computer Moniter Filter (14"x15")	412801	1
332	Computer Moniter Filter (14"x15")	412801	1
333	Computer Moniter Filter (14"x15")	412801	1
334	Pinnacle Studio Delux	411801	144
335	AKSHAR HINDI SOFTWARE	412201	5201
336	Set Top Box, Viewing Card, Dish & LNB	412801	2143
337	Set Top Box, Viewing Card, Dish & LNB	412801	2143
338	Set Top Box, Viewing Card, Dish & LNB	412801	2143
339	Set Top Box, Viewing Card, Dish & LNB	412801	2143
340	Set Top Box, Viewing Card, Dish & LNB	412801	2142
341	Set Top Box, Viewing Card, Dish & LNB	412801	2142
342	Set Top Box, Viewing Card, Dish & LNB	412801	2142
343	Set Top Box, Viewing Card, Dish & LNB	412801	2142
344	Set Top Box, Viewing Card, Dish & LNB	412801	2142
345	Set Top Box, Viewing Card, Dish & LNB	412801	2142
346	Set Top Box, Viewing Card, Dish & LNB	412801	2142
347	Set Top Box, Viewing Card, Dish & LNB	412801	2142
348	UPS 500 VA	412801	1
349	UPS 500 VA	412801	1
350	UPS 500 VA	412801	1
351	UPS 500 VA	412801	1
352	UPS 600 VA	412801	1597
353	UPS 600 VA	412801	2029
354	UPS 600 VA	412801	2029
355	UPS 600 VA	412801	2029
356	ORNATE Armchair with cushion	412801	1
357	Wooden Dressing Table (Single Pattern)	412801	1
358	Wooden Cots	412801	1
359	Wooden Cots	412801	1
360	Wooden Cots	412801	1
361	Wooden Cots	412801	1
362	DATA MODEM, DM-SRM5A	411804	17723
363	DATA MODEM, DM-SRM5A	411804	17723
	Total		7864811

7864811 0

2.2 Deduction on account of others (Transfer out to Subsidiary companies)

Sl. No.	Particular of assets	Head of account	Gross block (Rs.)	Net Block Deduction (Rs.)	Name of Subsidiary Company	Advice number
	Total		0			

2.3 Deductions on account of Inter-unit Transfer

Sl. No.	Particular of assets	Head of account	Gross block Deduction (Rs.)	Detail of the Unit / Company to which Assets Sent (Transferred Out)		Advice number
				Name of Unit / Company	Code of Unit / Company	
	Total		0			

3. Addition / Deduction of Fixed assets on account of Adjustments
(FERV, Reclassification, Capitalization Adjustments, Change in Head of Account)

Sl. No.	Particular of assets	Head of account	Gross block Adjusted (Rs.) (+) for Addition / (-) for Deduction)
1	APPLE MAKE IPHONE 6S 32GB	411902	-41358
2	Mobile Phone	411701	-6314
3	NOKIA MOBILE LUMIA 610	411902	-12408
4	MOBILE PHONE SAMSUNG GALAXY Y S61	411902	-7700

NHPC LIMITED FARIDABAD

5	MOBILE - SAMSUNG MODEL I8552	411902	-16200
6	NOKIA HANDSET IMEI NO: 3553620002598	411902	-9300
7	SAMSUNG S5350 MOBILE	411902	-6900
8	SAMSUNG GALAXY STAR PRO MOBILE SE	411902	-8401
9	ASUS ZENFONE 2 ZE551ML, 64GB ROM, 4	411902	-24745
10	MOBILE-SAMSUNG J5 PRIME BLACK, IMEI	411902	-14342
11	APPLE MAKE IPHONE 6S 32GB	411904	41358
12	Mobile Phone	411904	6314
13	NOKIA MOBILE LUMIA 610	411904	12408
14	MOBILE PHONE SAMSUNG GALAXY Y S61	411904	7700
15	MOBILE - SAMSUNG MODEL I8552	411904	16200
16	NOKIA HANDSET IMEI NO: 3553620002598	411904	9300
17	SAMSUNG S5350 MOBILE	411904	6900
18	SAMSUNG GALAXY STAR PRO MOBILE SE	411904	8401
19	ASUS ZENFONE 2 ZE551ML, 64GB ROM, 4	411904	24745
20	MOBILE-SAMSUNG J5 PRIME BLACK, IMEI	411904	14342
			0

NHPC LIMITED
FARIDABAD

RAY & RAY
CHARTERED ACCOUNTANTS
Webel Bhavan
Kolkata-91

Note no. 2.2 Capital Work In Progress

(Amount in ₹)

	Particulars	As at 01-Apr-2017	Addition	Adjustment	Capitalised	As at 31st March, 2018
i)	Roads and Bridges	-				-
ii)	Buildings	6001734	8035188		6429654	7607268
iii)	Railway sidings	-				-
iv)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	-				-
v)	Generating Plant and Machinery	-	8132868			8132868
vi)	Plant and Machinery - Sub station	-				-
vii)	Plant and Machinery - Transmission lines	-				-
viii)	Plant and Machinery - Others	-				-
ix)	Construction Equipment	-				-
x)	Water Supply System/Drainage and Sewerage	5785130	1967542		7752672	-
xi)	Other assets awaiting installation	-	52090894		10251896	41838998
xii)	CWIP - Assets Under 5 KM Scheme Of the GOI	-				-
xiii)	Survey, investigation, consultancy and supervision charges	-				-
xiv)	Expenditure on compensatory Afforestation	-				-
xv)	Expenditure attributable to construction *	-				-
	Less: Provided for	-				-
	Sub total (a)	11786864	70226492	-	24434222	57579134
	* For addition during the period refer Note No. 32					
	Construction Stores	-			-	-
	Less : Provisions for construction stores	-			-	-
	Sub total (b)	0	-	-	-	0
	TOTAL	11786864	70226492	-	24434222	57579134
	Previous year	20696577	42620151	-	51529864	11786864

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS

CUMMULATIVE EDC

Annexure to Note 2.2

(Amount in Rupees)

Particulars	Linkage	31-03-2018	31-03-2017
A. EMPLOYEES BENEFITS EXPENSES			
Salaries, wages, allowances	437501	0	0
Gratuity and contribution to provident fund (including administration fees)	437502	0	0
Staff welfare expenses	437503	0	0
Leave Salary & Pension Contribution	437504	0	0
Sub-total(a)		**0**	**0**
Less: Capitalized During the year/Period	438103	0	0
Sub-total(A)		**0**	**0**
B. REPAIRS AND MAINTENANCE			
Building	437510	0	0
Machinery	437511	0	0
Others	437512	0	0
Rent	437514	0	0
Rates and taxes	437515	0	0
Insurance	437516	0	0
Security expenses	437517	0	0
Electricity Charges	437518	0	0
Travelling and Conveyance	437519	0	0
Expenses on vehicles	437520	0	0
Telephone, telex and Postage	437521	0	0
Advertisement and publicity	437522	0	0
Entertainment and hospitality expenses	437523	0	0
Printing and stationery	437524	0	0
Remuneration to Auditors	437552	0	0
Design and Consultancy charges:			0
- Indigenous	437526	0	0
- Foreign	437527	0	0
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	437531	0	0
Expenditure on land not belonging to corporation	437532	0	0
Land acquisition and rehabilitation	437533	0	0
Loss on assets/ materials written off	437528	0	0
Losses on sale of assets	437530	0	0
Other general expenses	437525	0	0
Sub-total (b)		0	0
Less: Capitalized During the year/Period	438102	0	0
Sub-total(B)		**0**	**0**
C. FINANCE COST			
i) Interest on :			
a) Government of India loan	437540	0	0
b) Bonds	437541	0	0
c) Foreign loan	437542	0	0
d) Term loan	437543 and 44	0	0
e) Cash credit facilities /WCDL	437545	0	0
g) Exchange differences regarded as adjustment to interest cost	437554	0	0
Loss on Hedging Transactions	437555	0	0
ii) Bond issue/ service expenses	437546	0	0
iii) Commitment fee	437547	0	0
iv) Guarantee fee on loan	437548	0	0
v) Other finance charges	437549	0	0
vi) EAC- INTEREST ON LOANS FROM CENTRAL GOVERNMENT- ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	437581	0	0
vii) EAC- INTEREST ON SECURITY DEPOSIT/ RETENTION MONEY- ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	437583	0	0
viii) EAC- COMMITTED CAPITAL EXPENSES- ADJUSTMENT FOR TIME VALUE	437585	0	0
Sub-total (c)		**0**	**0**
Less: Capitalized During the year/Period	438105	0	0
Sub-total (C)		**0**	**0**

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Kolkata-91

D. EXCHANGE RATE VARIATION (NET)			
i) ERV (Debit balance)	437550	0	0
Less: ii) ERV (Credit balance)	437551	0	0
Sub-total (d)		**0**	**0**
Less: Capitalized During the year/Period	438108	0	0
Sub-total(D)		**0**	**0**
E. PROVISIONS	437561	0	0
Sub-total(e)		**0**	**0**
Less: Capitalized During the year/Period	438106	0	0
Sub-total(E)		**0**	**0**
F. DEPRECIATION & AMORTISATION	437560	0	0
Sub-total (f)		**0**	**0**
Less: Capitalized During the year/Period	438104	0	0
Sub-total(F)		**0**	**0**
G. PRIOR PERIOD EXPENSES (NET)			
Prior period expenses	437565	0	0
Less Prior period income	437579	0	0
Sub-total (g)		0	0
Less: Capitalized During the year/Period	438107	0	0
Sub-total (G)		**0**	**0**
H. LESS : RECEIPTS AND RECOVERIES			
i) Income from generation of electricity – precommissioning	437570	0	0
ii) Interest on loans and advances	437571	0	0
iii) Miscellaneous receipts	437572	0	0
iv) Profit on sale of assets	437573	0	0
v) Provision not required written back	437574	0	0
vi) Hire charges/ outturn on plant and machinery	437575	0	0
vii) EAC-FAIR VALUE GAIN - SECURITY DEPOSIT/ RETENTION MONEY	437582	0	0
viii) EAC- FAIR VALUE GAIN ON PROVISIONS FOR COMMITTED CAPITAL EXPENDITURE	437584	0	0
Sub-total (h)		**0**	**0**
Less: Capitalized During the year/Period	438101	0	0
Sub-total (H)		**0**	**0**
I. C.O./Regional Office Expenses (i)	437599	0	0
Less: Capitalized During the year/Period	438109	0	0
Sub-total(I)		**0**	**0**
GRAND TOTAL (a+b+c+d+e+f+g-h+i)		**0**	**0**
Less: Capitalized During the year/Period		**0**	**0**
GRAND TOTAL (A+B+C+D+E+F+G-H+I)		**0**	**0**

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS

NOTE NO. 3.1 NON-CURRENT - FINANCIAL ASSETS - INVESTMENTS

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Total		

NOTE NO. 3.2 NON-CURRENT - FINANCIAL ASSETS - LOANS

	PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
a)	**Employees (at amortised Cost)**		
	- Secured (considered good)	-	-
	- Unsecured (considered good)	-	-
	- Unsecured (considered doubtful)	-	-
	Less : Provisions for doubtful Employees loans *1	-	-
	Sub-total	-	-
b)	**Contractor / supplier**		
	- Secured (considered good)	-	-
	- Unsecured (considered good)	-	-
	– Against bank guarantee	-	-
	– Others	-	-
	- Unsecured (considered doubtful)	-	-
	Less : Provisions for doubtful advances to Contractor/ Supplier *2	-	-
	Sub-total	-	-
c)	**State Government in settlement of dues from customer**		
	- Secured (considered good)		
	- Unsecured (considered good)	-	-
	- Unsecured (considered doubtful)		
	Less : Provisions for doubtful Loan to State Government *3		
	Sub-total	-	-
d)	**Government of Arunachal Pradesh**		
	- Secured (considered good)		
	- Unsecured (considered good)	-	-
	- Unsecured (considered doubtful)	-	-
	Sub-total	-	-
e)	**Deposits**		
	- Unsecured (considered good)	-	-
	- Unsecured (considered doubtful)	-	-
	Less : Provision for Doubtful Deposits *4	-	-
	Sub-total	-	-
	TOTAL	-	-

Provisions for doubtful Employees loans *1		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
Provisions for doubtful advances to Contractor/ Supplier *2		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
Provisions for doubtful Loan to State Government *3		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
Provision for Doubtful Deposits *4		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-

NHPC LIMITED FARIDABAD

R.A.Y. & RAY & CO. CHARTERED ACCOUNTANTS

NOTE NO. 3.3 NON-CURRENT - FINANCIAL ASSETS - OTHERS FINANCIAL ASSETS

	PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
A.	Bank Deposits with more than 12 Months Maturity	-	-
B.	Lease Rent receivable	-	-
C.	Interest receivable on lease	-	-
D.	Interest accrued on:	-	-
	- Loan to Government of Arunachal Pradesh	-	-
	- Bank Deposits with more than 12 Months Maturity	-	-
	- Others	-	-
E.	Share Application Money-CVPPL (Pending Allotment)*	-	-
	TOTAL	-	-

* Refer para-9 of Note No. 34-Other Explanatory Notes to Accounts for receivable mortgaged/hypothecated as security.

NOTE NO. 4.1 NON CURRENT TAX ASSETS (NET)

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Advance Income Tax & Tax Deducted at Source	-	-
Less: Provision for Taxation	-	-
Total	-	-

NOTE NO. 4.2 OTHER NON-CURRENT ASSETS

	PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
A.	CAPITAL ADVANCES		
	Secured (considered good)	-	-
	Unsecured (considered good)		
	– Against bank guarantee	-	-
	– Others	-	-
	Less : Provision for expenditure awaiting utilisation certificate	-	-
	Unsecured (considered doubtful)	-	-
	Less : Provisions for doubtful advances *1	-	-
	Sub-total	-	-
B.	ADVANCES OTHER THAN CAPITAL ADVANCES		
I)	DEPOSITS		
	- Unsecured (considered good)	-	5,00,000
	Less : Provision against demand raised by Govt.Depts.	-	-
	- Unsecured (considered doubtful)	-	-
	Less : Provision for Doubtful Deposits *2	-	-
		-	5,00,000
II)	Other advances		
	- Unsecured (considered good)	-	-
	- Unsecured (considered doubtful)	-	-
		-	-
C.	Others		
i)	Deferred Foreign Currency Fluctuation Assets/Expenditure		
	Deferred Foreign Currency Fluctuation Assets	902,39,811	3845,72,611
	Deferred Expenditure on Foreign Currency Fluctuation	-	-
		902,39,811	3845,72,611
ii)	Deferred Cost on Employee loans given		
	Secured - Considered Good	-	-
	Employee loans - Unsecured	-	-
		-	-
	TOTAL	902,39,811	3850,72,611
	Provision for doubtful Advances *1		
	Opening Balance	-	
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-
	Provision for doubtful Deposits *2		
	Opening Balance	-	
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-

NHPC LIMITED FARIDABAD

NOTE NO. 5 INVENTORIES

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
(Valuation as per Significant Accounting Policy No.1(iii)(10))		
Stores and spares	812,31,352	853,89,874
Stores in transit/ pending inspection	114,40,059	3,32,950
Loose tools	16,66,460	24,05,310
Scrap inventory	1,86,639	8,939
Material at site	-	-
Material issued to contractors/ fabricators	-	-
Inventory for Self Generated VER's/REC	-	-
Less: Provision for Obsolescence & Diminution in Value *1	63,80,192	71,07,381
TOTAL	881,44,318	810,29,692
*1 **Provision for Obsolescence & Diminution in Value**		
Opening Balance	71,07,381	79,35,436
Addition during the year		12,19,731
Used during the year		20,47,786
Reversed during the year #	7,27,189	
Closing balance	63,80,192	71,07,381
Explanatory Note:		
i) During the year, inventories written down to net realisable value (NRV) and recognised as an expense in profit or loss.	-	12,19,731
# Excess provision made earlier has been reversed during the year which led to the reversal of Write down of value of inventories.		

NOTE NO. 6 FINANCIAL ASSETS - CURRENT - INVESTMENTS

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Total		

NOTE NO. 7 FINANCIAL ASSETS - CURRENT - TRADE RECEIVABLES

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
- Unsecured - Considered Good	-	-
- Unsecured - Considered Doubtful	-	-
Less: Provision for doubtful debts *1	-	-
TOTAL	-	-
*1 **Provision for doubtful debts**		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS

NOTE NO. 8 FINANCIAL ASSETS - CURRENT - CASH AND CASH EQUIVALENTS

	PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
A	**Balances with banks**		
	• **With scheduled banks**		
i)	- In Current Account	(7,13,834)	5,44,835
ii)	- In deposits account		
	(Deposits with original maturity of less than three months)	-	-
	• **With other banks**		
	- In current account		
	Bank of Bhutan	-	-
B	**Cheques, drafts on hand**	-	-
C	**Cash on hand**		
	Cash on hand	62,740	14,833
	TOTAL	(6,51,094)	5,59,668
	Explanatory Note: -		
	1) Cash on hand -(Includes stamps on hand)	7,823	9,916

NOTE 9 : FINANCIAL ASSETS - CURRENT - BANK BALANCES OTHER THAN CASH & CASH EQUIVALENTS

	PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
A	**Balances with Banks**	-	-
B	**Deposit account-Unpaid Dividend / Interest**	-	-
	TOTAL	-	-
	Explanatory Note: -		
	Cash and Bank Balances held for Rural Road and Rural Electrification works being executed by Company on behalf of other agencies and are not freely available for the business of the Company included in stated amount	-	-

NOTE NO. 10 FINANCIAL ASSETS - CURRENT - LOANS

	PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
	OTHER LOANS		
	Employees (including accrued interest)		
	- Secured (considered good)	-	-
	- Unsecured (considered good)	-	-
	- Unsecured (considered doubtful)	-	-
	Less : Provisions for doubtful Employee loans & advances *1	-	-
		-	-
	Loan to State Government in settlement of dues from customer		
	- Unsecured (considered good)	-	-
		-	-
	Advances to Subsidiaries / JV's	-	-
	TOTAL	-	-
*1	Provisions for doubtful Employee loans & advances		
	Opening Balance	-	
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-

NHPC LIMITED FARIDABAD

664

NOTE NO. 11 FINANCIAL ASSETS - CURRENT - OTHERS

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Others		
a) Claims recoverable	852,60,196	1344,41,820
Less: Provisions for Doubtful Claims *1	723,42,220	807,14,848
Sub-total	129,17,976	537,26,972
b) Interest Income accrued on Bank Deposits	-	-
c) Receivable from Subsidiaries / JV's	-	-
d) Interest recoverable from beneficiary	-	-
e) Lease Rent receivable (Finance Lease)-Current	-	-
f) Interest receivable on Finance lease	-	-
g) Interest Accrued on Bonds	-	-
h) Receivable on account of unbilled revenue	-	-
i) Interest accrued on Loan to State Government in settlement of dues from customers	-	-
j) Advance to Contractor against arbitration award	-	-
TOTAL	129,17,976	537,26,972
*1 Provisions for Doubtful Claims		
Opening Balance	807,14,848	817,40,445
Addition during the year		
Used during the year		10,25,597
Reversed during the year	83,72,628	-
Closing balance	723,42,220	807,14,848
Explanatory Note:-		
1) Receivable on account of unbilled revenue represents		
Grossing up of Return on Equity		
J&K water cess		
Unbilled sale for the month of March		
Sales due to revision of Tariff Order-Chutak Power Station		
Uttranchal Green & Water Cess		
Sales due to revision of Tariff Order-Parbati-III & Tanakpur Power Station		
Sales due to revision of Tariff Order-Chamera-III Power Station		
Sales due to revision of Tariff Order-Dhauliganga Power Station		
Recognition of Sale (Estimated) awaiting Tariff Order-Nimmo Bazgo Power Station		
Tax adjustment		
MEA Sales		
Parbati-III (4th Unit) Estimated Sale		
Recognition of Sale (Estimated) awaiting Tariff Order-Uri-II Power Station		
FERV		
Others	-	-
Total	-	-

NOTE NO. 12 CURRENT TAX ASSETS (NET)

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Current Tax Assets		
Current Tax (Refer Note No-23)	-	-
Total	-	-

NHPC LIMITED FARIDABAD

R. RAY & RAY CHARTERED ACCOUNTANTS

NOTE NO. 13 OTHER CURRENT ASSETS

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
A. Advances other than Capital Advances		
a) Deposits		
- Unsecured (considered good)	6232,75,893	6227,75,893
Less : Provision against demand raised by Govt.Depts.	-	-
- Unsecured (considered doubtful)	-	-
Less : Provision for Doubtful Deposits *1	-	-
Sub-total	6232,75,893	6227,75,893
b) Advance to contractor / supplier		
- Secured (considered good)	-	-
- Unsecured (considered good)		
– Against bank guarantee	-	-
– Others	272,89,399	548,92,559
Less : Provisions for expenditure awaiting utilization certificate	30,72,824	28,36,453
- Unsecured (considered doubtful)	-	-
Less : Provisions for doubtful advances *2	-	-
Sub-total	242,16,575	520,56,106
c) Other advances - Employees		
- Unsecured (considered good)	1,59,413	2,03,299
- Unsecured (considered doubtful)	-	-
Sub-total	1,59,413	2,03,299
d) Interest accrued on:		
Others		
- Considered Good	-	-
- Considered Doubtful	-	-
Less: Provisions for Doubtful Interest *3	-	-
Sub-total	-	-
B. Others		
a) Expenditure awaiting adjustment	-	-
Less: Provision for project expenses awaiting write off sanction *4	-	-
Sub-total	-	-
b) Losses awaiting write off sanction/pending investigation	6,22,155	6,22,155
Less: Provision for losses pending investigation/awaiting write off / sanction *5	6,22,155	6,22,155
Sub-total	-	-
c) Work In Progress		
Construction work in progress(on behalf of client)	-	-
Consultancy work in progress(on behalf of client)	-	-
d) Prepaid Expenditure	593,83,467	381,77,252
e) Deferred Employee Costs		
Secured - Considered Good	-	-
Unsecured	-	-
f) Deferred Foreign Currency Fluctuation		
Deferred Foreign Currency Fluctuation Assets	4280,31,088	4280,31,088
Deferred Expenditure on Foreign Currency Fluctuation	-	-
g) Surplus / Obsolete Assets	2,665	4,388
h) Input GST	-	-
I) Others	43,85,323	8,04,233
TOTAL	11394,54,424	11420,52,259
*1 Provisions for Doubtful Deposits		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
*2 Provisions for doubtful advances (Contractors & Suppliers)		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-





*3	Provisions for Doubtful Accrued Interest		
	Opening Balance	-	
	Addition during the year	-	
	Used during the year		
	Reversed during the year		
	Closing balance	-	-
*4	Provision for project expenses awaiting write off sanction		
	Opening Balance	-	
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-
*5	Provision for losses pending investigation/awaiting write off / sanction		
	Opening Balance	6,22,155	6,22,155
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	6,22,155	6,22,155
	Explanatory Note:-		
1	Surplus Assets / Obsolete Assets held for disposal are shown at lower of book value and net realizable value.	2,665	4,388

NOTE NO. 14 REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
(i) Regulatory Deferral Account Balances l.r.o Subansiri Lower Project		
Opening Balance	-	-
Addition during the year	-	-
Adjustment during the year		
Reversed during the year		
Closing balance	-	-
(ii) Wage Revision as per 3rd PRC		
Opening Balance	1108,88,643	-
Addition during the year	1029,63,995	1108,88,643
Adjustment during the year		
Reversed during the year		
Closing balance	2138,52,638	1108,88,643
(iii) Exchange Differences on Monetary Items		
Opening Balance	-	-
Addition during the year	-	-
Adjustment during the year		
Reversed during the year		
Closing balance	-	-
Closing Balance (A)=(i)+(ii)+(iii)	2138,52,638	1108,88,643
Deferred Tax Assets on Regulatory Deferral Account Balances	-	-
Less:-Deferred Tax Adjustments against deferred tax assets	-	-
Total (B)	-	-
Regulatory Deferral Account Balances net of Deferred Tax.(A-B)	2138,52,638	1108,88,643

* For details refer para 25 of Note No.-34-Other Explanatory Notes to Accounts

NHPC LIMITED FARIDABAD

R. RAY & RAY CHARTERED ACCOUNTANTS

NOTE : 15.1 EQUITY SHARE CAPITAL

(Amount In ₹)

PARTICULARS	As at 31st March, 2018		As at 31st March, 2017	
	Nos	Amount	Nos	Amount
a) Authorized Equity Share Capital (Par value per share Rs. 10)	-	-	-	-
b) No. of Equity shares issued, subscribed and fully paid (Par value per share Rs. 10)	-	-	-	-
c) **Changes in Equity Share Capital**				
Opening number of shares outstanding	-	-	-	-
Add: No. of shares/Share Capital issued/ subscribed during the year	-	-	-	-
Less: Reduction in no. of shares/Share Capital on account of buy back of shares.	-	-	-	-
Closing number of shares outstanding	-	-	-	-

d) The Company has issued only one kind of equity shares with voting rights proportionate to the share holding of the shareholders. These voting rights are exercisable at meeting of shareholders. The holders of the equity shares are also entitled to receive dividend as declared from time to time for them.

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

f) Shares in the company held by each shareholder holding more than 5 percent specifying the number of shares held : -

	As at 31st March, 2018		As at 31st March, 2017	
	Nos	In (%)	Nos	In (%)
- President of India			76434,06,901	74.50%
- LIC			9061,83,502	8.83%

g) Shares reserved for issue under options and contracts/commitments for the sale of shares/disinvestment, including the terms and amounts : NIL

h) In preceding five financial years immediately preceding 31.03.2018, Company has not allotted any equity share as fully paid up pursuant to contract(s) without payment being received in cash/ not allotted any equity share as fully paid up by way of bonus share(s).

i) Terms of any securities convertible into equity shares issued along with the earliest date of conversion in descending order starting from the farthest such date:- NIL

j) Calls unpaid (showing aggregate value of calls unpaid by directors and officers) : NIL

k) Forfeited shares (amount originally paid up) :NIL

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS

Note 15.2 Other Equity

	PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
1	Capital Reserve	-	-
2	Capital Redemption Reserve	-	-
3	Securities Premium Account	-	-
4	Bond Redemption Reserve	-	-
5	Research & Development Fund	-	-
6	Share Application Money Pending Allotment	-	-
7	General Reserve	-	-
8	Retained Earnings		
	i) Reserves created on account of Ind AS Adjustment	-	59,55,029
	ii) Closing Balance Remeasurement of the defined benefit plans	(70,79,268)	(95,40,771)
	iii) Surplus	32268,12,977	27534,94,612
9	FVTOCI Reserve-		
	- Equity Instruments	-	-
	- Debt Instruments	-	-
	Total	**32197,33,709**	**27499,08,870**
	*** Surplus**		
	Profit for the Year as per Statement of Profit and Loss	32268,12,977	27534,94,612
	Adjustment arising out of transition provisions for recognising Rate Regulatory Assets	-	-
	Balance brought forward	-	-
	Add:		
	Amount Written Back From Bond Redemption Reserve	-	-
	Write Back From Capital Reserve	-	-
	Write Back From Other Reserve	-	-
	Amount Utilised From Self Insurance Fund	-	-
	Tax On Dividend Write Back	-	-
	Write Back From Corporate Social Responsibility Fund	-	-
	Write Back From Research & Development Fund	-	-
	Balance available for Appropriation	**32268,12,977**	**27534,94,612**
	Less:		
	Transfer to Bond Redemption Reserve	-	-
	Transfer to Self Insurance Fund	-	-
	Transfer to General Reserve	-	-
	Transfer to Corporate Social Responsibility Fund	-	-
	Transfer to Research & Development Fund	-	-
	Dividend :		
	- Interim	-	-
	- Final	-	-
	Tax on Dividend		
	- Interim	-	-
	- Final	-	-
	Balance carried forward	**32268,12,977**	**27534,94,612**

NHPC LIMITED FARIDABAD

R.AY. & RAY CHARTERED ACCOUNTANTS

NOTE NO. 15.3 FUNDS FROM CORPORATE OFFICE (Transfer Accounts)

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
FUNDS FROM CORPORATE OFFICE	171913,30,925	183701,97,236
C.O.(FDB)	7715,84,597	7917,85,859
IUT Closing Entries - CO	-	-
L.O. MUMBAI	-	-
L.O. LUCKNOW	-	-
RO-JAMMU	-	-
RO-ITANAGAR	-	-
RO-SILIGURI	1044,81,508	1160,05,244
BAIRASIUL	-	30,081
RO-BANIKHET	466	-
LOKTAK	(2,06,203)	44,095
SALAL	-	-
TANAKPUR	-	(119)
CHAMERA-I	(3,432)	-
URI - I	-	(1,75,714)
RANGIT	(45,02,093)	(20,99,256)
CHAMERA-II	16,229	-
DULHASTI	1,12,173	2,40,222
DHAULIGANGA-I	3,865	(2,14,969)
TEESTA-V	-	-
CHAMERA-III	-	(3,061)
CHUTAK	-	486
TLDP-III	199	4,649
PARBATI -II	(6,219)	1,758
PARBATI-III	1,00,000	-
SEWA-II	-	(1,52,489)
URI - II	(1,14,498)	(61,308)
KISHANGANGA	(3,152)	-
NIMMO BAZGO	(1,16,885)	30,080
TLDP-IV	(3,009)	664
TEESTA-IV	(4,61,267)	(30,48,531)
SUBANSARI LOWER	(4,555)	(78,283)
DIBANG	-	4,300
TAWANG I & II	-	(62,331)
KOTLIBHEL 1A	55,944	-
INVESTIGATION PROJECTS, UTTRAKHAND	-	-
RE CELL	-	-
WIND POWER PROJECTS, JAISALMER	-	-
BRRP	-	4,76,584
50MW SOLAR POWER PROJECT, TAMILNADU	-	-
POWER TRADING CELL	-	-
CHEQUE PAID ACCOUNT	2420,88,816	2653,70,000
CHEQUE COLLECTED ACCOUNT	(75,41,998)	(235,07,164)
COMMERCIAL - IUT	(65021,59,336)	(62777,56,342)
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	3675,79,169	3641,99,783
CENTRALIZED VENDOR PAYMENT ACCOUNT	2146,91,062	8401,90,581
Total	123769,22,306	144414,22,055

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS

NOTE NO. 16.1 FINANCIAL LIABILITIES - NON CURRENT - BORROWINGS

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Bonds		
- Secured	-	-
- Unsecured	-	-
Term Loans		
• From Banks		
' - Secured	-	-
' - Unsecured	-	-
• From Other Parties		
' - Secured	-	-
' - Unsecured-From Government (Subordinate Debts)	-	-
' - Unsecured-From Others	-	-
TOTAL	-	-
Redemption / terms of repayment etc. I) Debt Covenants : Refer point no. 3 (Capital Management) of Note no. 33. II) Particulars of Redemption & Repayments: Refer Annexures to Note 16.1		
Maturity Analysis of Borrowings		
The table below summarises the maturity profile of the company's borrowings based on contractual payments :		
Particulars		
More than 1 Year & Less than 3 Years		
More than 3 Year & Less than 5 Years		
More than 5 Years		
TOTAL	-	-

NHPC LIMITED FARIDABAD

R. RAY & RAY CHARTERED ACCOUNTANTS

NOTE NO. 16.2 FINANCIAL LIABILTIES - NON CURRENT - OTHERS

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Deposits/ retention money	4,93,248	-
TOTAL	4,93,248	-
Maturity Analysis of Deposit / Retention Money The table below summarises the maturity profile of the deposits/retention money based on contractual payments : **Particulars**		
More than 1 Year & Less than 3 Years	5,35,107	
More than 3 Year & Less than 5 Years	19,577	
More than 5 Years		
TOTAL	5,54,684	-

NOTE NO. 17 PROVISIONS - NON CURRENT

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
A. PROVISION FOR EMPLOYEE BENEFITS (provided for on basis of actuarial valuation)		
i) As per last Balance Sheet	-	
Additions during the year		
Amount used during the year		
Amount reversed during the year		
Closing Balance	-	-
B. OTHERS		
i) Provision For Committed Capital Expenditure		
As per last Balance Sheet	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Unwinding of discount	-	-
Closing Balance	-	-
ii) Provision For Livelihood Assistance		
As per last Balance Sheet	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Unwinding of discount	-	-
Closing Balance	-	-
iii) Provision-Others		
As per last Balance Sheet		
Additions during the year		
Amount used during the year		
Amount reversed during the year		
Closing Balance	-	-
TOTAL	-	-

* Information about Provisions are given in para 17 of Note 34-Other explanatory Notes to Accounts.

NOTE NO. 18 DEFERRED TAX LIABILITIES (NET) - NON CURRENT

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Deferred Tax Liability		
a) Property, Plant and Equipments, Investment Property and Intangible Assets.		
b) Financial Assets at FVTOCI	-	-
c) Other Items	-	-
Less: Recoverable for tariff period upto 2009	-	-
Less: Deferred Tax Adjustment against Deferred Tax Liabilities	-	-
Net Deferred Tax Liability	-	-
Less:-Set off Deferred Tax Assets pursuant to set off provisions		
a) Provision for doubtful debts, inventory and others		
b) Provision for employee benefit schemes		
c) Other Items		
Net Deferred Tax Assets	-	-
TOTAL	-	-

Explanatory Note: -

1) Deferred tax liability/(assets), in compliance to the Ind AS 12 on "Accounting for Taxes on Income" notified under The Companies Act, 2013 has been created as deferred tax liability/Assets.-

2) Movement in Deferred Tax Liability/Assets are shown in Annexure to Note No-18

NEPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS

NOTE NO. 19 OTHER NON CURRENT LIABILITIES

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Income received in advance	-	-
(Advance Against Depreciation)	-	-
Deferred Foreign Currency Fluctuation Liabilities	2066,04,205	2534,28,579
Deferred Income from Foreign Currency Fluctuation Account	-	-
Grants in aid-from Government-Deferred Income	2066,04,205	2534,28,579
TOTAL		
GRANTS IN AID-FROM GOVERNMENT-DEFERRED INCOME		
As at the beginning of the year	-	
Add: Received during the year		
Less: Released to Statement of Profit and Loss		
Balance as at the year end	-	-
Grants in Aid-from Government-Deferred Income (Current)	-	-
Grants in Aid-from Government-Deferred Income (Non-Current)	-	-

NOTE NO. 20.1 BORROWINGS - CURRENT

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Borrowings-Other Loans-Secured		
From Banks	-	-
TOTAL	-	-

* Repayment Term: The Loan amount may be repaid at any point of time and in part also.

** Default in repayments (if any) : Nil

NOTE NO. 20.2 TRADE PAYABLE - CURRENT

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Total outstanding dues of micro enterprise and small enterprise(s)	13,97,183	30,69,633
Total outstanding dues of Creditors other than micro enterprises and small enterprises	1055,22,513	376,69,812
TOTAL	1069,19,696	407,39,445

Explanatory Note: -
Disclosure requirement under Section 22 of The Micro, Small and Medium Enterprises Development Act, 2006 is given in Note No.34- Other Explanatory Notes to Accounts.

NHPC LIMITED FARIDABAD

R.AY & RAY CHARTERED ACCOUNTANTS

NOTE NO. 20.3 OTHER FINANCIAL LIABILITIES - CURRENT

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Current maturities of long term debt *		
- Bonds	-	-
- Term Loan -Banks-Secured	-	-
- Term Loan -Banks-Unsecured	-	-
- Other Parties-Secured	-	-
- Other Parties-Unsecured	-	-
Bond application money	-	-
Liability against capital works/supplies	397,73,494	299,38,214
Liability against capital works/supplies-MSME	26,17,614	15,66,272
Interest accrued but not due on borrowings	-	-
Interest accrued and due on borrowings	-	-
Deposits/ retention money	175,75,194	189,72,918
Due to Subsidiaries	-	-
Liability for share application money -to the extent refundable	-	-
Unpaid dividend	-	-
Unpaid interest	-	-
Other Payables-Payable to Employees	5,56,823	41,70,441
Other Payables-Payable to Others	3,04,859	2,95,340
TOTAL	608,27,984	549,43,185

NOTE NO. 21 OTHER CURRENT LIABILITIES

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Income received in advance (Advance against depreciation)	-	-
Deferred Income from Foreign Currency Fluctuation Account	471,75,712	471,75,712
Deferred Foreign Currency Fluctuation Liabilities	-	-
Unspent amount of deposit/agency basis works	-	-
Statutory dues payables	40,03,675	39,27,384
Advances against the deposit works	-	-
Amount Spent on Deposit Works	-	-
Advances against cost of Project Mgt./ Consultancy Work	-	-
Amount Spent in respect of Project Mgt./ Consultancy Works	-	-
Provision Toward Amt Recoverable in r/o Project Mgt / Consultancy Works	-	-
Other liabilities-Advance from Customers & Others.	-	-
Grants in aid-from Government-Deferred Income	-	-
TOTAL	511,79,387	511,03,096

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS

NOTE NO. 22 PROVISIONS - CURRENT

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
A. PROVISION FOR EMPLOYEE BENEFITS (provided for on basis of actuarial valuation)		
i) As per last Balance Sheet	-	
Additions during the year		
Amount used during the year		
Amount reversed during the year		
Closing Balance	-	-
ii) Provision for Wage Revision		
As per last Balance Sheet	-	
Additions during the year	-	
Amount used during the year	-	
Amount reversed during the year	-	
Closing Balance	-	-
Less: Advance paid	-	-
Closing Balance (Net of advance)	-	-
iii) Provision for Performance Related Pay/Incentive		
As per last Balance Sheet	-	
Additions during the year	-	
Amount used during the year	-	
Amount reversed during the year	-	
Closing Balance	-	-
iv) Provision for Superannuation / Pension Fund		
As per last Balance Sheet	-	
Additions during the year	-	
Amount used during the year	-	
Amount reversed during the year	-	
Closing Balance	-	-
v) Provision For Wage Revision 3rd PRC		
As per last Balance Sheet	-	
Additions during the year		
Amount used during the year		
Amount reversed during the year		
Closing Balance	-	-
B. OTHERS		
i) Provision For Tariff Adjustment		
As per last Balance Sheet	-	
Additions during the year	-	
Amount used during the year	-	
Amount reversed during the year	-	
Closing Balance	-	-
ii) Provision For Committed Capital Expenditure		
As per last Balance Sheet	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Unwinding of discount	-	-
Closing Balance	-	-
iii) Provision for Restoration expenses of Insured Assets		
As per last Balance Sheet	812,37,681	1277,77,758
Additions during the year	21,27,331	(465,40,077)
Amount used during the year	228,10,289	
Amount reversed during the year	432,72,811	
Closing Balance	172,81,912	812,37,681

NHPC LIMITED FARIDABAD

RAY & RAY SURVEYORS ARCHITECTS

iv) Provision For Livelihood Assistance		
As per last Balance Sheet	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Unwinding of discount	-	-
Closing Balance after Fair Value Adjustment	-	-
v) Provision for exp in r/o arbitration award/ court cases		
As per last Balance Sheet	4496,67,507	4496,67,507
Additions during the year	-	
Amount used during the year	-	
Amount reversed during the year	-	
Closing Balance	4496,67,507	4496,67,507
vi) Provision - Others		
As per last Balance Sheet	2744,23,829	3528,22,803
Additions during the year	98,31,182	161,06,903
Amount used during the year	-	945,05,877
Amount reversed during the year	68,39,449	
Closing Balance	2774,15,562	2744,23,829
TOTAL	7443,64,981	8053,29,017

NOTE NO. 23 CURRENT TAX LIABILITIES (NET)

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Income Tax		
As per last Balance Sheet		
Additions during the year		
Amount adjusted during the year		
Amount used during the year		
Amount reversed during the year		
Closing Balance	-	-
Less: Current Advance Tax	-	-
Net Current Tax Liabilities (Net)	-	-
Less: Current tax Assets (Move to Note No-12)	-	-
TOTAL	-	-

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS

676

NOTE NO. 24 REVENUE FROM CONTINUING OPERATIONS

(Amount in ₹)

	PARTICULARS	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
I	**Operating Revenue**		
A	**SALES**		
	SALE OF POWER	65337,52,868	63881,93,641
	ADVANCE AGAINST DEPRECIATION -Written back during the year	-	-
	Less :		
	Sales adjustment on a/c of Foreign Exchange Rate Variation	3553,00,000	3991,23,693
	Tariff Adjustments	38,75,519	100,78,274
	Regulated Power Adjustment	-	-
	Income from generation of electricity – precommissioning (Transferred to Expenditure Attributable to Construction)	-	-
	Rebate to customers	391,18,499	543,51,097
	Sub - Total (A)	61354,58,850	59246,40,577
B	**Income from Finance Lease**	-	-
C	**Income from Operating Lease**	-	-
D	**REVENUE FROM CONTRACTS, PROJECT MANAGEMENT AND CONSULTANCY WORKS**		
	Contract Income	-	-
	Revenue from Project management/ Consultancy works	-	-
	Sub - Total (D)	-	-
	Sub-Total-I (A+B+C+D)	61354,58,850	59246,40,577
E	**OTHER OPERATING REVENUE**		
	Interest from Beneficiary States (Revision of Tariff)	40,948	268,48,771
	Sub-Total-II	40,948	268,48,771
	TOTAL (I+II)	61354,99,798	59514,89,348

NHPC LIMITED FARIDABAD

677

NOTE NO. 25 OTHER INCOME

(Amount in ₹)

	PARTICULARS	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
A)	**Interest Income**		
	- Interest from Investments carried at FVTOCI	-	-
	- Interest - Government Securities (8.5% tax free bonds issued by the State Governments)	-	-
	- Interest from Financial Assets carried at Amortized Cost		
	- Loan to Government of Arunachal Pradesh	-	-
	-Deposit Account	-	-
	- Employee's Loans and Advances (Net of Rebate)	-	-
	- Interest from advance to contractors	-	-
	- Others	-	-
B)	**Dividend Income**		
	- Dividend from subsidiaries	-	-
	- Dividend -Others	-	-
C)	**Other Non Operating Income**		
	Late payment surcharge	104,72,304	260,51,985
	Income From Sale of Self Generated VERs/REC	12,236	-
	Realization of Loss Due To Business Interruption	-	-
	Profit on sale of investments	-	-
	Profit on sale of Assets (Net)	-	-
	Income from Insurance Claim	-	-
	Liability/ Provisions not required written back #	190,07,356	8,62,090
	Material Issued to contractor		
	(i) Sale on account of material issued to contractors	-	-
	(ii) Cost of material issued to contractors on recoverable basis	-	-
	(iii)Adjustment on account of material issued to contractor	-	-
	Amortization of Grant in Aid	-	-
	Income on account of generation based incentive (GBI)	-	-
	Exchange rate variation (Net)	-	2,94,509
	Others	81,26,896	131,79,507
	Sub-total	376,18,792	403,88,091
	Add/(Less): C.O./Regional Office/PID Expenses	12,50,866	166,64,756
	Sub-total	388,69,658	570,52,847
	Less: Income transferred to Expenditure Attributable to Construction	-	-
	Less: Income transferred to Advance/ Deposit from Client/Contractees and against Deposit Works	-	-
	Less: Transfer of other income to grant	-	-
	Total carried forward to Statement of Profit & Loss	388,69,658	570,52,847
	Explanatory Note: -		
1	**Detail of Liability/Provisions not required written back #**		
	a) Bad & Doubtful Employees Loans (*1 under Note 3.2)	-	-
	b) Bad & Doubtful Advances to Contractor/ Supplier (*2 under Note 3.2)	-	-
	c) Bad & Doubtful Loan to State Government (*3 under Note 3.2)	-	-
	d) Bad & Doubtful Deposits (*4 under Note 3.2)	-	-
	e) Bad & Doubtful Capital Advances(*1 under Note No. 4.2)	-	-
	f) Bad & Doubtful Deposits(*2 under Note No. 4.2)	-	-
	g) Diminution in value of stores and spares (*1 under Note 5)	7,27,189	-
	h) Bad and doubtful debts (*1 under Note 7)	-	-
	i) Bad & Doubtful Employees Loans (*1 under Note 10)	-	-
	j) Provision for doubtful claims (*1 under Note No.11)	83,72,628	-
	k) Provisions for Doubtful Accrued Interest (*3 under Note No. 13)	-	-
	l) Provisions for Doubtful Deposits (*1 under Note No. 13)	-	-
	m) Provisions for doubtful advances (Contractors & Suppliers) (*2 under Note No. 13)	-	-
	n) Provision for project expenses awaiting write off sanction (*4 under Note No. 13)	-	-
	o) Provision for losses pending investigation/awaiting write off / sanction (*5 under Note No. 13)	-	-
	p) Provision for wage revision (Sl.no-A(ii) of Note No-22)	-	-
	q) Provision for PRP / Incentive /Productivity Linked Incentive (Sl.no-A(iii) of Note No-22)	-	-
	r) Provision for Superannuation/Pension Fund (Sl.no-A(iv) of Note No-22)	-	-
	s) Provision for Retirement benefits(Sl.no-A (i) of Note No-17 & 22)	-	-
	t) Provision for tariff adjustment [Sl. No B(i) under Note 22]	-	-
	u) Provision for Committed Capital Expenditure (Sl.no-B(i) of Note No-17 and Sl.no-B(ii) of Note No.-22)	-	-
	v) Provision for Livelihood Assistance (Sl.no-B(ii) of Note No-17 and Sl.no-B(iv) of Note No.-22)	-	-
	w) Provision for Restoration expenses of Insured Assets (Sl.no-B(iii) of Note No-22)	30,000	-
	x) Write back of Project expenses provided for		
	y) Provision for 3rd PRC (Sl. No-A(v) of Note No.-22)	-	-
	z) Others	98,77,539	8,62,090
	TOTAL	190,07,356	8,62,090

NOTE NO. 26 GENERATION AND OTHER EXPENSES

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
A. GENERATION EXPENSES		
(i) Water Usage Charges	-	-
(ii) Consumption of stores and spare parts	113,03,097	192,81,196
B. Direct Expenditure on Contract, Project Management and Consultancy Works	-	-
C. REPAIRS & MAINTENANCE		
- Building	262,23,372	216,76,974
- Machinery	470,90,610	313,67,744
- Others	1475,85,618	1751,30,432
D. OTHER EXPENSES		
Rent & Hire Charges	213,91,057	193,38,529
Rates and taxes	15,42,207	15,14,220
Insurance	1061,85,949	1119,34,312
Security expenses	553,06,004	558,74,925
Electricity Charges	293,52,299	270,46,846
Travelling and Conveyance	83,99,152	80,86,059
Expenses on vehicles	35,47,056	33,27,594
Telephone, telex and Postage	68,30,561	88,91,812
Advertisement and publicity	31,21,641	35,85,882
Entertainment and hospitality expenses	52,200	21,600
Printing and stationery	18,68,409	26,99,112
Consultancy charges - Indigenous	116,66,809	124,24,606
Consultancy charges - Foreign	-	-
Audit expenses (Refer explanatory note-3 below)	91,450	73,649
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	2,800	18,660
Expenditure on land not belonging to company	-	-
Loss on Assets (Net)	5,58,177	7,93,367
Losses out of insurance claims (upto excess clause)	-	1,00,000
Losses out of insurance claims (beyond excess clause)	-	1,06,577
Books & Periodicals	97,350	55,877
Donation	-	-
CSR/ Sustainable Development	31,72,211	41,87,089
Community Development Expenses	-	-
Directors' expenses	-	-
Research and development expenses	-	-
Interest on Arbitration/ Court Cases	-	613,82,491
Interest to beneficiary states	-	1010,70,370
Expenditure on Self Generated VER's/REC	-	-
Expenses for Regulated Power	-	-
Less: - Exp Recoverable on Regulated Power	-	-
Exchange rate variation (Net)	10,97,968	-
Training Expenses	27,34,905	24,16,709
Petition Fee /Registration Fee /Other Fee – To CERC/RLDC/RPC	77,82,801	131,28,191
Operational/Running Expenses of Kendriya Vidyalay	241,18,336	271,70,741
Operational/Running Expenses of Other Schools	-	-
Operational/Running Expenses of Guest House/Transit Hostel	143,37,391	99,12,724
Operating Expenses of DG Set-Other than Residential	10,73,724	11,97,594
Other general expenses	120,91,241	69,11,399
Sub-total	5486,24,395	7307,27,281
Add/(Less): C.O./Regional Office/PID Expenses	174,72,572	528,28,610
Sub-total	5660,96,967	7835,55,891
Less: Amount transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Less: Transfer of Generation & other expenses - IPO/Buyback	-	-
	5660,96,967	7835,55,891
E. PROVISIONS		
Bad and doubtful debts provided	-	-
Expected Credit Loss Allowance-Trade Receivables	-	-
Bad and doubtful advances / deposits provided	-	-
Bad and doubtful claims provided	-	-
Doubtful Interest Provided for	-	-
Diminution in value of stores and spares	-	12,19,731
Shortage in store & spares provided	-	-
Provision against diminution in the value of investment	-	-
Project expenses provided for	-	-
Provision for fixed assets/ stores provided for	-	-
Diminution in value of Inventory of Self Generated VER's Provided for	-	-
Provision for catchment area treatment plan	-	-
Provision for Interest to Beneficiary	-	13,55,553
Provision for interest against court/arbitration award	-	-
Others	-	-
Sub-total	-	25,75,284
Add/(Less): C.O./Regional Office/PID Expenses	-	12,877
Sub-total	-	25,88,161
Less: Amount transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
	-	25,88,161
Total carried forward to Statement of Profit & Loss	5660,96,967	7861,44,052

Explanatory Note: -

1 The Company's significant leasing arrangements are in respect of operating leases of premises for offices, guest houses & transit camps. These leasing arrangements, which are not non-cancellable, are usually renewable on mutually agreeable terms. Lease payments in respect of premises for offices, guest houses & transit camps are shown in Rent.

(Amount in ₹)

	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
2 Pending notification of revision order by CERC in respect of truing up application filed by the company under CERC notification dated 19.01.2009, stated amount has been provided in the books during the year/period towards Interest to Beneficiary States, which may have to be paid in case of reduction in tariff as a result of said revision order.	-	13,55,553

(Amount in ₹)

3 Detail of audit expenses are as under: -	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
I) Statutory auditors		
As Auditor		
Audit Fees	-	-
Tax Audit Fees	-	-
In other Capacity		
Taxation Matters	-	-
Company Law Matters	-	-
Management Services	-	-
Other Matters/services	-	-
Reimbursement of expenses	-	-
II) Cost Auditors		
Audit Fees	91,450	73,649
Reimbursement of expenses	-	-
Total Audit Expenses	**91,450**	73,649

NHPC LIMITED FARIDABAD

680

NOTE NO. 27 EMPLOYEE BENEFITS EXPENSE

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
Salaries, wages, allowances	4166,15,902	3923,52,974
Gratuity, Contribution to provident fund & pension scheme (incl. administration fees)	587,15,775	804,65,566
Staff welfare expenses	164,08,366	210,99,363
Leave Salary & Pension Contribution	-	-
Sub-total	4917,40,043	4939,17,903
Add/(Less): C.O./Regional Office Expenses	3610,68,392	3466,68,878
Sub-total	8528,08,435	8405,86,781
Less: Employee Cost transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	8528,08,435	8405,86,781

Explanatory Note: -

1 The Company's significant leasing arrangements are in respect of operating leases of premises for residential use of employees. These leasing arrangements, which are not non-cancellable, are usually renewable on mutually agreeable terms. Lease payments in respect of premises for residential use of employees included in Salaries, wages, allowances.

2 Gratuity, Contribution to provident fund & pension scheme include contributions:

	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
i) towards Employees Provident Fund	205,10,444	202,71,187
ii) towards Employees Defined Contribution Superannuation Scheme	274,23,083	250,95,446

NOTE NO. 28 FINANCE COST

(Amount in ₹)

	PARTICULARS	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
A	Interest on Financial Liabilities at Amortized Cost :		
	Bonds	69,72,095	-
	Term loan	1362,39,782	2034,98,417
	Foreign loan	97,13,522	184,03,556
	Government of India loan	-	-
	Unwinding of discount-GOI Loan	-	-
	Sub-total	1529,25,399	2219,01,973
B	Other Borrowing Cost		
	Loss on Hedging Transactions	-	-
	Bond issue/ service expenses	15,709	-
	Commitment fee	4,33,912	-
	Guarantee fee on foreign loan	295,81,195	448,40,502
	Other finance charges	16,74,763	1,31,854
	Unwinding of discount-Provision & Financial Liablities	14,636	69,425
	Sub-total	317,20,215	450,41,781
C	Applicable net gain/ loss on Foreign currency transactions and translation		
	Exchange differences regarded as adjustment to interest cost	609,67,200	227,99,088
	Less: Interest adjustment on account of Foreign Exchange Rate Variation	(609,67,200)	(227,99,088)
	Sub-total	-	-
	Total (A + B + C)	1846,45,614	2669,43,754
	Add/(Less): C.O./Regional Office/PID Expenses	2,987	29,47,241
	TOTAL	1846,48,601	2698,90,995
	Less: Finance Cost transferred to Expenditure Attributable to Construction	-	-
	Less: Recoverable from Deposit Works	-	-
	Total carried forward to Statement of Profit & Loss	1846,48,601	2698,90,995

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS

NOTE NO. 29 DEPRECIATION AND AMORTIZATION EXPENSES

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
Depreciation & Amortisation Expenses	14909,25,860	15015,16,225
Depreciation adjustment on account of Foreign Exchange Rate Variation	(468,25,132)	(471,75,712)
Add/(Less): C.O./Regional Office / PID Expenses	28,02,224	118,29,121
Sub-total	**14469,02,952**	**14661,69,634**
Less: Depreciation & Amortisation Expenses transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	**14469,02,952**	**14661,69,634**

Explanatory Note: -

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS

NOTE NO. 30 TAX EXPENSES

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
Current Tax		
Income Tax Provision	-	-
Adjustment Relating To Earlier periods	-	-
Total current tax expenses	-	-
*Deferred Tax- **		
Decrease (increase) in deferred tax assets		
- Relating to origination and reversal of temporary differences	-	-
- Relating to change in tax rate	-	-
- Adjustments in respect of deferred tax of prior periods	-	-
Increase (decrease) in deferred tax liabilities		
- Relating to origination and reversal of temporary differences	-	-
- Relating to change in tax rate	-	-
- Adjustments in respect of deferred tax of prior periods	-	-
Total deferred tax expenses (benefits)	-	-
Less: Recoverable for tariff period upto 2009	-	-
Less: Deferred Tax Adjustment Against Deferred Tax Liabilities	-	-
Net Deferred Tax	-	-
Total carried forward to Statement of Profit & Loss	-	-

Explanatory Notes:-

i)

Reconciliation of tax expense and the accounting profit multiplied by India's domestic rate.	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
Accounting profit/loss before income tax	31239,12,501	26457,50,733
Applicable tax rate		
Computed tax expense	-	-
Tax effects of amounts which are not deductible (Taxable) in calculating taxable income.		
CSR/ Sustainable Development/ Community Development Expenses		
Recoverable portion of Deferred Tax		
Exempt and Tax Free Income		
Tax Incentives		
Adjustment for current tax of prior periods		
MAT Credit Available/(utilization)		
Reversal of Deferred Tax Assets		
Other Items		
Income tax expense reported in Statement of P/L	-	-

NHPC LIMITED FARIDABAD

R.RAY & RAY CHARTERED ACCOUNTANTS

NOTE NO. 31 Movement In Regulatory Deferral Account Balances

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
Movement in Regulatory Deferral Account Balances on account of:-		
(I) Subansiri Lower Project:-		
a) Employee Remuneration & Benefits	-	-
b) Generation & Other exps.	-	-
c) Depreciation	-	-
d) Finance Cost	-	-
e) Other Income	-	-
Sub Total (i)	-	-
(II) Wage Revision as per 3rd PRC	1029,00,476	1077,43,879
(III) Exchange Differences on Monetary Items	-	-
TOTAL (A)=(i)+(ii)+(iii)	1029,00,476	1077,43,879
Impact of Tax on Regulatory Deferral Accounts		
Deferred Tax Expense (Benefit) on Movement in Regulatory Deferral Account Balances	-	-
Less:-Deferred Tax Adjustement against deferred tax assets.	-	-
TOTAL (B)	-	-
Total carried forward to Statement of Profit & Loss (A-B)	1029,00,476	1077,43,879

NHPC LIMITED FARIDABAD

RAY & RAY

NOTE NO. 32 EXPENDITURE ATTRIBUTABLE TO CONSTRUCTION FORMING PART OF CAPITAL WORK IN PROGRESS FOR THE PERIOD.

(Amount in ₹)

	PARTICULARS	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
A.	EMPLOYEE BENEFITS EXPENSE		
	Salaries, wages, allowances	-	-
	Gratuity and contribution to provident fund	-	-
	Staff welfare expenses	-	-
	Leave Salary & Pension Contribution	-	-
	Sub-total	-	-
B.	REPAIRS & MAINTENANCE		
	Building	-	-
	Machinery	-	-
	Others	-	-
	Sub-total	-	-
C.	ADMINISTRATION & OTHER EXPENSES		
	Rent	-	-
	Rates and taxes	-	-
	Insurance	-	-
	Security expenses	-	-
	Electricity Charges	-	-
	Travelling and Conveyance	-	-
	Expenses on vehicles	-	-
	Telephone, telex and Postage	-	-
	Advertisement and publicity	-	-
	Entertainment and hospitality expenses	-	-
	Printing and stationery	-	-
	Design and Consultancy charges:		
	- Indigenous	-	-
	- Foreign	-	-
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	-	-
	Expenditure on land not belonging to company	-	-
	Assets/ Claims written off	-	-
	Land Acquisition and Rehabilitation Expenditure	-	-
	Losses on sale of assets	-	-
	Other general expenses	-	-
	Exchange rate variation (Debit)	-	-
	Sub-total	-	-
D.	FINANCE COST		
	Interest on :		
	Government of India loan	-	-
	Bonds	-	-
	Foreign loan	-	-
	Term loan	-	-
	Cash credit facilities /WCDL	-	-
	Exchange differences regarded as adjustment to interest cost	-	-
	Loss on Hedging Transactions	-	-
	Bond issue/ service expenses	-	-
	Commitment fee	-	-
	Guarantee fee on loan	-	-
	Other finance charges	-	-
	Transfer of expenses to EAC- Interest on loans from Central Government-adjustment on account of effective interest	-	-
	Transfer of expenses to EAC-Interest on security deposit/ retention money-adjustment on account of effective interest	-	-
	Transfer of expenses to EAC-committed capital expenses-adjustment for time value	-	-
	Sub-total	-	-
E.	PROVISIONS	-	-
	Sub-total	-	-
F.	DEPRECIATION AND AMORTISATION EXPENSES	-	-
	Sub-total	-	-
G.	C.O./Regional Office Expenses:		
	Other Income	-	-
	Generation, Administration and Other Expenses	-	-
	Employee Benefits Expense	-	-
	Depreciation & Amortisation Expenses	-	-
	Finance Cost	-	-
	Provisions	-	-
	Sub-total	-	-
H.	LESS: RECEIPTS AND RECOVERIES		
	Income from generation of electricity – precommissioning	-	-
	Interest on loans and advances	-	-
	Profit on sale of assets	-	-
	Exchange rate variation (Credit)	-	-
	Provision/Liability not required written back	-	-
	Hire charges/ outturn on plant and machinery	-	-
	Miscellaneous receipts	-	-
	Transfer of fair value gain to EAC- security deposit / retention money	-	-
	Transfer of fair value gain to EAC - on provisions for committed capital expenditure	-	-
	Sub-total	-	-
	TOTAL (A+B+C+D+E+F+G-H)	-	-

STATEMENT OF CHANGES IN EQUITY AS AT 31ST MARCH, 2018

OTHER EQUITY

(Amount in ₹)

Attributable to equity holders	Reserve & Surplus							Other Comprehensive Income		
	Share Application Money Pending Allotment	Capital Redemption Reserve	Securities Premium	Bond Redemption Reserve	Research & Development Fund	General Reserve	Surplus/ Retained Earnings	Equity Instruments through OCI	Debt instruments through OCI	Total
Balance as at 1st April, 2017	-	-	-	-	-	-	-	-	-	-
Profit for the year		-	-	-	-	-	32268,12,977	-	-	32268,12,977
Other Comprehensive Income		-	-	-	-	-	-70,79,268	-	-	-70,79,268
Total Comprehensive Income		-	-	-	-	-	32197,33,709	-	-	32197,33,709
Share Application Money received during the year.	-									-
Transfer to Retained Earning										-
Amount written back from Bond Redemption Reserve		-	-	-	-		-			-
Tax on Dividend - Write back		-	-	-	-		-			-
Others										-
Transfer from Retained Earning										-
Dividend		-	-	-	-		-			-
Tax on Dividend		-	-	-	-		-			-
Transfer to Bond Redemption Reserve		-	-	-	-		-			-
Transfer to Research & Development Fund		-	-	-	-		-			-
Trfr to General Reserve						-	-			-
Total as on 31st March 2018	-	-	-	-	-	-	32197,33,709	-	-	32197,33,709

For Ray and Ray
Chartered Accountants
(Firm Regn. No. 301072E)

(Asish Kumar Mukhopadhyay)
Partner
M.No. 056359

(Sharad Chandra)
Head of Finance
वरिष्ठ प्रबंधक (वित्त)
Sr. Manager (Fin.)
तीस्ता-V पावर स्टेशन
Teesta-V Power Station
बालुटार, सिक्किम / Bamtar, Sikkim

26.4.18
(Sahadev Khatua)
Head of Project
मुख्य अभियंता (मंडल)/[illegible]
[illegible]

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Nehal Bhavan Kolkata-91

Annexure to Note-18

Movement in Deferred Tax Liability

Particulars	Property, Plant and Equipments,Investment Property and Intangible Assets.	Financial Assets at FVTOCI	Other Items	Recoverable for tariff period upto 2009	Deferred Tax Adjustment against Deferred Tax Liabilities	Total
At 1 April 2017						
Charged/(Credited)						0
-to Profit or loss						0
-to OCI						0
At 31 March 2018	0	0	0	0	0	0
	0	0	0	0	0	0

Movement in Deferred Tax Assets

Particulars	Provision for doubtful debts, inventory and others	Provision for employee benefit schemes	Other Items	Total
At 1 April 2017				
Charged/(Credited)				0
-to Profit or loss				0
-to OCI				0
At 31 March 2018	0	0	0	0
	0	0	0	0

NHPC LIMITED FARIDABAD

For RAY & RAY

687

TEESTA-V POWER STATION

Note-33: Disclosure on Financial Instruments and Risk Management

(1)Fair Value Measurement

A) Financial Instruments by category

		As at 31st March, 2018		As as 31st March, 2017	
Financial assets	Notes	FVTOCI	Amortised Cost	FVTOCI	Amortised Cost
Non-current Financial assets					
(i) Non-current investments					
a) In Equity Instrument (Quoted)	3.1	-	-	-	-
b) In Debt Instruments (Govt./PSU)-Quoted	3.1	-	-	-	-
Sub-total		-	-	-	-
(ii) Loans	3.2				
a) Employees			-		-
b) Loan to Government of Arunachal Pradesh (Including interest accrued)	3.2 & 3.3		-		-
c) Others			-		-
(iii) Others					
-Bank Deposits with more than 12 Months Maturity (Including interest accrued)	3.3		-		-
Total Non-current Financial assets		-	-	-	-
			-		-
Current Financial assets					
(i) Current Investments	6		-		-
(ii) Trade Receivables	7		-		-
(iii) Cash and cash equivalents	8		(6,51,094)		5,59,668
(iv) Bank balances	9		-		-
(v) Loans	10		-		-
(vi) others (Excluding Lease Receivables)	11		129,17,976		537,26,972
Total Current Financial Assets		-	122,66,882	-	542,86,640
Total Financial Assets		-	122,66,882	-	542,86,640

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Vidyut Bhavan Kolkata-91

			-		-
		As at 31st March, 2018		As as 31st March, 2017	
Financial Liabilities	Notes	FVTOCI	Amortised Cost	FVTOCI	Amortised Cost
(i) Long-term borrowings	16.1		-		-
(ii) Other Financial Liabilities	16.2		4,93,248		-
(iii) Borrowing -Short Term	20.1		-		-
(iv)Trade Payables including MSME	20.2		1069,19,696		407,39,445
(v) Other Current financial liabilities					
a) Current maturities of long term borrowings	20.3		-		-
b) Interest Accrued but not due on borrowings	20.3		-		-
c) Other Current Liabilities	20.3		608,27,984		549,43,185
Total Financial Liabilities			1682,40,928		956,82,630

NHPC LIMITED
FARIDABAD

RAY & RAY
CHARTERED ACCOUNTANTS
Webel Bhawan
Kolkata-91

B) FAIR VALUATION MEASUREMENT

(Amount in ₹)

(i) Fair Value Hierarchy

This section explains the judgements and estimates made in determining the fair values of the financial instruments that are (a) recognised and measured at fair value and (b) measured at amortised cost and for which fair value are disclosed in the financial statements. To provide an indication about the reliability of the inputs used in determining fair value, the company has classified its financial instruments into the following three levels prescribed under Ind AS-113 "Fair Value Measurements"

Level 1: Level 1 hierarchy includes financial instruments measured using quoted prices. This includes listed equity instruments and traded bonds that have quoted price. The fair value of all equity instruments including bonds which are traded in the recognised Stock Exchange and money markets are valued using the closing prices as at the reporting date.

Level 2: The fair value of financial instruments that are not traded in an active market is determined using valuation techniques which maximise the use of observable market data and rely as little as possible on entity-specific estimates. If all significant inputs required to fair value an instrument are observable, the instrument is included in level 2.

Level 3: If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3. This includes security deposits/ retention money and loans at below market rates of interest.

(a) Financial Assets/Liabilities Measured at Fair Value-Recurring Fair Value Measurement:

		As at 31st March, 2018	As at 31st March, 2017
	Note No.	Level 1	Level 1
Financial Assets at FVTOCI			
(i) Investments-			
- In Equity Instrument (Quoted)	3.1	-	-
- In Debt Instruments (Govt./PSU)- Quoted	3.1	-	-
Total		-	-

Note:

All other financial assets and financial liabilities have been measured at amortised cost at balance sheet date and classified as non-recurring fair value measurement.

(Amount in ₹)

(b) Financial Assets/Liabilities measured at amortised cost for which Fair Value are disclosed:

Particulars		As at 31st March, 2018			As at 31st March, 2017		
	Note No.	Level 1	Level 2	Level 3	Level 1	Level 2	Level 3
Financial assets							
(i) Loans	3.2						
a) Employees			0			0	
b) Loan to Government of Arunachal Pradesh (including Interest Accrued)			0			0	
Others			0			0	
(ii) Others	3.3						
-Bank Deposits with more than 12 Months Maturity (Including Interest accrued)		0			0		
Total Financial Assets		0	0	0	0	0	0
Financial Liabilities							
(i) Long-term borrowings including current maturities and accrued interest	16.1 & 20.3						
(ii) Other Long Term Financial Liabilities	16.2			4,93,248			0
Total Financial Liabilities		0	0	493248	0	0	0

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Vishal Bhavan Kolkata-01

(Amount in ₹)

(c) Fair value of Financial Assets and liabilities measured at Amortised Cost

Particulars	Note No.	As at 31st March, 2018		As at 31st March, 2017	
		Carrying Amount	Fair Value	Carrying Amount	Fair Value
Financial assets	3.2				
(i) Loans					
a) Employees		-		-	
b) Loan to Government of Arunachal Pradesh (including Interest Accrued)		-	-	-	-
Others		-		-	
(ii) Others	3.3				
-Bank Deposits with more than 12 Months Maturity (Including Interest accrued)		-	-	-	-
Total Financial Assets		-	-	-	-
Financial Liabilities					
(i) Long-term borrowings including Current maturities and accrued interest	16.1	-		-	
(ii) Other Long Term Financial Liabilities	16.2	4,93,248	4,93,248	-	
Total Financial Liabilities		4,93,248	4,93,248	-	-

NHPC LIMITED FARIDABAD

RAY & RAY Kolkata-01

691

Note:-

1. The Carrying amounts of current investments, Trade and other receivables, Cash and cash eq[illegible]ents,Short-term loans and advances, Short term borrowings, Trade payab[illegible]d other current financial liabilities are considered to be the same as their fair values, due to their short term nature.

2. For financial assets and financial liabilities measured at fair value, the carrying amounts are equal to the fair value.

(d) Valuation techniques and process used to determine fair values

(1) The Company values financial assets or financial liabilities using the best and most relevant data available. Specific valuation techniques used to determine fair value of financial instruments includes:

-Use of Quoted market price or dealer quotes for similar instruments.

- Fair value of remaining financial instruments is determined using discounted cash flow analysis.

(2) The discount rate used to fair value financial instruments classified at Level -3 is based on the Weighted Average Rate of company's outstanding borrowings except subordinate debts and foreign currency borrowings.

(3) As per Ind AS 109, financial liabilities that are subsequently measured at amortised cost are recognised initially at fair value minus transaction costs using the effective interest method. Since the transaction costs incurred on long term borrowings are not material, as such the company has not applied the effective interest method for initial recognition of such liabilities.

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Vidyut Bhavan Kolkata-91

(2)Financial Risk Management

Risk	Exposure arising from	Measurement	Management
Credit risk	Cash & Cash equivalents, Other Bank Balances ,Trade receivables and financial assets measured at amortised cost, Lease Receivable.	Aging analysis, credit rating.	Diversification of bank deposits, letter of credit for selected customers.
Liquidity Risk	Borrowings and other facilities.	Rolling cash flow forecasts & Budgets	Availability of committed credit lines and borrowing facilities
Market Risk- Interest rate	Long term borrowings at variable rates	Sensitivity Analysis	1. Diversification of fixed rate and floating rates 2. Refinancing 3. Actual Interest is recovered through tariff as per CERC Regulation
Market Risk- security prices	Investment in equity and debt securities	Sensitivity Analysis	Portfolio diversification
Market Risk- foreign exchange	Recognised financial liabilities not denominated in INR.	Sensitivity Analysis	Foreign exchange rate variation is recovered through tariff as per CERC Regulation.

i) Credit risk

Credit risk is the risk that a counter party will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The company is exposed to credit risk from its operating activities (primarily trade receivables/leased assets) and from its financing activities including deposits with banks and financial institutions.

ii) Liquidity risk.

Liquidity risk is the risk that the Company may not be able to meet its present and future cash and collateral obligations without incurring unacceptable losses.

iii) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market prices comprise three types of risk: currency rate risk, interest rate risk and other price risks, such as equity price risk and commodity risk. Financial instruments affected by market risk include loans and borrowings, deposits and investments. Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

The company operates in a regulated environment. Tariff of the company is fixed by the Central Electricity Regulatory Commission (CERC) through Annual Fixed Charges (AFC) comprising the following five components:
1. Return on Equity (RoE), 2. Depreciation, 3. Interest on Loans, 4. Operation & Maintenance Expenses and 5. Interest on Working Capital Loans. In addition to the above Foreign Currency Exchange variations and Taxes are also recoverable from Beneficiaries in terms of the Tariff Regulations. Hence variation in interest rate, currency exchange rate variations and other price risk variations are recoverable from tariff and do not impact the profitability of the company.

(B) Credit Risk

The Company is exposed to credit risk from its operating activities (primarily trade receivables) and from its financing activities, including deposits with banks and other financial instruments.

Trade Receivables & lease receivables :-

The Company extends credit to customers in normal course of business. The Company monitors the payment track record of the customers. Outstanding receivables are regularly monitored. The Company evaluates the concentration of risk with respect to trade receivables as low, as its customers are mainly state government authorities and operate in largely independent markets.

Lease receivables of the company are with regard to Power Purchase Agreements classified as deemed lease as per Appendix C of Ind AS 17- 'Leases' as referred to in Note No. 34. The power purchase agreements are for sale of power to single beneficiary and recoverability of interest income and principal on leased assets i.e. PPE of the power stations are assessed on the same basis as applied for trade receivables.

Financial assets at amortised cost :-

Employee Loans: The Company has given loans to employees at concessional rates as per Company's policy which have been measured at amortised cost at Balance Sheet date. The recovery of the loan is on fixed instalment basis from the monthly salary of the employees. The loans are secured by way of mortgage/hypothecation of the assets for which such loans are given. Management has assessed the past data and does not envisage any probability of default on these loans.

Loans to Govt. of Arunanchal Pradesh : The Company has given loan to Govt. of Arunachal Pradesh at 9% rate of interest as per the terms and conditions of MOU signed between the Company and Govt of Arunachal Pradesh for construction of hydroelectric projects in the state. The loan has been measured at amortised cost. The loan is recoverable from the share of free power of the state government from the first hydroelectric project to be commissioned in the state. Management does not envisage any probability of default on the loan.

RAY & RAY Webel Bhavan Kolkata-91

FARIDABAD

Financial instruments and cash deposits :-

The Company considers factors such as track record, size of the bank, marke[illegible]putation and service standards to select the banks with which ba[illegible]es and deposits are maintained. Generally, the balances are maintained with the banks with which the Company has also availed borrowings. The Company invests surplus cash in short term deposits with scheduled banks. The company has balances and deposits with banks which are well diversified across private and public sector banks with limited exposure with any single bank.

(i) Exposure to credit risk

The carrying amount of financial assets represents the maximum credit exposure. The maximum exposure to credit risk at the reporting date was as under:

Particulars	31.03.2018	31.03.2017
Financial assets for which loss allowance is measured using 12 months Expected Credit Losses (ECL)		
Non-current investments	0	0
Loans -Non Current	0	0
Other Non Current Financial Assets	0	0
Current Investments	0	0
Cash and cash equivalents	-651094	559668
Bank balances	0	0
Loans -Current	0	0
Total (A)	**-651094**	**559668**
Financial assets for which loss allowance is measured using Life time Expected Credit Losses (ECL)		
Trade Receivables	0	0
Lease Receivables	0	0
Total (B)	**0**	**0**
TOTAL (A+B)	**-651094**	**559668**

(ii) Provision for expected credit losses :-

(a) Financial assets for which loss allowance is measured using 12 month expected credit losses

The Company assesses outstanding receivables on an ongoing basis considering changes in payment behaviour and provides for expected credit loss on case-to-case basis.

(b) Financial assets for which loss allowance is measured using life time expected credit losses

CERC Tariff Regulations 2014-19 allow the Company to raise bills on beneficiaries for late-payment surcharge. which adequately compensates the Company for time value of money arising due to delay in payment. Further, the fact that beneficiaries are primarily State Governments/ State Discoms and considering the historical credit loss experience for trade receivables, the Company does not envisage either impairment in the value of receivables from beneficiaries or loss due to time value of money due to delay in realization of trade receivables. However, the Company assesses outstanding trade receivables on an ongoing basis considering changes in operating results and payment behaviour and provides for expected credit loss on case-to-case basis. As at the reporting date company does not envisage any default risk on account of non-realisation of trade receivables.

(iii) Ageing analysis of trade receivables

The ageing analysis of the trade receivables is as below:

Ageing	Not over due	0-60 days past due	61-120 days past due	121-180 days past due	More than 180 days past due	Total
Gross Carrying amount as on 31.3.2018.						0
Gross Carrying amount as on 31.3.2017.						0

(iv) Reconciliation of impairment loss provisions

The movement in the allowance for impairment in respect of financial assets during the year was as follows:

	Trade Receivables	Lease Receivable	Loans	Total
Balance as at 1.4.2017	0	0	0	0
Changes in Loss Allowances	0	0	0	0
Balance as at 31.03.2018	0	0	0	0

NHPC LIMITED FARIDABAD

RAY & RAY Kolkata-91

694

(C) Liquidity Risk

Prudent liquidity risk management implies maintaining sufficient cash and marketable securities and the availability of funding through an adequate amount of committed credit facilities to meet obligations when due.

i) The Company's objective is to maintain optimum levels of liquidity at all times to meet its cash and collateral requirements. The Company relies on a mix of borrowings and excess operating cash flows to meet its need for funds. The current committed lines of credit and internal accruals are sufficient to meet its short to medium term expansion needs. The Company monitors rolling forecasts of its liquidity requirements to ensure that it has sufficient cash to meet capital expenditure and operational needs while maintaining sufficient headroom on its undrawn committed borrowing facilities at all times so that the borrowing limits or covenants (where applicable) are not breached on any of its borrowing facilities.

The company had access to the following undrawn borrowing facilities at the end of the reporting period:

	As at 31st March 2018	As at 31st March 2017
At Floating Rate		
fixed rate		
Total	-	-

ii) Maturities of Financial Liabilities:

The amounts disclosed in the table below are the contractual undiscounted cash flows. Balances due within 1 year is equal to their carrying balances as the impact of discounting is not significant.

(Amount In ₹)

As at 31st March 2018

Contractual maturities of financial liabilities	Note No.	Outstanding Debt as on 31.03.2018	Within 1 Year	More than 1 Year & Less than 3 Years	More than 3 Year & Less than 5 Years	More than 5 Year
Borrowings	16.1, 20.1 & 20.3	-	-	-	-	-
Other financial Liabilities	16.2 & 20.3	613,82,668	608,27,984	5,35,107	19,577	-
Trade Payables	20.2	1069,19,696	1069,19,696	-	-	-
Total Financial Liabilities		1683,02,364	1677,47,680	5,35,107	19,577	-

(Amount in ₹)

As at 31st March 2017

Contractual maturities of financial liabilities	Note No.	Outstanding Debt as on 31.03.2017	Within 1 Year	More than 1 Year & Less than 3 Years	More than 3 Year & Less than 5 Years	More than 5 Year
Borrowings	16.1, 20.1 & 20.3	-	-	-	-	-
Other financial Liabilities	16.2 & 20.3	549,52,928	549,52,928	-	-	-
Trade Payables	20.2	407,39,445	407,39,445	-	-	-
Total Financial Liabilities		956,92,373	956,92,373	-	-	-

NHPC LIMITED FARIDABAD

695

(D) Market Risk:

The sensitivity analysis excludes the impact of movements in market variables ... the carrying value of post-employment benefit obligation provisi ...nd on the non-financial assets and liabilities. The sensitivity of the relevant item of the Statement of Profit and Loss is the effect of the assumed changes in the respective market risks. The Company's activities expose it to a variety of financial risks, including the effects of changes in interest rates.

(i) Interest rate risk and sensitivity

The Company's exposure to the risk of changes in market interest rates relates primarily to the Company's long term debt obligations with floating interest rates. Company's policy is to maintain most of its borrowings at fixed rate. Company's fixed rate borrowings are carried at amortised cost and are not subject to interest rate risk. Further the company refinance these debts as and when favourable terms are available. The company is also compensated for variability in floating rate through recovery by way of tariff adjustments under CERC tariff regulations.

The exposure of the company's borrowing to interest rate changes at the end of the reporting period are as follows:

Particulars	As at 31st March 2018	As at 31st March 2018	As at 31st March, 2017	As at 31st March, 2017
	weighted average interest rate		weighted average interest rate	
Floating Rate Borrowings (INR)				
Floating Rate Borrowings (FC)				
Fixed Rate Borrowings (INR)				
Fixed Rate Borrowings (FC)				
Total		-		-

Interest Rate Sensitivity Analysis

Profit or loss is sensitive to higher/lower interest expense from borrowings as a result of change in interest rates. With all other variables held constant, the following table demonstrates the impact of borrowing cost on floating rate portion of loans and borrowings .

(Amount in ₹)

Particulars	Effect on Profit before Tax	
	As at 31st March 2018	As at 31st March, 2017
Borrowing in INR-Interest rates-decreased by ..... basis points (Previous year 2016-17 decreased by 5 basis points)*		
Borrowing in FC-Interest rates-increased by ..... basis points (Previous year 2016-17 increased by 55 basis points)*		
Borrowing in FC-Interest rates-decreased by ..... basis points (Previous year 2016-17 decreased by 110 basis points)*		

However there is no impact on profit or loss for increase and decrease in interest rates, as the same is recoverable from beneficiaries through tariff.

(ii) Price Risk:

(a) Exposure

The company's exposure to price risk arises from investment in equity shares and debt instruments classified in the financial statements as Fair Value Through OCI. Company's investment in equity shares are listed in recognised stock exchange and are publicly traded in the stock exchanges. Company's investment in debt instruments comprise quoted Government Securities and Public Sector Bonds and are publicly traded in the market. The investment has been classified under non-current investment in Balance Sheet.

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Kolkata-91

(b) Price Risk Sensitivity

For Investment in Equity Instruments (Investment in equity shares of IOB and PTC)

The table below summarises the impact of increase/decrease in the market price of investment in equity instruments on the company's equity for the year:

Particulars	As at 31st March 2018		As at 31st March, 2017	
Investment in Equity shares of :	% change	Impact on other components of equity	% change	Impact on other components of equity
PTC India Ltd				
Indian Overseas Bank				

Sensitivity has been worked out based on the previous 3 years average of six monthly fluctuations in the share price as quoted on the National Stock Exchange (NSE).

For Investment in Debt Instruments (Investments in Govt and PSU Bonds)

The table below summarises the impact of increase/decrease of the market value of the debt instruments on company's equity for the year:

Particulars	As at 31st March 2018		As at 31st March, 2017	
	% change	Impact on other components of equity	% change	Impact on other components of equity
Government Securities				
PSU Tax Free Bonds				

(iii)Foreign Currency Risk

The company is compensated for variability in foreign currency exchange rate through recovery by way of tariff adjustments under the CERC Tariff Regulations.

(a) Foreign Currency Exposure:

The company's exposure to foreign currency risk at the end of the reporting period expressed in INR are as follows :

(Amount in ₹)

Particulars	As at 31st March 2018	As at 31st March, 2017
Financial Liabilities:		
Foreign Currency Loans	198,52,793	187,54,825
Other Financial Liabilities		
Net Exposure to foreign currency (liabilities)	19852793	18754825

(b) Sensitivity Analysis

There is no impact of foreign currency fluctuations on the profit of the company as these are either adjusted to the carrying cost of respective fixed asset/Capital Work-in-Progress or recovered through tariff as per CERC Tariff Regulation 2014-19.

For Ray and Ray
Chartered Accountants

(Firm Regn. No. 301072E)

Asish Kumar Mukhopadhyay

(Asish Kumar Mukhopadhyay)
Partner
M.No. 056359

(Sharad Chandra)
(Head of Finance)
वरिष्ठ प्रबंधक (वित्त)
Sr. Manager (Fin.)
तीस्ता--V पावर स्टेशन
Teesta-V Power Station
बालुआर, सिलीगुड़ी

26.4.18
(Sahadev Khatua)
(Head of Project)

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

(3) Capital Management

(a) Capital Risk Management

The primary objective of the Company's capital management is to maximize the shareholder value. CERC Tariff Regulations prescribe Debt : Equity ratio of 70:30 for the purpose of fixation of tariff of Power Projects. Accordingly the company manages its capital structure to maintain the normative capital structure prescribed by the CERC.

The Company monitors capital using Debt : Equity ratio, which is net debt divided by total capital. The Debt : Equity ratio are as follows:

Statement of Gearing Ratio		
Particulars	As at March 31, 2018	As at March 31, 2017
(a) Total Debt	-	-
(b) Total Capital	32197,33,709	27499,08,870
Gearing Ratio (a/b)	0.00	0.00

Note: For the purpose of the Company's capital management, capital includes issued capital and reserves. Net debt includes interest bearing loans and borrowings.

(b) Loan Covenants:

Under the terms of the major borrowing facilities, the company is required to comply with the following financial covenants:-

1. Company shall maintain credit rating AAA and if rating comes down, rate of interest shall be increased by 25 basis point for each notch below AAA rating .
2. Debt to net worth should not exceed 2:1.
3 Interest coverage ratio should be more than 2 times and should be calculated as ((Net Profit+Non Cash Expenditures+Interest Payable-Non Cash Income)/Interest Payable))
4. First Charge on Assets with 1:1.33 coverage on pari paasu basis.

During the year the company has complied with the above loan covenants.

(c) Dividends:

	As at March 31, 2018	As at March 31, 2017
(i) Equity Shares		
Final dividend for the year 2016-17 of INR 0.10 per fully paid share approved in Sep-2017 paid in Oct-2017. (31st March 2017- INR 0.58 fully paid share for FY 2015-16).	0.00	0.00
Dividend Distribution Tax on Final Dividend	-	89.08
Interim dividend for the year ended 31st March 2018 of INR 1.12 (31st March 2017- INR 1.70) per fully paid share.	-	0.00
Dividend Distribution Tax on Interim Dividend	-	383.14
(ii) Dividend not recognised at the end of the reporting period		
In addition to the above dividends, since year end the directors have recommended the payment of a final dividend of INR ..... (31 st March 2017-INR 0.10) per fully paid up Shares . The proposed dividend is subject to the approval of shareholders in the ensuring AGM.		-
Dividend Distribution Tax on Proposed Dividend		-

For Ray and Ray
Chartered Accountants
(Firm Regn. No. 301072E)

Asish Kumar Mukhopadhyay
(Asish Kumar Mukhopadhyay)
Partner
M.No. 056359

RAY & RAY CHARTERED ACCOUNTANTS Kolkata-91

(Sharad Chandra)
Head of Finance
वरिष्ठ प्रबंधक (वित्त)
Sr. Manager (Fin.)
तीस्ता–V पावर स्टेशन
Teesta-V Power Station
बालुटार, सिक्किम / Balutar, Sikkim

NHPC LIMITED FARIDABAD

(Sahadev Khatua)
Head of Project
26.4.18

Annexure for reporting of transaction pertaining to previous period i.e. period prior to FY 2017-18.

Name of unit: TEESTA-V POWER STATION

Entries relating to prior period passed through natural head of accounts relating to Income & Expenditure, Assets & Liabilities during Period ended 31.03.2018

S.No	Head Of Account	Account Description	Dr/Cr	Amount of Prior Period Adjustment	Reasons for prior period adjustment

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Kolkata-91

699

Summary of Prior Period Adjustments made during Period ended 31.03.2018

S.No	Nature	Amount of Prior Period Adjustment	Year from which error pertains
A.	Income		
	Revenue from Operations		
	Other Income		
	Total income (A)		
B.	Expense		
	Generationand Other Expenses		
	Employee Benefits Expense		
	Finance Cost		
	Depreciation & Amortization Expenses		
	total expenses (B)		
C	ASSETS		
1	NON-CURRENT ASSETS		
a)	Property Plant & Equipment		
b)	Capital Work In Progress		
c)	Investment Property		
d)	Other Intangible Assets		
e)	Financial Assets		
	i) Investments		
	ii) Trade Receivables		
	iii) Loans		
	iv) Others		
f)	Deferred Tax Assets (net)		
f)	Other Non Current Assets		
g)	Non Current Assets - Regulatory Assets		
2	CURRENT ASSETS		
a)	Inventories		
b)	Financial Assets		
	i) Investments		
	ii) Trade Receivables		
	iii) Cash & Cash Equivalents		
	iv) Bank balances		
	v) Loans		
	vi) Others		
c)	Current Tax Assets (Net)		
d)	Other Current Assets		
	TOTAL ASSETS (C)		
D	LIABILITIES		
2	NON-CURRENT LIABILITIES		
a)	Financial Liabilities		
	i) Borrowings		
	ii) Trade Payables		
	Total outstanding dues of micro enterprises and small enterprises		
	Total outstanding dues of Creditors other than micro enterprises and small enterprises		
	iii) Other financial liabilities		
b)	Provisions		
c)	Deferred Tax Liabilities (Net)		
d)	Other non-current Liabilities		
3	CURRENT LIABILITIES		
a)	Financial Liabilities		
	i) Borrowings		
	ii) Trade Payables		
	iii) Other financial liabilities		
b)	Other Current Liabilities		
c)	Provisions		
d)	Current Tax Liabilities (Net)		

RAY & RAY Vidyut Bhavan

NHPC LIMITED ABAD

700

Note No. - 34: Other Explanatory Notes to Accounts

1. Disclosures relating to Contingent Liabilities:-

a)Claims against the Company not acknowledged as debts in respect of:

(i) Capital works

Contractors have lodged claims aggregating to ₹ **797,59,12,349** (previous year ₹**683,15,71,213**) against the Company on account of rate & quantity deviation, cost relating to extension of time, idling charges due to stoppage of work/delays in handing over the site etc. These claims are being contested by the company as being not admissible in terms of provisions of the respective contracts or are lying at arbitration tribunal/other forums/under examination with the Company. It includes ₹**418,95,31,910** (Previous year ₹ **367,73,59,943**) towards arbitration awards including updated interest thereon, against the Company, which have been challenged/decided to be challenged in the Court of Law.

Management has assessed the above claims and recognized a provision of ₹ **Nil** (previous year ₹ **Nil**) based on probability of outflow of resources embodying economic benefits and estimated ₹ **797,59,12,349** (previous year ₹ **683,15,71,213**)as the amount of contingent liability i.e. amounts for which Company may be held contingently liable. In respect of such estimated contingent claims either outflow of resources embodying economic benefits is not probable or a reliable estimate of the amount required for settling the obligation cannot be made. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

(ii) Land Compensation cases

In respect of land acquired for the projects, some of the land losers have filed claims for higher compensation amounting to ₹ **17,61,79,360** (Previous year ₹ **Nil**) before various authorities/courts. Pending settlement, the Company has assessed and provided an amount of ₹ **Nil** (Previous year ₹ **Nil**) based on probability of outflow of resources embodying economic benefits and estimated ₹ **17,61,79,360** (previous year ₹ **Nil**) as the amount of contingent liability as outflow of resources is considered as not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

(iii) Disputed Tax Demands

Disputed Income Tax/Sales Tax/Service Tax/ other taxes/duties matters pending before various appellate authorities amount to ₹ **Nil** (previous year ₹ **Nil**). Pending settlement, the Company has assessed and provided an amount of ₹ **Nil** (previous year ₹ **Nil)** based on probability of outflow of resources embodying economic benefits and rest of the claims i.e. ₹ **Nil** (previous year ₹ **Nil**) are being disclosed as contingent liability as outflow of resources is considered not probable.In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

(iv) Others

Claims on account of other miscellaneous matters amount to ₹ **3,98,101**(previous year ₹ **3,98,101**). These claims are pending before various forums. Pending settlement, the Company has assessed and provided an amount of ₹ **Nil** (previous year ₹ **Nil**)based on probability of outflow of resources embodying economic benefits and estimated ₹ **Nil** (previous year ₹ **Nil**) as the amount of contingent liability as outflow of resources is considered as not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

The above is summarized as at 31.03.2018 as below:

(Amount in ₹)

Sl. No.	Particulars	Claims as on 31.03.2018	up to date Provision against the claims/ paid	Contingent liability as on 31.03.2018	Contingent liability as on 31.03.2017	Addition/(deduction) from contingent liability during the period	Reduction of contingent liability from OpeningBalance as on 01.04.2017
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)	(viii)
1.	Capital Works	7975912349	Nil	7975912349	6831571213	1144341136	Nil
2.	Land Compensation cases	176179360	Nil	176179360	Nil	176179360	Nil
3.	Disputed tax matters	Nil	Nil	Nil	Nil	Nil	Nil
4.	Others	398101	Nil	398101	398101	Nil	Nil
	Total	**8152489810**	**Nil**	**8152489810**	**6831969314**	**1320520496**	**Nil**

(b) The above contingent liabilities do not include contingent liabilities on account of pending cases in respect of service matters & others where the amount cannot be quantified.

(c) It is not practicable to ascertain and disclose the uncertainties relating to outflow in respect of contingent liabilities.

(d) There is possibility of reimbursement to the company of ₹ **Nil** (previous year ₹ **Nil**)towards above contingent liabilities.

(e) (i) An amount of ₹ **Nil** (previous year ₹ **Nil**) stands paid towards above Contingent Liabilities in respect of Capital Works, pursuant to NitiAayog directions issued vide OM No. 14070/14/2016-PPPAU dated 5th September 2016, in cases where Arbitral Tribunals have passed orders in favour of contractors in arbitral proceedings and such awards/orders have been further challenged by the Company in a Court of Law, upto 75% of the arbitral award (including interest payable as per such award) subject to contractors fulfilling the terms and conditions laid down in the Standard Operating Procedures framed by the Company in this regard. The amount so released is being shown as Current Financial Assets-Others (Note No. 11).

(ii) An amount of ₹ **365632750** (previous year ₹ **365632750**) stands paid /deposited with courts towards above contingent liabilities to contest the cases and is being shown as Current Assets.

(f) The company's management does not expect that the above claims/obligations (including under litigation), when ultimately concluded and determined, will have a material and adverse effect on the company's results of operations or financial condition.

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Kolkata-91

(g) Category of agency wise details of contingent liability as at 31.03.2018 are as under:

(Amount in ₹)

Sl. No.	Category of Agency	Claims as on 31.03.2018	up to date Provision against the claims/ paid	Contingent liability as on 31.03.2018	Contingent liability as on 31.03.2017	Addition(+)/deduction (-) from contingent liability during the period	Reduction of contingent liability from Opening Balance as on 01.04.2017
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)	(viii)
1	Central Govt. departments	Nil	Nil	Nil	Nil	Nil	Nil
2	State Govt. departments or Local Bodies	67978277	Nil	67978277	Nil	67978277	Nil
3	CPSEs	Nil	Nil	Nil	Nil	Nil	Nil
4	Others	8084511533	Nil	8084511533	6831969314	1252542219	Nil
	TOTAL	**8152489810**	**Nil**	**8152489810**	**6831969314**	**1320520496**	**Nil**

2. **Contingent Assets:** Contingent assets in respect of the company are on account of the following:

a) **Counter Claims lodged by the company on other entities:**
The company has lodged counter claims aggregating to**₹ Nil** (previous year **₹ Nil**)against claims of other entities. These claims have been lodged on the basis of contractual provisions and are being contested at arbitration tribunal/other forums/under examination with the counterparty. It includes **₹ Nil** (previous year **₹ Nil**) towards arbitration awards including updated interest thereon. Based on Management assessment the inflow of economic benefits of **₹ Nil**(previous year **₹ Nil**)are probable and for rest of the claims, possibility of any inflow is remote.

b) **Late Payment Surcharge: (Provided at CO level)**

CERC (Terms & Conditions of Tariff) Regulations 2014-19 provide for levy of Late Payment Surcharge by generating company in case of delay in payment by beneficiaries beyond 60 days from the date of presentation of bill. However, in view of significant uncertainties in the ultimate collection from the beneficiaries as resolved by the management an amount of ₹ .....(previous year ₹ .....) has not been recognised.

c) **Revenue to the extent not recognised in respect of power stations:(Provided at CO level)**

Truing up order of 2009-14 and Tariff Order for 2014-19 is pending in respect of Sewa-II, Chamera III, TLDP-III, and TLDP-IV Power stations pending approval of revised cost estimate. Management has assessed the impact of these expenditures on tariff and considers that inflow of ₹ ..... (previous year ₹ .....) is probable.

d) Business Interruption Losses

Insurance Claim due to Business Interruption Losses in respect of Power Stations are recognised when no significant uncertainty of ultimate collection exists. Management has assessed that claim on account of Business Interruption losses aggregating to ₹ **Nil** (Previous Year ₹ **Nil**) is probable.

e) Other Cases

Claims on account of other miscellaneous matters amount to ₹ **Nil**(previous year ₹ **Nil**). Management has assessed these claims and estimates that inflow of economic benefits of ₹ **Nil** (previous year ₹ **Nil**)are probable.

Contingent Assets are summarized below:

(Amount in ₹)

Sl. No.	Particulars	As at 31.03.2018	As at 31.03.2017
(i)	(ii)	(iii)	(iv)
1.	Counter claims lodged by the company	Nil	Nil
2.	Late Payment Surcharge	Nil	Nil
3.	Revenue to the extent not recognised in respect of power stations	Nil	Nil
4.	Business Interruption Losses	Nil	Nil
5.	Other cases	Nil	Nil
	Total	**Nil**	**Nil**

3. Estimated amount of contracts remaining to be executed on capital account and not provided for are as under:

(Amount in ₹)

	Particulars	As at 31.03.2018	As at 31.03.2017
(i)	(ii)	(iii)	(iv)
1.	Property Plant and Equipment (including CWIP)	274579965	270761675
2.	Investment Property	Nil	Nil
3.	Intangible Assets	Nil	Nil
	Total	**274579965**	**270761675**

4. Pending approval of competent authority, provisional payments / provisions made towards executed quantities of works of some of the items beyond the approved quantities as also for extra items totalling to ₹ **Nil** (previous year ₹ **Nil**)are included in Capital Work-in-Progress/Property Plant &Equipment.

5. Other disclosure under IND AS 11- 'Construction Contracts' are as under:

(Amount in ₹)

Sl.	**Particulars**	**31.03.2018**	**31.03.2017**
(i)	(ii)	(iii)	(iv)
1.	Aggregate amount of costs incurred and recognised profits (less recognised losses) on contracts in progress upto reporting date.	Nil	Nil
2.	Amount of advances received.	Nil	Nil

RAY & RAY CHARTERED ACCOUNTANTS Vidyut Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

704

3.	Amount of retention.	Nil	Nil
4.	The gross amount due from customers for contract works as an asset.	Nil	Nil
5.	The gross amount due to customers for contract works as a liability.	Nil	Nil

6. The effect of foreign exchange fluctuation during the period is as under:

(Amount in ₹)

		For the period ended 31.03.2018	For the Year ended 31.03.2017
(i)	Amount charged to Statement of Profit & Loss excluding depreciation (as FERV)(Net)	1097968	-294509
(ii)	Amount charged to Statement of Profit & Loss excluding depreciation (as Borrowing Cost)*	60967200	22799088
(iii)	Amount charged to Capital work-in-progress (as FERV)	Nil	Nil
(iv)	Amount adjusted by addition to the carrying amount of property, plant & equipment	Nil	Nil
(v)	Amount charged to Regulatory Deferral Account Balances	Nil	Nil

* There is however no impact on profitability of the Company, as the impact of change in foreign exchange rates is recoverable from beneficiaries in terms of prevailing CERC (Terms & Conditions of Tariff) Regulations 2014-19. The exchange rate variation for the year is transferred to deferred foreign currency fluctuation assets (recoverable from beneficiaries) as per Significant Accounting Policy of the Company.

7. OperatingSegment:

a) Electricity generation (including income from embeddedFinance/ Operating leases) is the principal business activity of the Company. Other operations viz., Contracts, Project Management and Consultancy works do not form a reportable segment as per the Ind AS – 108 on 'Operating Segment'.

b) The Company has a single geographical segment as all its Power Stations are located within the Country.

8. Related Party Disclosures are given below:

The Company is a Central Public Sector Undertaking (CPSU) controlled by Central Government by holding majority of shares. Pursuant to Paragraph 25 & 26 of Ind AS 24, entities over which the same government has control or joint control of, or significant influence, then the reporting entity and other entities shall be regarded as related parties. The Company has applied the exemption available for government related entities and have made limited disclosures in the financial Statements.

(a) Name and nature of relationship with Related Parties:

S.No	Name of the Related parties	Nature of Relationship with NHPC
1	Government of India	Shareholder having control over company
2	CPSUs, KV, Other Departments controlled by Government of India	Entities controlled by the same Government (Central Government) that has control over NHPC

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

FARIDABAD

(b)Transactions with Related Parties-Following transactions occurred with related parties:

(Amount in ₹)

Particulars	For the year ended 31.03.2018	For the year ended 31.03.2017
(i)	(ii)	(iii)
i)Transaction with Government that has control over company (NHPC)- (Central Govt.)		
Services Received by the Company	5299672	6868169
Services Provided by the Company	Nil	Nil
Sale of goods/Inventory made by the company	Nil	Nil
ii) Transaction with Entities controlled by the same Government that has control over company (NHPC)		
Purchase of property/Other assets	51146143	28880000
Purchase of goods/Inventory	7496314	8913634
Services Received by the Company	138865762	208952684
Services Provided by the Company	Nil	Nil
Sale of goods/Inventory made by the company	Nil	Nil
iii) Transaction with Subsidiaries (NHDC, LDHCL & BSUL)		
Services Provided by the Company	Nil	Nil
Deputation of Employees by the company	Nil	Nil
Deputation of Employees to the company	Nil	Nil
Dividend Received by the company	Nil	Nil
Finance including loans & equity contribution made by the company	Nil	Nil
iv) Transaction with Joint Ventures (CVPPL & NHPTL)		
Services Provided by the Company	Nil	Nil
Deputation of Employees by the company	Nil	Nil
Finance including loans & equity contribution made by the company	Nil	Nil

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Kolkata-91

(c) Outstanding Balances with Related Parties:

(Amount in ₹)

Particulars	As at 31.03.2018	As at 31.03.2017
(i)	(ii)	(iii)
i)Balances with Government that has control over company (NHPC)-(Central Govt.)		
Payables by the Company	3147458	1339424
Receivables by the Company	13800	275330
Loan from Government (Subordinate debts)	Nil	Nil
Balances out of commitments made by the company	Nil	Nil
ii) Balances with Entities controlled by the same Government that has control over company (NHPC)		
Payables by the Company	4956787	4666958
Receivables by the Company	30777699	142798005
Balances out of commitments made by the company	Nil	Nil
iii) Balances with Subsidiaries (NHDC, LDHCL & BSUL)		
Receivables by the Company	Nil	Nil
Payables by the Company	Nil	Nil
Balances out of commitments made by the company	Nil	Nil
iv) Balances with Joint Ventures (CVPPL & NHPTL)		
Receivables by the Company	Nil	Nil
Payables by the Company	Nil	Nil
Balances out of commitments made by the company	Nil	Nil

The Company has business transactions with the state governments and entities controlled by the Govt. of India. Transactions with these entities are carried out at market terms on arms-length basis through a transparent price discovery process against open tenders, except in a few cases of procurement of spares/services from Original Equipment Manufacturers (OEMs) for proprietary items/ on single tender basis due to urgency, compatibility or other reasons. Such single tender procurements are also done through a process of negotiation with prices benchmarked against available price data of same/similar items. Therefore, party-wise details of such transactions have not been given since such transactions are carried out in the ordinary course of business at normal commercial terms and not considered to be significant.

9. (a) Balances shown under material issued to contractors, claims recoverable including insurance claims, advances for Capital expenditure, Sundry Debtors, Advances to Contractors, Sundry Creditors and Deposits/Earnest money from contractors are subject to reconciliation/ confirmation and respective consequential adjustments. Claims recoverable also include claims in

RAY & RAY CHARTERED ACCOUNTANTS Vidyut Bhavan Kolkata 91

NHPC LIMITED FARIDABAD

707

respect of projects handed over or decided to be handed over to other agencies in terms of Government of India directives. In the opinion of the management, unconfirmed balancesshall not have any material impact.

(b) The confirmation from external parties in respect of Trade Receivables, Trade Payables, Deposits, Advances to Contractors/Suppliers/Service Providers/Others including for capital expenditure and material issued to contractors is sought for outstanding balances of ₹ 5,00,000 or above in respect of each party as at 31st December of every year. Status of confirmation of balances as at December 31, 2017 as well as amount outstanding as on 31.03.2018 is as under:

(Amount in ₹)

Particulars	Outstanding amount as on 31.12.2017	Amount confirmed	Outstanding amount as on 31.03.2018
Trade receivable	Nil	Nil	Nil
Deposits, Advances to contractors/ suppliers/service providers/ others including for capital expenditure and material issued to contractors	681508827	54551421	650565292
Trade/Other payables	60161320	21578869	149310804
Security Deposit/Retention Money payable	15762178	10858523	16869878

(c) In the opinion of the management, unconfirmed balances will not have any material impact.

10. Other disclosures as per Schedule-III of the Companies Act, 2013 are as under:-

(₹ in Crore)

	Particulars	For the year ended 31.03.2018	For the year ended 31.03.2017
a)*	Value of imports calculated on CIF basis: i) Capital Goods	Nil	Nil
b)*	Expenditure in Foreign Currency i) Interest ii) Other Misc. Matters	9713522 30016507	18403556 45752274
c)*	Value of spare parts and Components consumed in operating units. i) Imported ii) Indigenous	Nil 11303097	Nil 19281196
d)*	Earnings in foreign currency i) Others	Nil	Nil

* Accrual basis.

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Vidyut Bhavan Kolkata-91

11. Disclosure related to Corporate Social Responsibility (CSR):

(i) The breakup of CSR expenditure under various heads of expenses incurred is as below:-

(Amount in ₹)

S.No	Heads of Expenses constituting CSR expenses	For the year ended on 31.03.2018	For the year ended on 31.03.2017
1	Health Care and Sanitation	284491	284145
2	Education & Skill Development	770265	661032
3	Women Empowerment /Senior Citizen	Nil	Nil
4	Environment	Nil	Nil
5	Art & Culture	Nil	Nil
6	Ex-Armed Forces	Nil	Nil
7	Sports	Nil	Nil
8	National Welfare Fund	Nil	Nil
9	Technology & Research	Nil	Nil
10	Rural Development	772221	3196658
11	Capacity Building	Nil	45254
12	SwachhVidyalayaAbhiyan	Nil	Nil
13	Swachh Bharat Abhiyan	1345234	Nil
	Total amount	**3172211**	**4187089**

(ii) Other disclosures:-

(a) Details of expenditure incurred during the year ended on 31.03.2018 paid and yet to be paid along with the nature of expenditure (capital or revenue nature) is as under:-

(Amount in ₹)

		Paid (a)	Yet to be paid (b)	Total (a+b)
(i)	Construction/Acquisition of any asset	2290916	596804	2887720
(ii)	On purpose other than (i) above	284491	Nil	284491
	Total	**2575407**	**596804**	**3172211**

(b) As stated above, a sum of **₹ 596804/-** out of total expenditure of **₹ 3172211/-** is yet to be paid to concerned parties which are included in the relevant head of accounts pertaining to liabilities.

12. Disclosures as required under Section 22 of The Micro, Small and Medium Enterprises Development Act, 2006 read with notification of Ministry of Corporate Affairs dated 04.09.2015 (Refer Note no. 20.2 and 20.3 of the Balance Sheet) are as under:

(Amount in ₹)

Sl. No.	Particulars	As at 31.03.2018	As at 31.03.2017
(i)	The principal amount and the interest due thereon remaining unpaid to any supplier on Balance Sheet date: a) Trade Payables: -Principal	1397183	3069633

	-Interest b) Others: -Principal -Interest	Nil 2617614 Nil	Nil 1566272 Nil
(ii)	The amount of interest paid by the buyer in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during the year	Nil	Nil
(iii)	The amount of interest due and payable for the year of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;	Nil	Nil
(iv)	The amount of interest accrued and remaining unpaid as on Balance Sheet date	Nil	Nil
(v)	The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	Nil	Nil

13. Sales, rebate to beneficiaries, exchange rate variation, interest on loans/ bonds (expenditure) etc. have been accounted for based on Advices received from Corporate Office.

14. Disclosures as required under Ind AS-36 on "Impairment of Assets" shall be dealt at Corporate Office.

15. (a). Final expenditure regarding employee benefits based on actuarial valuation and Corporate Office expenses shall be allocated at consolidation level at Corporate Office and further debited to units through closing entry.
(b). Disclosures as required under Ind AS-19 on "Employee Benefits" and Ind AS-17 on Leases shall be dealt at Corporate Office.

16. **Disclosure in respect of insurance claim by All Power Stations:**

The Assets of the all power station and loss of generation are covered under Mega Risk Policy. Status of Insurance claim in r/o Teesat-v power station as on 31.03.2018 is as under:

NHPC LIMITED FARIDABAD

RAY & CHARTERED ACCOUNTANTS

710

(Amount in ₹)

Particulars of claims	Updated claim lodged	Amount received	Amount charged to Statement of P&L	Balance receivable	
				As at 31.03.2018	As at March 31, 2017
Against material damage	9,34,89,398	71,00,000	6,00,00,000	2,63,89,398	7,58,79,063
CPM damage	Nil	Nil	Nil	Nil	Nil
# Business Interruption Loss: -On account of generation loss -On account of increased cost of working	Nil	Nil	Nil	Nil	Nil
Total	**9,34,89,398**	**71,00,000**	**6,00,00,000**	**2,63,89,398**	**7,58,79,063**

(Income recognised in respect of "Business Interruption Loss" during the year is ₹ **Nil** (Cumulative as on 31.03.2018 is ₹ **Nil**).

17. Nature and details of provisions (refer Note No. 17 and 22 of Balance Sheet)

(i) General

Provisions are recognised when the company has a present obligation (legal or constructive) as a result of a past event, itis probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. When the company expects some or all of a provision to bereimbursed, for example, under an insurance contract, the reimbursement is recognised as a separate asset, but onlywhen the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of profitand loss net of any reimbursement.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects,when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to thepassage of time is recognised as a Finance Cost.

(ii) Provision for employee benefits:

a) Provision for Performance Related Pay/Incentive:

Short-term Provision has been recognised in the accounts towards Performance Related Pay/ incentive to employees for the year (Previous Year 2016-17) on the basis of Management Estimates as per company's rules in this regard which are based on the guidelines of the Department of Public Enterprises, Government of India.

b) Provision For Wage Revision as per 3rd Pay Revision Committee (PRC):

Short term provision for wage revision of the employees of the company has been recognised in the accounts for the period 1.01.2017 to 31.03.2018 as per notification of the Development of Public Enterprises, Government of India.

(iii) Other Provisions:

a) **Provision For Tariff Adjustment:**

Provision for tariff adjustment is made on estimated basis against probable refund to beneficiaries on reassessment of tariff billed, pending approval of Tariff/truing up for the period 2014-19 by Central Electricity Regulatory Commission(CERC).

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

b) Provision for Livelihood Expenses:

Provision has been recognised at discounted value adjusted for average inflation in the accounts towards special financial package finalised in consultation with the State Government and approved by the Board of Directors of NHPC for livelihood assistance of the project affected families (PAFs) in Parbati-II and Parbati-III. As per the package, pending finalisation of modalities of payment, one eligible person from each PAF shall be provided livelihood assistance equivalent to minimum wage of unskilled category as per the Government of Himachal Pradesh/ Central Government whichever is higher on monthly instalment basis, for the periods as under:

i) Till the date of superannuation for PAFs eligible for employment.

ii) For 2000 days to those PAFs left with zero balance land but excluded for employment.

iii) For 1000 days to all remaining PAFs.

c) Provision for Committed Capital Expenditure:

Provision has been recognised at discounted value for Capital Expenditure to be incurred towards environment, compensatory afforestation, local area development, etc. which was a pre-condition for granting approval for construction of the project and expenditure towards which had not been completed till commissioning of the project. Such provisions are adjusted against the incurrence of actual expenditure as per demand raised by the concerned State Government Authorities.

d) Provision for restoration expenses of insured assets:

Provision has been recognised in the accounts based on Management Estimates for restoration of damaged assets insured under Mega & CPM Policy. Utilization of the provision is to be made against incurrence of actual expenditure towards restoration of the assets.

e) Provisions for expenditure in respect of Arbitration Award/Court cases:

This includes provisions created on the basis of management assessment as to probable outflow in respect of contractors claims against which arbitration award/Court decision have been received and which have been further challenged in a Court of Law. Utilization/outflow of the provision is to be made on the outcome of the case.

f) Provisions- Others: This includes provisions towards:-

(i) Contractor claims,Land compensation cases, disputed tax demands and other cases created on the basis of management assessment as to probable outflow. Utilization/outflow of the provision is to be made on the outcome of the case .

(ii) Wage revision of Central Government Employees whose services are utilised by the company.

18. Opening balances/corresponding figures for previous year/period have been re-grouped/re-arranged wherever necessary.

19. Unit/Project specific notes as per **Annexure-I** below **(to be given only by the respective project/unit pertaining to their project/unit)**.

20. **Disclosure for reporting of matters under Companies (Auditor's Report) Order, 2016.:**

a) Undisputed Statutory dues outstanding as on 31.03.2018 which have not been deposited within six months from the date they became payable:

Nature of dues	Amount (in Rs.)	Due date of remittance
EPF	Nil	Nil
Income Tax	Nil	Nil

712

Goods & Service Tax Act	Nil	Nil
Sales Tax /VAT	Nil	Nil
Service Tax	Nil	Nil
Custom Duty	Nil	Nil
Excise Duty	Nil	Nil
Works Contract Tax	Nil	Nil
Any other levies (Please specify)	Nil	Nil

b) Statutory dues which have not been deposited on account of any dispute:-

Name of the Statute	Nature of dues	Amount(in Rs.)	Year to which it pertains	Forum at which case is pending
Income Tax Act,1961	Income Tax	Nil	Nil	Nil
Sales Tax Acts/VAT Act	Sales Tax/ VAT	Nil	Nil	Nil
Finance Act,1994	Service Tax	Nil	Nil	Nil
Custom Act,1962	Custom Duty	Nil	Nil	Nil
Central Excise Tariff Act, 1985	Excise Duty	Nil	Nil	Nil
Works Contract Tax	Works Contract Tax	Nil	Nil	Nil
Goods & Service Tax Act	Goods & Service Tax	Nil	Nil	Nil
Please specify	Any other levies	Nil	Nil	Nil

c) Details of Immovable Properties (land and other than land) for which title deeds are not held in the name of the company (The detail shall tally with foot note given under Note No. 2.1 " Property Plant & Equipment"):

Sl. No.	Details of Land	Gross Block as at 31.03.2018	Net Block as at 31.03.2018	Area (in Hectare)	Reasons for non-execution of title deed
1	Land-Freehold	Nil	Nil	Nil	
2	Land-Leasehold	Nil	Nil	Nil	
3	Other than Land-	Nil	Nil	Nil	

For Ray and Ray
Chartered Accountants
(Firm Regn No. 301072E)

Asish Kumar Mukhopadhyay

(Asish Kumar Mukhopadhyay)
Partner
M.No. 056359

Date: 26th April, 2018

Place: Balutar

(Sharad Chandra)
Head of Finance
वरिष्ठ प्रबंधक (वित्त)
Sr. Manager (Fin.)
तीस्ता–V पावर स्टेशन
Teesta-V Power Station
बालुटार, सिक्किम / Balutar, Sikkim

713

NHPC LIMITED FARIDABAD

26.4.18

(Sahadev Khatua)
Head of Project

RAY & RAY CHARTERED ACCOUNTANTS Kolkata-91

I. Summary of Contingent Liabilities as on 31/03/2018

(Amount in Rupees)

Sl. No.	Particulars	Claims as on 31/03/2018	Provision against the claims	Contingent liability as on 31/03/2018	Contingent liability as on 31/03/2017	Addition of contingent liability for the period	Reduction in Contingent Liability with reference to Opening Balance as on 01.04.2017
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)	(viii)
A.	Capital Works	7,97,59,12,349	0	7,97,59,12,349	6,83,15,71,213	1,14,43,41,136	0
B.	Land Compensation cases	17,61,79,360	0	17,61,79,360	0	17,61,79,360	0
C.	Disputed tax matters	0	0	0	0	-	0
D.	Others	3,98,101	0	3,98,101	3,98,101	-	0
	Total	**8,15,24,89,810**	**0**	**8,15,24,89,810**	**6,83,19,69,314**	**1,32,05,20,496**	**0**

II. Summary of Contingent Liabilities (Category of Agency wise) as on 31/03/2018

(Amount in Rupees)

Sl. No.	Category of Agency	Claims as on DD/MM/YYYY (31/03/2018)	Provision against the claims	Contingent liability as on DD/MM/YYYY (31/03/2018)	Contingent liability as on DD/MM/YYYY (31/03/2017)	Addition of contingent liability for the period	Reduction in Contingent Liability with reference to Opening Balance as on 01.04.2017
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)	(viii)
1	Central Govt. departments	0	0	0	0	0	0
2	State Govt. departments or Local Bodies	6,79,78,277	0	6,79,78,277	0	6,79,78,277	0
3	CPSEs	0	0	0	0	0	0
4	Others	8,08,45,11,533	0	8,08,45,11,533	6,83,19,69,314	1,25,25,42,219	0
	TOTAL	**8,15,24,89,810**	**0**	**8,15,24,89,810**	**6,83,19,69,314**	**1,32,05,20,496**	**0**

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Vidyut Bhavan Kolkata-91

Annexure-VII(A)

Name of the unit: Teesta V Power Station. Balutar. sikkim

Details of Contingent Liabilities as on 31st March 2018

Amount in Rupees

Sr. No	Status of the claim	Particulars of the claim	Name of Party	Category of Agency (a:Central Govt. departments, b: State Govt departments or Local Bodies, c: CPSEs, d: Others)	Claim Amount					Amount of claim where outflow is probable & reliable estimate can be made (Provision made in Books of A/cs)			Amount of claim where no Probability of outflow & Claim neither Recognised as Provision nor Disclosed as Contingent Liablity	Possible outflow/ No Reliable estimate can be made (shown as Contingent Liability)		Reduction from opening Contingent Liability during the period/Year	Likely Reimbursement to be Made by Third Party	Reasons For Non-Acceptance	Present Status
					Original Claim Amount of the Party	Opening Amount of claims as on 01.04.17	Addition of claims during the period on account of new claims/ updation of old claims including interest	Settlement / Adjustment /Reduction of claim of claims during the period/year	Closing balance of claims as on 31.03.18	Opening Provision as on 01.04.17	Addition/(Reduction) in provision during the period/year	Closing Provision as on 31.03.18		Opening Contingent Liability as on 01.04.17	Closing Contingent Liability as on 31.03.18				
1	2	3	4	5	6	7	8	9	10 = (7+8-9)	11	12	13=(11+12)	14	15	16=(10-13-14)	17	18	19	20
A	CAPITAL WORKS																		
a)	CASES AGAINST WHICH ARTRATION AWARD/COURT ORDER HAS BEEN PASSED AND CHALLANGED FURTHER																		
1		Revision of minimum wages in Sikkim	Jai Prakash Associates Ltd.(Lot-TT4,PH works)	Others	53,06,77,000	87,89,55,025	4,70,14,495	-	92,59,69,520	-	-	-	-	87,89,55,025	92,59,69,520			The claim is not tenable as per Contractual provision. Hence the case is beeing contested by the Management	Hon'ble District Court Faridabad on dated 26.03.14 set aside the Arbitration award dated 22.08.2010 . Contractor filed the case in High Court of Punjab and Hayana at Chandigarh.The case has been awarded by the High Court on 29.03.16 in favour of contractor.Now SLP is filed by NHPC in Supreme Court of India.Hon'ble Supreme court of India vide its order datend 12.08.16 has directed NHPC for depositing principal amount of Rs 36,56,32,750 in the Registry of Supreme Court of India and NHPC has deposited the same.At the present juncture, the case is sub-judice at the Supreme Court of India.Next date of hearing is 17.04.2018 .The claim amount includes interest upto March 2018 @ 12% pa. The case has been admitted by the Supreme Court of India and is in itself indicative of merit in the connection of the Company and lends credence to the expectation that the case shall be in favour NHPC. Further as per legal opinion from Independent experty ie a senior advocate and former ASG , there is sufficient merit in the matter and there are ample chances of sucess. Keeping in view, as the probable outflow is less likely to happenand cannot be acertained at this stage no provision is made in the books of accounts.
2		Reimbursement cost of extension of performance bank gaurantee	Jai Prakash Associates Ltd.(Lot-TT2-Dam works)	Others	6,65,21,278	11,18,98,163	63,12,681	-	11,82,10,844	-	-	-	-	11,18,98,163	11,82,10,844			The claim is not tenable as per Contractual provision. Hence the case is beeing contested by the Management	Arbitration Tribunal awarded the claim on 30.04.12 amounting to Rs 5.26 Crores (Principal) + Rs. 2.74 Crore (Interest) in favour of M/S JAL . After award of AT, the case was sub-judice at District court , Faridabad. Later case was transfered to Special Commercial Court ,Gurugram. Now,case disposed off by Special Commercial Court, Gurugram on 19.03.2018,on the point of jurisdiction without discussion the merit of the case .Competent authority has accorded approval for challanging the decision of Special Commercial Court,Gurugram in the High Court of Punjab & Haryana. NHPC contest the case on the ground that the claim is non tenable as per Contractual provision. As the probable outflow is less likely to happen no provision is made in the books of accounts.Claim amount shown inclusive of interest charges @12% pa upto March 2018.
		Reimbursement cost of extension of insurance policy	Jai Prakash Associates Ltd.(Lot-TT2-Dam works)																
		Reimbursement of excess interest recovered on mobilisation and machinery Advances due to reduced progress of work	Jai Prakash Associates Ltd.(Lot-TT2-Dam works)																

RAY & RAY Webel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

715

Sr. No	Status of the claim	Particulars of the claim	Name of Party	Category of Agency (a:Central Govt departments, b: State Govt. departments or Local Bodies, c: CPSEs, d: Others)	Claim Amount					Amount of claim where outflow is probable & reliable estimate can be made (Provision made in Books of A/cs)			Amount of claim where no Probability of outflow & Claim neither Recognised as Provision nor Disclosed as Contingent Liablity	Possible outflow/ [illegible] be made (shown a[illegible]ntingent Liability)		Reduction from opening Contingent Liability during the period/Year	Likely Reimbursement to be Made by Third Party	Reasons For Non-Acceptance	Present Status
					Original Claim Amount of the Party	Opening Amount of claims as on 01.04.17	Addition of claims during the period on account of new claims/ updation of old claims including interest	Settlement / Adjustment /Reduction of claim of claims during the period/year	Closing balance of claims as on 31.03.18	Opening Provision as on 01.04.17	Addition/(Reduction) in provision during the period/year	Closing Provision as on 31.03.18		Opening Contingent Liability as on 01.04.17	Closing Contingent Liability as on 31.03.18				
3(i)		Payment withheld on account of foregn exchange rate variation	Jai Prakash Associates Ltd.(Lot-TT2-Dam works)	Others	69,08,346	92,33,584	5,25,030	-	97,58,614	-	-	-	-	92,33,584	97,58,614	-	-	The claim is not tenable as per Contractual provision. Hence the case is beeing contested by the Management	Arbitration Tribunal awarded the claim on 29.10.2014 in favour of contractor . After award of AT, the case was sub-judice at District court , Faridabad. Later case was transfered to Special Commercial Court ,Gurugram. Now , case disposed off by Special Commercial Court, Gurugram on 19.03.2018 on the point of jurisdiction without discussion the merit of the case .Competent authority has accorded approval for challanging the decision of Special Commercial Court,Gurugram in the High Court of Punjab & Haryana.NHPC context the case on the ground that the claim is non tenable as per Contractual provision. As the probable outflow is less likely to happen no provision is made in the books of accounts.The claim amount includes interest upto March 2018 @ 12 % p.a.
3(ii)		Deduction against non-use of couplers	Jai Prakash Associates Ltd.(Lot-TT2-Dam works)	Others	1,17,47,945	1,57,73,370	9,60,000	-	1,67,33,370	-	-	-	-	1,57,73,370	1,67,33,370	-	-		
3(iii)		Deviation of Deformed reinforcing bars	Jai Prakash Associates Ltd.(Lot-TT2-Dam works)	Others	10,25,20,635	3,79,61,300	21,05,139	-	4,00,66,439	-	-	-	-	3,79,61,300	4,00,66,439	-	-		
4		Claims for expenses & delayes incurred due to unforseen physical condition	Gammon India Ltd (Lot-3 Tunnel works)	Others	2,43,04,54,927	96,00,56,674	6,19,56,000	-	1,02,20,12,674	-	-	-	-	96,00,56,674	1,02,20,12,674	-	-	The claim is not tenable as per Contractual provision. Hence the case is beeing contested by the Management	Arbitration Tribunal awarded the claim on 01.06.16 amounting to Rs 51.63 Crores (Principal) + Rs 48.56 Crore (Interest) in favour of contractor . After award of AT, the case was sub-judice at District court , Faridabad. Later case was transfered to Special Commercial Court ,Gurugram. Now , case disposed off by Special Commercial Court, Gurugram on 20.03.2018 on the point of jurisdiction without discussion the merit of the case .Competent authority has accorded approval for challanging the decision of Special Commercial Court,Gurugram in the High Court of Punjab & Haryana.Earlier the Board Agenda Note was put up to the BOD on 285th meeting held on 29.06.15 regarding ammicable settlement and the agenda was withdrawn as per decision of BOD.In Board Agenda Note, COD has recommended as full & final payment in the instant claim of Rs 9.33 crore as principal component. Since the amount has determined by COD,provision for the same made in books of accounts .The claim amount includes interest upto March 2018 @ 12 % p.a.
5		Reimbursement of cost incurred on account of extension of BG against Performance Security due to extention of time Reimbursement of cost incurred on account of extension ofinsurance policy Rate of reinforcement steel(deviated quantity)	Jai Prakash Associates Ltd (Lot-TT4,PH works)	Others	323059462	12630325	4096322	0	16726647	0	0	0	0	1,26,30,325	1,67,26,647	0	0	The claim is not tenable as per Contractual provision. Hence the case is beeing contested by the Management	Arbitration Tribunal awarded the claim on 25.03.2014 amounting to Rs 3.41 Crores (Principal) + Rs 1.74 Crore (Interest) in favour of contractor.The case is under District Court, Faridabad. The date of last hearing is 12.04.2018.Provision was made in books of accounts on 31.03.14 amounting to Rs 3.41 Crores (Principal) + Rs. 1.74 Crore (Interest) as per award value of Arbitral Tribunal. The interest further updated upto March 2018 @ 12% p.a.
6(i)		Acceleration Claim	Gammon India Ltd. (Lot-3 Tunnel works)	Others	1,15,05,50,425	85,27,50,425	1,08,22,176	70,51,93,383	15,83,79,218	-	-	-	-	85,27,50,425	15,83,79,218	69,43,71,207	-		

716

NHPC LIMITED

RAY & RAY CHARTERED ACCOUNTANTS Vidyut Bhavan Kolkata-91

Sr. No.	Status of the claim	Particulars of the claim	Name of Party	Category of Agency (a Central Govt. departments b: State Govt departments or Local Bodies, c: CPSEs, d: Others)	Claim Amount					Amount of claim where outflow is probable & reliable estimate can be made (Provision made in Books of A/cs)			Amount of claim where no Probability of outflow & Claim neither Recognised as Provision nor Disclosed as Contingent Liability	Possible outflow/ No Reliable estimate can be made (shown as Contingent Liability)		Reduction from opening Contingent Liability during the period/Year	Likely Reimbursement to be Made by Third Party	Reasons For Non-Acceptance	Present Status
					Original Claim Amount of the Party	Opening Amount of claims as on 01.04.17	Addition of claims during the period on account of new claims/ updation of old claims including interest	Settlement / Adjustment /Reduction of claim of claims during the period/year	Closing balance of claims as on 31.03.18	Opening Provision as on 01.04.17	Addition/(Reduction) in provision during the period/year	Closing Provision as on 31.03.18		Opening Contingent Liability as on 01.04.17	Closing Contingent Liability as on 31.03.18				
6(ii)		Payment of rolling margin	Gammon India Ltd (Lot-3 Tunnel works)	Others	1,22,81,449	85,81,449	1,26,48,098	-	2,12,29,547	-	-	-	-	85,81,449	2,12,29,547	-	-	The claim is not tenable as per Contractual provision. Hence the case is beeing contested by the Management	Arbitration Tribunal awarded the case on 18.01.2016 amounting to Rs 29.53 Crores (Principal)+ Rs. 28.99 Crore (Interest) in favour of contractor. NHPC and M/s GECPCLhas filed the application u/s 33 for computation error before AT on 16.02.18 . AT corrected the award on 13.04.2016 amounting to Rs 30.39 Crores (Principal)+ Rs. 29.83 Crore (Interest) . Further the Board Agenda Note was put up to the BOD on 285th meeting held on 29.06.15 regarding ammicable settlement and the agenda was withdrawn as per decision of BOD.In Board Agenda Note, COD has recommended as full & final payment in the instant claim of Rs 31.54 crore as principal component. Since the amount has determined by COD,provision for the same made in books of accounts .The claim amount includes interest upto March 2018 @ 12 % p.a.
6(iii)		Reimbursement of balance leased land cost	Gammon India Ltd. (Lot-3 Tunnel works)	Others	74,74,972	74,74,972	-	74,74,972	-	-	-	-	-	74,74,972	-	74,74,972	-		
6(iv)		Payment of additional cost towards work in F8 beyond F7 for 140 mtr. work in face 8 beyond Rd 2229m and work face 8 beyond RD 2183m to 2229m	Gammon India Ltd (Lot-3 Tunnel works)	Others	2,54,27,000	2,54,27,000	2,61,86,095	-	5,16,13,095	-	-	-	-	2,54,27,000	5,16,13,095	-	-		
6(v)		Maintenance of access road beyond contract period	Gammon India Ltd (Lot-3 Tunnel works)	Others	71,59,856	71,59,856	96,311	31,96,459	40,59,708	-	-	-	-	71,59,856	40,59,708	31,00,148	-		
6(vi)		Reimbursement of additional premium for CAR policy & terrorism policy	Gammon India Ltd (Lot-3 Tunnel works)	Others	2,82,21,860	2,10,21,860	1,93,85,183	-	4,04,07,043	-	-	-	-	2,10,21,860	4,04,07,043	-	-		
6(vii)		Reimbursement of additional BG charges due to increased in time period of completion job	Gammon India Ltd. (Lot-3 Tunnel works)	Others	23,96,435	12,96,435	11,98,436	-	24,94,871	-	-	-	-	12,96,435	24,94,871	-	-		
6(viii)		Difference in cost of procurement purchase of sand in lieu of rock query	Gammon India Ltd (Lot-3 Tunnel works)	Others	1,41,99,830	85,99,830	1,46,23,750	-	2,32,23,580	-	-	-	-	85,99,830	2,32,23,580	-	-		
	Similar cases in line with arbitration has been awarded																		
7		Extra cost due to revision in minimum wages in sikkim	Jai Prakash Associates Ltd.(Lot-TT2-Dam works)	Others	1,06,43,01,512	1,64,02,80,582	6,71,70,498	-	1,72,74,51,080	-	-	-	-	1,64,02,80,582	1,72,74,51,080	-	-	Decision will be binding as per similar case of Lot-TT-4 (Power House works)	A Similar case is being contested by company for Lot-TT-4 and decision of Lot-TT-4 will be binding for this case. In case of Lot TT-4 works, Hon'ble District Court Faridabad on dated 26.03.14 set - aside the Arbitration award dated 22.06.2010 . Contractor filed the case in High Court of Punjab and Hayana at Chandigarh.The case has been awarded by the High Court on 29.03.16 in favour of contractor.Now SLP is filed by NHPC in Supreme Court of India. In case of Lot TT4 date of next hearing is 31.07.2017 . As the probable outflow is less likely to happen no provision is made in the books of accounts.The claim amount includes interest upto March 2018 @ 12 % p.a.

NHPC LIMITED FARIDABAD

717

RAY & RAY ANTS

Sr. No	Status of the claim	Particulars of the claim	Name of Party	Category of Agency (a:Central Govt. departments, b: State Govt departments or Local Bodies, c: CPSEs, d: Others)	Claim Amount					Amount of claim where outflow is probable & reliable estimate can be made (Provision made in Books of A/cs)			Amount of claim where no Probability of outflow & Claim neither Recognised as Provision nor Disclosed as Contingent Liablity	Possible outflow/ able estimate can be made (show ntingent Liability)		Reduction from opening Contingent Liability during the period/Year	Likely Reimbursement to be Made by Third Party	Reasons For Non-Acceptance	Present Status
					Original Claim Amount of the Party	Opening Amount of claims as on 01.04.17	Addition of claims during the period on account of new claims/ updation of old claims including interest	Settlement / Adjustment /Reduction of claim of claims dunng the period/year	Closing balance of claims as on 31.03.18	Opening Provision as on 01.04.17	Addition/(Reduction) in provision during the period/year	Closing Provision as on 31.03.18		Opening Contingent Liability as on 01.04.17	Closing Contingent Liability as on 31.03.18				
8(i)		Payment witheld on account of Foreign exchange variation	Jai Prakash Associates Ltd (Lot-TT4,PH works)	Others	22,06,161	46,55,906	2,64,740	-	49,20,646	-	-	-	-	46,55,906	49,20,646	-	-	Decision will be binding as per similar case of Lot-TT-2 (Dam works)	M/s JAL has agreed that the decision of Arbitral Tribunal in respect of identical disputes under contract package Lot TT2 will be acceptable in the claim of Lot TT4. In the case of Lot TT2, the claim was awarded in f/o M/s JAL on dated 29.10.14. After award of AT, the case was sub-judice at District court , Faridabad. Later case was transfered to Special Commercial Court ,Gurugram. Now , case disposed off by Special Commercial Court, Gurugram on 19.03.2018 on the point of jurisdiction without discussion the merit of the case .Competent authority has accorded approval for challanging the decision of Special Commercial Court,Gurugram in the High Court of Punjab & Haryana.NHPC context the case on the ground that the claim is non tenable as per Contractual provision. As the probable outflow is less likely to happen no provision is made in the books of accounts.The claim amount includes interest upto March 2018 @ 12 % p.a
8(ii)		Return of recovery on account of non use of coupler	Jai Prakash Associates Ltd (Lot-TT4,PH works)	Others	35,00,000	59,15,014	3,60,000	-	62,75,014	-	-	-	-	59,15,014	62,75,014	-	-		
		SUB TOTAL			5,78,96,09,093	4,60,96,71,770	29,57,24,954	71,58,64,814	4,18,95,31,910	-	-	-	-	4,60,96,71,770	4,18,95,31,910	70,49,46,327	-		
b)	CASES UNDER ARBITRATION/ADJUDICATION:																		
9		Payment on account of unrealised cost due to reduced progress of work	Jai Prakash Associates Ltd.(Lot-TT2-Dam works)	Others	1,04,61,06,353	1,04,61,06,353	80,56,11,401	-	1,85,17,17,754	-	-	-	-	1,04,61,06,353	1,85,17,17,754	-	-	The claim is not tenable as per Contractual provision. Hence the case is beeing contested by the Management	The claim has been lodged by Contractor amounting to Rs.77.46 Crores (Principal) + Rs. 27.15 Crore (Interest). NHPC context the case on the ground that the claim is non tenable as per Contractual provision.Written synopsis submitted by NHPC. Hearing have been concluded in this matter. Date of internal meetings are still not decided by AT. As the probable outflow is less likely to happen no provision is made in the books of accounts.The claim amount includes interest upto March 2018 @ 12 % p.a.
10		Claim on account of unrealised cost due to reduced progress of work	Jai Prakash Associates Ltd.(Lot-TT4,PH works)	Others	24,03,78,065	24,03,78,065	21,18,90,963	-	45,22,69,028	-	-	-	-	24,03,78,065	45,22,69,028	-	-	The claim is not tenable as per Contractual provision. Hence the case is beeing contested by the Management	The claim has been lodged by Contractor amounting to Rs 18.92 Crores (Principal) + Rs. 5.12 Crore (Interest). NHPC context the case on the ground that the claim is non tenable as per Contractual provision.The case is under arbitration.Last date of written synopsis by both the parties is 30.04.2018. As the probable outflow is less likely to happen no provision is made in the books of accounts.The claim amount includes interest upto March 2018 @ 12 % p.a.
11		Claim for Price adjustment beyond 20% ceiling	M/s Texmaco Rail Engineering tdL (Lot-TT5 HM works)	Others	8,55,87,752	8,15,38,608	39,57,308	-	8,54,95,916	-	-	-	-	8,15,38,608	8,54,95,916	-	-	The claim is not tenable as per Contractual provision.	Adjudicator awarded the case on 29.07.2016 amounting to Rs 4.95 Crores (Principal) + Rs.2.88 Crore (Interest) in favour of contractor. Power Station is of the view that the order given by the Adjudicator is against the Contract Agreement.Competent Authority has accorded approval for settlement the case through DAC and executing a supplimentary Agreement for modification in GCC. As such Supplimentary Agreement has been executed between NHPC Ltd & M/s TREL on 08.02.2018. As the probable outflow is less likely to happen no provision is made in the books of accounts.The claim amount includes interest upto March 2018 @ 8% p.a.
12(i)		Claim for Extra labour deployed at site	M/s Prem Power Construction Pvt Ltd	Others	35,30,44,598	35,30,44,598	22,26,48,101	-	57,56,92,699	-	-	-	-	35,30,44,598	57,56,92,699	-	-		

NHPC LIMITED

RAY & RAY CHARTERED ACCOUNTANTS Weod Bhawan Kolkata-91

Sr. No	Status of the claim	Particulars of the claim	Name of Party	Category of Agency (a:Central Govt departments, b: State Govt departments or Local Bodies, c: CPSEs, d Others)	Claim Amount					Amount of claim where outflow is probable & reliable estimate can be made (Provision made in Books of A/cs)			Amount of claim where no Probability of outflow & Claim neither Recognised as Provision nor Disclosed as Contingent Liability	Possible outflow/ No Reliable estimate can be made (shown as Contingent Liability)		Reduction from opening Contingent Liability during the period/Year	Likely Reimbursement to be Made by Third Party	Reasons For Non-Acceptance	Present Status
					Original Claim Amount of the Party	Opening Amount of claims as on 01.04.17	Addition of claims during the period on account of new claims/ updation of old claims including interest	Settlement / Adjustment /Reduction of claim of claims during the period/year	Closing balance of claims as on 31.03.18	Opening Provision as on 01.04.17	Addition/(Reduction) in provision during the period/year	Closing Provision as on 31.03.18		Opening Contingent Liability as on 01.04.17	Closing Contingent Liability as on 31.03.18				
12(ii)		Claim forExtra Transportation cost due to extra ordinary heavy rains in September 2000 and consequent weakening of roads and restriction imposed by Army due to enhanced terrorist activities in upper Assam adjacent to central Bhutan	M/s Prem Power Construction Pvt Ltd	Others	48,52,742	48,52,742	30,60,389	-	79,13,131	-	-	-	-	48,52,742	79,13,131	-	-	The clain is not tenable due to time bar.Hence the case is beeing contested by the Management	The claim has been lodged by Contractor amounting to Rs 34.67 Crores (Principal) + Rs. 50.52 Crore (Interest). NHPC rejected the claim stating that the claim are allegedly time barred by virtue of clause 50 and 50.4 of GCC. The case is in Arbitration.Proceedings has been completed on 17.01.2018 and the matter is reserved for award. As the probable outflow is less likely to happen no provision is made in the books of accounts.The claim amount includes interest upto March 2018 @ 18% p.a.
12(iii)		Claim for Extension of PBG of Rupees 1.55 crore for 6 months beyond warranty period due to NHPC commitment with Royal Govt of Bhutan	M/s Prem Power Construction Pvt Ltd	Others	14,92,867	14,92,867	9,41,479	-	24,34,346	-	-	-	-	14,92,867	24,34,346	-	-		
12(iv)		Claim for Cost & Hire charges of Tools & plants used by NHPC during their maintenance contract with RGB	M/s Prem Power Construction Pvt Ltd	Others	1,44,08,493	1,44,08,493	1,06,37,384	-	2,50,45,877	-	-	-	-	1,44,08,493	2,50,45,877	-	-		
12(v)		Claim on account of additional cost of immegration fees for additional work force deployed at site	M/s Prem Power Construction Pvt Ltd	Others	32,86,865	32,86,865	20,43,888	-	53,30,753	-	-	-	-	32,86,865	53,30,753	-	-		
12(vi)		Claim on account of actual work done but less paid by the NHPC	M/s Prem Power Construction Pvt Ltd	Others	43,55,58,804	43,55,58,804	27,46,85,807	-	71,02,44,611	-	-	-	-	43,55,58,804	71,02,44,611	-	-		
12(vii)		Claim on account of using towers which were property of PPCL	M/s Prem Power Construction Pvt Ltd	Others	1,48,60,426	1,48,60,426	1,09,71,033	-	2,58,31,459	-	-	-	-	1,48,60,426	2,58,31,459	-	-		

NHPC LIMITED FARIDABAD

719

RAY & RAY CHARTERED ACCOUNTANTS Nikhil Sharan Kolkata-91

Sr. No	Status of the claim	Particulars of the claim	Name of Party	Category of Agency (a:Central Govt departments, b: State Govt departments or Local Bodies, c: CPSEs, d: Others)	Claim Amount					Amount of claim where outflow is probable & reliable estimate can be made (Provision made in Books of A/cs)			Amount of claim where no Probability of outflow & Claim neither Recognised as Provision nor Disclosed as Contingent Liablity	Possible outflow/ No ... estimate can be made (shown as ...gent Liability)		Reduction from opening Contingent Liability during the period/Year	Likely Reimbursement to be Made by Third Party	Reasons For Non-Acceptance	Present Status
					Original Claim Amount of the Party	Opening Amount of claims as on 01.04.17	Addition of claims during the period on account of new claims/ updation of old claims including interest	Settlement / Adjustment /Reduction of claim of claims during the period/year	Closing balance of claims as on 31.03.18	Opening Provision as on 01.04.17	Addition/(Reduction) in provision during the period/year	Closing Provision as on 31.03.18		Opening Contingent Liability as on 01.04.17	Closing Contingent Liability as on 31.03.18				
12(viii)		Claim on account of Towers supplied to Bhutan Power Corporation by NHPC	M/s Prem Power Construction Pvt Ltd	Others	1,30,26,733	1,30,26,733	96,17,269	-	2,26,44,002	-	-	-	-	1,30,26,733	2,26,44,002	-	-		
12(ix)		Claim on account of Balance payment of Security Deposit	M/s Prem Power Construction Pvt Ltd	Others	1,33,44,889	1,33,44,889	84,15,974	-	2,17,60,863	-	-	-	-	1,33,44,889	2,17,60,863	-	-		
		SUB TOTAL			2,22,59,48,587	2,22,18,99,443	1,56,44,80,996	-	3,78,63,80,439	-	-	-	-	2,22,18,99,443	3,78,63,80,439	-	-		
c)	CASES UNDER EXAMINATION BY THE MANAGEMENT																		
		SUB TOTAL			-	-	0	-	-	-	-	-	-	-	-	-	-		
		SUB TOTAL - CAPITAL			8,01,55,57,680	6,83,15,71,213	1,86,02,05,950	71,58,64,814	7,97,59,12,349	-	-	-	-	6,83,15,71,213	7,97,59,12,349	70,49,46,327	-		
B	LAND COMPENSATION CASES																		
13		Claim for compensation for Houses,Land and Standing Properties on account of Displacement of affected persons Lum , Sangtok,Block Lower Dzngu and Tantek Block, North SIKKIM	District Collectorate, Mangan North Sikkim	State Govt. departments	6,79,78,277	-	6,79,78,277	-	6,79,78,277	-	-	-	-	-	6,79,78,277	-	-	Matter is under consideration at Corporate Office.	Acquition of land would lead to R&R issues Since matter is under consideration at Corporate Office, the probablity of cash outflow is remote at this stage. Hence no provision is made in the books of accounts.
14		The petitioner has filed writ petition no WP(C) 65/2017 for the assessment of compensation as per provisions of LARR Act 2013	Sh. Janga Bahadur Chettri VS NHPC & others+	Others	10,82,01,083	-	10,82,01,083	-	10,82,01,083	-	-	-	-	-	10,82,01,083	-	-	The petitioner has filed a writ petition under Article 226 of the Constitution of India before Hon'ble Court of judicature at Gangtok for assessment of compensation as per the provisions of the Land Acquisition, Rehabilitation and Resettlement Act, 2013. However, NHPC Limited already released the assessed amount to the Petitioner through District Collector, East Sikkim, Gangtok in terms of Land Acquisition Act, 1984	A notice for appearance before the Hon'ble Court on 23.02.2018 has been served to the Power Station. The matter has been discussed with the empanelled Advocate Sh. A. K. Upadhyaya. Appropriate reply of the petition has been filed on dated 15.03.2018 and next date of hearing is 17.04.2018
		SUB TOTAL - LAND COMPENSATION			17,61,79,360	-	17,61,79,360	-	17,61,79,360	-	-	-	-	-	17,61,79,360	-	-		
C	Disputed Tax Matters																		
		SUB TOTAL - Disputed Tax Matters (C)			-	-	-	-	-	-	-	-	-	-	-	-	-		

720

Sr. No	Status of the claim	Particulars of the claim	Name of Party	Category of Agency (a:Central Govt departments, b: State Govt departments or Local Bodies, c CPSEs, d Others)	Claim Amount					Amount of claim where outflow is probable & reliable estimate can be made (Provision made in Books of A/cs)			Amount of claim where no Probability of outflow & Claim neither Recognised as Provision nor Disclosed as Contingent Liability	Possible outflow/ No Reliable estimate can be made (shown as Contingent Liability)		Reduction from opening Contingent Liability during the period/Year	Likely Reimbursement to be Made by Third Party	Reasons For Non-Acceptance	Present Status
					Orginal Claim Amount of the Party	Opening Amount of claims as on 01.04.17	Addition of claims during the period on account of new claims/ updation of old claims including interest	Settlement / Adjustment /Reduction of claim of claims durng the period/year	Closing balance of claims as on 31.03.18	Opening Provision as on 01.04.17	Addition/(Reduction) in provision during the period/year	Closing Provision as on 31.03.18		Opening Contingent Liability as on 01.04.17	Closing Contingent Liability as on 31.03.18				
D	Others Cases																		
15		Claim for compensation for the injures sustained by workman employed by M/S. Soma Enterprises, a contractor of NHPC.The alleged accident took place during holiday and inspite of that the contractor pay Rs 2 lacs to the applicant on humanitation grounds.	K. Prabhakaran Nair VS NHPC & others	Others	3,98,101	3,98,101	-	-	3,98,101	-	-	-	-	3,98,101	3,98,101	-	-	The petition is not maintainable against Respondant No 1 i.e NHPC Limited as the claimant was not a workman under Respondant No 1. Further, the claim suffers from misjoinder of parties and barred by the law of limitation and has been filed in wrong jurisdiction	Matter is pending at W.C Commissioner, Kolkata.The matter was fixed for evidence on behalf of NHPC Ltd before learned court on the last date of hearing i.e 22.03.2018. The date of next hearing is 02.05.2018
		SUB TOTAL- OTHER CASES			3,98,101	3,98,101	-	-	3,98,101	-	-	-	-	3,98,101	3,98,101	-	-		
		GRAND TOTAL (A+B+C+D)			8,19,21,35,141	6,83,19,69,314	2,03,63,85,310	71,58,64,814	8,15,24,89,810	0	0	0	0	6,83,19,69,314	8,15,24,89,810	70,49,46,327	0		

Sr.Manager (Finance)

Chief Engineer (In Charge) 26.4.18

वरिष्ठ प्रबंधक (वित्त)
Sr. Manager (Fin.)
.तीस्ता–V पावर स्टेशन
Teesta-V Power Station
बालुटार, सिक्किम / Balutar

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

721

NAME OF THE UNIT

DETAILS OF CONTINGENT ASSETS AS ON 31.03.2018

Amount in Rupees

Sr. No.	Particulars	Name of Party/Work	Opening Amount of claim as on 01.04.2017	Addition of claims during the period on account of new claims/updation of old claims	Settlement/ Adjustments during the period	Closing balance of claom as on 31.03.2018	Up to date Amount of claim where inflow is probable disclosed as Contingent asset	Amount of claim where no Probability of inflow -(not disclosed as contingent asset)	Total	Present Status
	1	2	3	4	5	(3+4-5)=6	7	8	(7+8)=9 (figure in cloumn 6 & 9 must be equal)	10
A.	COUNTER CLAIMS LODGED BY THE COMPANY									
1										
2										
3										
	SUB TOTAL- (A)		0	0	0	0	0	0	0	
B.	Surcharge billed on debtors									
	SUB TOTAL- (B)									
C	Revenue to the extent not recognised in respect of power stations									
	SUB TOTAL- (C)		0	0	0	0	0	0	0	
D	BUSINESS INTRUPTION LOSSES									
E	Other Cases- (if any)-specify									
1										
2										
3										
	SUB TOTAL- OTHER CASES (E)		0	0	0	0	0	0	0	
	GRAND TOTAL (A+B+C+D)		0	0	0	0	0	0	0	

(HOF)

(HOP) 26.4.18

वरिष्ठ प्रबंधक (बित्त)
Sr. Manager (Fin.)
तीस्ता–V पावर स्टेशन
Teesta-V Power Station
बालुटार, सिक्किम / Baluter, Sikkim

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Vidyut Bhavan Kolkata-91

Annexure-I

NAME OF UNIT: Teesta-V power station

Model for disclosure of fair value under Note 33(1B)

Model for Calculation of Fair value of Retention Money for Disclosure

Retention Money	31.03.2018
Outstanding non-current Undiscounted Amount	5,54,684
Fair Value- Non Current portion	502218
Discount Rate for fair value disclosure	8.00%

Statement of cash outFlow and Present value for Disclosure

Date of refund	Amount Refunded	Fair Value
		8.00%
31-Mar-18	0	502218
11-Apr-19	17277	
27-Apr-19	4868	
29-Apr-19	12345	
08-Jun-19	500617	
31-Dec-22	19577	
31-Mar-22	0	
	554684	502218

Note:

1. Only non current portion (undiscounted amount) of security deposit shall be fair valued.
2. Amount computed using above discount rates shall be presented under Note No. 33 (1)(B)(c) in fair value column.
2. Discount rate given in the above format shall only be used for computation of fair vaue of security deposit/Retention Money for disclosure purpose.
4. Amount shown above are only for illustrative purpose.

NHPC LIMITED FARIDABAD

Annexure-VI

Name of Unit : Teesta-V Power Station

Reporting of Events Occuring After Balance Sheet Date

S.No	Particulars of the Events	Accounting Entry to be passed after Balance Sheet		Change in Disclosures after Balance Sheet		
		Head of Account	Amount	Note No.	Earlier Disclosure	Revised Disclosure
	Nil					

(HOF)

वरिष्ठ प्रबंधक (बित्त)
Sr. Manager (Fin.)
तीस्ता–V पावर स्टेशन
Teesta-V Power Station
बालुटार, सिक्किम / Balutar, Sikkim

(HOP) 26.4.18

मुख्य अभियंता (प्रभारी) / Chief Engineer (I/C)
एनएचपीसी लिमिटेड / NHPC Limited
तीस्ता-V पावर स्टेशन / Teesta-V Power Station
बालूटार, पूर्वी सिक्किम / Balutar, East Sikkim

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

Name of Location: Teesta-V Power Station

Detail of Accumulated Depreciation up to 31.03.2015 in r/o Items deleted on account of others during the year ended on 31.03.2018

(A) Assets deducted as per Note No. 2.1 shown by units in Balance sheet as at 31.03.2018

	PARTICULARS		Gross Block-Deduction on account of Others	Accumulated Depreciation up to 31.03.2015 in r/o Items deleted on account of others
i)	Land – Freehold	410101		
ii)	Land – Leasehold	410111		
iii)	Roads and Bridges	4103		
iv)	Buildings	4102		
v)	Railway sidings	4105		
vi)	Hydraulic Works(Dams, Water Conductor system, Hydro mechani	4106		
vii)	Generating Plant and machinery	4107	2679688	35753
viii)	Plant and machinerySub station	4108		
ix)	Plant and machineryTransmission lines	4109		
x)	Plant and machineryOthers	4110		
xi)	Construction Equipment	4111		
xii)	Water Supply System/Drainage and Sewerage	4112		
xiii)	Electrical installations	4114		
xiv)	Vehicles	4115		
xv)	Aircraft/ Boats	4116		
xvi)	Furniture and fixture	4117		
xvii)	Computers	4118	3099993	2757679
xviii)	Communication Equipment	4119	1437908	827456
xix)	Office Equipments	4120	374471	225372
xx)	Research and Development	4121		
xxi)	Other assets	4125	72548	37373
xxii)	TANGIBLE ASSETS of minor value >750 and < Rs.5000	4128	195002	191874
	TOTAL		7859610	4075507

(B) Assets deducted as per Note No. 2.4 shown by units in Balance sheet as at 31.03.2018

	PARTICULARS		Gross Block-Deduction on account of Others	Accumulated Depreciation up to 31.03.2015 in r/o Items deleted on account of others
	Land – Unclassified/ Right of Use			
	Computer Software		5201	5201
	Total		**5201**	**5201**

Note

1 the Year ended on 31.03.2018): Amount appearing under "Depreciation Opening Amount" column of FAR for the FY 2015-16.

2 Gross Block-Deduction on account of Others shall be same as appraring in the Note 2.1 & 2.4 of Balance sheet as at 31.03.2018.

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS

ANNEXURE-IX

Party wise summary of Transactions and Balances with Related Parties As on 31.03.2018

Location Code: 111

Location Name : TEESTA V POWER STATION

(Amount in Rs.)

1. Transactions with Government that has control over company (NHPC)						
S.No	Nature of transaction	Party Name	Transaction amount		Outstanding Balances (Payable/Receivable)	
			For theyear ended on 31.03.2018	For theyear ended on 31.03.2017	(Amount Payable by NHPC)As at 31.03.2018	(Amount Receivable by NHPC)As at 31.03.2018
		PAYABLES				
		CBIP	943846	989654	341600	
		CPRI	2761733	1251428	1962252	
		DEPT OF TELECOM	557125	581641	0	
		BIS	99120	252473	99120	
		DG,NTH	577264	8496	585760	
		ELECTRONIC TEST AND DEVELOPMENT CENTRE	0	2696922	128446	
		PF COMMISSIONER, SLG	360584	356569	30280	
	Total:- A:		**5299672**	**6137183**	**3147458**	**0**
		RECEIVABLES				
		BIS	0	210036	0	
		DG, NATIONAL TEST HOUSE	0	520950		13800
			0			
	Total:-B:		**0**	**730986**	**0**	**13800**
	Grand Total: A+B:		**5299672**	**6868169**	**3147458**	**13800**
2	Services Provided by the Company	.....				
		.....				
	Total		**0**	**0**	**0**	**0**
3	Sale of goods/Inventory	MEA				
		.....				
		.....				
	Total		**0**	**0**	**0**	**0**
4	Purchase of Goods (Consumables, inventory item like steel, POL,consumable spares etc.)	.....				
		.....				
	Total		**0**	**0**	**0**	**0**
5	Purchase of assets/property (purchase of spares classified as PPE, payments towards capital works accounted in CWIP etc	.....				
		.....				

NHPC LIMITED FARIDABAD

726

RAY & RAY CHARTERED ACCOUNTANTS Woebel Bhavan Kolkata-91

	Total		0	0	0	0

2. Transactions with Other entities Controlled by the Central Govermennt e.g.Transactions with CPSUs

S.No	Nature of transaction	Party Name	Transaction amount		Outstanding Balances	
			For the period ended on 31.03.2018	For the period ended on 31.03.2017	(Amount Payable by NHPC)As at 31.03.2018	(Amount Receivable by NHPC)As at 31.03.2018
1	Purchase of Goods (Consumables, inventory item like steel, POL,consumable spares etc.)	IOCL (PAYABLE)	1282810	4003254	0	
		IOCL (RECEIVABLE)	6213504	4910380		2978
		.....				
	Total		**7496314**	**8913634**	**0**	**2978**
2	Purchase of assets/property (purchase of spares classified as PPE, payments towards capital works accounted in CWIP etc	BHEL (PAYABLE)	49546143		4010000	0
		BHEL (RECEIVABLE)	1600000	28880000	0	0
		.....				
	Total		**51146143**	**28880000**	**4010000**	**2978**
3	Services Received by the Company	BSNL (PAYABLE)	2568752	378322	646224	
		PGCIL (PAYABLE)	1156670	4636653	0	
		POSCO (PAYABLE)	4114703	9671746	300563	
		THE ORIENTAL INSURANCE CO LTD (PAYABLE)	167363	149933		0
		NATIONAL INSURANCE CO LTD		28462		0
		NEW INDIA ASSURANCE CO LTD (RECEIVABLE)	104705274	166574276		26389398
		KENDRIYA VIDYALAYA (RECEIVABLE)	26153000	27513292		4385323
	Total		**138865762**	**208952684**	**946787**	**30774721**
4	Services Provided by the Company					
	Total		**0**	**0**	**0**	**0**
5	Sale of goods/Inventory					
	Total		**0**	**0**	**0**	**0**
6	Sale of Asset/property					
	Total		**0**	**0**	**4956787**	**30777699**

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

NHPC LIMITED FARIDABAD

(HOF)

उप प्रबंधक (वित्त)
S. Manager (Fin.)
तीस्ता-V पावर स्टेशन

727

Annexure-X

Name of Unit: Teesta-V Power Station

Provisions made against assets during the period ended on 31/03/2018

Status of Provisions made against assets during the year for inclusion in the agenda note for information of the Board is as under:

Account Code	Nature	Amount Provided for (Rs.)	Amount Transferred to Expenditure Attributable to Construction (EAC) (Rs.)	Net Amount charged to P&L (Rs.)	Reasons and Justification for creation of Provision	Current Status
(i)	(ii)	(iii)	(iv)	(v)=(iii)-(iv)	(vi)	(vii)
95-05-XX	Bad and doubtful debts provided	Nil	Nil	Nil	Nil	Nil
95-06-01	Bad and doubtful advancesprovided for	Nil	Nil	Nil	Nil	Nil
95-06-02	Bad and doubtful deposits provided for	Nil	Nil	Nil	Nil	Nil
95-07-01	Bad and doubtful claims/interest provided	Nil	Nil	Nil	Nil	Nil
95-07-03	Doubtful Interest Provided for	Nil	Nil	Nil	Nil	Nil
92-33-03	Provision for obsolescence in stores	Nil	Nil	Nil	Nil	Nil
92-33-04	Provision for other losses of stores	Nil	Nil	Nil	Nil	Nil
95-08-01	Shortage in store & spares provided	Nil	Nil	Nil	Nil	Nil
95-11-01	Provision against diminution in the value of investment	Nil	Nil	Nil	Nil	Nil
95-12-01	Project expenses provided for	Nil	Nil	Nil	Nil	Nil
95-13-01	Loss on fixed assets provided for	Nil	Nil	Nil	Nil	Nil
95-13-02	Loss on store provided for	Nil	Nil	Nil	Nil	Nil

Annexure-XVI

Name of Regional Office/Liiaison Office: Regional Office- Siliguri

Detail of Regional Office Management Expenses allocated to Units during the Period ended on 31.12.2018

Location Code	Unit name	OTHER INCOME	GEN., ADMN & OTHER EXPENSES	EMPLOYEES' REMUNERATION & BENEFITS	DEPRECIATION	FINANCE CHARGES	PROVISION	Total
103	SALAL							0
106	URI - I							0
116	URI - II							0
109	DULHASTI							0
113	SEWA-II							0
121	NIMMO BAZGO							0
122	CHUTAK							0
101	BAIRASIUL							0
105	CHAMERA-I							0
108	CHAMERA-II							0
117	CHAMERA-III							0
119	PARBATI-III							0
104	TANAKPUR							0
110	DHAULIGANGA-I							0
102	LOKTAK							0
107	RANGIT							0
111	TEESTA-V	-145592	5235083	98619899	564219	155	0	104273764
114	TLDP-III							0
120	KISHANGANGA							0
112	PARBATI -II							0
118	TLDP-IV							0
115	SLP							0
160	50MW Solar Project, Tamilnadu							0
129	DIBANG							0
152	TAWANG							0
125	KOTLIBHEL 1A							0
157	KOTLIBHEL 1B & II							0
139	Dhl Intermediate							0
130	TEESTA-IV							0
608	WPPJ							0
508	BRRP							0
510	RE-PATNA							0
526	RE-CELL							0
	TOTAL	-145592	5235083	98619899	564219	155	0	104273764

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS

Annexure -XVII

Name of Unit: Teesta-V Power Station

(Amount in Rs.)

Statement of Capital Work In Progress (only Road & Bridge, Building (Excluding Power House Building), Railway Siding etc. as on 31.03.2018

1	2	3	4	5	6
Sl. No.	Head of account (HOA)	Name of the contract under which work is being executed	Amount (Rs)	Scheduled date of completion as per contract.	Reason for non-capitalisation
1	430328	Ram Prasad Dhakal	7607268	08-06-2018	Work In Progress

Total of column no (4) shall tally with balances of HOA as per trial balance relating to CWIP heads except major works.

It is certified that all the 'Infrastructure Works' which have been completed and ready to intended use have been capitalized and 'Infrastructure Works' for the amount shown in column (4) as above are still under progress.

Signature
Head of Finance
वरिष्ठ प्रबंधक (वित्त)
Sr. Manager (Fin.)
तीस्ता–V पावर स्टेशन
Teesta-V Power Station
बालुटार, [illegible]

Signature
Head of Project/Power Station/Unit
मुख्य अभियंता (प्रभारी) / Chief Engineer (HC)
एनएचपीसी लिमिटेड / NHPC Limited
तीस्ता-V पावर स्टेशन / Teesta-V Power Station
बालुटार, पूर्वी सिक्किम / [illegible]

NHPC LIMITED FARIDABAD

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

730

Annexure -XVIII

Name of Unit: Teesta-V Power Station

(Amount in Rs.)

Statement of Unadjusted advances (excluding mobilisation advances/ advance against material/ machineries given to parties/Govt. Deptt as on 31st March 2018

1	2	3	4	5	6	7	8	9
Sl. No.	Head of account (HOA)	Name of Department /party to whom advance is given	Purpose	Date of giving advance	Amount of Advance (Rs)	Amount adjusted/ provided (Rs)	Balance outstanding (Rs)	Reason for non-adjustment/ Provision
4	660403	TOSHIBA INDIA PVT.LTD.	10% payment of the cost of Goods against supply of Runner & Guide Vane	14-03-2017	19344000	0	19344000	Advance released for 10% of the cost of Goods against supply of Runner and Guide Vane and to be adjusted after completion of work
5	660403	TOSHIBA INDIA PVT.LTD.	10% payment of the cost of Goods against supply of Rotor Pole Assembly for 170 MW Generator	08-03-2018	3200000	0	3200000	Advance released for 10% of the cost of Goods against supply of Rotor Pole Assembly for 170 MW Generator and to be adjusted after completion of work
6	660403	INDIAN OIL CORPORATION LIMITED SILIGURI	Supply of HSD	23-02-2017	407687	404709	2978	Reconciliation done with IOCL and adjustment will be made in next Bill
7	660407	Ececutive Engineer (Elect-II) ,Energy & Power department,Govt. Of Sikkim.	Work of "Renovation of 66 KV NHPC bay along with associated pannel at URHP, East Sikkim", executed by Deposit work basis.	10-06-2016	4727421	0	4727421	EIC certificate that 65 % work has been completed as on 31.03.2018 . Energy & Power Department, Govt of Sikkim submitted status report as " the work is halted due to the objection raised by the public of the locality regarding certain land issue.However Power Department is in full procedd of settlement of the dispute and further remaining work shall be executed after due settlement of the disputes at the earliest."
8	660407	Director General ,National Test House	Payment for conducting test of driking water sample	15-03-2017	13800	0	13800	Work is progress and final test report yet to be received
9	660407	Ultra Tech Laboratories Pvt. LTD	Payment for TLD badge personel monitoring services from April 17 to March 2018	19-06-2017	1200	0	1200	Work is progress and final test report yet to be received
		Total					**27289399**	

Total of column no (8) shall tally with balances of HOA as per trial balance relating to Advance to contractor/supplier/Government Department etc.

It is certified that all the advances to contractor/parties have been adjusted in the accounts to the extent works/services performed upto the balance sheet date.

Signature
Head of Finance

वरिष्ठ प्रबंधक (वित्त)
Sr. Manager (Fin.)
तीस्ता–V पावर स्टेशन
Teesta-V Power Station

RAY & RAY CHARTERED ACCOUNTANTS Kolkata-91

NHPC LIMITED FARIDABAD

731

Signature
Head of Project/Power
Station/Unit

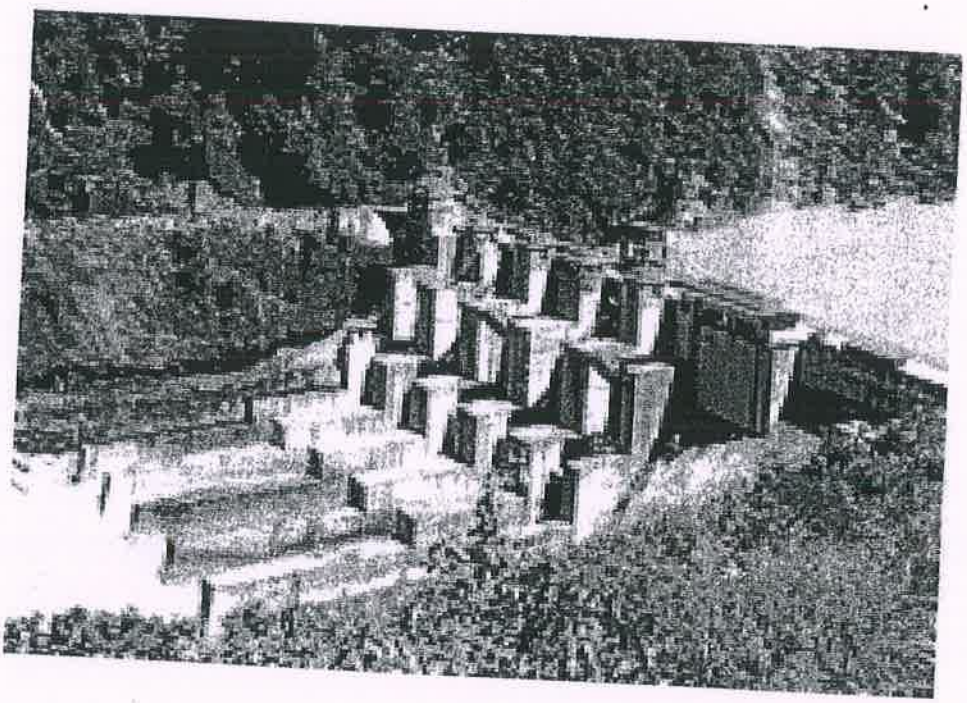
26.4.18

NHPC LIMITED

TEESTA-V POWER STATION

BALUTAR, EAST SIKKIM

SIKKIM



Annual Accounts

AS ON 31.03.2019

NHPC LIMITED FARIDABAD

732

NHPC LIMITED

Name of the Unit : TEESTA-V POWER STATION

BALANCE SHEET AS AT 31ST MARCH, 2019

(Amount in ₹)

PARTICULARS	Note No.	As at 31st March, 2019	As at 31st March, 2018
ASSETS			
(1) NON-CURRENT ASSETS			
a) Property, Plant and Equipment	2.1	139641,50,939	149260,63,478
b) Capital Work In Progress	2.2	13,04,534	575,79,134
c) Investment Property	2.3	-	-
d) Intangible Assets	2.4	1793,67,697	2394,44,831
e) Financial Assets			
i) Investments	3.1	-	-
ii) Trade Receivables	3.2	-	-
iii) Loans	3.3	-	-
iv) Others	3.4	-	-
f) Non Current Tax Assets (Net)	4	-	-
g) Other Non Current Assets	5	12114,77,512	1629,70,899
TOTAL NON CURRENT ASSETS		153563,00,682	153860,58,342
(2) CURRENT ASSETS			
a) Inventories	6	1031,02,145	881,44,318
b) Financial Assets			
i) Trade Receivables	7	-	-
ii) Cash & Cash Equivalents	8	40,75,629	(6,51,094)
iii) Bank balances other than Cash & Cash Equivalents	9	-	-
iv) Loans	10	-	-
v) Others	11	2,00,916	129,17,976
c) Current Tax Assets (Net)	12	-	-
d) Other Current Assets	13	4167,98,429	10667,23,336
TOTAL CURRENT ASSETS		5241,77,119	11671,34,536
(3) Regulatory Deferral Account Debit Balances	14	3624,53,263	2579,36,502
TOTAL ASSETS AND REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES		162429,31,064	168111,29,380
EQUITY AND LIABILITIES			
(1) EQUITY			
(a) Equity Share Capital	15.1	-	-
(b) Other Equity	15.2	34011,47,743	32340,65,650
TOTAL EQUITY		34011,47,743	32340,65,650
(2) LIABILITIES			
NON-CURRENT LIABILITIES			
a) Financial Liabilities			
i) Borrowings	16.1	-	-
ii) Other financial liabilities	16.2	9,43,339	4,93,248
b) Provisions	17	-	-
c) Deferred Tax Liabilities (Net)	18	-	-
d) Other non-current Liabilities	19	1598,34,766	2069,54,785
TOTAL NON CURRENT LIABILITIES		1607,78,105	2074,48,033
(3) CURRENT LIABILITIES			
a) Financial Liabilities			
i) Borrowings	20.1	-	-
ii) Trade Payables	20.2		
Total outstanding dues of micro enterprises and small enterprises		20,19,612	13,97,183
Total outstanding dues of Creditors other than micro enterprises and small enterprises		1016,10,617	1057,17,582
iii) Other financial liabilities	20.3	227,89,601	606,32,915
b) Other Current Liabilities	21	569,77,655	508,28,807
c) Provisions	22	7276,72,214	7443,64,981
d) Current Tax Liabilities (Net)	23	-	-
(4) FUND FROM C.O.	15.3	117699,35,517	124066,74,229
TOTAL CURRENT LIABILITIES		126810,05,216	133696,15,697
TOTAL EQUITY & LIABILITIES		162429,31,064	168111,29,380

Significant Accounting Policies	1
Expenditure attributable to construction (EAC) during the year forming part of capital work in progress	32
Disclosure on Financial Instruments and Risk Management	33
Other Explanatory Notes to Accounts	34

Note 1 to 34 form integral part of the Accounts

TEESTA-V POWER STATION (A Unit of NHPC Ltd) accounts are audited for the purpose of Consolidation.

For Lodha & Co.
Chartered Accountants
(Firm Regn. No. 301051E)

(H K Verma)
Partner
M.No. 055104

LODHA & CO. KOLKATA Chartered Accountants

NHPC LIMITED FARIDABAD

उप (Sharad Chandra) (वित्त)
Head of Finance
Dy. General Manager (Fin
तीस्ता–V पावर स्टेशन
Teesta-V Power Statio

(Sahadev Khatua)
Head of Project
महाप्रबंधक (प्रभारी) / Gene
एनएचपीसी लिमिटेड / NHPC Limite
तीस्ता–V पावर स्टेशन / Teesta-V Power Stati
बालूटार, पूर्वी सिक्किम / Balutar, East Sikk.

Place: Balutar
Date: 27th April 2019

733

NHPC LIMITED

Name of the Unit : TEESTA-V POWER STATION

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2019

(Amount in ₹)

	Note No.	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
INCOME			
i) Revenue from Continuing Operations	24.1	62322,69,937	62229,48,560
ii) Other Income	24.2	839,54,598	618,55,409
TOTAL INCOME		63162,24,535	62848,03,969
EXPENSES			
i) Generation Expenses	25	51,64,898	113,03,097
ii) Employee Benefits Expense	26	9220,08,804	9350,09,001
iii) Finance Cost	27	1200,75,421	1848,42,932
iv) Depreciation & Amortization Expense	28	14423,01,310	14547,27,863
v) Other Expenses	29	5340,25,448	6012,59,831
TOTAL EXPENSES		30235,75,881	31871,42,724
Profit before Exceptional items, Rate Regulated Activities and Tax		32926,48,654	30976,61,245
Exceptional items		-	-
PROFIT BEFORE TAX		32926,48,654	30976,61,245
Tax Expenses	30		
i) Current Tax		-	-
ii) Adjustments for Income Tax		-	-
iii) Deferred Tax		-	-
Total Tax Expenses		-	-
PROFIT FOR THE YEAR BEFORE NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES		32926,48,654	30976,61,245
Movement in Regulatory Deferral Account Balances (Net of Tax)	31	1045,16,761	1432,35,861
PROFIT FOR THE YEAR AFTER NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES.		33971,65,415	32408,97,106
Profit for the year from continuing operations (A)		33971,65,415	32408,97,106
Profit from discontinued operations		-	-
Tax expense of discontinued operations		-	-
Profit from discontinuing operations after tax		-	-
OTHER COMPREHENSIVE INCOME (B)			
(i) Items that will not be reclassified to profit or loss			
(a) Remeasurement of the defined benefit plans		39,82,328	(106,43,454)
Less: Income Tax on remeasurement of the defined benefit plans		-	-
Less: Deferred Tax Adjustment Against Deferred Tax Liabilities on Remeasurement of defined benefit plans		-	-
-Movement in Regulatory Deferral Account Balances-Remeasurement of defined benefit plans		-	38,11,998
Less: Impact of Tax on Regulatory Deferral Accounts		-	-
Sub total (a)		39,82,328	(68,31,456)
(b)Investment in Equity Instruments		-	-
Less: Income Tax on Equity Instruments		-	-
Sub total (b)		-	-
Total (i)=(a)+(b)		39,82,328	(68,31,456)
(ii) Items that will be reclassified to profit or loss			
- Investment in Debt Instruments		-	-
Less: Income Tax on investment in Debt Instruments		-	-
Total (ii)		-	-
Other Comprehensive Income (B)=(i+ii)		39,82,328	(68,31,456)
TOTAL COMPREHENSIVE INCOME FOR THE YEAR (A+B)		34011,47,743	32340,65,650

Earning per share before movements in Regulatory Deferral Account Balances (Equity shares, face value of 10/- each)
Basic & Diluted

Earning per share after movements in Regulatory Deferral Account Balances (Equity shares, face value of 10/- each)
Basic & Diluted

Significant Accounting Policies	1
Expenditure attributable to construction (EAC) during the year forming part of capital work in progress	32
Disclosure on Financial Instruments and Risk Management	33
Other Explanatory Notes to Accounts	34

Note 1 to 34 form integral part of the Accounts

TEESTA-V POWER STATION (A Unit of NHPC Ltd) accounts are audited for the purpose of Consolidation.

For Lodha & Co.
Chartered Accountants
(Firm Regn. No. 301051E)

(H K Verma)
Partner
M.No. 055104

LODHA & CO. KOLKATA Chartered Accountants

734

Place: Balutar
Date: 27th April 2019

उप महाप्रबंधक (वित्त)
(Sharad Chandra)
Head of Finance
Dy. General Manager (Finance)
तीस्ता–V पावर स्टेशन
Teesta-V Power Station

NHPC LIMITED FARIDABAD

महाप्रबंधक (प्रभारी) / General Manager (I
एनएचपीसी लिमिटेड / NHPC Limite
तीस्ता–V पावर स्टेशन / Teesta-V Power Stati
बालूटार, पूर्वी सिक्किम / Balutar, East Sikk
(Sahayak Kumar)
Head of Project

NOTE NO. 1: COMPANY INFORMATION AND SIGNIFICANT ACCOUNTING POLICIES

(I) Reporting entity

NHPC Limited (the "Company") is a Company domiciled in India and limited by shares (CIN: L40101HR1975GOI032564). The shares of the Company are publicly traded on the National Stock Exchange of India and BSE Limited. The address of the Company's registered office is NHPC LIMITED, NHPC Office Complex, Sector-33, Faridabad, Haryana- 121003. The Company is primarily involved in the generation and sale of bulk power to various Power Utilities. Other business includes providing project management / construction contracts/ consultancy assignment services and trading of power.

(II) Basis of preparation

(A) Statement of Compliance

These standalone financial statements are prepared on going concern basis following accrual system of accounting and comply with the Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 and subsequent amendments thereto, the Companies Act, 2013 (to the extent notified and applicable), applicable provisions of the Companies Act, 1956, and the provisions of the Electricity Act, 2003 to the extent applicable.

These financial statements were authorised for issue by the Board of Directors on .....

(B) Basis of Measurement

The financial statements have been prepared on historical cost basis, except for:

- Certain financial assets and liabilities measured at fair value.
- Plan assets of defined employee benefit plans measured at fair value.

The methods used to measure fair values are discussed in Note 33.

(C) Functional and presentation currency

These financial statements are presented in Indian Rupees (INR), which is the Company's functional currency. All financial information presented in INR has been rounded off to the nearest crore (upto two decimals).

(D) Use of estimates and management judgments

The preparation of financial statements in conformity with Ind AS requires management to make judgments, estimates and assumptions that may impact the application of accounting policies and the reported value of assets, liabilities, income, expenses and related disclosures including contingent assets and liabilities at the Balance Sheet date. The estimates and management's judgments are based on previous experience and other factors considered reasonable and prudent in the circumstances. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

In order to enhance understanding of the financial statements, information about significant areas of estimation, uncertainty and critical judgments in applying accounting policies that have the most significant effect on the amounts recognised in the financial statements are included in the following notes:

Critical judgments and estimates

a) Determining whether an arrangement contains a lease

Appendix C, Ind AS 17 'Determining whether an arrangement contains a lease' requires an assessment of whether:

NHPC LIMITED FARIDABAD

LODHA & CO. KOLKATA Chartered Accountants

735

- -fulfilment of the arrangement is dependent on the use of a specific asset or assets (the asset); and
- -the arrangement conveys a right to use the asset.

Further, an arrangement conveys a right to use the asset if facts and circumstances indicate that it is remote that one or more parties other than the purchaser will take more than an insignificant amount of the output or other utility that will be produced or generated by the asset during the term of the arrangement, and the price that the purchaser will pay for the output is neither contractually fixed per unit of output nor equal to the current market price per unit of output as of the time of delivery of the output.

The Company enters into power purchase agreements with beneficiaries. Power Purchase Agreements (PPA) in the nature of embedded lease with a single beneficiary where the minimum lease term is for the major part of the plant's economic life and the minimum lease payments amount to substantially all the fair value of the plant are considered as a Finance Lease. Other embedded leases are considered as Operating Lease.

For embedded leases in the nature of a Finance Lease, the investment in the plant is recognised as a Lease Receivable. The minimum lease payments are identified by segregating the embedded lease payments from the rest of the contract amounts. Each lease receipt is allocated between the receivable and finance lease income so as to achieve a constant rate of return on the Lease Receivable outstanding.

In the case of operating leases or embedded operating leases, the lease income from the operating lease is recognised in revenue on a straight-line basis over the lease term. The respective leased assets are included in the Balance Sheet based on their nature.

b) Useful life of Property, Plant and Equipment and Intangible Assets

The estimated useful life of property, plant and equipment and intangible assets are based on a number of factors including the effects of obsolescence, demand, competition and other economic factors (such as the stability of the industry and known technological advances) and the level of maintenance expenditures required to obtain the expected future cash flows from the asset.

Useful life of the assets used for generation of electricity is determined by the Central Electricity Regulatory Commission (CERC) Tariff Regulations as mentioned in part B of Schedule II of the Companies Act, 2013 except for construction plant & machinery and computers & peripherals which are in accordance with Schedule II of the Companies Act, 2013 and mobile phones which are as per management assessment.

c) Recoverable amount of property, plant and equipment, capital work in progress and intangible assets

The recoverable amount of property, plant and equipment, capital work in progress and intangible assets are based on estimates and assumptions, in particular the expected market outlook and future cash flows associated with the power plants. Any changes in these assumptions may have a material impact on the measurement of the recoverable amount resulting in impairment.

d) Post-retirement benefit plans

Employee benefit obligations are measured on the basis of actuarial assumptions which include mortality and withdrawal rates as well as assumptions concerning future developments in discount rates, the rate of salary increase, the inflation rate and expected rate of return on plan assets. The Company considers that the assumptions used to measure its obligations are appropriate and documented. However, any changes in these assumptions may have an impact on the resulting calculations.

e) Revenue

NHPC LIMITED NHPC FARIDABAD

LODHA & CO. KOLKATA Chartered Accountants

736

The Company records revenue from sale of power based on Tariff approved by the CERC, as per the principles of Ind AS 115. However, in cases where tariff rates are yet to be approved, provisional rates are adopted considering the applicable CERC Tariff Regulations.

f) Provisions and contingencies

The assessments undertaken in recognising provisions and contingencies have been made in accordance with Ind AS 37, 'Provisions, Contingent Liabilities and Contingent Assets'. The evaluation of the likelihood of the contingent events has been made on the basis of best judgment by management regarding probable outflow of economic resources. Such estimation can change following unforeseeable developments.

g) Recoverable Amount of Rate Regulated Assets

The operating activities of the Company are subject to cost-of-service regulations whereby tariff charged for electricity generated is based on allowable costs like interest costs, depreciation, operation & maintenance including a stipulated return. Guidance Note on Rate Regulated Activities issued by the ICAI (previous GAAP) and Ind AS 114- 'Regulatory Deferral Accounts' permits an entity to include in the rate base, as part of the cost of self-constructed (tangible) PPE or internally generated intangible assets, amounts that would otherwise be recognised as an expense in the statement of profit and loss in accordance with Ind AS. The Company estimates that items of regulatory deferral accounts recognised in the financial statements are recoverable as per the current CERC Tariff Regulations 2014-19. However, changes in CERC tariff egulations beyond the current tariff period may affect the recoverability of such balances.

h) Impairment of Trade Receivables

Considering the historical credit loss experience for trade receivables, the Company does not envisage either impairment in the value of receivables from beneficiaries or loss due to time value of money owing to delay in realization of trade receivables, except to the extent already provided for.

i) Investment in Subsidiaries and Joint Ventures

Investment has been carried at cost and as per assessment by the Company, there is no indication of impairment on such investments. Any changes in assumption may have a material impact on the measurement of the recoverable amount.

j) Insurance Claim Recoverable

The recoverable amount of insurance claims in respect of damages to Property, Plant & Equipment is based on estimates & assumptions as per terms and conditions of insurance policies.

(III) SIGNIFICANT ACCOUNTING POLICIES - Summary of the significant accounting policies for the preparation of financial statements as given below have been applied consistently to all periods presented in the financial statements. These accounting policies are formulated in a manner that results in financial statements containing relevant and reliable information about the transactions, other events and conditions to which they apply. These policies need not be applied when the effect of applying them is immaterial.

Up to March 31, 2015, Property, Plant and Equipment, Capital Work in Progress, Intangible Assets and Investment Property were carried in the Balance Sheet in accordance with Indian GAAP. The Company had elected to avail the exemption granted by IND AS 101, "First time adoption of IND AS" to regard those amounts as the deemed cost at the date of transition to IND AS (i.e. as on April 1, 2015).

737

LODHA & CO. KOLKATA Chartered Accountants

FARIDABAD

1.0 Property, Plant and Equipment (PPE)

a) An item of PPE is recognized as an asset if it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably.

b) PPE are initially measured at cost of acquisition/construction including decommissioning or restoration cost wherever required. The cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. In cases where final settlement of bills with contractors is pending, but the asset is complete and available for operating in the manner intended by the management, capitalisation is done on estimated basis subject to necessary adjustments, including those arising out of settlement of arbitration/court cases.

c) Expenditure incurred on renovation and modernization of PPE on completion of the originally estimated useful life of the power station resulting in increased life and/or efficiency of an existing asset, is added to the cost of the related asset. PPE acquired as replacement of the existing assets are capitalized and its corresponding replaced assets removed/ retired from active use are derecognized.

d) After initial recognition, Property, Plant and Equipment is carried at cost less accumulated depreciation/amortisation and accumulated impairment losses, if any.

e) Deposits, payments made/ liabilities created provisionally towards compensation (including interest on enhanced compensation till the date of award by the Court), rehabilitation & resettlement and other expenses including expenditure on environment management plans relatable to land in possession are treated as cost of land.

f) Assets over which the Company has control, though created on land not belonging to the Company are included under Property, Plant and Equipment.

g) Standby equipment and servicing equipment which meet the recognition criteria of Property, Plant and Equipment are capitalized.

h) Spares parts (procured along with the Plant & Machinery or subsequently) which meet the recognition criteria are capitalized. The carrying amount of those spare parts that are replaced is derecognized when no future economic benefits are expected from their use or upon disposal. Other spare parts are treated as "stores & spares" forming part of inventory.

i) If the cost of the replaced part or earlier inspection is not available, the estimated cost of similar new parts/inspection is used as an indication of what the cost of the existing part/ inspection component was when the item was acquired or inspection carried out.

j) An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net realisable value/net disposal proceeds and the carrying amount of the asset) is included in the Statement of Profit and Loss when the asset is derecognised.

2.0 Capital work in Progress

a) Expenditure incurred on assets under construction (including a project) is carried at cost under Capital Work in Progress (CWIP). Such costs comprise purchase price of assets including import duties and non-refundable taxes (after deducting trade discounts and rebates), expenditure in relation to survey and investigation activities of projects, cost of site preparation, initial delivery and handling charges, installation and assembly costs, etc.

b) Costs including employee benefits, professional fees, expenditure on maintenance and up-gradation of common public facilities, depreciation on assets used in construction of project, interest during construction and other costs that are directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management are accumulated under "Expenditure Attributable to Construction

LODHA & CO. KOLKATA Chartered Accountants

738

(EAC)" and subsequently allocated on systematic basis over major immovable assets, other than land and infrastructure facilities on commissioning of projects. Net pre-commissioning income/expenditure is adjusted directly in the cost of related assets.

c) Capital Expenditure incurred for creation of facilities, over which the Company does not have control but the creation of which is essential principally for construction of the project is accumulated under "Expenditure Attributable to Construction" and carried under "Capital Work in Progress" and subsequently allocated on a systematic basis over major immovable assets, other than land and infrastructure facilities on commissioning of projects, keeping in view the "attributability" and the "Unit of Measure" concepts in Ind AS 16- "Property, Plant & Equipment". Expenditure of such nature incurred after completion of the project, is charged to the Statement of Profit and Loss.

3.0 Investment Property

Investment properties are initially measured at cost, including transaction costs. Subsequent to initial recognition, investment properties are carried at cost less accumulated depreciation and accumulated impairment loss, if any.

Investment properties are derecognised either when they have been disposed off or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognised in the Statement of Profit and Loss in the period of derecognition.

Transfers to or from investment property is made when and only when there is a demonstrable change in use.

4.0 Intangible Assets and Intangible Assets under Development

a) Expenditure on research is charged to revenue as and when incurred. Expenditure on development is capitalized only if the expenditure can be measured reliably, the product or process is technically and commercially feasible, future economic benefits are probable and the Company intends to & has sufficient resources to complete development and to use or sell the asset.

b) Intangible assets acquired separately are measured on initial recognition at cost. Cost includes any directly attributable expenses necessary to make the assets ready for its intended use. After initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses.

c) Land taken for use from State Government (without transfer of title) and expenses on relief and rehabilitation as also on creation of alternate facilities for land evacuees or in lieu of existing facilities coming under submergence and where construction of such alternate facilities is a specific pre-condition for the acquisition of the land for the purpose of the project, are accounted for as Land-Right to use.

d) Software (not being an integral part of the related hardware) acquired for internal use, is stated at cost of acquisition less accumulated amortisation and impairment losses if any.

e) An item of Intangible asset is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit and Loss when the asset is derecognised.

5.0 Foreign Currency Transactions

a) Transactions in foreign currency are initially recorded at the functional currency spot rate at the date the transaction first qualifies for recognition. At each Balance Sheet date, monetary items denominated in foreign currency are translated at the functional currency exchange rates prevailing on that date.

FARIDABAD

739

LODHA & CO. KOLKATA Accountants

b) Exchange differences relating to PPE/capital work-in-progress arising out of transaction entered into prior to April 1, 2004 are adjusted to the carrying cost of respective PPE/capital work-in-progress.

c) Exchange differences arising from translation of foreign currency borrowings entered into prior to March 31, 2016 recoverable from or payable to beneficiaries in subsequent periods as per CERC Tariff regulations are recognised as "Deferred Foreign Currency Fluctuation Recoverable/ Payable Account" and adjusted from the year in which the same is recovered/ paid.

d) Exchange differences arising from settlement/ translation of monetary items denominated in foreign currency entered into on or after 01.04.2016 to the extent recoverable from or payable to the beneficiaries in subsequent periods as per CERC Tariff Regulations are recognized as 'Regulatory Deferral Account Balances' during construction period and adjusted from the year in which the same become recoverable from or payable to the beneficiaries.

e) Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rate at the date of the transaction. Where the Company has paid or received advance consideration in a foreign currency, the date of transaction for the purpose of determining the exchange rate to use on initial recognition of the related asset, expense or income (or part of it), is the date when the Company initially recognizes the non-monetary asset or non-monetary liability arising from the payment or receipt of advance consideration.

6.0 Regulatory Deferral Accounts

a) Where an item of expenditure incurred during the period of construction of a project is recognised as expense in the Statement of Profit and Loss i.e. not allowed to be capitalized as part of cost of relevant PPE in accordance with Ind AS, but is nevertheless permitted by CERC to be recovered from the beneficiaries in future through tariff, the right to recover the same is recognized as "Regulatory Deferral Account balances."

b) Expense/ income recognised in the Statement of Profit and Loss to the extent recoverable from or payable to the beneficiaries in subsequent periods as per CERC Tariff Regulations are recognised as "Regulatory Deferral Account balances."

c) These Regulatory Deferral Account balances are adjusted from the year in which the same become recoverable from or payable to the beneficiaries.

d) Regulatory Deferral Account balances are evaluated at each Balance Sheet date to ensure that the underlying activities meet the recognition criteria and it is probable that future economic benefits associated with such balances will flow to the entity. If these criteria are not met, the Regulatory Deferral Account balances are derecognised.

e) Regulatory Deferral Account balances are tested for impairment at each Balance Sheet date.

7.0 Fair value measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Normally at initial recognition, the transaction price is the best evidence of fair value.

However, when the Company determines that transaction price does not represent the fair value, it uses inter-alia valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All financial assets and financial liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy. This categorisation is based on the lowest level input that is significant to the fair value measurement as a whole:

KOLKATA

740

• Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities.

• Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.

• Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For financial assets and financial liabilities that are recognised at fair value on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation at the end of each reporting period.

8.0 Investments in subsidiaries and joint ventures

Investments in equity shares of subsidiaries and joint ventures are carried at cost.

9.0 Financial assets other than investment in subsidiaries and joint ventures

A financial asset includes inter-alia any asset that is cash, equity instrument of another entity or contractual obligation to receive cash or another financial asset or to exchange financial asset or financial liability under conditions that are potentially favourable to the Company. A financial asset is recognized when and only when the Company becomes party to the contractual provisions of the instrument.

Financial assets of the Company comprise Cash and Cash Equivalents, Bank Balances, Investments in equity shares of companies other than in subsidiaries & joint ventures, Trade Receivables, Advances to employees/ contractors, security deposit, claims recoverable etc.

a) Classification

The Company classifies its financial assets in the following categories:

- At amortised cost,
- At fair value through other comprehensive income (FVTOCI), and

The classification depends on the following:

(a) The entity's business model for managing the financial assets and

(b) The contractual cash flow characteristics of the financial asset.

For assets measured at fair value, gains and losses will either be recorded in the Statement of Profit and Loss or Other Comprehensive Income. For investments in debt instruments, this will depend on the business model in which the investment is held. For investments in equity instruments, this will depend on whether the group has made an irrevocable election at the time of initial recognition to account for the equity investment at fair value through Other Comprehensive Income.

b) Initial recognition and measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or Loss, transaction costs that are attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at fair value through profit or loss are expensed in the Statement of Profit and Loss.

The Company measures the trade receivables at their transaction price, if the trade receivables do not contain a significant financing component.

c) Subsequent measurement

Debt instruments at amortised cost

A 'debt instrument' is measured at the amortised cost if both the following conditions are met:

FARIDABAD

741

LODHA & CO. KOLKATA

i) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and

ii) Contractual terms of the asset give rise on specified dates to cash flows that are Solely Payments of Principal and Interest (SPPI) on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortised cost using the Effective Interest Rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the Statement of Profit and Loss. The losses arising from impairment are recognised in the Statement of Profit and Loss.

Debt instrument at Fair Value through Other Comprehensive Income (FVTOCI)

A 'debt instrument' is classified as at FVTOCI if both the following criteria are met:

i) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and

ii) The asset's contractual cash flows represent Solely Payments of Principal and Interest (SPPI).

Debt instruments at fair value through Other Comprehensive Income are measured at each reporting date at fair value. Fair value movements are recognized in Other Comprehensive Income (OCI). However, the Company recognizes interest income, impairment losses, reversals and foreign exchange gain or loss in the Statement of Profit and Loss. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to profit and loss. Interest income from these financial assets is included in other income using the EIR method.

Equity investments:

All equity investments in entities other than subsidiaries and joint ventures are measured at fair value. Equity instruments which are held for trading, if any, are classified at Fair Value Through Profit or Loss (FVTPL). For all other equity instruments, the Company classifies the same as at FVTOCI. The Company makes such election on an instrument by- instrument basis. The classification is made on initial recognition and is irrevocable.

All fair value changes on an equity instrument classified at FVTOCI, are recognized in the OCI. There is no subsequent reclassification of fair value gains and losses to the Statement of Profit and Loss. However, the Company may transfer the cumulative gain or loss within equity. Dividends from such investments are recognised in the Statement of Profit and Loss as other income when the company's right to receive payments is established.

Equity instruments included within the FVTPL category, if any, are measured at fair value with all changes recognized in the Statement of Profit and Loss.

Trade Receivables:

Trade receivables containing a significant financing component are subsequently measured at amortised cost using the effective interest method.

d) Derecognition

A financial asset is derecognised only when:

i) The Company has transferred the rights to receive cash flows from the financial asset, or

ii) Retains the contractual rights to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients.

Where the entity has transferred an asset, the Company evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset. In such cases, the financial asset is derecognised. Where the Company has not transferred substantially all risks and rewards of ownership of the financial asset, the financial asset is not derecognised.

742

Where the Company has neither transferred a financial asset nor retains substantially all risks and rewards of ownership of the financial asset, the financial asset is derecognised if the Company has not retained control of the financial asset. Where the Company retains control of the financial asset, the asset is continued to be recognised to the extent of continuing involvement in the financial asset.

On derecognition, the difference between the carrying amount and the amount of consideration received / receivable is recognized in the Statement of Profit and Loss.

e) Impairment of financial assets

In accordance with Ind AS 109, the Company applies Expected Credit Loss (ECL) model for measurement and recognition of impairment loss on the following financial assets:

i) Financial assets that are debt instruments, and are measured at amortised cost.

ii) Financial assets that are debt instruments and are measured as at FVTOCI

iii) Contract Assets and Trade Receivables under Ind AS 115, Revenue from Contracts with Customers

iv) Lease Receivables under Ind AS 17, Leases.

v)

The Company follows the 'simplified approach' permitted under Ind AS 109, "Financial Instruments" for recognition of impairment loss allowance based on life time expected credit loss from initial recognition on contract assets, lease receivables and trade receivables resulting from transactions within the scope of Ind AS 17 and Ind AS 115.

For recognition of impairment loss on other financial assets, the Company assesses whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month ECL is used to provide for impairment loss. However, if credit risk has increased significantly, lifetime ECL is used. For assessing increase in credit risk and impairment loss, the Company assesses the credit risk characteristics on instrument-by-instrument basis. If, in a subsequent period, credit quality of the instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the entity reverts to recognizing impairment loss allowance based on 12-month ECL. The amount of expected credit loss (or reversal) for the period is recognized as expense/income in the Statement of Profit and Loss.

10.0 Inventories

Inventories mainly comprise stores and spare parts to be used for maintenance of Property, Plant and Equipment and are valued at cost or net realizable value (NRV) whichever is lower. The cost is determined using weighted average cost formula and NRV is the estimated selling price in the ordinary course of business, less the estimated costs necessary to make the sale.

The amount of any write-down of inventories to net realisable value and all losses of inventories is recognized as an expense in the period in which write-down or loss occurs.

Scrap is valued at Net Realisable Value.

11.0 Dividends

Dividends and interim dividends payable to the Company's shareholders are recognised as change in equity in the period in which they are approved by the Company's shareholders and the Board of Directors respectively.

12.0 Financial liabilities

Financial liabilities of the Company are contractual obligation to deliver cash or another financial asset to another entity or to exchange financial assets or financial liabilities with another entity under conditions that are potentially unfavourable to the Company.

743

LODHA & CO. KOLKATA Chartered Accountants

The Company's financial liabilities include loans & borrowings, trade and other payables.

a) Classification, initial recognition and measurement

Financial liabilities are recognised initially at fair value minus transaction costs that are directly attributable and subsequently measured at amortised cost. Financial liabilities are classified as subsequently measured at amortized cost. Any difference between the proceeds (net of transaction costs) and the fair value at initial recognition is recognised in the Statement of Profit and Loss or in the carrying amount of an asset if another standard permits such inclusion, over the period of the borrowings using the effective rate of interest.

Borrowings are classified as current liabilities unless the Company has an unconditional right to defer settlement of the liability for at least 12 months after the reporting period.

b) Subsequent measurement

After initial recognition, financial liabilities are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in the Statement of Profit and Loss or in the carrying amount of an asset if another standard permits such inclusion, when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the Statement of Profit and Loss.

c) Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expired. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the Statement of Profit and Loss.

d) Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the Balance Sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

13.0 Government Grants

a) The benefits of a government loan at a below market rate of interest is treated as Government Grant. The loan is initially recognised and measured at fair value and the government grant is measured as the difference between the initially recognized amount of the loan and the proceeds received. The loan is subsequently measured as per the accounting policy applicable to financial liabilities and government grant is recognized initially as deferred income and subsequently in the Statement of Profit and Loss on a systematic basis over the useful life of the asset.

b) Monetary grants from the government for creation of assets are initially recognised as deferred income when there is reasonable assurance that the grant will be received and the company will comply with the conditions associated with the grant. The deferred income so recognised is subsequently amortised in the Statement of Profit and Loss over the useful life of the related assets.

c) Government grant related to income is recognised in the Statement of Profit and Loss on a systematic basis over the periods in which the entity recognises as expenses the related costs for which the grants are intended to compensate.

14.0 Provisions, Contingent Liabilities and Contingent Assets

FARIDABAD
LODHA & CO. KOLKATA Chartered Accountants

a) Provisions are recognised when the Company has a present legal or constructive obligation as a result of a past event and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Such provisions are determined based on management estimate of the amount required to settle the obligation at the Balance Sheet date. When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably. The expense relating to a provision net of any reimbursement is presented in the Statement of Profit and Loss or in the carrying amount of an asset if another standard permits such inclusion.

b) If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows using a current pre-tax rate that reflects the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

c) Contingent liabilities are possible obligations that arise from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events not wholly within the control of the Company. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Contingent liabilities are disclosed on the basis of judgment of management/independent experts. These are reviewed at each Balance Sheet date and are adjusted to reflect the current management estimate.

d) Contingent assets are possible assets that arise from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company. Contingent assets are disclosed in the financial statements when inflow of economic benefits is probable on the basis of judgment of management. These are assessed continually to ensure that developments are appropriately reflected in the financial statements.

15.0 Revenue Recognition and Other Income

Company's revenues arise from sale and trading of energy, project management / construction contracts/ consultancy assignment services and other income. Revenue from other income comprises interest from banks, employees, contractors etc., dividend from investments in joint ventures & subsidiary companies, dividend from investments in equity, interest from investment in bonds, surcharge received from beneficiaries for delayed payments, sale of scrap, other miscellaneous income, etc.

With effect from 1st April, 2018, the Company has adopted Ind AS 115 "Revenue from Contracts with Customers" using the cumulative catch-up method. Accordingly, comparative figures have not been restated and continue to be reported as per Ind AS 18- Revenue and Ind AS 11- Construction Contracts. Accounting policies for the comparative period are disclosed separately, if they are different from those under Ind AS 115.

a) Revenue from sale of power

i) Revenue is measured based on the consideration that is specified in a contract with a customer or is expected to be received in exchange for the products or services and excludes amounts collected on behalf of third parties. The Company recognises revenue when it transfers control over the products or services to a customer.

iii) In the comparative period, revenue from sale of power was measured at the fair value of the consideration received or receivable. Revenue was recognised when the significant risks and rewards of ownership had been transferred to the buyer, recovery of the consideration was probable, the associated costs could be estimated reliably, there was no continuous management involvement and the amount of revenue could be

LODHA & CO. KOLKATA Chartered Accountants
FARIDABAD

measured reliably. Revenue from sale of power (except for power stations considered as Finance/Operating Lease) is accounted for as per tariff notified by the CERC. In case of Power Stations where tariff is not notified, sale is recognized on provisional rates worked out by the Company based on the parameters and method prescribed by the appropriate authority. In the case of Power Stations where provisional/ final tariff is yet to be notified, revenue is recognised only to an extent it is highly probable that a significant reversal in the amount of cumulative revenue recognised will not occur when tariff is finally notified by the CERC. Customers are billed on a periodic and regular basis. As at each reporting date, revenue from sale of power includes an accrual for sales delivered to customers but not yet billed (unbilled revenue).

iv) Rebates given to beneficiaries as early payments incentives are deducted from the amount of revenue.

v) Recovery/ refund towards foreign currency variation in respect of foreign currency loans and recovery towards Income Tax are recognised on year to year basis based on regulatory norms.

vi) Recovery towards deferred tax items recognized till March 31, 2009 are accounted for when the same materialises.

vii) Incentives/Disincentives are recognised as per Central Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations. In case of Power Stations where tariff have not been notified, incentives/disincentives are recognized provisionally on assessment of the likelihood of acceptance of the same.

viii) Adjustments arising out of finalisation of Regional Energy Account (REA), though not material, are effected in the year of respective finalisation.

ix) Advance Against Depreciation (AAD) considered as deferred income up to 31st March 2009 is included in sales on straight line basis over the balance useful life after a period of 12 years from the date of commercial operation of the Power Station.

b) Revenue from Project Management / Construction Contracts/ Consultancy assignments

i) Revenue from Project Management / Construction Contracts/ Consultancy assignments is measured based on the consideration that is specified in a contract with a customer or is expected to be received in exchange for the services and excludes amounts collected on behalf of third parties. The Company recognises revenue when it transfers control over the services to a customer. Revenue is recognised to the extent it is highly probable that a significant reversal in the amount of cumulative revenue recognised will not occur in the future.

ii) In the comparative period, revenue on Project Management / Construction Contracts/ Consultancy assignments was recognized on percentage of completion method. The percentage of completion is determined as proportion of "cost incurred up to reporting date" to "estimated cost to complete the concerned Project Management / Construction Contracts and Consultancy assignment".

iii) Contract modifications, if any, are accounted for when additions, deletions or changes either to the contract scope or contract price are approved. Accounting for modifications of contracts involves assessing whether the services added to an existing contract are distinct and whether the pricing is at the standalone selling price. Services added that are not distinct are accounted for on a cumulative catch-up basis, while those that are distinct are accounted for prospectively, either as a separate contract, if the additional services are priced at the standalone selling price, or as a termination of the existing contract and creation of a new contract if not priced at the standalone selling price.

c) Revenue from trading of power

NPCC LIMITED FARIDABAD

746

LODHA & CO. KOLKATA Chartered Accountants

i) Accounting for revenue from trading of power involves assessment of the contract conditions to determine whether the Company is required to act in the capacity of a principal or as an agent. The Company acts in the nature of a principal in case it obtains control of the electricity before transferring it to the customer. Indicators of control includes assessment of whether the company is primarily responsible for fulfilling the promise to provide the electricity, it has the discretion to establish the price or whether it bears the inventory risk. Where the Company does not obtain control of the electricity before transferring it to the customer and its performance obligation is to arrange for the supply of electricity by another party, it acts in the nature of an agent.

ii) Where the Company acts as a principal in a contract for trading of power, the amount of the transaction price allocated to the performance obligation that is satisfied is recognised as revenue.

iii) Where the Company acts as an agent in a contract for trading of power, the net consideration retained after paying the supplier for the electricity provided to the customer is recognised as revenue from operations. Financial assets and liabilities arising out of these transactions are not set off.

d) Other income

i) Dividend income is recognized when the right to receive the same is established.

ii) Interest/Surcharge recoverable from customers including those arising out of contracts for trading of power and liquidated damages /interest on advances to contractors is recognised when no significant uncertainty as to measurability and collectability exists.

iii) Interest income is recognized, when no significant uncertainty as to measurability or collectability exist, on a time proportion basis taking into account the amount outstanding and the applicable interest rate, using the effective interest rate method (EIR).

iv) For all debt instruments measured either at amortised cost or at fair value through other comprehensive income, interest income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial asset to the gross carrying amount of the financial asset. When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) but does not consider the expected credit losses.

v) Revenue from scrap is recognised as and when the same is generated.

16.0 Employee Benefits

i) Short-term employee benefits

Short-term employee benefit obligations are measured on an undiscounted basis and are expensed or included in the carrying amount of an asset if another standard permits such inclusion as the related service is provided.

A liability is recognised for the amount expected to be paid under short-term performance related cash bonus if the Company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

ii) Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into separate trusts and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognised as an employee benefit expense in the Statement of Profit and Loss or included in the carrying amount of an asset if another standard permits such inclusion in the

LODHA & CO. KOLKATA Chartered Accountants
FARIDABAD

periods during which services are rendered by employees. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction from future payments is available. Contributions to a defined contribution plan that is due more than 12 months after the end of the period in which the employees render the service are discounted to their present value.

Employees Defined Contribution Superannuation Scheme (EDCSS) for providing pension benefits and Social Security Scheme administered through separate trusts are accounted as defined contribution plans.

iii) Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan. The Company's Gratuity Scheme, Retired Employees Health Scheme (REHS), Provident Fund Scheme, Allowance on Retirement/Death and Memento on Superannuation to employees are in the nature of defined benefit plans. All these plans, other than Allowance on Retirement/Death and Memento on Superannuation to employees are administered through separate trusts.

The liability or asset recognised in the Balance Sheet in respect of Gratuity, Retired Employees Health Scheme and Provident Fund Scheme is the present value of the defined benefit obligation at the end of the reporting period less any unrecognised past service costs and the fair value of plan assets.

The defined benefit obligation is calculated annually by the actuary using the Projected Unit Credit Method.

The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows by reference to market yields at the end of the reporting period on government bonds that have terms approximating to the terms of the related obligation.

The net interest cost is calculated by applying the discount rate to the net balance of the defined benefit obligation and the fair value of plan assets. This cost is included in employee benefit expense in the statement of profit and loss or included in the carrying amount of an asset if another standard permits such inclusion.

Remeasurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognised in the period in which they occur, directly in Other Comprehensive Income. They are included in retained earnings in the Statement of Changes in Equity and in the Balance Sheet.

iv) Other long-term employee benefits

Benefits under the Company's leave encashment scheme constitute other long term employee benefits.

The Company's net obligation in respect of long-term employee benefits is the amount of future benefits that employees have earned in return for their service in the current and prior periods. The benefit is discounted to determine its present value, and the fair value of any related assets is deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations. The calculation is performed using the Projected Unit Credit Method. Contributions to the scheme and actuarial gains or losses are recognised in the Statement of Profit and Loss or included in the carrying amount of an asset if another standard permits such inclusion in the period in which they arise.

v) Termination benefits

NHPC LIMITED FARIDABAD

748

LODHA & CO. KOLKATA Chartered Accountants

The expenses incurred on terminal benefits in the form of ex-gratia payments and notice pay on voluntary retirement schemes are charged to the Statement of Profit and Loss in the year of incurrence of such expenses.

17.0 Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.

Capitalisation of borrowing cost ceases when substantially all the activities necessary to prepare the qualifying assets for their intended use are complete.

18.0 Depreciation and amortization

a) Depreciation on additions to /deductions from Property, Plant & Equipment (PPE) during the year is charged on pro-rata basis from / up to the date on which the asset is available for use / disposal.

b) (i) Depreciation on Property, Plant and Equipment of Operating Units of the Company capitalized till five years before the end of the useful life of the Power Station is charged to the Statement of Profit & Loss on straight-line method following the rates and methodology notified by CERC for the fixation of tariff except for assets specified in Policy No. 18.0(d).

(ii) Depreciation on Property, Plant and Equipment capitalized during the last five years of the useful life of a Power Station is charged on straight-line method for the period of life extension as per CERC Tariff Regulations, from the date on which such asset becomes available for use.

(iii) Where the life and / or efficiency of a Power Station is increased due to renovation and modernization, the expenditure thereon along with its unamortized depreciable amount is charged prospectively on straight-line method over the revised / remaining useful life.

c) i) Depreciation on Property, Plant and Equipment (except old and used) of other than Operating Units of the Company is charged to the extent of 90% of the cost of the asset following the rates notified by CERC for the fixation of tariff except for assets specified in Policy No. 18.0(d) below.

ii) Depreciation on old and used items of PPE of other than Operating Units is charged on straight-line method to the extent of 90% of the cost of the asset over estimated useful life determined on the basis of technical assessment.

d) i) Depreciation in respect of following items of PPE is provided on straight line method based on the life and residual value (5%) given in the Schedule II of the Companies Act, 2013:

- Construction Plant & Machinery

- Computer & Peripherals

ii) Based on management assessment, depreciation on Mobile Phones is provided on straight line basis over a period of three years with residual value of Re 1.

e) Temporary erections are depreciated fully (100%) in the year of acquisition /capitalization by retaining Re. 1/- as WDV.

f) Assets valuing Rs. 5000/- or less but more than Rs. 750/- are fully depreciated during the year in which the asset becomes available for use with Re. 1/- as WDV.

749

g) Low value items, which are in the nature of assets (excluding immovable assets) and valuing upto Rs. 750/- are not capitalized and charged off to revenue in the year of use.

h) Leasehold Land of operating units, is amortized over the period of lease or 35 years whichever is lower, following the rates and methodology notified vide CERC tariff regulations.

i) Leasehold Land and buildings, of units other than operating units, is amortized over the period of lease or 35 years whichever is lower.

j) PPE created on leasehold land are depreciated to the extent of 90% of original cost over the balance available lease period of respective land from the date such asset is available for use or at the applicable depreciation rates & methodology notified by CERC tariff regulations for such assets, whichever is higher.

k) Land-Right to use is amortized over a period of 30 years from the date of commercial operation of the project in line with CERC tariff regulations notified for tariff fixation.

l) Cost of software recognized as 'Intangible Assets' is amortized on straight line method over a period of legal right to use or three financial years, whichever is earlier, starting from the year in which it is acquired.

m) Where the cost of depreciable assets has undergone a change during the year due to increase/decrease in long term liabilities on account of exchange fluctuation, price adjustment, settlement of arbitration/court cases, change in duties or similar factors, the unamortized balance of such assets is depreciated prospectively over the residual life of such assets at the rate of depreciation and methodology notified by CERC tariff regulations.

n) Spare parts procured along with the Plant & Machinery or subsequently which are capitalized and added in the carrying amount of such item are depreciated over the residual useful life of the related plant and machinery at the rates and methodology notified by CERC.

o) Useful life, method of depreciation and residual value of assets where depreciation is charged as per management assessment are reviewed at the end of each financial year and adjusted prospectively over the balance life of the asset, wherever required.

19.0 Impairment of non-financial assets other than inventories

a) The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs of disposal and its value in use. Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets of the Company. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. The resulting impairment loss is recognised in the Statement of Profit and Loss.

b) In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators.

NHPC LIMITED FARIDABAD

750

LODHA & CO. KOLKATA Chartered Accountants

c) In case of expenditure on survey & investigation of projects, if it is decided to abandon such a project under survey & investigation, expenditure incurred thereon is charged to the Statement of Profit and Loss in the year in which such decision is taken.

d) In case a project under survey and Investigation remains in abeyance by the order of appropriate authority/ by injunction of court order, any expenditure incurred on such projects from the date of order/ injunction of court is provided in the books from the date of such order till the period project is kept in abeyance by such order/ injunction. Provision so made is however reversed on the revocation of aforesaid order/ injunction.

e) Impairment losses recognised in prior periods are assessed at each reporting date for any indications that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised.

20.0 Income Taxes

Income tax expense comprises current and deferred tax. Tax is recognised in the Statement of Profit and Loss, except to the extent that it relates to items recognised directly in equity or other comprehensive income, in which case the tax is also recognised directly in equity or in other comprehensive income.

a) Current tax

i) The current tax is the expected tax payable on the taxable income for the year on the basis of the tax laws applicable at the reporting date and any adjustments to tax payable in previous years. Taxable profit differs from profit as reported in the Statement of Profit and Loss because it excludes items of income or expense that are taxable or deductible in other years (temporary differences) and it further excludes items that are never taxable or deductible (permanent differences).

ii) Additional income taxes that arise from the distribution of dividends are recognised at the same time that the liability to pay the related dividend is recognised.

b) Deferred tax

i) Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the Company's financial statements and the corresponding tax bases used in the computation of taxable profit and are accounted for using the Balance Sheet method. Deferred tax liabilities are generally recognised for all taxable temporary differences, and deferred tax assets are generally recognised for all deductible temporary differences, unused tax losses and unused tax credits to the extent that it is probable that future taxable profits will be available against which those deductible temporary differences, unused tax losses and unused tax credits can be utilised. Such assets and liabilities are not recognised if the temporary difference arises from the initial recognition (other than in a business combination) of an asset or liability in a transaction that at the time of the transaction affects neither the taxable profit or loss nor the accounting profit or loss.

ii) The carrying amount of deferred tax assets is reviewed at each Balance Sheet date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available against which the temporary differences can be utilised.

iii) Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the Balance Sheet date. The measurement of deferred tax liabilities and assets reflects the tax consequences that would flow in the manner in which the Company expects, at the reporting date, to recover or settle the carrying amount of its assets and liabilities.

FARIDABAD
LODHA & CO. KOLKATA Chartered Accountants

iv) Deferred tax is recognised in the Statement of Profit and Loss except to the extent that it relates to items recognised directly in other comprehensive income or equity, in which case it is recognised in other comprehensive income or equity.

v) Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets against current tax liabilities, and when the deferred income tax assets and liabilities relate to income taxes levied by the same taxation authority on either the taxable entity or different taxable entities where there is an intention to settle the balances on a net basis.

vi) Deferred tax recovery adjustment account is credited/ debited to the extent the deferred tax for the current period which forms part of current tax in the subsequent periods and affects the computation of return on equity (ROE), a component of tariff.

21.0 Compensation from third parties

Impairments or losses of items, related claims for payments of compensation from third parties including insurance companies and any subsequent purchase or construction of assets/inventory are separate economic events and are accounted for separately.

Compensation from third parties including from insurance companies for items of property, plant and equipment or for other items that were impaired, lost or given up is included in the Statement of Profit and Loss when the compensation becomes receivable. Insurance claims for loss of profit are accounted for based on certainty of realisation.

22.0 Segment Reporting

a) In accordance with Ind AS 108 – Operating Segment, the operating segments used to present segment information are identified on the basis of internal reports used by the Company's Management to allocate resources to the segments and assess their performance. The Board of Directors is collectively the Company's "Chief Operating Decision Maker" or "CODM" within the meaning of Ind AS 108.

b) Electricity generation is the principal business activity of the Company. Other operations viz., Contracts, Project Management and Consultancy works do not form a reportable segment as per the Ind AS -108 - 'Operating Segments'.

c) The Company has a single geographical segment as all its Power Stations are located within the Country.

23.0 Leases

a) Company as a Lessee:

i) Leases of property, plant and equipment (), where the Company, as lessee, has substantially all the risks and rewards of ownership are classified as finance lease. Such finance leases are generally capitalised at the lease's inception at the fair value of the leased property which equals the transaction price i.e. lump sum upfront payments.

ii) Leases in which a significant portion of the risks and rewards of ownership are not transferred to the Company as lessee are classified as operating leases. Payments made under operating leases are charged to Statement of Profit and Loss over the period of lease.

b) Company as a Lessor:

Power Purchase Agreements (PPA) in the nature of embedded lease with a single beneficiary where the minimum lease term is for the major part of the plant's economic life and the minimum lease payments amounts to substantially all the fair value of the plant are considered as a Finance Lease. Other embedded leases are considered as Operating Lease.

i) For embedded leases in the nature of a Finance Lease, the investment in the plant is recognised as a Lease Receivable. The minimum lease payments are identified by segregating the embedded lease payments from the rest of the contract amounts

LODHA & CO. KOLKATA Chartered Accountants

NTPC LIMITED FARIDABAD

7/52

(including Advance Against Depreciation (AAD) recognised in accordance with CERC Tariff regulations 2004-09 up to 31st March 2009 and considered as deferred income). Each lease receipt is allocated between the receivable and finance lease income forming part of revenue from operations so as to achieve a constant rate of return on the Lease Receivable outstanding.

ii) In the case of Operating Leases or embedded operating leases, the lease income from the operating lease is recognised in revenue over the lease term to reflect the pattern of use benefit derived from the leased asset. The respective leased assets are included in the Balance Sheet based on their nature and depreciated over its economic life.

24.0 Material prior period errors

Material prior period errors are corrected retrospectively by restating the comparative amounts for the prior periods presented in which the error occurred. If the error occurred before the earliest period presented, the opening balances of assets, liabilities and equity for the earliest period presented, are restated unless it is impracticable, in which case, the comparative information is adjusted to apply the new accounting policy prospectively from the earliest date practicable.

25.0 Earnings per share

a) Basic earnings per equity share is computed by dividing the net profit or loss attributable to equity shareholders of the Company by the weighted average number of equity shares outstanding during the financial year.

b) Diluted earnings per equity share is computed by dividing the net profit or loss attributable to equity shareholders of the Company by the weighted average number of equity shares considered for deriving basic earnings per equity share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares.

c) Basic and diluted earnings per equity share are also presented using the earnings amounts excluding the movements in regulatory deferral account balances.

26.0 Statement of Cash Flows

a) **Cash and Cash Equivalents:**

For the purpose of presentation in the statement of cash flows, cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, and bank overdrafts. However for Balance Sheet presentation, Bank overdrafts are shown within "Borrowings" under Current Liabilities.

b) Statement of cash flows is prepared in accordance with the indirect method prescribed in Ind AS 7- 'Statement of Cash Flows'.

27.0 Current versus non-current classification

The Company presents assets and liabilities in the Balance Sheet based on current/non-current classification.

a) An asset is current when it is:

- Expected to be realised or intended to be sold or consumed in the normal operating cycle
- Held primarily for the purpose of trading
- Expected to be realised within twelve months after the reporting period, or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

753

LODHA & CO. Chartered Accountants KOLKATA

b) A liability is current when:

- It is expected to be settled in the normal operating cycle
- It is held primarily for the purpose of trading
- It is due to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer settlement of the liability for at least twelve months after the reporting period.

All other liabilities are classified as non-current.

c) Deferred tax assets and liabilities are classified as non-current assets and liabilities.

28.0 Miscellaneous

a) Each material class of similar items is presented separately in the financial statements. Items of a dissimilar nature or function are presented separately unless they are immaterial.

b) Liabilities for Goods in transit/Capital works executed but not certified are not provided for, pending inspection and acceptance by the Company.

(IV) Recent accounting pronouncements

*****

LODHA & CO. KOLKATA Chartered Accountants

NHPC LIMITED FARIDABAD

NOTE NO. 2.1 Property, Plant and Equipment as on 31.3.2019

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK							DEPRECIATION				NET BLOCK	
		As at 01-Apr-2018	Additions		Deductions		Other Adjustments	As at 31st March, 2019	As at 01-Apr-2018	For the Year	Adjustments	As at 31st March, 2019	As at 31st March, 2019	As at 31st March, 2018
			IUT	Others	IUT	Others								
i)	Land – Freehold	266996790		67978277			63267839	398242906	0			0	398242906	266996790
ii)	Land – Leasehold	0						0	0	0	0	0	0	0
iii)	Roads and Bridges	146421323						146421323	20572308	6857436	0	27429744	118991579	125849015
iv)	Buildings	1377185168		12408911				1389594079	176464083	59347924	0	235812007	1153782072	1200721085
v)	Building-Under Lease	0						0	0	0	0	0	0	0
vi)	Railway sidings	0						0	0	0	0	0	0	0
vii)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	14614878341		8188690				14623067031	3522551094	1171690521	0	4694241615	9928825416	11092327247
viii)	Generating Plant and machinery	2653388616		355802544				3009191160	643641402	219402489	0	863043891	2146147269	2009747214
ix)	Plant and machinery Sub station	15542888				20340		15522548	3369159	1194651	-5292	4558518	10964030	12173729
x)	Plant and machinery Transmission lines	147742924						147742924	40764117	13710588	0	54474705	93268219	106978807
xi)	Plant and machinery Others	4513952		1444440				5958392	1828147	197491	0	2025638	3932754	2685805
xii)	Construction Equipment	24607157		66600		22538		24651219	6435574	2338304	-8178	8765700	15885519	18171583
xiii)	Water Supply System/Drainage and Sewerage	36931012				96693		36834319	3676909	1484994	0	5161903	31672416	33254103
xiv)	Electrical installations	68433						68433	20808	6936	0	27744	40689	47625
xv)	Vehicles	11208299						11208299	3289964	1017200	0	4307164	6901135	7918335
xvi)	Aircraft/ Boats	435165						435165	274464	64401	0	338865	96300	160701
xvii)	Furniture and fixture	10667610		667337		3	6313	11341257	2460578	929041	6313	3395932	7945325	8207032
xviii)	Computers	11446076		772448		16890		12201634	5059190	2159883	0	7219073	4982561	6386886
xix)	Communication Equipment	8135797		3305858		1	-6313	11435341	2076356	663440	-6313	2733483	8701858	6059441
xx)	Office Equipments	16010118		759534		17353		16752299	3827901	1251285	-11438	5067748	11684551	12182217
xxi)	Research and Development	0						0	0	0	0	0	0	0
xxii)	Other assets	20517109		7812811		48912		28281008	4328290	1901916	-28523	6201683	22079325	16188819
xxiii)	Tangible Assets of minor value >750 and < Rs 5000	1211420		403174		27961		1586633	1204376	402967	-27725	1579618	7015	7044
	Total	19367908198	0	459610624	0	250691	63267839	19890535970	4441844720	1484621467	-81156	5926385031	13964150939	14926063478
	Previous year	19324415114	0	47277187	0	3784103	0	19367908198	2964185873	1478568824	-909977	4441844720	14926063478	16360229241

Note : Additional disclosure of Property Plant and Equipment (PPE) as per gross block of assets and accumulated depreciation under previous GAAP has been provided as Annexure-I to this Note. For other explanatory notes, these are stated in Annexure-I to Note 2.1.

LODHA & CO. KOLKATA Chartered Accountants

NHPC LIMITED FARIDABAD

755

NOTE NO. 2.4 Other Intangible Assets

28281008 0

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK							AMORTISATION				NET BLOCK	
		As at 01-Apr-2018	Additions		Deductions		Other Adjustments	As at 31st March, 2019	As at 01-Apr-2018	For the Year	Adjustments	As at 31st March, 2019	As at 31st March, 2019	As at 31st March, 2018
			IUT	Others	IUT	Others								
i)	Land– Right to Use	275014431					-58183616	216830815	35757864	-3287799	5084223	37554288	179276527	239256567
ii)	Computer Software	1312839						1312839	1124575	97094	0	1221669	91170	188264
	Total	276327270	0	0	0	0	-58183616	218143654	36882439	-3190705	5084223	38775957	179367697	239444831
	Previous year	276053700	273570	0	0	0	0	276327270	24525403	12357036	0	36882439	239444831	251528297

Note : Additional disclosure of Intangible Assets as per gross block of assets and accumulated depreciation under previous GAAP has been provided as Annexure-I to this Note.

LODHA & CO. KOLKATA Chartered Accountants

NHPC LIMITED FARIDABAD

756

Annexure-I to NOTE NO. 2.1 Property, Plant and Equipment as on 31.3.2019

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK							DEPRECIATION				NET BLOCK	
		As at 01-Apr-2018	Additions		Deductions		Other Adjustments	As at 31st March, 2019	As at 01-Apr-2018	For the Year	Adjustments	As at 31st March, 2019	As at 31st March, 2019	As at 31st March, 2018
			IUT	Others	IUT	Others								
i)	Land – Freehold	266996790	0	67978277	0	0	63267839	398242906	0			0	398242906	266996790
ii)	Land – Leasehold	0	0	0	0	0	0	0	0	0	0	0	0	0
iii)	Roads and Bridges	192256754	0	0	0	0	0	192256754	66407739	6857436	0	73265175	118991579	125849015
iv)	Buildings	1757338707	0	12408911	0	0	0	1769747618	556617622	59347924	0	615965546	1153782072	1200721085
v)	Building-Under Lease	0	0	0	0	0	0	0	0	0	0	0	0	0
vi)	Railway sidings	0	0	0	0	0	0	0	0	0	0	0	0	0
vii)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	22189930420	0	8188690	0	0	0	22198119110	11097603173	1171690521	0	12269293694	9928825416	11092327247
viii)	Generating Plant and machinery	4065548899	0	355802544	0	0	0	4421351443	2055801685	219402489	0	2275204174	2146147269	2009747214
ix)	Plant and machinery Sub station	21491795	0	0	0	28430	0	21463365	9318066	1194651	-13382	10499335	10964030	12173729
x)	Plant and machinery Transmission lines	235926287	0	0	0	0	0	235926287	128947480	13710588	0	142658068	93268219	106978807
xi)	Plant and machinery Others	8548956	0	1444440	0	0	0	9993396	5863151	197491	0	6060642	3932754	2685805
xii)	Construction Equipment	43658674	0	66600	0	44498	0	43680776	25487091	2338304	-30138	27795257	15885519	18171583
xiii)	Water Supply System/Drainage and Sewerage	43257793	0	0	0	96693	0	43161100	10003690	1484994	0	11488684	31672416	33254103
xiv)	Electrical installations	125863	0	0	0	0	0	125863	78238	6936	0	85174	40689	47625
xv)	Vehicles	15856891	0	0	0	0	0	15856891	7938556	1017200	0	8955756	6901135	7918335
xvi)	Aircraft/ Boats	963000	0	0	0	0	0	963000	802299	64401	0	866700	96300	160701
xvii)	Furniture and fixture	17245937	0	667337	0	19325	0	17893949	9038905	929041	-19322	9948624	7945325	8207032
xviii)	Computers	18774853	0	772448	0	318102	0	19229199	12387967	2159883	-301212	14246638	4982561	6386886
xix)	Communication Equipment	12525138	0	3305858	0	6800	0	15824196	6465697	663440	-6799	7122338	8701858	6059441
xx)	Office Equipments	25511164	0	759534	0	229049	0	26041649	13328947	1251285	-223134	14357098	11684551	12182217
xxi)	Research and Development	0	0	0	0	0	0	0	0	0	0	0	0	0
xxii)	Other assets	26433132	0	7812811	0	113831	0	34132112	10244313	1901916	-93442	12052787	22079325	16188819
xxiii)	Tangible Assets of minor value >750 and < Rs.5000	4919900	0	403174	0	87240	0	5235834	4912856	402967	-87004	5228819	7015	7044
	Total	28947310953	0	459610624	0	943968	63267839	29469245448	14021247475	1484621467	-774433	15505094509	13964150939	14926063478
	Previous year	28907893376	0	47277187	0	7859610	0	28947310953	12547664135	1478568824	-4985484	14021247475	14926063478	16360229241

Explanatory Note: -

1. In respect of other units, title deeds/title in respect of freehold land amounting to ₹ 6.33 Crores (Previous year ₹ 6.33 Crores) covering an area of 4.689 hectare (Previous year 4.689 hectare) and lease deeds in respect of leasehold land amounting to ₹ Nil (Previous year ₹ Nil) covering an area of Nil hectare (Previous year Nil hectare) are yet to be executed/passed.

2) Underground works amounting to Rs. 1873.55 Crores (Previous Year Rs. 1873.55 Crores), created on Land - Right to use, are included under the relevant heads of Property, Plant & Equipment.

3) Adjustments to Gross Block include adjustment for Foreign Exchange Rate Variation, depreciation charged and capitalized during construction of a project.

LODHA & CO. KOLKATA Chartered Accountants

NHPC LIMITED FARIDABAD

757

4) Foreign Exchange Rate Variation included in Adjustments to assets are as follows:-

(Amount in ₹)

Class of Assets	For the year ended on 31.03.2019	For the year ended on 31.03.2018
Roads and Bridges	Nil	Nil
Buildings	Nil	Nil
Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	Nil	Nil
Generating Plant and machinery	Nil	Nil
Plant and machinerySub station	Nil	Nil
Plant and machinery Transmission lines	Nil	Nil
Plant and machinery Others	Nil	Nil
Construction Equipment	Nil	Nil
Water Supply System/Drainage and Sewerage	Nil	Nil
Electrical installations	Nil	Nil
Vehicles	Nil	Nil
Aircraft/ Boats	Nil	Nil
Furniture and fixture	Nil	Nil
Computers	Nil	Nil
Communication Equipment	Nil	Nil
Office Equipments	Nil	Nil
Research and Development	Nil	Nil
Other assets	Nil	Nil
Obsolete / surplus assets	Nil	Nil
	-	-

LODHA & CO Chartered Accountants KOLKATA

NHPC LIMITED FARIDABAD

758

NOTE NO. 2.3 INVESTMENT PROPERTY

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK							AMORTISATION				NET BLOCK	
		As at 01-Apr-2018	Additions		Deductions		Other Adjustments	As at 31st March, 2019	As at 01-Apr-2018	For the Year	Adjustments	As at 31st March, 2019	As at 31st March, 2019	As at 31st March, 2018
			IUT	Others	IUT	Others								
i)	Land Freehold	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
	Previous year							0				0	0	0

Please check the figures mannually and make correction if required

(Amount in ₹)

I) Amounts recognised in profit or loss for investment property

	As at 31.3.2019	As at 31.03.2018
Rental income	-	-
Direct operating expenses from property that generated rental income	-	-
Direct operating expenses from property that did not generate rental	-	-
	As at 31.3.2019	As at 31.03.2018

(II) Fair Value of investment property

(III) Investment property comprise of freehold land which was bought for normal business requirements of the Company. However, due to change in business plans, the Company is in the process of finalising the future use of the property. IND AS 40, Investment Property, provides by way of example that land held for a currently undetermined future use is to be regarded as held for capital appreciation and hence to be classified as Investment Property. Accordingly such land has been classified as Investment Property.

(Iv) Valuation process

The above land is carried in the financial statements at cost. However, the fair value of investment property has been arrived on the basis of market value as per valuation report and considered to be level-2 of fair valuation hierarchy.

Annexure-I to NOTE NO. 2.4 Other Intangible Assets

Please check the figures mannually and make correction if required 0 (Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK							AMORTISATION				NET BLOCK	
		As at 01-Apr-2018	Additions		Deductions		Other Adjustments	As at 31st March, 2019	As at 01-Apr-2018	For the Year	Adjustments	As at 31st March, 2019	As at 31st March, 2019	As at 31st March, 2018
			IUT	Others	IUT	Others								
i)	Land– Right to Use	344362207	0	0	0	0	-63267839	281094368	105105640	-3287799	0	101817841	179276527	239256567
ii)	Computer Software	2335785	0	0	0	0	0	2335785	2147521	97094	0	2244615	91170	188264
	Total	346697992	0	0	0	0	-63267839	283430153	107253161	-3190705	0	104062456	179367697	239444831
	Previous year	346429623	273570	0	0	5201	0	346697992	94901326	12357036	-5201	107253161	239444831	251528297

LODHA & CO. KOLKATA Chartered Accountants

NHPC LIMITED FARIDABAD

Annexure to Note 2.1 & 2.4
as at
31.12.2018

1.1 Addition of Fixed assets on account of Others (New Purchases & CWIP Capitalized)

Sl. No.	Particular of assets	Head of account	Gross block Adjusted (Rs.)
1	COMPNSTN FOR HOUSE LAND STNDNG PROPERTIES AT LUM SANGTOK LWER DZNGU AND TANKEK BLOCK OF NORTH SIKKIM	410101	67978277
2	DIGITAL TDMA (2 SLOTS) BASED DIGITAL HAND-HELD RADIO MODEL XIR P6620	411903	21559
3	DIGITAL TDMA (2 SLOTS) BASED DIGITAL HAND-HELD RADIO MODEL XIR P6620	411903	21559
4	DIGITAL TDMA (2 SLOTS) BASED DIGITAL HAND-HELD RADIO MODEL XIR P6620	411903	21559
5	DIGITAL TDMA (2 SLOTS) BASED DIGITAL HAND-HELD RADIO MODEL XIR P6620	411903	21559
6	DIGITAL TDMA (2 SLOTS) BASED DIGITAL HAND-HELD RADIO MODEL XIR P6620	411903	21559
7	DIGITAL TDMA (2 SLOTS) BASED DIGITAL HAND-HELD RADIO MODEL XIR P6620	411903	21559
8	DIGITAL TDMA (2 SLOTS) BASED DIGITAL HAND-HELD RADIO MODEL XIR P6620	411903	21559
9	DIGITAL TDMA (2 SLOTS) BASED DIGITAL HAND-HELD RADIO MODEL XIR P6620	411903	21559
10	DIGITAL TDMA (2 SLOTS) BASED DIGITAL HAND-HELD RADIO MODEL XIR P6620	411903	21559
11	DIGITAL TDMA (2 SLOTS) BASED DIGITAL HAND-HELD RADIO MODEL XIR P6620	411903	21559
12	DIGITAL TDMA (2 SLOTS) BASED DIGITAL HAND-HELD RADIO MODEL XIR P6620	411903	21559
13	DIGITAL TDMA (2 SLOTS) BASED DIGITAL HAND-HELD RADIO MODEL XIR P6620	411903	21559
14	DIGITAL TDMA (2 SLOTS) BASED DIGITAL HAND-HELD RADIO MODEL XIR P6620	411903	21559
15	DIGITAL TDMA (2 SLOTS) BASED DIGITAL HAND-HELD RADIO MODEL XIR P6620	411903	21559
16	DIGITAL TDMA (2 SLOTS) BASED DIGITAL HAND-HELD RADIO MODEL XIR P6620	411903	21559
17	DIGITAL TDMA (2 SLOTS) BASED DIGITAL HAND-HELD RADIO MODEL XIR P6620	411903	21559
18	DIGITAL TDMA (2 SLOTS) BASED DIGITAL HAND-HELD RADIO MODEL XIR P6620	411903	21559
19	DIGITAL TDMA (2 SLOTS) BASED DIGITAL HAND-HELD RADIO MODEL XIR P6620	411903	21559
20	DIGITAL TDMA (2 SLOTS) BASED DIGITAL HAND-HELD RADIO MODEL XIR P6620	411903	21559

NHPC LIMITED FARIDABAD

LODHA & CO. KOLKATA Chartered Accountants

760

21	DIGITAL TDMA (2 SLOTS) BASED DIGITAL HAND-HELD RADIO MODEL XIR P6620	411903	21559
22	DIGITAL TDMA (2 SLOTS) BASED DIGITAL HAND-HELD RADIO MODEL XIR P6620	411903	21559
23	DIGITAL TDMA (2 SLOTS) BASED DIGITAL HAND-HELD RADIO MODEL XIR P6620	411903	21559
24	DIGITAL TDMA (2 SLOTS) BASED DIGITAL HAND-HELD RADIO MODEL XIR P6620	411903	21559
25	DIGITAL TDMA (2 SLOTS) BASED DIGITAL HAND-HELD RADIO MODEL XIR P6620	411903	21559
26	DIGITAL TDMA (2 SLOTS) BASED DIGITAL HAND-HELD RADIO MODEL XIR P6620	411903	21559
27	DIGITAL TDMA (2 SLOTS) BASED DIGITAL HAND-HELD RADIO MODEL XIR P6620	411903	21559
28	DIGITAL TDMA (2 SLOTS) BASED DIGITAL HAND-HELD RADIO MODEL XIR P6620	411903	21559
29	DIGITAL TDMA (2 SLOTS) BASED DIGITAL HAND-HELD RADIO MODEL XIR P6620	411903	21559
30	DIGITAL TDMA (2 SLOTS) BASED DIGITAL HAND-HELD RADIO MODEL XIR P6620	411903	21559
31	DIGITAL TDMA (2 SLOTS) BASED DIGITAL HAND-HELD RADIO MODEL XIR P6620	411903	21559
32	DIGITAL TDMA (2 SLOTS) BASED DIGITAL HAND-HELD RADIO MODEL XIR P6620	411903	21559
33	DIGITAL TDMA (2 SLOTS) BASED DIGITAL HAND-HELD RADIO MODEL XIR P6620	411903	21559
34	DIGITAL TDMA (2 SLOTS) BASED DIGITAL HAND-HELD RADIO MODEL XIR P6620	411903	21559
35	DIGITAL TDMA (2 SLOTS) BASED DIGITAL HAND-HELD RADIO MODEL XIR P6620	411903	21559
36	DIGITAL TDMA (2 SLOTS) BASED DIGITAL HAND-HELD RADIO MODEL XIR P6620	411903	21559
37	DIGITAL TDMA (2 SLOTS) BASED DIGITAL HAND-HELD RADIO MODEL XIR P6620	411903	21559
38	DIGITAL TDMA (2 SLOTS) BASED DIGITAL HAND-HELD RADIO MODEL XIR P6620	411903	21559
39	DIGITAL TDMA (2 SLOTS) BASED DIGITAL HAND-HELD RADIO MODEL XIR P6620	411903	21559
40	DIGITAL TDMA (2 SLOTS) BASED DIGITAL HAND-HELD RADIO MODEL XIR P6620	411903	21559
41	DIGITAL TDMA (2 SLOTS) BASED DIGITAL HAND-HELD RADIO MODEL XIR P6620	411903	21559
42	DIGITAL TDMA (2 SLOTS) BASED DIGITAL HAND-HELD RADIO MODEL XIR P6620	411903	21559
43	DIGITAL TDMA (2 SLOTS) BASED DIGITAL HAND-HELD RADIO MODEL XIR P6620	411903	21559

NHPC LIMITED FARIDABAD

LODHA & CO. KOLKATA Chartered Accountants

761

44	DIGITAL TDMA (2 SLOTS) BASED DIGITAL HAND-HELD RADIO MODEL XIR P6620	411903	21559
45	DIGITAL TDMA (2 SLOTS) BASED DIGITAL HAND-HELD RADIO MODEL XIR P6620	411903	21559
46	DIGITAL TDMA (2 SLOTS) BASED DIGITAL HAND-HELD RADIO MODEL XIR P6620	411903	21559
47	DIGITAL TDMA (2 SLOTS) BASED DIGITAL HAND-HELD RADIO MODEL XIR P6620	411903	21559
48	DIGITAL TDMA (2 SLOTS) BASED DIGITAL HAND-HELD RADIO MODEL XIR P6620	411903	21559
49	DIGITAL TDMA (2 SLOTS) BASED DIGITAL HAND-HELD RADIO MODEL XIR P6620	411903	21559
50	DIGITAL TDMA (2 SLOTS) BASED DIGITAL HAND-HELD RADIO MODEL XIR P6620	411903	21559
51	ADSL WIRELESS MODEM-MAKE- TP LINK, MODEL - N300	412801	1971
52	ADSL WIRELESS MODEM-MAKE- TP LINK, MODEL - N300	412801	1971
53	ADSL WIRELESS MODEM-MAKE- TP LINK, MODEL - N300	412801	1971
54	ADSL WIRELESS MODEM-MAKE- TP LINK, MODEL - N300	412801	1971
55	ADSL WIRELESS MODEM-MAKE- TP LINK, MODEL - N300	412801	1971
56	EXHAUST FAN 150 MM SWEEP, PLASTICL BODY	412801	1298
57	EXHAUST FAN 150 MM SWEEP, PLASTICL BODY	412801	1298
58	ALL IN ONE PC MAKE - HP MODEL 24-Q254	411801	81692
59	CENTER TABLE	412801	820
60	ELECTRIC KETTLE 1 LTR, Cello, QUICK BOIL 600B	412801	1600
61	TILTABLE TELESCOPIC TOWER LADDER CLOSE HEIGHT 20 FT EXTENDED HEIGHT 50 FT	412503	250160
62	MIXER GRINDER	412801	3990
63	2X2 LED VIDEO WALL DISPLAYS, HDMI MIXER, CONTROLLER, CABLES & ACCESS.,MAKE:SAMSUNG MODEL:UH55FE	410711	2573418
64	DIGITAL TDMA (2 SLOTS) BASED DIGITAL HAND-HELD RADIO MODEL XIR P6620	411903	21559
65	CS-GUIDE VANE DRG. NO.: 2KQ004987, MATERIAL: JIS G5121 SCS6	410714	61457754
66	ACB 3200A, 415V, 4P ACB, ELECTRICAL DRAWOUT TYPE WITH MICROPROCESSOR 3.1 PROTECTION RELEASE	410714	369433
67	ACB 2500 A, 415V 4P ACB ELECTRICAL DRAWOUT TYPE WITH MICROPROCESSOR 3.1 PROTECTION RELEASE	410714	318503
68	ROOF TOP 2 X 50 KWP GRID CONNECTED SOLAR PV POWER PLANT WITH ALL ACCESSORIES	412503	6357335
69	REFRIDGERATOR-284LTR, MAKE-LG, MODEL-GL-T302RPZM,	412505	35000
70	REFRIDGERATOR-284LTR, MAKE-LG, MODEL-GL-T302RPZM,	412505	35000

NHRC LIMITED FARIDABAD

LODHA & CO. KOLKATA Chartered Accountants

762

71	CENTRE TABLE, SIZE: 26X16X18, MAKE- SIKKIM HANDICRAFT, MODEL NO.- CHOKTSE	411707	8400
72	CENTRE TABLE, SIZE: 26X16X18, MAKE- SIKKIM HANDICRAFT, MODEL NO.- CHOKTSE	411707	8400
73	CENTRE TABLE, SIZE: 26X16X18, MAKE- SIKKIM HANDICRAFT, MODEL NO.- CHOKTSE	411707	8400
74	CENTRE TABLE, SIZE: 26X16X18, MAKE- SIKKIM HANDICRAFT, MODEL NO.- CHOKTSE	411707	8400
75	CENTRE TABLE, SIZE: 26X16X18, MAKE- SIKKIM HANDICRAFT, MODEL NO.- CHOKTSE	411707	8400
76	CENTRE TABLE, SIZE: 26X16X18, MAKE- SIKKIM HANDICRAFT, MODEL NO.- CHOKTSE	411707	8400
77	CENTRE TABLE, SIZE: 26X16X18, MAKE- SIKKIM HANDICRAFT, MODEL NO.- CHOKTSE	411707	8400
78	CENTRE TABLE, SIZE: 26X16X18, MAKE- SIKKIM HANDICRAFT, MODEL NO.- CHOKTSE	411707	8400
79	CENTRE TABLE, SIZE: 26X16X18, MAKE- SIKKIM HANDICRAFT, MODEL NO.- CHOKTSE	411707	8400
80	CENTRE TABLE, SIZE: 26X16X18, MAKE- SIKKIM HANDICRAFT, MODEL NO.- CHOKTSE	411707	8400
81	CENTRE TABLE, SIZE: 26X16X18, MAKE- SIKKIM HANDICRAFT, MODEL NO.- CHOKTSE	411707	8400
82	CENTRE TABLE, SIZE: 26X16X18, MAKE- SIKKIM HANDICRAFT, MODEL NO.- CHOKTSE	411707	8400
83	CENTRE TABLE, SIZE: 26X16X18, MAKE- SIKKIM HANDICRAFT, MODEL NO.- CHOKTSE	411707	8400
84	CENTRE TABLE, SIZE: 26X16X18, MAKE- SIKKIM HANDICRAFT, MODEL NO.- CHOKTSE	411707	8400
85	CENTRE TABLE, SIZE: 26X16X18, MAKE- SIKKIM HANDICRAFT, MODEL NO.- CHOKTSE	411707	8400
86	ELECTRICAL STERILIZER 14X6X6	412801	1680
87	ELECTRICAL STERILIZER 14X6X6	412801	1680
88	CT ANALYSER, MAKE: MEGGER, MODEL: MRCT	410713	1746400
89	SF6 MULTI ANALYZER(INFRA RED BASED)WITH GAS RETURN SYSTEM, MAKE:CAMBRIDGE SENSOTECMOD.:RAPID0X 6100	410713	2800730
90	BATTERY DISCHARGE LOAD BANK (10-240V DC, 0-230A) MAKE: PRIME MODEL: RBD-NE-220V-230A	410713	468500
91	INLINE EXHAUST FAN WITH DIFFUSER, CMH-MORE THAN 400M3/HR AIR PRESS. MOR ETHAN 250 PA, SPHERE, VKMZ15	412011	23766
92	INLINE EXHAUST FAN WITH DIFFUSER, CMH-MORE THAN 400M3/HR AIR PRESS. MOR ETHAN 250 PA, SPHERE, VKMZ15	412011	23766

LODHA & CO. Chartered Accountants KOLKATA

NHPC LIMITED FARIDABAD

μ763.

93	INLINE EXHAUST FAN WITH DIFFUSER, CMH-MORE THAN 400M3/HR AIR PRESS. MOR ETHAN 250 PA, SPHERE, VKMZ15	412011	23766
94	INLINE EXHAUST FAN WITH DIFFUSER, CMH-MORE THAN 400M3/HR AIR PRESS. MOR ETHAN 250 PA, SPHERE, VKMZ15	412011	23766
95	INLINE EXHAUST FAN WITH DIFFUSER, CMH-MORE THAN 400M3/HR AIR PRESS. MOR ETHAN 250 PA, SPHERE, VKMZ15	412011	23766
96	INLINE EXHAUST FAN WITH DIFFUSER, CMH-MORE THAN 400M3/HR AIR PRESS. MOR ETHAN 250 PA, SPHERE, VKMZ15	412011	23766
97	INLINE EXHAUST FAN WITH DIFFUSER, CMH-MORE THAN 400M3/HR AIR PRESS. MOR ETHAN 250 PA, SPHERE, VKMZ15	412011	23766
98	INLINE EXHAUST FAN WITH DIFFUSER, CMH-MORE THAN 400M3/HR AIR PRESS. MOR ETHAN 250 PA, SPHERE, VKMZ15	412011	23766
99	INLINE EXHAUST FAN WITH DIFFUSER, CMH-MORE THAN 400M3/HR AIR PRESS. MOR ETHAN 250 PA, SPHERE, VKMZ15	412011	23766
100	INLINE EXHAUST FAN WITH DIFFUSER, CMH-MORE THAN 400M3/HR AIR PRESS. MOR ETHAN 250 PA, SPHERE, VKMZ15	412011	23766
101	CORDLESS TELEPHONE SET	412801	2511
102	CORDLESS TELEPHONE SET	412801	2511
103	SMD REWORK STATION MAKE QUICK MODEL- 850A	412801	2847
104	SMD REWORK STATION MAKE QUICK MODEL- 850A	412801	2847
105	HIKVISION 2- BULLET CAMERA DS-2CE1ADOT,1-DVR- DS7200,1-HDD,1-SMPS,2-VGA CABLE,5-HDMI CABLE, ACCESS.	412503	36516
106	200 KVA DG SET WITH ACCESS. & ACCOSTIC ENCL., ENGINE MAKE-CUMMINS, MOD. NO.-QSB6.7-G15	411002	1444440
107	MULTIMEDIA PROJECTOR	412501	198787
108	PUBLIC ADDRESS (PA) SYSTEM & ACCESSORIES, MAKE: AHUJA MODEL: CWS8300R	412501	397580
109	SURGE MONITOR FOR 336 KV LIGHTENING ARRESTER, MAKE: OBLUM ELECTRICAL INDUSTRIES PVT LTD & MODEL: PAT	410714	8266
110	336 KV LIGHTENING ARRESTER	410714	308813
111	C/O CEMENT CONCRETE PAVEMENT FROM HELIPAD TO SOLID WASTE TREATMENT PLANT AND SECURITY WATCH TOWER	410328	680449
112	CONTROL VALVE CONVERTER , MODEL - PG901 (TOSHIBA) , DRW. REF. EKR001316	410714	1138125
113	INFRARED THERMAL IMAGING CAMERA, MAKE: FLIR, MODEL: E-95	410713	637200
114	24 PORT ETHERNET 10/100/1000 GIGABIT SWITCH WITH 2SFP SLOTS	411804	10844
115	24 PORT ETHERNET 10/100/1000 GIGABIT SWITCH WITH 2SFP SLOTS	411804	10844

LODHA & CO. KOLKATA Chartered Accountants

NHPC LIMITED FARIDABAD

764

116	24 PORT ETHERNET 10/100/1000 GIGABIT SWITCH WITH 2SFP SLOTS	411804	10844
117	1 T INVERTER SPLIT A.C. 5 STAR RATING, MAKE-BLUESTAR, MODEL-5CNHW12PAFU	412008	48126
118	1.5 T INVERTER SPLIT A.C. 5 STAR RATING, MAKE-BLUESTAR, MODEL-5CNHW18PAFU	412008	57127
119	1.5 T INVERTER SPLIT A.C. 5 STAR RATING, MAKE-BLUESTAR, MODEL-5CNHW18PAFU	412008	57127
120	1.5 T INVERTER SPLIT A.C. 5 STAR RATING, MAKE-BLUESTAR, MODEL-5CNHW18PAFU	412008	57126
121	2 T INVERTER SPLIT A.C. 3 STAR RATING, MAKE-BLUESTAR, MODEL-3CNHW24GAFU	412008	62126
122	2 T INVERTER SPLIT A.C. 3 STAR RATING, MAKE-BLUESTAR, MODEL-3CNHW24GAFU	412008	62126
123	2 T INVERTER SPLIT A.C. 3 STAR RATING, MAKE-BLUESTAR, MODEL-3CNHW24GAFU	412008	62126
124	2 T INVERTER SPLIT A.C. 3 STAR RATING, MAKE-BLUESTAR, MODEL-3CNHW24GAFU	412008	62126
125	AMPLIFIER 250 W, MAKE-JBL, MODEL NO.-LIBRA 250	412501	16660
126	UPS 1 KVA OFFLINE	412503	11800
127	MOTOROLA FW200L FIXED WIRELESS TELEPHONE	412801	2098
128	MOTOROLA FW200L FIXED WIRELESS TELEPHONE	412801	2098
129	MOTOROLA FW200L FIXED WIRELESS TELEPHONE	412801	2098
130	MOTOROLA FW200L FIXED WIRELESS TELEPHONE	412801	2098
131	MOTOROLA FW200L FIXED WIRELESS TELEPHONE	412801	2098
132	TELETWIN (1+1) TELEPHONE SET, BEETEL, B-77	412801	3512
133	TELETWIN (1+1) TELEPHONE SET, BEETEL, B-77	412801	3512
134	TELETWIN (1+1) TELEPHONE SET, BEETEL, B-77	412801	3512
135	TELETWIN (1+1) TELEPHONE SET, BEETEL, B-77	412801	3512
136	TELETWIN (1+1) TELEPHONE SET, BEETEL, B-77	412801	3512
137	TELETWIN (1+1) TELEPHONE SET, BEETEL, B-77	412801	3512
138	TELETWIN (1+1) TELEPHONE SET, BEETEL, B-77	412801	3512
139	TELETWIN (1+1) TELEPHONE SET, BEETEL, B-77	412801	3512
140	TELETWIN (1+1) TELEPHONE SET, BEETEL, B-77	412801	3512
141	TELETWIN (1+1) TELEPHONE SET, BEETEL, B-77	412801	3512
142	HYDRAULIC JACK 10 TON CAPACITY WITH HANDLE	412801	3250
143	HYDRAULIC JACK 10 TON CAPACITY WITH HANDLE	412801	3250
144	MINI ANGLE GRINDER, 100 MM	412801	2447
145	MINI ANGLE GRINDER, 100 MM	412801	2447
146	MINI ANGLE GRINDER, 100 MM	412801	2447
147	MINI ANGLE GRINDER, 100 MM	412801	2447

LODHA & CO. KOLKATA

NHPC LIMITED FARIDABAD

765

148	SUNFLAME GAS STOVE 2 BURNER	412801	1560
149	SUNFLAME GAS STOVE 2 BURNER	412801	1560
150	SUNFLAME GAS STOVE 2 BURNER	412801	1560
151	Civil works for underground power house, surge & pressure shafts, part head race tunnel including Ad	410301	452302
152	Civil works for Coffer Dams with deep jet grouted cut off wall, Concrete Dam, Desilting Chambers,	410601	2376343
153	Civil works for Head Race Tunnel including Adits - 2, 3 & 4 etc.	410604	5696694
154	All Civil works relating to Tailrace Channels at underground Powerhouse Building Site	410606	54213
155	All Civil works relating to 3 Nos. Tailrace Tunnels at underground Powerhouse Building Site	410607	61440
156	Main generating equipment consist of through flow type inlet valve,Toshiba turbine, governing system	410701	892156
157	C/O SECURITY FENCING FROM 66/11 KV SWITCHYARD TO FIRE FIGHTING TANK AT LIFT BANK	410328	11275717
158	CONSTRUCTION OF FIRE STATION AT LEFT BANK, BALUTAR	410328	443
159	70 MVA GENERATOR TRANSFORMER WITH ACCESSORIES	410702	52125366
160	TRANSFORMER TURN RATIO METER - MAKE:- SCOPE, MODEL:- TTRM 302	410713	588820
161	DIGITAL WINDING RESISTANCE METER 230V, SINGLE PHASE, MAKE: IBEKO POWER AB SWEDEN, MODEL: RMO 50 TW	410713	944000
162	CS-FRANCIS RUNNER DRG. NO.: 1KQ004608, MATERIAL: ASTM A743 CA-6NM	410714	185906224
163	ROTOR POLE ASSEMBLY WITH NECESSARY INSULATION MATERIAL, TOSHIBA DRAWING NO-2KD003452-C	410714	20656000
164	ROTOR POLE ASSEMBLY WITH NECESSARY INSULATION MATERIAL, TOSHIBA DRAWING NO-2KD003452-C	410714	20656000
165	FIELD CIRCUIT BREAKER CEX98-3200-2.1 220 VDC, MAKE-LENOIR-ELEC, MODEL-CEX98-3200-2.1	410714	1663800
166	CAST IRON CHECK VALVE, SIZE: 12,CLASS: ANSI 125LB AS PER DRG.&SPEC.-TEESTA-V	410714	27376
167	CAST IRON CHECK VALVE, ~~SIZE: 12,CLASS: ANSI 125LB~~ AS PER DRG.&SPEC.-TEESTA-V	410714	27376
168	CAST IRON CHECK VALVE, SIZE: 12,CLASS: ANSI 125LB AS PER DRG.&SPEC.-TEESTA-V	410714	27376
169	CAST IRON CHECK VALVE, SIZE: 12,CLASS: ANSI 125LB AS PER DRG.&SPEC.-TEESTA-V	410714	27376
170	CAST IRON CHECK VALVE, SIZE: 12,CLASS: ANSI 125LB AS PER DRG.&SPEC.-TEESTA-V	410714	27376
171	CAST IRON CHECK VALVE, SIZE: 12,CLASS: ANSI 125LB AS PER DRG.&SPEC.-TEESTA-V	410714	27376

NHPC LIMITED FARIDABAD

LODHA & CO. KOLKATA Chartered Accountants

NHPC LIMITED

768

172	CAST IRON CHECK VALVE, SIZE: 12,CLASS: ANSI 125LB AS PER DRG.&SPEC - TEESTA-V	410714	27376
173	DUCTILE IRON GATE VALVE, SIZE: 8, CLASS: ANSI 300LB AS PER DRG.&SPEC.- TEESTA-V	410714	71272
174	DUCTILE IRON GATE VALVE, SIZE: 8, CLASS: ANSI 300LB AS PER DRG.&SPEC.- TEESTA-V	410714	71272
175	BUTTERFLY VALVE, TWG GEAR TYPE (WAFER), SIZE:300MM	410714	17405
176	BUTTERFLY VALVE, TWG GEAR TYPE (WAFER), SIZE:300MM	410714	17405
177	BUTTERFLY VALVE, TWG GEAR TYPE (WAFER), SIZE:300MM	410714	17405
178	BUTTERFLY VALVE, TWG GEAR TYPE (WAFER), SIZE:300MM	410714	17405
179	BUTTERFLY VALVE, TWG GEAR TYPE (WAFER), SIZE:300MM	410714	17405
180	BUTTERFLY VALVE, TWG GEAR TYPE (WAFER), SIZE:300MM	410714	17405
181	BUTTERFLY VALVE, TWG GEAR TYPE (WAFER), SIZE:300MM	410714	17405
182	BUTTERFLY VALVE, TWG GEAR TYPE (WAFER), SIZE:300MM	410714	17405
183	BUTTERFLY VALVE, TWG GEAR TYPE (WAFER), SIZE:300MM	410714	17405
184	BUTTERFLY VALVE, TWG GEAR TYPE (WAFER), SIZE:300MM	410714	17405
185	BUTTERFLY VALVE, TWG GEAR TYPE (WAFER), SIZE:300MM	410714	17405
186	BUTTERFLY VALVE, TWG GEAR TYPE (WAFER), SIZE:300MM	410714	17405
187	WATER PRESSURE PUMP, SUCTION 25 TO 32MM, DELIVERY 25 TO 32MM, MOTOR 0.7 TO 1.0 HP, HEAD 30 TO 60M	411112	22200
188	WATER PRESSURE PUMP, SUCTION 25 TO 32MM, DELIVERY 25 TO 32MM, MOTOR 0.7 TO 1.0 HP, HEAD 30 TO 60M	411112	22200
189	WATER PRESSURE PUMP, SUCTION 25 TO 32MM, DELIVERY 25 TO 32MM, MOTOR 0.7 TO 1.0 HP, HEAD 30 TO 60M	411112	22200
190	BARION COFFEE TABLE, (STYLESPA) DIM(MM) 1200(W)X752(D)X422(H)	411707	7000
191	BARION COFFEE TABLE, (STYLESPA) DIM(MM) 1200(W)X752(D)X422(H)	411707	7000
192	BARION COFFEE TABLE, (STYLESPA) DIM(MM) 1200(W)X752(D)X422(H)	411707	7000
193	BARION COFFEE TABLE, (STYLESPA) DIM(MM) 1200(W)X752(D)X422(H)	411707	7000
194	BARION COFFEE TABLE, (STYLESPA) DIM(MM) 1200(W)X752(D)X422(H)	411707	7000
195	BARION COFFEE TABLE, (STYLESPA) DIM(MM) 1200(W)X752(D)X422(H)	411707	7000
196	BARION COFFEE TABLE, (STYLESPA) DIM(MM) 1200(W)X752(D)X422(H)	411707	7000
197	BARION COFFEE TABLE, (STYLESPA) DIM(MM) 1200(W)X752(D)X422(H)	411707	7000
198	BARION COFFEE TABLE, (STYLESPA) DIM(MM) 1200(W)X752(D)X422(H)	411707	7000

NHPC LIMITED FARIDABAD

LODHA & CO. KOLKATA Chartered Accountants

767

199	BARION COFFEE TABLE, (STYLESPA) DIM(MM) 1200(W)X752(D)X422(H)	411707	7000
200	ESTILO KING BED, (STYLESPA) DIM(MM)1940(W)X2210(D)X900(H)	411707	36991
201	ESTILO KING BED, (STYLESPA) DIM(MM)1940(W)X2210(D)X900(H)	411707	36991
202	ESTILO KING BED, (STYLESPA) DIM(MM)1940(W)X2210(D)X900(H)	411707	36991
203	ESTILO KING BED, (STYLESPA) DIM(MM)1940(W)X2210(D)X900(H)	411707	36991
204	ESTILO KING BED, (STYLESPA) DIM(MM)1940(W)X2210(D)X900(H)	411707	36991
205	ESTILO KING BED, (STYLESPA) DIM(MM)1940(W)X2210(D)X900(H)	411707	36991
206	ESTILO KING BED, (STYLESPA) DIM(MM)1940(W)X2210(D)X900(H)	411707	36991
207	IRON FRAME BED (3'X6'X18) WITH 18 MM PLY	411707	8496
208	IRON FRAME BED (3'X6'X18) WITH 18 MM PLY	411707	8496
209	IRON FRAME BED (3'X6'X18) WITH 18 MM PLY	411707	8496
210	IRON FRAME BED (3'X6'X18) WITH 18 MM PLY	411707	8496
211	IRON FRAME BED (3'X6'X18) WITH 18 MM PLY	411707	8496
212	IRON FRAME BED (3'X6'X18) WITH 18 MM PLY	411707	8496
213	IRON FRAME BED (3'X6'X18) WITH 18 MM PLY	411707	8496
214	IRON FRAME BED (3'X6'X18) WITH 18 MM PLY	411707	8496
215	IRON FRAME BED (3'X6'X18) WITH 18 MM PLY	411707	8496
216	IRON FRAME BED (3'X6'X18) WITH 18 MM PLY	411707	8496
217	IRON FRAME BED (3'X6'X18) WITH 18 MM PLY	411707	8496
218	IRON FRAME BED (3'X6'X18) WITH 18 MM PLY	411707	8496
219	IRON FRAME BED (3'X6'X18) WITH 18 MM PLY	411707	8496
220	IRON FRAME BED (3'X6'X18) WITH 18 MM PLY	411707	8496
221	IRON FRAME BED (3'X6'X18) WITH 18 MM PLY	411707	8496
222	IRON FRAME BED (3'X6'X18) WITH 18 MM PLY	411707	8496
223	IRON FRAME BED (3'X6'X18) WITH 18 MM PLY	411707	8496
224	IRON FRAME BED (3'X6'X18) WITH 18 MM PLY	411707	8496
225	IRON FRAME BED (3'X6'X18) WITH 18 MM PLY	411707	8496
226	IRON FRAME BED (3'X6'X18) WITH 18 MM PLY	411707	8496
227	IRON FRAME BED (3'X6'X18) WITH 18 MM PLY	411707	8496
228	IRON FRAME BED (3'X6'X18) WITH 18 MM PLY	411707	8496
229	IRON FRAME BED (3'X6'X18) WITH 18 MM PLY	411707	8496
230	IRON FRAME BED (3'X6'X18) WITH 18 MM PLY	411707	8496
231	IRON FRAME BED (3'X6'X18) WITH 18 MM PLY	411707	8496
232	LASER PRINTER LEXMARK MS312DN	411803	7900
233	LASER PRINTER LEXMARK MS312DN	411803	7900
234	LASER PRINTER LEXMARK MS312DN	411803	7900
235	LASER PRINTER LEXMARK MS312DN	411803	7900
236	LASER PRINTER LEXMARK MS312DN	411803	7900

LODHA & CO. KOLKATA Chartered Accountants

NHPC LIMITED FARIDABAD

76.8

237	LASER PRINTER LEXMARK MS312DN	411803	7900
238	LASER PRINTER LEXMARK MS312DN	411803	7900
239	LEXMARK MX410DE MONO MFP MACHINE WITH DUPLEX SCANNING	411803	22900
240	LEXMARK MX410DE MONO MFP MACHINE WITH DUPLEX SCANNING	411803	22900
241	LEXMARK MX410DE MONO MFP MACHINE WITH DUPLEX SCANNING	411803	22900
242	LEXMARK MX410DE MONO MFP MACHINE WITH DUPLEX SCANNING	411803	22900
243	LEXMARK MX410DE MONO MFP MACHINE WITH DUPLEX SCANNING	411803	22900
244	LEXMARK MX410DE MONO MFP MACHINE WITH DUPLEX SCANNING	411803	22900
245	LEXMARK MX410DE MONO MFP MACHINE WITH DUPLEX SCANNING	411803	22900
246	LEXMARK MX410DE MONO MFP MACHINE WITH DUPLEX SCANNING	411803	22900
247	LEXMARK MX410DE MONO MFP MACHINE WITH DUPLEX SCANNING	411803	22900
248	LEXMARK MX410DE MONO MFP MACHINE WITH DUPLEX SCANNING	411803	22900
249	HP COLOR LASERJET PRO M254DW	411803	40900
250	HP COLOR LASERJET PRO M254DW	411803	40900
251	HP COLOR LASERJET PRO M254DW	411803	40900
252	SCANNER	411803	28990
253	SCANNER	411803	28990
254	SCANNER	411803	28990
255	SCANNER	411803	28990
256	SCANNER	411803	28990
257	SCANNER	411803	28990
258	BIOMETRIC ENROLLMENT UNIT WITH ALL ACCESSORIES	411804	10410
259	BIOMETRIC ENROLLMENT UNIT WITH ALL ACCESSORIES	411804	10410
260	BIOMETRIC ENROLLMENT UNIT WITH ALL ACCESSORIES	411804	10410
261	BIOMETRIC ENROLLMENT UNIT WITH ALL ACCESSORIES	411804	10410
262	8 PORT 10/100/1000 MBPS SWITCH WITH2 SFP SLOTS, 02 NOS. GIGABIT LX SFP MODULE	411804	8911
263	8 PORT 10/100/1000 MBPS SWITCH WITH2 SFP SLOTS, 02 NOS. GIGABIT LX SFP MODULE	411804	8911
264	8 PORT 10/100/1000 MBPS SWITCH WITH2 SFP SLOTS, 02 NOS. GIGABIT LX SFP MODULE	411804	8911
265	8 PORT 10/100/1000 MBPS SWITCH WITH2 SFP SLOTS, 02 NOS. GIGABIT LX SFP MODULE	411804	8911
266	SUPPLY & INSTALLATION OF OFC INSIDE THE NHPC COLONEY	411903	2227908
267	FULLY AUTOMATIC WASHING MACHINE - 6 KG (FRON LOADER),MAKE: IFB MODEL : DIVA AQUASX	412007	22290
268	FULLY AUTOMATIC WASHING MACHINE - 7 KG (FRON LOADER), MAKE: IFB MODEL : SERENA WX	412007	31574
269	SOUND SYSTEM-AMPLIFIER 250W & 10 CEILING SPEAKER 6W, MAKE-JBL,LIBRA-250(AMPLIFIER) & 8128(SPEAKER)	412501	55000
270	MULTIMEDIA PROJECTOR	412501	185000

LODHA & CO. KOLKATA Chartered Accountants

NHPC LIMITED FARIDABAD

769.

271	SET OF CCTV CAMERA WITH ACCESSORIES AT OFFICER CLUB	412503	159973
272	DIVAR NETWORK 5000 RECODERMAKE BOSCHMODEL: DIVAR 5000	412503	74000
273	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
274	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
275	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
276	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
277	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
278	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
279	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
280	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
281	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
282	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
283	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
284	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
285	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
286	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
287	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
288	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
289	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
290	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
291	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
292	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
293	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
294	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
295	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
296	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
297	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
298	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
299	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
300	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301

LODHA & CO. KOLKATA Chartered Accountants

NHPC LIMITED FARIDABAD

770

301	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
302	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
303	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
304	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
305	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
306	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
307	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
308	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
309	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
310	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
311	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
312	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
313	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
314	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
315	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
316	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
317	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
318	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
319	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
320	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
321	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
322	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
323	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
324	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
325	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
326	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
327	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
328	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
329	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
330	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301

LODHA & CO. KOLKATA Chartered Accountants

NHPC LIMITED FARIDABAD

771

331	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
332	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
333	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
334	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
335	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
336	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
337	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
338	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
339	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
340	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
341	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
342	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
343	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
344	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
345	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	2301
346	TELEPHONE SET	412801	1173
347	TELEPHONE SET	412801	1173
348	TELEPHONE SET	412801	1173
349	TELEPHONE SET	412801	1173
350	TELEPHONE SET	412801	1173
351	TELEPHONE SET	412801	1173
352	TELEPHONE SET	412801	1173
353	TELEPHONE SET	412801	1173
354	TELEPHONE SET	412801	1173
355	TELEPHONE SET	412801	1173
356	TELEPHONE SET	412801	1173
357	TELEPHONE SET	412801	1173
358	TELEPHONE SET	412801	1173
359	TELEPHONE SET	412801	1173
360	TELEPHONE SET	412801	1173
361	TELEPHONE SET	412801	1173
362	TELEPHONE SET	412801	1173
363	TELEPHONE SET	412801	1173
364	TELEPHONE SET	412801	1173
365	TELEPHONE SET	412801	1173
366	TELEPHONE SET	412801	1173
367	TELEPHONE SET	412801	1173
368	TELEPHONE SET	412801	1173
369	TELEPHONE SET	412801	1173
370	TELEPHONE SET	412801	1173
371	TELEPHONE SET	412801	1173
372	TELEPHONE SET	412801	1173
373	TELEPHONE SET	412801	1173
374	TELEPHONE SET	412801	1173
375	TELEPHONE SET	412801	1173
376	TELEPHONE SET	412801	1173
377	TELEPHONE SET	412801	1173
378	TELEPHONE SET	412801	1173
379	TELEPHONE SET	412801	1173
380	TELEPHONE SET	412801	1173
381	TELEPHONE SET	412801	1173
382	TELEPHONE SET	412801	1173
383	TELEPHONE SET	412801	1173
384	TELEPHONE SET	412801	1173
385	TELEPHONE SET	412801	1173
386	TELEPHONE SET	412801	1173
387	TELEPHONE SET	412801	1173
388	TELEPHONE SET	412801	1173
389	TELEPHONE SET	412801	1173

LODHA & CO. KOLKATA Chartered Accountants

NHPC LIMITED FARIDABAD

772

390	TELEPHONE SET	412801	1173
391	TELEPHONE SET	412801	1173
392	TELEPHONE SET	412801	1173
393	TELEPHONE SET	412801	1173
394	TELEPHONE SET	412801	1173
395	TELEPHONE SET	412801	1173
396	TELEPHONE SET	412801	1173
397	TELEPHONE SET	412801	1173
398	TELEPHONE SET	412801	1173
399	TELEPHONE SET	412801	1173
400	TELEPHONE SET	412801	1173
401	TELEPHONE SET	412801	1173
402	TELEPHONE SET	412801	1173
403	TELEPHONE SET	412801	1173
404	TELEPHONE SET	412801	1173
405	TELEPHONE SET	412801	1173
406	TELEPHONE SET	412801	1173
407	TELEPHONE SET	412801	1173
408	TELEPHONE SET	412801	1173
409	TELEPHONE SET	412801	1173
410	TELEPHONE SET	412801	1173
411	TELEPHONE SET	412801	1173
412	TELEPHONE SET	412801	1173
413	TELEPHONE SET	412801	1173
414	TELEPHONE SET	412801	1173
415	TELEPHONE SET	412801	1173
416	TELEPHONE SET	412801	1173
417	TELEPHONE SET	412801	1173
418	TELEPHONE SET	412801	1173
419	TELEPHONE SET	412801	1173
420	TELEPHONE SET	412801	1173
421	TELEPHONE SET	412801	1173
422	TELEPHONE SET	412801	1173
423	TELEPHONE SET	412801	1173
424	TELEPHONE SET	412801	1173
425	TELEPHONE SET	412801	1173
426	TELEPHONE SET	412801	1173
427	TELEPHONE SET	412801	1173
428	TELEPHONE SET	412801	1173
429	TELEPHONE SET	412801	1173
430	TELEPHONE SET	412801	1173
431	TELEPHONE SET	412801	1173
432	CALLER ID CORDLESS PHONE	412801	4468
433	CALLER ID CORDLESS PHONE	412801	4468
434	CALLER ID CORDLESS PHONE	412801	4468
435	CALLER ID CORDLESS PHONE	412801	4468
436	CALLER ID CORDLESS PHONE	412801	4468
437	CALLER ID CORDLESS PHONE	412801	4468
438	WEIGHING MACHINE	412801	4000
439	WEIGHING MACHINE	412801	4000
	Total		459610624

459610624 0

LODHA & CO. KOLKATA Chartered Accountants

1.2 Addition on account of others (Transfer in from Subsidiary companies)

Sl. No.	Particular of assets	Head of account	Gross block (Rs.)	Net Block Addition (Rs.)	Name of Subsidiary Company	Advice number	Accumulated Depreciation till 31.03.2015	Gross Block Addition at Deemed Cost.
								-
								-
								-
								-
								-
								-
								-
	Total		0					

1.3 Addition on account of inter unit transfers

Sl. No.	Particular of assets	Head of account	Gross block of Assets (Rs.)	Detail of the Unit / Company from where Assets Received (Transferred In)		Advice number	Accumulated Depreciation till 31.03.2015	Gross Block Addition at Deemed Cost.
				Name of Unit / Company	Code of Unit / Company e.g. 100 , 101			
								-
								-
								-
								-
								-
								-

NITCO LIMITED FARIDABAD

773

								-
								-
	Total		0					-

2.1 Deductions on account of Others (Sale/Disposal/Write off)

Sl. No.	Particular of assets	Head of account	Gross block Addition (Rs.)	Accumulated Depreciation till 31.03.2015	Gross Block Deduction at Deemed Cost.
1	C/O Water storage/detention Tank at Left Bank, Baluter	411201	96693	0	96,693
2	CHAIN PULLY BLOCK WITH 03 METER LIFT CAPACITY 2 0 TON	410806	14215	4045	10,170
3	CHAIN PULLY BLOCK WITH 03 METER LIFT CAPACITY 2 0 TON	410806	14215	4045	10,170
4	KIRLOSKAR PUMP SET 1 HP 50x50 220 VOLTS MODEL NO-GMC112	411112	6078	6077	1
5	KIRLOSKAR PUMP SET 1 HP 50x50 220 VOLTS MODEL NO-GMC112	411112	6078	6077	1
6	LEVER CHAIN HOIST 1 5 TON CAP. 4-5 MTR LIFT	411130	16171	4903	11,268
7	LEVER CHAIN HOIST 1 5 TON CAP. 4-5 MTR LIFT	411130	16171	4903	11,268
8	Black Board(Spl Glass Sheet) 1 94 Mtr X 1 23 Mtr	411704	6442	6441	1
9	Black Board(Spl Glass Sheet) 1 94 Mtr X 1 23 Mtr	411704	6442	6441	1
10	Black Board(Spl Glass Sheet) 1 94 Mtr X 1 23 Mtr	411704	6441	6440	1
11	C V T	411801	1	0	1
12	PCMCIA 2MB Card	411801	1	0	1
13	PCMCIA 2MB Card	411801	1	0	1
14	HP BUISINESS 6200 PRO DESKTOP PC	411801	49102	46647	2,455
15	HP BUISINESS 6200 PRO DESKTOP PC	411801	49102	46647	2,455
16	HP BUISINESS 6200 PRO DESKTOP PC	411801	49102	46647	2,455
17	Modi Olivetti	411801	1	0	1
18	TFT/LCD MONITOR-18.5INCH	411801	5099	5098	1
19	TFT/LCD MONITOR-18.5INCH	411801	5099	5098	1
20	TFT/LCD MONITOR-18.5INCH	411801	5099	5098	1
21	NOTEBOOK HP LAPTOP COMPUTER	411801	51240	48678	2,562
22	EPSON LQ2070+ Printer	411803	1	0	1
23	LASERJEET PRINTER A4 SIZE	411803	3698	3697	1
24	PRINTER (A-3 SIZE- COLOUR INKJET) SPEED UPTO 14 RPM (BLACK) AND 11 RPM (COLOUR)	411803	10238	10237	1
25	HP LASERJET PRINTER MODEL 1008	411803	8179	8178	1
26	HP LASER JET PRINTER	411803	15185	15184	1
27	Speed-14 PPM & 11 PPM Resolution-	411803	2755	2754	1
28	Printer,Scanner,Fax,Copier Color A4 Size	411803	1672	1671	1
29	LINE MATRIX PRINTER, LIPI 6306	411803	62525	55578	6,947
30	Scanner A3 Size	411804	1	0	1
31	System Drive Backup	411804	1	0	1
32	FAX Machine	411902	6800	6799	1
33	Carrier Air Conditioner	412008	3938	3937	1
34	AIR CONDITIONER WINDOW TYPE 1 5 TON	412008	4792	4791	1
35	AIR CONDITIONER WINDOW TYPE 1 5 TON	412008	4792	4791	1
36	AIR CONDITIONER (1 5 TON-KOEL-KARO)	412008	31269	31268	1
37	AIR CONDITIONER (1 5 TON-KOEL-KARO)	412008	31270	31269	1
38	SAMSUNG 1 5 TON WINDOW AC WITH REMOTE MODEL AWT 18Q BHDC SRL NO A032PZBY 502002	412008	16300	16299	1
39	1 5 TR Sierra Infinity Split AC	412008	9027	9026	1
40	1 5 TR Sierra Infinity Split AC	412008	9027	9026	1
41	1 5 TR Sierra Infinity Split AC	412008	6127	6126	1
42	1 5 TR Sierra Infinity Split AC	412008	6128	6127	1
43	AIR CONDITIONER SPLIT TYPE1 5 TON GR-C02005100323 DT 29/6/2006	412008	14661	14660	1
44	Air Conditioner Split Type 1 5 Ton	412008	29500	20831	8,669
45	Air Conditioner Split Type 1 5 Ton	412008	29500	20831	8,669
46	UPS 1000VA	412020	7823	7822	1

NHPC LIMITED FARIDABAD

LODHA & CO. KOLKATA Chartered Accountants

774

47	UPS 1000 KVA	412020	7823	7822	1
48	UPS 1000VA	412020	10824	10823	1
49	Fax Machine (Panasonic)	412020	6248	6247	1
50	DIGITAL CAMERA CANON A626	412501	20600	11650	8,950
51	SONY HANDYCAM MODEL DCR DVD 705E	412501	34490	18966	15,524
52	PLENA range of mixing Amplifier	412501	21690	12591	9,099
53	PLENA range of mixing Amplifier	412501	21689	12592	9,097
54	PLENA range of Booster Amplifier	412501	15362	9120	6,242
55	UPS 600 VA	412801	2373	2372	1
56	UPS 600 VA	412801	2373	2372	1
57	DVD Writer Internal	412801	1	0	1
58	DVD Writer Internal	412801	1	0	1
59	DVD Writer Internal	412801	1	0	1
60	DVD Writer Internal	412801	1	0	1
61	Printer Sharere	412801	1	0	1
62	Printer Sharere	412801	1	0	1
63	HP 3550,Color Inkjet Printer	412801	1	0	1
64	HP 3550,Color Inkjet Printer	412801	1	0	1
65	CD Writer Internal 52x24x52	412801	1	0	1
66	CD Writer Internal 52x24x53	412801	1	0	1
67	CD Writer Internal 52x24x52	412801	1	0	1
68	CD Writer External 52x24x52	412801	1	0	1
69	C D Writer 52X SAMSUNG(Internal)	412801	1	0	1
70	SAMSUNG 52 X CDRW	412801	1	0	1
71	SAMSUNG 52 X CDRW	412801	1	0	1
72	C D Writer 52 X (Black) SAMSUNG Sl No K8326AWB08558	412801	1	0	1
73	0.5 KVA STABILIZER	412801	1450	1449	1
74	0.5 KVA STABILIZER	412801	3500	3499	1
75	4 KVA STABILIZER	412801	3200	3199	1
76	FIXED WIRELESS PHONE (GSM) VISIONTEK 21GS	412801	2524	2523	1
77	CALLER ID TELEPHONE SET	412801	1520	1519	1
78	CALLER ID TELEPHONE SET	412801	1520	1519	1
79	CALLER ID TELEPHONE SET	412801	1520	1519	1
80	CALLER ID TELEPHONE SET	412801	1520	1519	1
81	CALLER ID TELEPHONE SET	412801	1520	1519	1
82	CALLER ID TELEPHONE SET ORPAT 3862	412801	1049	1048	1
83	CALLER ID TELEPHONE SET ORPAT 3862	412801	1049	1048	1
84	CALLER ID TELEPHONE SET ORPAT 3862	412801	1049	1048	1
85	CALLER ID TELEPHONE SET ORPAT 3862	412801	1049	1048	1
86	CALLER ID TELEPHONE SET ORPAT 3862	412801	1049	1048	1
87	DESK TELEPHONE SET VISIONTEK 21G	412801	2475	0	2,475
88	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145	0	1,145
89	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145	0	1,145
90	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145	0	1,145
91	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145	0	1,145
92	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145	0	1,145
93	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145	0	1,145
94	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145	0	1,145
95	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145	0	1,145
96	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145	0	1,145
97	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145	0	1,145
98	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145	0	1,145
99	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145	0	1,145
100	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145	0	1,145
101	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145	0	1,145
102	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145	0	1,145

LODHA & CO. KOLKATA Chartered Accountants

NHPC LIMITED FARIDABAD

775

103	NOKIA 130	412801	1933	0	1,933
104	NOKIA 130	412801	1933	0	1,933
105	NOKIA 130	412801	1933	0	1,933
106	MOBILE HAND SET-NOKIA-215	412801	2296	0	2,296
107	Digital Satellite Receiver	412801	1	0	1
108	Digital Satellite Receiver	412801	1	0	1
109	WIRELESS ADSL BROADBAND MODEM TP-LINK, TD-W8901N	412801	2020	2019	1
110	OFC MEDIA CONVERTER	412801	2790	2789	1
111	OFC MEDIA CONVERTER	412801	2790	2789	1
112	10 100 FAST ETHERNET SWITCH DES1008D	412801	1133	1132	1
113	16 PORT ETHERNET SWITCH .DES-1016D	412801	3739	3738	1
114	EXHAUST FAN 9	412801	1125	1124	1
115	EXHAUST FAN	412801	1	0	1
116	EXHAUST FAN	412801	1	0	1
117	EXHAUST FAN	412801	1	0	1
118	EXHAUST FAN	412801	1	0	1
119	EXHAUST FAN	412801	1	0	1
120	EXHAUST FAN	412801	1	0	1
121	EXHAUST FAN	412801	1	0	1
122	EXHAUST FAN	412801	1	0	1
123	EXHAUST FAN	412801	1	0	1
124	EXHAUST FAN	412801	1	0	1
125	EXHAUST FAN	412801	1	0	1
126	EXHAUST FAN	412801	1	0	1
127	EXHAUST FAN	412801	1	0	1
128	EXHAUST FAN	412801	1	0	1
129	EXHAUST FAN	412801	1	0	1
130	EXHAUST FAN	412801	1	0	1
131	EXHAUST FAN	412801	1	0	1
132	EXHAUST FAN	412801	1	0	1
133	EXHAUST FAN	412801	1	0	1
134	EXHAUST FAN	412801	1	0	1
135	EXHAUST FAN	412801	1	0	1
136	EXHAUST FAN	412801	1	0	1
137	EXHAUST FAN	412801	1	0	1
138	EXHAUST FAN	412801	1	0	1
139	EXHAUST FAN	412801	1	0	1
140	EXHAUST FAN	412801	1	0	1
141	EXHAUST FAN	412801	1	0	1
142	EXHAUST FAN	412801	1	0	1
143	EXHAUST FAN	412801	1	0	1
144	EXHAUST FAN	412801	1	0	1
145	EXHAUST FAN	412801	1	0	1
146	EXHAUST FAN	412801	1	0	1
147	Exhaust Fan 12	412801	1474	1473	1
148	Exhaust Fan 12	412801	1474	1473	1
149	Exhaust Fan 12	412801	1473	1472	1
150	EXHAUST FAN LIGHT DUTY 300 MM	412801	1236	1235	1
151	EXHAUST FAN LIGHT DUTY 300 MM	412801	1236	1235	1
152	EXHAUST FAN LIGHT DUTY 300 MM	412801	1236	1235	1
153	Pedestal Fan 16 Blade (Orient)	412801	1	0	1
154	Pedestal Fan 16 Blade (Orient)	412801	1	0	1
155	Pedestal Fan 16 Blade (Orient)	412801	1	0	1
156	Pedestal Fan 16 Blade (Orient)	412801	1	0	1
157	Pedestal Fan 16 Blade (Orient)	412801	1	0	1
158	Pedestal Fan 16 Blade (Orient)	412801	1	0	1
159	HEAT CONVECTOR (ROOM HEATER)	412801	1	0	1
160	HEAT CONVECTOR (ROOM HEATER)	412801	1	0	1
161	HEAT CONVECTOR (ROOM HEATER)	412801	1	0	1
162	HEAT CONVECTOR (ROOM HEATER)	412801	1	0	1
163	HEAT CONVECTOR (ROOM HEATER)	412801	1	0	1
164	HEAT CONVECTOR (ROOM HEATER)	412801	1	0	1
165	HEAT CONVECTOR (ROOM HEATER)	412801	1	0	1
166	HEAT CONVECTOR (ROOM HEATER)	412801	1	0	1
167	HEAT CONVECTOR (ROOM HEATER)	412801	1	0	1
168	HEAT CONVECTOR (ROOM HEATER)	412801	1	0	1
169	HEAT CONVECTOR (ROOM HEATER)	412801	1	0	1

NHPC LIMITED FARIDABAD

LODHA & CO. KOLKATA Chartered Accountants

776

170	HEAT CONVECTOR (ROOM HEATER)	412801	1	0	1
171	HEAT CONVECTOR (ROOM HEATER)	412801	1	0	1
172	HEAT CONVECTOR (ROOM HEATER)	412801	1	0	1
173	HEAT CONVECTOR (ROOM HEATER)	412801	1	0	1
174	HEAT CONVECTOR (ROOM HEATER)	412801	1	0	1
175	HEAT CONVECTOR (ROOM HEATER)	412801	1	0	1
176	HEAT CONVECTOR (ROOM HEATER)	412801	1	0	1
177	HEAT CONVECTOR (ROOM HEATER)	412801	1	0	1
178	Heat Converter	412801	1	0	1
179	Heat Converter	412801	1	0	1
180	Heat Converter	412801	1	0	1
181	Ceiling Fan 48"	412801	1	0	1
182	Ceiling Fan 48"	412801	1	0	1
183	Ceiling Fan 48"	412801	1	0	1
184	Ceiling Fan 48"	412801	1	0	1
185	Ceiling Fan 48"	412801	1	0	1
186	Ceiling Fan with Regulator	412801	1	0	1
187	Ceiling Fan with Regulator	412801	1	0	1
188	Ceiling Fan with Regulator	412801	1	0	1
189	Ceiling Fan with Regulator	412801	1	0	1
190	Ceiling Fan with Regulator	412801	1	0	1
191	Ceiling Fan with Regulator	412801	1	0	1
192	Ceiling Fan with Regulator	412801	1	0	1
193	Ceiling Fan with Regulator	412801	1	0	1
194	Ceiling Fan with Regulator	412801	1	0	1
195	Ceiling Fan with Regulator	412801	1	0	1
196	Ceiling Fan with Regulator	412801	1	0	1
197	Ceiling Fan with Regulator	412801	1	0	1
198	Ceiling Fan with Regulator	412801	1	0	1
199	Ceiling Fan with Regulator	412801	1	0	1
200	Ceiling Fan with Regulator	412801	1	0	1
201	Ceiling Fan with Regulator	412801	1	0	1
202	Ceiling Fan with Regulator	412801	1	0	1
203	Ceiling Fan with Regulator	412801	1	0	1
204	Ceiling Fan with Regulator	412801	1	0	1
205	Ceiling Fan with Regulator	412801	1	0	1
206	Ceiling Fan with Regulator	412801	1	0	1
207	Ceiling Fan with Regulator	412801	1	0	1
208	Ceiling Fan with Regulator	412801	1	0	1
209	Ceiling Fan with Regulator	412801	1	0	1
210	Ceiling Fan with Regulator	412801	1	0	1
211	Ceiling Fan with Regulator	412801	1	0	1
212	Ceiling Fan with Regulator	412801	1	0	1
213	Ceiling Fan with Regulator	412801	1	0	1
214	Ceiling Fan with Regulator	412801	1	0	1
215	Ceiling Fan with Regulator	412801	1	0	1
216	Ceiling Fan with Regulator	412801	1	0	1
217	Ceiling Fan with Regulator	412801	1	0	1
218	Ceiling Fan with Regulator	412801	1	0	1
219	Ceiling Fan with Regulator	412801	1	0	1
220	Ceiling Fan with Regulator	412801	1	0	1
221	Ceiling Fan with Regulator	412801	1	0	1
222	Ceiling Fan with Regulator	412801	1	0	1
223	Ceiling Fan with Regulator	412801	1	0	1
224	Ceiling Fan with Regulator	412801	1	0	1
225	Ceiling Fan with Regulator	412801	1	0	1
226	Ceiling Fan with Regulator	412801	1	0	1
227	Ceiling Fan with Regulator	412801	1	0	1
228	Ceiling Fan with Regulator	412801	1	0	1
229	Ceiling Fan with Regulator	412801	1	0	1
230	Ceiling Fan with Regulator	412801	1	0	1
231	Ceiling Fan with Regulator	412801	1	0	1
232	Ceiling Fan with Regulator	412801	1	0	1
233	Ceiling Fan with Regulator	412801	1	0	1
234	Ortem Make Electric Fan	412801	1	0	1
235	Ortem Electrical Ceiling Fans	412801	1	0	1
236	Ortem Electrical Ceiling Fans	412801	1	0	1
237	Ortem Electrical Ceiling Fans	412801	1	0	1
238	ORTEM Ceiling Fan	412801	1	0	1
239	ORTEM Ceiling Fan	412801	1	0	1
240	ORTEM Ceiling Fan	412801	1	0	1
241	ORTEM Ceiling Fan	412801	1	0	1
242	ORTEM Ceiling Fan	412801	1	0	1
243	ORTEM Ceiling Fan	412801	1	0	1
244	ORTEM Ceiling Fan	412801	1	0	1
245	ORTEM Ceiling Fan	412801	1	0	1
246	ORTEM Ceiling Fan	412801	1	0	1
247	ORTEM Ceiling Fan	412801	1	0	1
248	ORTEM Ceiling Fan	412801	1	0	1

777

LODHA & CO. KOLKATA Chartered Accountants

249	ORTEM Ceiling Fan	412801	1	0	1	
250	ORTEM Ceiling Fan	412801	1	0	1	
251	ORTEM Ceiling Fan	412801	1	0	1	
252	ORTEM Ceiling Fan	412801	1	0	1	
253	ORTEM Ceiling Fan	412801	1	0	1	
254	ORTEM Ceiling Fan	412801	1	0	1	
255	ORTEM Ceiling Fan	412801	1	0	1	
256	ORTEM Ceiling Fan	412801	1	0	1	
257	ORTEM Ceiling Fan	412801	1	0	1	
258	ORTEM Ceiling Fan	412801	1	0	1	
259	ORTEM Ceiling Fan	412801	1	0	1	
260	ORTEM Ceiling Fan	412801	1	0	1	
261	ORTEM Ceiling Fan	412801	1	0	1	
262	ORTEM Ceiling Fan	412801	1	0	1	
263	ORTEM Ceiling Fan	412801	1	0	1	
264	ORTEM Ceiling Fan	412801	1	0	1	
265	ORTEM Ceiling Fan	412801	1	0	1	
266	ORTEM Ceiling Fan	412801	1	0	1	
267	ORTEM Ceiling Fan	412801	1	0	1	
268	ORTEM Ceiling Fan	412801	1	0	1	
269	ORTEM Ceiling Fan	412801	1	0	1	
270	ORTEM Ceiling Fan	412801	1	0	1	
271	ORTEM Ceiling Fan	412801	1	0	1	
272	ORTEM Ceiling Fan	412801	1	0	1	
273	ORTEM Ceiling Fan	412801	1	0	1	
274	ORTEM Ceiling Fan	412801	1	0	1	
275	ORTEM Ceiling Fan	412801	1	0	1	
276	ORTEM Ceiling Fan	412801	1	0	1	
277	ORTEM Ceiling Fan	412801	1	0	1	
278	WALL FAN 400 MM SWEEP	412801	1939	1938	1	
279	WALL FAN 400 MM SWEEP	412801	1939	1938	1	
280	WALL FAN 400 MM SWEEP	412801	1939	1938	1	
281	Automatic Voltage Stabilizer 5 KVA	412801	1	0	1	
282	Automatic Voltage Stabilizer 5 KVA	412801	1	0	1	
283	Automatic Voltage Stabilizer 5 KVA	412801	1	0	1	
284	Automatic Voltage Stabilizer 5 KVA	412801	1	0	1	
285	Auto Voltas Stabilizer5KVA Sl No SR-4508030005.	412801	1	0	1	
286	Auto Voltas Stabilizer5KVA Sl No SR-4508030005.	412801	1	0	1	
287	Auto Voltas Stabilizer5KVA Sl No SR-4508030005.	412801	1	0	1	
288	Auto Voltas Stabilizer5KVA Sl No SR-4508030005.	412801	1	0	1	
289	Stabilizer. 5 KVA (Carrier)	412801	1	0	1	
290	HAND TUBE BENDING MACHINE FOR 8.10.12 MM CU TUBE	412801	3503	3502	1	
	Total		943968	693277	250691	943968 0

2.2 Deduction on account of others (Transfer out to Subsidiary companies)

Sl. No.	Particular of assets	Head of account	Gross block (Rs.)	Net Block Deduction (Rs.)	Name of Subsidiary Company	Advice number	Accumulated Depreciation till 31.03.2015	Gross Block Deduction at Deemed Cost.
								-
								-
								-
								-
								-
								-
								-
								-
	Total		0					-

2.3 Deductions on account of Inter-unit Transfer

Sl. No.	Particular of assets	Head of account	Gross block Deduction (Rs.)	Detail of the Unit / Company to which Assets Sent (Transferred Out)		Advice number	Accumulated Depreciation till 31.03.2015	Gross Block Deduction at Deemed Cost.
				Name of Unit / Company	Code of Unit / Company			
								-
								-
								-
								-
								-
								-
								-
								-
	Total		0					-

NHPC LIMITED FARIDABAD

778

LODHA & CO. KOLKATA Chartered Accountants

3. **Addition / Deduction of Fixed assets on account of Adjustments**
(FERV, Reclassification, Capitalization Adjustments, Change in Head of Account)

Sl. No.	Particular of assets	Head of account	Gross block Adjusted (Rs.) (+) for Additon, (-) for Deduction)	Accumulated Depreciation till 31.03.2015	Gross Block Adjusted at Deemed Cost.
1	LAND COMPENSATION FOR DAMAGED HOUSE AT DIPUDARA VILLAGE	410101	63267839	0	63267839
2	LAND COMPENSATION FOR DAMAGED HOUSE AT DIPUDARA VILLAGE	410121	-63267839	-5084223	-58183616
	Total		0		

LODHA & CO. KOLKATA Chartered Accountants

NHPC LIMITED FARIDABAD

Note no. 2.2 Capital Work In Progress

(Amount in ₹)

	Particulars	As at 01-Apr-2018	Addition	Adjustment	Capitalised	As at 31st March, 2019
i)	Roads and Bridges	-				-
ii)	Buildings	7607268	4349341		11956609	-
iii)	Building-Under Lease	-				-
iv)	Railway sidings	-				-
v)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	-				-
vi)	Generating Plant and Machinery	8132868	2153500		10286368	-
vii)	Plant and Machinery - Sub station	-				-
viii)	Plant and Machinery - Transmission lines	-				-
ix)	Plant and Machinery - Others	-				-
x)	Construction Equipment	-				-
xi)	Water Supply System/Drainage and Sewerage	-				-
xii)	Other assets awaiting installation	41838998	23178083		63712547	1304534
xiii)	CWIP - Assets Under 5 KM Scheme Of the GOI	-				-
xiv)	Survey, investigation, consultancy and supervision charges	-				-
xv)	Expenditure on compensatory Afforestation	-				-
xvi)	Expenditure attributable to construction *	-	9533148		9533148	-
	Less: Provided for	-				-
	Sub total (a)	57579134	39214072	-	95488672	1304534
	* For addition during the year refer Note No. 32					
	Construction Stores	-			-	-
	Less : Provisions for construction stores	-			-	-
	Sub total (b)	0	-	-	-	0
	TOTAL	57579134	39214072	-	95488672	1304534
	Previous year	11786864	70226492	-	24434222	57579134

LODHA & CO. KOLKATA Chartered Accountants

NHPC LIMITED FARIDABAD

CUMMULATIVE EDC

Annexure to Note 2.2

(Amount in Rupees)

Particulars	Linkage	31-03-2019	31-03-2018
A. EMPLOYEES BENEFITS EXPENSES			
Salaries, wages, allowances	437501	2983442	0
Gratuity and contribution to provident fund (including administration fees)	437502	686639	0
Staff welfare expenses	437503	0	0
Leave Salary & Pension Contribution	437504	0	0
Sub-total(a)		**3670081**	**0**
Less: Capitalized During the year/Period	438103	3670081	0
Sub-total(A)		**0**	**0**
B. REPAIRS AND MAINTENANCE			
Building	437510	0	0
Machinery	437511	0	0
Others	437512	0	0
Rent	437514	0	0
Rates and taxes	437515	0	0
Insurance	437516	0	0
Security expenses	437517	0	0
Electricity Charges	437518	0	0
Travelling and Conveyance	437519	0	0
Expenses on vehicles	437520	0	0
Telephone, telex and Postage	437521	0	0
Advertisement and publicity	437522	0	0
Entertainment and hospitality expenses	437523	0	0
Printing and stationery	437524	0	0
Remuneration to Auditors	437552	0	0
Design and Consultancy charges:			0
- Indigenous	437526	0	0
- Foreign	437527	0	0
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	437531	0	0
Expenditure on land not belonging to corporation	437532	0	0
Land acquisition and rehabilitation	437533	0	0
Loss on assets/ materials written off	437528	0	0
Losses on sale of assets	437530	0	0
Other general expenses	437525	0	0
Sub-total (b)		0	0
Less: Capitalized During the year/Period	438102	0	0
Sub-total(B)		**0**	**0**
C. FINANCE COST			
i) Interest on :			
a) Government of India loan	437540	0	0
b) Bonds	437541	0	0
c) Foreign loan	437542	0	0
d) Term loan	437543 and 44	0	0
e) Cash credit facilities /WCDL	437545	0	0
g) Exchange differences regarded as adjustment to interest cost	437554	0	0
Loss on Hedging Transactions	437555	0	0
ii) Bond issue/ service expenses	437546	0	0
iii) Commitment fee	437547	0	0
iv) Guarantee fee on loan	437548	0	0
v) Other finance charges	437549	0	0
vi) EAC- INTEREST ON LOANS FROM CENTRAL GOVERNMENT- ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	437581	0	0
vii) EAC- INTEREST ON SECURITY DEPOSIT/ RETENTION MONEY- ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	437583	0	0
viii) EAC- COMMITTED CAPITAL EXPENSES- ADJUSTMENT FOR TIME VALUE	437585	0	0
Sub-total (c)		0	0
Less: Capitalized During the year/Period	438105	0	0
Sub-total (C)		0	0

NHPC LIMITED FARIDABAD

781

LODHA & CO. KOLKATA Chartered Accountants

D. EXCHANGE RATE VARIATION (NET)			
i) ERV (Debit balance)	437550	0	0
Less: ii) ERV (Credit balance)	437551	0	0
Sub-total (d)		**0**	**0**
Less: Capitalized During the year/Period	438108	0	0
Sub-total(D)		**0**	**0**
E. PROVISIONS			
	437561	0	0
Sub-total(e)		**0**	**0**
Less: Capitalized During the year/Period	438106	0	0
Sub-total(E)		**0**	**0**
F. DEPRECIATION & AMORTISATION			
	437560	0	0
Sub-total (f)		**0**	**0**
Less: Capitalized During the year/Period	438104	0	0
Sub-total(F)		**0**	**0**
G. PRIOR PERIOD EXPENSES (NET)			
Prior period expenses	437565	0	0
Less Prior period income	437579	0	0
Sub-total (g)		**0**	**0**
Less: Capitalized During the year/Period	438107	0	0
Sub-total (G)		**0**	**0**
H. LESS : RECEIPTS AND RECOVERIES			
i) Income from generation of electricity – precommissioning	437570	0	0
ii) Interest on loans and advances	437571	0	0
iii) Miscellaneous receipts	437572	0	0
iv) Profit on sale of assets	437573	0	0
v) Provision not required written back	437574	0	0
vi) Hire charges/ outturn on plant and machinery	437575	0	0
vii) EAC-FAIR VALUE GAIN - SECURITY DEPOSIT/ RETENTION MONEY	437582	0	0
viii) EAC- FAIR VALUE GAIN ON PROVISIONS FOR COMMITTED CAPITAL EXPENDITURE	437584	0	0
Sub-total (h)		**0**	**0**
Less: Capitalized During the year/Period	438101	0	0
Sub-total (H)		**0**	**0**
I. C.O./Regional Office Expenses (i)	437599	5863067	0
Less: Capitalized During the year/Period	438109	5863067	0
Sub-total(I)		**0**	**0**
GRAND TOTAL (a+b+c+d+e+f+g-h+i)		**9533148**	**0**
Less: Capitalized During the year/Period		**9533148**	**0**
GRAND TOTAL (A+B+C+D+E+F+G-H+I)		**0**	**0**

NHPC LIMITED FARIDABAD

LODHA & CO. KOLKATA Chartered Accountants

NOTE NO. 3.1 NON-CURRENT - FINANCIAL ASSETS - INVESTMENTS

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Total		

NOTE NO. 3.2 NON-CURRENT - FINANCIAL ASSETS - TRADE RECEIVABLES

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Trade Receivables - Considered Good- Unsecured	-	-
Total	-	-

NOTE NO. 3.3 NON-CURRENT - FINANCIAL ASSETS - LOANS

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
a) **Deposits**		
- Unsecured (considered good)	-	-
- Unsecured (considered doubtful)	-	-
Less : Provision for Doubtful Deposits *1	-	-
Sub-total	-	-
b) **Employees (at amortised Cost)**		
- Loans Receivables- Considered good- Secured	-	-
- Loans Receivables- Considered good- Unsecured	-	-
- Unsecured (considered doubtful)	-	-
Less : Provisions for doubtful Employees loans *2	-	-
Sub-total	-	-
c) **Contractor / supplier**		
- Secured (considered good)	-	-
- Unsecured (considered good)	-	-
– Against bank guarantee	-	-
– Others	-	-
- Unsecured (considered doubtful)	-	-
Less : Provisions for doubtful advances to Contractor/ Supplier *3	-	-
Sub-total	-	-
d) **State Government in settlement of dues from customer**		
- Secured (considered good)	-	-
- Unsecured (considered good)		
- Unsecured (considered doubtful)		
Less : Provisions for doubtful Loan to State Government *4		
Sub-total	-	-
e) **Government of Arunachal Pradesh (at amortised Cost)**		
- Loan- including accrued Interest - Secured	-	-
- Loan including accrued Interest- Unsecured- Considered good	-	-
- Unsecured (considered doubtful)	-	-
Sub-total	-	-
TOTAL	-	-

Provision for Doubtful Deposits *1		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
Provisions for doubtful Employees loans *2		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
Provisions for doubtful advances to Contractor/ Supplier *3		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
Provisions for doubtful Loan to State Government *4		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-

Explanatory Note: -

i) Loan included in Other Loans (Employees) due from directors or other officers of the company at the end of the year. - **For Corporate Office only**

ii) Advance due by firms or private companies in which any Director of the Company is a Director or member - **For Corporate Office only**

iii) Loans are non-derivative financial assets which generate a fixed or variable interest income for the company. The Carrying value may be affected by the changes in the credit risk of the counterparties.

LODHA & CO. KOLKATA Chartered Accountants

NHPC LIMITED FARIDABAD

783

NOTE NO. 3.4 NON-CURRENT - FINANCIAL ASSETS - OTHERS FINANCIAL ASSETS

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
A. Bank Deposits with more than 12 Months Maturity	-	-
B. Lease Rent receivable*	-	-
C. Interest receivable on lease	-	-
D. Interest accrued on:	-	-
- Bank Deposits with more than 12 Months Maturity	-	-
- Others	-	-
E. Share Application Money-CVPPL (Pending Allotment)**	-	-
TOTAL	-	-

* Refer para-9 of Note No. 34-Other Explanatory Notes to Accounts for receivable mortgaged/hypothecated as security.

** Expected date of allotment is .....- For Corporate Office only

NOTE NO. 4 NON CURRENT TAX ASSETS (NET)

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Advance Income Tax & Tax Deducted at Source	-	-
Less: Provision for Taxation	-	-
Total	-	-

NOTE NO. 5 OTHER NON-CURRENT ASSETS

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
A. CAPITAL ADVANCES		
Secured (considered good)	-	-
Unsecured (considered good)		
– Against bank guarantee	-	-
– Others	-	-
Less : Expenditure booked pending utilisation certificate	-	-
Unsecured (considered doubtful)	-	-
Less : Provisions for doubtful advances *1	-	-
Sub-total	-	-
B. ADVANCES OTHER THAN CAPITAL ADVANCES		
i) DEPOSITS		
- Unsecured (considered good)	-	-
Less : Expenditure booked against demand raised by Govt. Depts.	-	-
- Unsecured (considered doubtful)	-	-
Less : Provision for Doubtful Deposits *2	-	-
	-	-
ii) Other advances		
- Unsecured (considered good)	-	-
- Unsecured (considered doubtful)	-	-
	-	-
C. Others		
i) Advance against arbitration awards towards capital works		
Released to Contractors -Unsecured- Against Bank Guarantee	8132,51,006	-
Released to Contractors -Unsecured- Others	-	-
Deposited with Court -Unsecured	3982,26,506	-
Sub-total	12114,77,512	-
ii) Deferred Foreign Currency Fluctuation Assets/Expenditure		
Deferred Foreign Currency Fluctuation Assets	-	1629,70,899
Deferred Expenditure on Foreign Currency Fluctuation	-	-
	-	1629,70,899
iii) Deferred Cost on Employees Advances		
Secured - Considered Good	-	-
Unsecured - Considered Good	-	-
	-	-
TOTAL	12114,77,512	1629,70,899
Provision for doubtful Advances *1		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
Provision for doubtful Deposits *2		
Opening Balance	-	-
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-

NHPC LIMITED FARIDABAD

LODHA & CO KOLKATA Chartered Accountants

784

NOTE NO. 6 INVENTORIES

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
(Valuation as per Significant Accounting Policy No.1(iii)(10))		
Stores and spares	893,80,497	812,31,352
Stores in transit/ pending inspection	170,52,914	114,40,059
Loose tools	29,54,232	16,66,460
Scrap inventory	56,618	1,86,639
Material at site	-	-
Material issued to contractors/ fabricators	-	-
Inventory for Self Generated VER's/REC	-	-
Less: Provision for Obsolescence & Diminution in Value *1	63,42,116	63,80,192
TOTAL	1031,02,145	881,44,318
*1 Provision for Obsolescence & Diminution in Value		
Opening Balance	63,80,192	71,07,381
Addition during the year		
Used during the year		
Reversed during the year #	38,076	7,27,189
Closing balance	63,42,116	63,80,192
Explanatory Note:		
i) During the year, inventories written down to net realisable value (NRV) and recognised as an expense in profit or loss.	-	-

NOTE NO. 7 FINANCIAL ASSETS - CURRENT - TRADE RECEIVABLES

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
- Trade Receivables- Considered Good- Unsecured	-	-
- Trade Receivables- Credit Impaired	-	-
Less: Provision for credit impaired Trade Recevables *1	-	-
TOTAL	-	-
*1 Provision for credit impaired Trade Recevables		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-

Explanatory Note: -

i) Debt due by directors or other officers of the company or any of them either severally or jointly with any other person or debts due by firms or private companies respectively in which any director of the Company is a partner or a director or a member.- For Corporate Office only

ii) Debt due by subsidiaries/ Joint Ventures and others related parties of the company at point(i) above- For Corporate Office only

iii) Due to the short-term nature of the current receivables, their carrying amount is assumed to be the same as their fair value.

NOTE NO. 8 FINANCIAL ASSETS - CURRENT - CASH AND CASH EQUIVALENTS

	PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
A	Balances with banks		
	With scheduled banks		
i)	- In Current Account	40,70,172	(7,13,834)
ii)	- In deposits account		
	(Deposits with original maturity of less than three months)	-	-
	With other banks		
	- In current account		
	Bank of Bhutan	-	-
B	Cheques, drafts on hand	-	-
C	Cash on hand		
	Cash on hand	5,457	62,740
	TOTAL	40,75,629	(6,51,094)
	Explanatory Note: -		
	1) Cash on hand -(Includes stamps on hand)	5,457	7,823
	2) Cash and Bank Balances on behalf of others and are not freely available for the business of the Company included in stated amount :-		
	(a) held for Rural Road and Rural Electrification works being executed by Company on behalf of other agencies	-	-
	(b) NHPC Emergency relief fund created in pursuance of order of Hon'ble High Court of Sikkim	50,28,520	-
	(c) Others (Specify Nature)		

NHPC LIMITED FARIDABAD

LODHA & CO. KOLKATA Chartered Accountants

785

NOTE 9 : FINANCIAL ASSETS - CURRENT - BANK BALANCES OTHER THAN CASH & CASH EQUIVALENTS

	PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
A	Balances with Banks	-	-
B	Deposit account-Unpaid Dividend / Interest	-	-
	TOTAL	-	-
	Explanatory Note: - Cash and Bank Balances held for Rural Road and Rural Electrification works being executed by Company on behalf of other agencies and are not freely available for the business of the Company included in stated amount	-	-

NOTE NO. 10 FINANCIAL ASSETS - CURRENT - LOANS

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Deposits		
- Unsecured (considered good)	-	-
- Unsecured (considered doubtful)	-	-
Less : Provision for Doubtful Deposits *1	-	-
	-	-
Loan to Related Parties		
-NHPTL (including accrued interest)	-	-
- Loans Receivables- Considered good- Unsecured	-	-
	-	-
OTHER LOANS		
Employees (including accrued interest)		
- Loans Receivables- Considered good- Secured	-	-
- Loans Receivables- Considered good- Unsecured	-	-
- Loans Receivables which have significant increase in Credit Risk	-	-
Less : Provisions for loans which have significant increase in Credit Risk *2	-	-
	-	-
Loan to State Government in settlement of dues from customer		
- Unsecured (considered good)	-	-
	-	-
Advances to Subsidiaries / JV's	-	-
TOTAL	-	-
*1 **Provision for Doubtful Deposits**		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
*2 **Provisions for loan which have significant increase in Credit Risk**		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
Explanatory Note: - Loan & Advances due from directors or other officers of the company at the end of the year. - **For Corporate Office only**		
Advance due by firms or private companies in which any Director of the Company is a Director or member -**For Corporate Office only**		

NHPC LIMITED FARIDABAD

LODHA & CO. KOLKATA Chartered Accountants

NOTE NO. 11 FINANCIAL ASSETS - CURRENT - OTHERS

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Others		
a) Claims recoverable	725,43,136	852,60,196
Less: Provisions for Doubtful Claims *1	723,42,220	723,42,220
Sub-total	2,00,916	129,17,976
b) Interest Income accrued on Bank Deposits	-	-
c) Receivable from Subsidiaries / JV's	-	-
d) Interest recoverable from beneficiary	-	-
e) Lease Rent receivable (Finance Lease)-Current	-	-
f) Interest receivable on Finance lease	-	-
g) Interest Accrued on Investment (Bonds)	-	-
h) Receivable on account of unbilled revenue	-	-
i) Interest accrued on Loan to State Government in settlement of dues from customers	-	-
TOTAL	2,00,916	129,17,976

*1 Provisions for Doubtful Claims		
Opening Balance	723,42,220	807,14,848
Addition during the year		
Used during the year		
Reversed during the year		83,72,628
Closing balance	723,42,220	723,42,220

Explanatory Note:-

1) Receivable on account of unbilled revenue represents		
Grossing up of Return on Equity		
J&K water cess		
Unbilled sale for the month of March		
Sales due to revision of Tariff Order-Chutak Power Station		
Uttranchal Green & Water Cess		
Sales due to revision of Tariff Order-Parbati-III & Tanakpur Power Station		
Sales due to revision of Tariff Order-Chamera-III Power Station		
Sales due to revision of Tariff Order-Dhauliganga Power Station		
Recognition of Sale (Estimated) awaiting Tariff Order-Nimmo Bazgo Power Station		
Tax adjustment		
MEA Sales		
Parbati-III (4th Unit) Estimated Sale		
Recognition of Sale (Estimated) awaiting Tariff Order-Uri-II Power Station		
FERV		
Others	-	-
Total	-	-

2) Receivable from Subsidiaries / JV's includes claim of the company towards capital expenditure incurred on Kiru & Kawar HE Projects which have been transferred to M/s CVPPPL (a joint venture company of NHPC, JKSPDC and PTC).

NOTE NO. 12 CURRENT TAX ASSETS (NET)

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Current Tax Assets		
Current Tax (Refer Note No-23)	-	-
Total	-	-

NHPC LIMITED FARIDABAD

LODHA & CO KOLKATA Chartered Accountants

NOTE NO. 13 OTHER CURRENT ASSETS

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
A. Advances other than Capital Advances		
a) Deposits		
- Unsecured (considered good)	2576,43,143	6232,75,893
Less : Expenditure booked against demand raised by Govt. Depts.	-	-
- Unsecured (considered doubtful)	-	-
Less : Provision for Doubtful Deposits *1	-	-
Sub-total	2576,43,143	6232,75,893
b) Advance to contractor / supplier		
- Secured (considered good)	-	-
- Unsecured (considered good)		
– Against bank guarantee	-	-
– Others	36,86,909	272,89,399
Less : Expenditure booked pending utilisation certificate	-	30,72,824
- Unsecured (considered doubtful)	-	-
Less : Provisions for doubtful advances *2	-	-
Sub-total	36,86,909	242,16,575
c) Other advances - Employees		
- Unsecured (considered good)	3,88,109	1,59,413
- Unsecured (considered doubtful)		
Sub-total	3,88,109	1,59,413
d) Interest accrued on:		
Others		
- Considered Good	-	-
- Considered Doubtful	-	-
Less: Provisions for Doubtful Interest *3	-	-
Sub-total	-	-
B. Others		
a) Expenditure awaiting adjustment	-	-
Less: Provision for project expenses awaiting write off sanction *4	-	-
Sub-total	-	-
b) Losses awaiting write off sanction/pending investigation	6,22,155	6,22,155
Less: Provision for losses pending investigation/awaiting write off / sanction *5	6,22,155	6,22,155
Sub-total	-	-
c) Work In Progress		
Construction work in progress(on behalf of client)	-	-
Consultancy work in progress(on behalf of client)	-	-
d) Prepaid Expenditure	550,90,144	593,83,467
e) Deferred Cost on Employees Advances		
Secured - Considered Good	-	-
Unsecured - Considered Good	-	-
f) Deferred Foreign Currency Fluctuation		
Deferred Foreign Currency Fluctuation Assets	984,46,899	3553,00,000
Deferred Expenditure on Foreign Currency Fluctuation	-	-
g) Surplus / Obsolete Assets	4,181	2,665
h) Input GST	-	-
I) Others	15,39,044	43,85,323
TOTAL	4167,98,429	10667,23,336
*1 Provisions for Doubtful Deposits		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
*2 Provisions for doubtful advances (Contractors & Suppliers)		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-

NHPC LIMITED FARIDABAD

LODHA & CO. KOLKATA Chartered Accountants

*3 Provisions for Doubtful Accrued Interest		
Opening Balance	-	
Addition during the year	-	
Used during the year		
Reversed during the year		
Closing balance	-	-
*4 Provision for project expenses awaiting write off sanction		
Opening Balance		
Addition during the year	-	
Used during the year		
Reversed during the year		
Closing balance	-	-
*5 Provision for losses pending investigation/awaiting write off / sanction		
Opening Balance	6,22,155	6,22,155
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	6,22,155	6,22,155
Explanatory Note:-		
1 Loans and Advances due from Directors or other officers at the end of the year. -For Corporate Office only		
2 Advance due by Firms or Private Companies in which any Director of the Company is a Director or member.- For Corporate Office only		
3 Surplus Assets / Obsolete Assets held for disposal are shown at lower of book value and net realizable value.	4,181	2,665

NOTE NO. 14 REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
(i) Regulatory Deferral Account Balances i.r.o Subansiri Lower Project		
Opening Balance	-	
Addition during the year	-	
Adjustment during the year		
Reversed during the year		
Less:Provided for	-	
Closing balance	-	-
(ii) Wage Revision as per 3rd PRC		
Opening Balance	2579,36,502	1108,88,643
Addition during the year (through P&L)	1045,16,761	1470,47,859
Addition during the year (through OCI)	-	
Adjustment during the year		
Reversed during the year		
Closing balance	3624,53,263	2579,36,502
(iii) Kishenganga Power Station:-Depreciation due to Moderation of Tariff		
Opening Balance	-	
Addition during the year	-	
Adjustment during the year		
Reversed during the year		
Closing balance	-	-
(iv) Exchange Differences on Monetary Items		
Opening Balance	-	
Addition during the year	-	
Adjustment during the year		
Reversed during the year		
Closing balance	-	-
Closing Balance (A)=(i)+(ii)+(iii)+(iv)	**3624,53,263**	**2579,36,502**
Deferred Tax Assets on Regulatory Deferral Account Balances	-	-
Less:-Deferred Tax Adjustments against deferred tax assets	-	-
Total (B)	-	-
Regulatory Deferral Account Balances net of Deferred Tax.(A-B)	**3624,53,263**	**2579,36,502**

* For details refer para 22 of Note No.-34-Other Explanatory Notes to Accounts

NHPC LIMITED FARIDABAD

LODHA & CO. KOLKATA Chartered Accountants

Note 15.2 Other Equity

	PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
1	Capital Reserve	-	-
2	Capital Redemption Reserve	-	-
3	Securities Premium Account	-	-
4	Bond Redemption Reserve	-	-
5	Research & Development Fund	-	-
6	Share Application Money Pending Allotment	-	-
7	General Reserve	-	-
8	Retained Earnings	-	-
	i) Reserves created on account of Ind AS Adjustment	-	-
	ii) Closing Balance Remeasurement of the defined benefit plans	39,82,328	(68,31,456)
	iii) Surplus	33971,65,415	32408,97,106
9	FVTOCI Reserve-		
	- Equity Instruments	-	-
	- Debt Instruments	-	-
	Total	34011,47,743	32340,65,650
	* Surplus		
	Profit for the Year as per Statement of Profit and Loss	33971,65,415	32408,97,106
	Adjustment arising out of transition provisions for recognising Rate Regulatory Assets	-	-
	Balance brought forward	-	-
	Add:		
	Amount Written Back From Bond Redemption Reserve	-	-
	Write Back From Capital Reserve	-	-
	Write Back From Other Reserve	-	-
	Amount Utilised From Self Insurance Fund	-	-
	Tax On Dividend Write Back	-	-
	Write Back From Corporate Social Responsibility Fund	-	-
	Write Back From Research & Development Fund	-	-
	Balance available for Appropriation	33971,65,415	32408,97,106
	Less:		
	Transfer to Bond Redemption Reserve	-	-
	Transfer to Self Insurance Fund	-	-
	Transfer to General Reserve	-	-
	Transfer to Corporate Social Responsibility Fund	-	-
	Transfer to Research & Development Fund	-	-
	Dividend :	-	-
	- Interim	-	-
	- Final	-	-
	Tax on Dividend	-	-
	- Interim	-	-
	- Final	-	-
	Balance carried forward	33971,65,415	32408,97,106

NHPC LIMITED FARIDABAD

LODHA & CO. KOLKATA Chartered Accountants

NOTE NO. 15.3 FUNDS FROM CORPORATE OFFICE (Transfer Accounts)

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
FUNDS FROM CORPORATE OFFICE	156407,39,879	171913,30,925
C.O.(FDB)	5354,47,058	8738,99,500
IUT Closing Entries - CO	-	-
L.O. MUMBAI	-	-
L.O. LUCKNOW	-	-
RO-JAMMU	-	-
RO-ITANAGAR	1,58,915	-
RO-SILIGURI	1531,01,024	1273,01,639
RO-CHANDIGARH	-	-
BAIRASIUL	-	-
RO-BANIKHET	-	466
LOKTAK	(1,18,492)	(2,06,203)
SALAL	-	-
TANAKPUR	24,368	-
CHAMERA-I	-	(3,432)
URI - I	(5,36,718)	-
RANGIT	(48,01,721)	(45,02,093)
CHAMERA-II	-	16,229
DULHASTI	1,95,211	1,12,173
DHAULIGANGA-I	(3,91,713)	3,865
TEESTA-V	-	-
CHAMERA-III	-	-
CHUTAK	(1,75,121)	-
TLDP-III	-	199
PARBATI -II	6,751	(6,219)
PARBATI-III	-	1,00,000
SEWA-II	4,303	-
URI - II	(3,18,741)	(1,14,498)
KISHANGANGA	(6,231)	(3,152)
NIMMO BAZGO	(1,320)	(1,16,885)
TLDP-IV	(653)	(3,009)
TEESTA-IV	(10,00,719)	(4,61,267)
SUBANSARI LOWER	1,03,203	(4,555)
DIBANG	-	-
TAWANG I & II	-	-
KOTLIBHEL 1A	-	55,944
INVESTIGATION PROJECTS, UTTRAKHAND	-	-
RE CELL	-	-
WIND POWER PROJECTS, JAISALMER	-	-
BRRP	-	-
50MW SOLAR POWER PROJECT, TAMILNADU	-	-
POWER TRADING CELL	-	-
CHEQUE PAID ACCOUNT	3135,32,187	2420,88,816
CHEQUE COLLECTED ACCOUNT	(322,44,778)	(75,41,998)
COMMERCIAL - IUT	(66802,43,758)	(65975,42,447)
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	5035,14,348	3675,79,169
CENTRALIZED VENDOR PAYMENT ACCOUNT	13429,48,235	2146,91,062
Total	117699,35,517	124066,74,229

NHPC LIMITED FARIDABAD

LODHA & CO KOLKATA Chartered Accountants

NOTE NO. 16.1 FINANCIAL LIABILITIES - NON CURRENT - BORROWINGS

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Bonds		
- Secured	-	-
- Unsecured	-	-
Term Loans		
• From Banks		
- Secured	-	-
- Unsecured	-	-
• From Other Parties		
- Secured	-	-
- Unsecured-From Government (Subordinate Debts)	-	-
- Unsecured-From Others	-	-
TOTAL	-	-
Redemption / terms of repayment etc. i) Debt Covenants : Refer point no. 3 (Capital Management) of Note no. 33. ii) Particulars of Redemption & Repayments: Refer Annexures to Note 16.1		
Maturity Analysis of Borrowings The table below summarises the maturity profile of the company's borrowings based on contractual payments (Undiscounted Cash Flows) :		
Particulars		
More than 1 Year & Less than 3 Years		
More than 3 Year & Less than 5 Years		
More than 5 Years		
TOTAL	-	-

NHPC LIMITED FARIDABAD

LODHA & CO. KOLKATA Chartered Accountants

NOTE NO. 16.2 FINANCIAL LIABILTIES - NON CURRENT - OTHERS

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Deposits/ retention money	9,43,339	4,93,248
TOTAL	9,43,339	4,93,248
Maturity Analysis of Deposit / Retention Money		
The table below summarises the maturity profile of the deposits/retention money based on contractual payments (Undiscounted Cash Flows) :		
Particulars		
More than 1 Year & Less than 3 Years	11,74,535	5,35,107
More than 3 Year & Less than 5 Years	26,670	19,577
More than 5 Years		
TOTAL	12,01,205	5,54,684

NOTE NO. 17 PROVISIONS - NON CURRENT

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
A. PROVISION FOR EMPLOYEE BENEFITS		
i) Provision for Long term Benefits (Provided for on the basis of actuarial valuation)		
As per last Balance Sheet	-	
Additions during the year		
Amount used during the year		
Amount reversed during the year		
Closing Balance	-	-
B. OTHERS		
i) Provision For Committed Capital Expenditure		
As per last Balance Sheet		
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Unwinding of discount	-	-
Closing Balance	-	-
ii) Provision For Livelihood Assistance		
As per last Balance Sheet		
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Unwinding of discount	-	-
Closing Balance	-	-
iii) Provision-Others		
As per last Balance Sheet		
Additions during the year		
Amount used during the year		
Amount reversed during the year		
Closing Balance	-	-
TOTAL	-	-

Explanatory Note: -

* Information about Provisions are given in para 21 of Note 34-Other explanatory Notes to Accounts.

NOTE NO. 18 DEFERRED TAX LIABILITIES (NET) - NON CURRENT

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Deferred Tax Liability		
a) Property, Plant and Equipments, Investment Property and Intangible Assets.	-	-
b) Financial Assets at FVTOCI	-	-
c) Other Items	-	
Less: Recoverable for tariff period upto 2009	-	-
Less: Deferred Tax Adjustment against Deferred Tax Liabilities for tariff period 2014-19.	-	-
Net Deferred Tax Liability	-	-
Less:-Set off Deferred Tax Assets pursuant to set off provisions		
a) Provision for doubtful debts, inventory and others		
b) Provision for employee benefit schemes		
c) Other Items		
Net Deferred Tax Assets	-	-
TOTAL	-	-

Explanatory Note: -

1) Deferred tax liability/(assets), in compliance to the Ind AS 12 on "Accounting for Taxes on Income" notified under The Companies Act, 2013 has been created as deferred tax liability/(Assets).-

2) Movement in Deferred Tax Liability/(Assets) are shown in Annexure to Note No-18

793

LODHA & CO Chartered Accountants KOLKATA

NOTE NO. 19 OTHER NON CURRENT LIABILITIES

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Income received in advance	-	-
(Advance Against Depreciation)	-	-
Deferred Foreign Currency Fluctuation Liabilities	-	-
Deferred Income from Foreign Currency Fluctuation Account	1598,34,766	2069,54,785
Grants in aid-from Government-Deferred Income	-	-
TOTAL	1598,34,766	2069,54,785
GRANTS IN AID-FROM GOVERNMENT-DEFERRED INCOME		
As per last Balance Sheet	-	
Add: Received during the year		
Less: Released to Statement of Profit and Loss		
Closing Balance *	-	-
Grants in Aid-from Government-Deferred Income (Current)	-	-
Grants in Aid-from Government-Deferred Income (Non-Current)	-	-

* Grant includes:-

1) Fair valuation of Subordinate Debts received from GOI for Chutak Power Station, Nimmoo Bazgo Power Station & Kishanganga HE Project accounted as Grant In Aid. - -

2) Funds (Grant in Aid) received from Government of India through SECI for setting up 50 MW Solar Power Project in Tamilnadu. - -

NOTE NO. 20.1 BORROWINGS - CURRENT

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Borrowings-Other Loans-Secured		
From Banks	-	-
TOTAL	-	-

1) Repayment Term: The Loan amount may be repaid at any point of time and in part also.
2) Default in repayments (if any) : Nil

NOTE NO. 20.2 TRADE PAYABLE - CURRENT

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Total outstanding dues of micro enterprise and small enterprise(s)	20,19,612	13,97,183
Total outstanding dues of Creditors other than micro enterprises and small enterprises	1016,10,617	1057,17,582
TOTAL	1036,30,229	1071,14,765

Explanatory Note: -
Disclosure requirement under Section 22 of The Micro, Small and Medium Enterprises Development Act, 2006 is given under para 15 of Note No.34- Other Explanatory Notes to Accounts.

NHPC LIMITED FARIDABAD

LODHA & CO. KOLKATA Chartered Accountants

NOTE NO. 20.3 OTHER FINANCIAL LIABILITIES - CURRENT

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Current maturities of long term debt *		
- Bonds	-	-
- Term Loan -Banks-Secured	-	-
- Term Loan -Banks-Unsecured	-	-
- Other Parties-Secured	-	-
- Unsecured-From Government (Subordinate Debts)	-	-
- Other Parties-Unsecured	-	-
Bond application money	-	-
Liability against capital works/supplies	42,87,719	397,73,494
Liability against capital works/supplies-MSME **	29,72,748	26,17,614
Interest accrued but not due on borrowings	-	-
Interest accrued and due on borrowings	-	-
Deposits/ retention money	153,07,947	175,75,194
Due to Subsidiaries	-	-
Liability for share application money -to the extent refundable	-	-
Unpaid dividend ***	-	-
Unpaid interest ***	-	-
Other Payables-Payable to Employees	1,59,597	5,56,823
Other Payables-Payable to Others	61,590	1,09,790
TOTAL	227,89,601	606,32,915

* Details in respect of redemption, rate of interest, terms of repayment and particulars of security are disclosed in Annexure to Note no. 16.1. (For C.O. only)

** Disclosure requirement under Section 22 of The Micro, Small and Medium Enterprises Development Act, 2006 is given under para 15 of Note No.34- Other Explanatory Notes to Accounts.

*** "Unpaid Dividend" and "Unpaid Interest" includes the amounts which have not been claimed by the investors/holders of the equity shares/bonds. Out of the above, the amount required to be transferred to Investor Education and Protection Fund has been transferred.

NOTE NO. 21 OTHER CURRENT LIABILITIES

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Income received in advance (Advance against depreciation)	-	-
Deferred Income from Foreign Currency Fluctuation Account	468,25,132	468,25,132
Deferred Foreign Currency Fluctuation Liabilities	-	-
Unspent amount of deposit/agency basis works	-	-
Statutory dues payables	101,52,523	40,03,675
Advances against the deposit works	-	-
Amount Spent on Deposit Works	-	-
Advances against cost of Project Mgt./ Consultancy Work	-	-
Amount Spent in respect of Project Mgt./ Consultancy Works	-	-
Provision Toward Amt Recoverable in r/o Project Mgt / Consultancy Works	-	-
Other liabilities-Advance from Customers & Others	-	-
Grants in aid-from Government-Deferred Income	-	-
TOTAL	569,77,655	508,28,807

LODHA & CO. KOLKATA Chartered Accountants

NHPC LIMITED FARIDABAD

NOTE NO. 22 PROVISIONS - CURRENT

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
A. PROVISION FOR EMPLOYEE BENEFITS		
i) Provision for Long term Benefits (Provided for on the basis of actuarial valuation)		
As per last Balance Sheet	-	
Additions during the year		
Amount used during the year		
Amount reversed during the year		
Closing Balance	-	-
ii) Provision for Wage Revision *1		
As per last Balance Sheet	-	
Additions during the year	-	
Amount used during the year	-	
Amount reversed during the year	-	
Closing Balance	-	-
Less: Advance paid	-	-
Closing Balance (Net of advance)	-	-
iii) Provision for Performance Related Pay/Incentive		
As per last Balance Sheet	-	
Additions during the year	-	
Amount used during the year	-	
Amount reversed during the year	-	
Closing Balance	-	-
iv) Provision for Superannuation / Pension Fund		
As per last Balance Sheet	-	
Additions during the year	-	
Amount used during the year	-	
Amount reversed during the year	-	
Closing Balance	-	-
v) Provision For Wage Revision 3rd PRC		
As per last Balance Sheet	-	
Additions during the year		
Amount used during the year		
Amount reversed during the year		
Closing Balance	-	-
B. OTHERS		
i) Provision For Tariff Adjustment		
As per last Balance Sheet	-	
Additions during the year	-	
Amount used during the year	-	
Amount reversed during the year	-	
Closing Balance	-	-
ii) Provision For Committed Capital Expenditure		
As per last Balance Sheet	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Unwinding of discount	-	-
Closing Balance	-	-
iii) Provision for Restoration expenses of Insured Assets		
As per last Balance Sheet	172,81,912	812,37,681
Additions during the year	-	21,27,331
Amount used during the year	5,04,475	228,10,289
Amount reversed during the year	167,77,437	432,72,811
Closing Balance	-	172,81,912

LODHA & CO. KOLKATA Chartered Accountants

NHPC LIMITED FARIDABAD

iv) Provision For Livelihood Assistance		
As per last Balance Sheet	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Unwinding of discount	-	-
Closing Balance after Fair Value Adjustment	-	-
v) Provision for exp in r/o arbitration award/ court cases		
As per last Balance Sheet	4496,67,507	4496,67,507
Additions during the year	-	
Amount used during the year	-	
Amount reversed during the year	-	
Closing Balance	4496,67,507	4496,67,507
vi) Provision - Others		
As per last Balance Sheet	2774,15,562	2744,23,829
Additions during the year	60,30,196	98,31,182
Amount used during the year	39,18,008	
Amount reversed during the year	15,23,043	68,39,449
Closing Balance	2780,04,707	2774,15,562
TOTAL	7276,72,214	7443,64,981

Explanatory Note: -

Information about Provisions are given in para 21 of Note 34 of Balance Sheet

NOTE NO. 23 CURRENT TAX LIABILITIES (NET)

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Income Tax		
As per last Balance Sheet		
Additions during the year		
Amount adjusted during the year		
Amount used during the year		
Amount reversed during the year		
Closing Balance		
Less: Current Advance Tax	-	-
Net Current Tax Liabilities (Net)	-	-
Less: Current tax Assets (Move to Note No-12)	-	-
TOTAL	-	-

NHPC LIMITED FARIDABAD

LODHA & CO. KOLKATA Chartered Accountants

NOTE NO. 24.1 REVENUE FROM CONTINUING OPERATIONS

(Amount in ₹)

	PARTICULARS	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
I	**Operating Revenue**		
A	**SALES**		
	SALE OF POWER	67089,40,564	66281,86,591
	ADVANCE AGAINST DEPRECIATION -Written back during the year	-	-
	Less :		
	Sales adjustment on a/c of Foreign Exchange Rate Variation	4417,12,000	3553,00,000
	Tariff Adjustments	38,59,643	46,00,956
	Regulated Power Adjustment	-	-
	Income from generation of electricity – precommissioning (Transferred to Expenditure Attributable to Construction)	-	-
	Rebate to customers	311,16,949	453,78,023
	Sub - Total (A)	62322,51,972	62229,07,612
B	**Income from Finance Lease**	-	-
C	**Income from Operating Lease**	-	-
D	**REVENUE FROM CONTRACTS, PROJECT MANAGEMENT AND CONSULTANCY WORKS**		
	Contract Income	-	-
	Revenue from Project management/ Consultancy works	-	-
	Sub - Total (D)	-	-
E	**Revenue from Power Trading Business**		
	Sale of Power (Net of Rebate)	-	-
	Trading Margin	-	-
	Sub - Total (E)	-	-
	Sub-Total-I (A+B+C+D+E)	**62322,51,972**	**62229,07,612**
F	**OTHER OPERATING REVENUE**		
	Interest from Beneficiary States (Revision of Tariff)	17,965	40,948
	Sub-Total-II	17,965	40,948
	TOTAL (I+II)	62322,69,937	62229,48,560

NHPC LIMITED FARIDABAD

LODHA & CO. KOLKATA Chartered Accountants

798

NOTE NO. 24.2 OTHER INCOME

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
A) **Interest Income**		
- Interest from Investments carried at FVTOCI	-	-
- Interest - Government Securities (8.5% tax free bonds issued by the State Governments)	-	-
- Interest from Financial Assets carried at Amortized Cost		
- Loan to Government of Arunachal Pradesh	-	-
-Deposit Account	314,22,977	-
- Employee's Loans and Advances (Net of Rebate)	-	-
- Interest from advance to contractors	-	-
- Others	-	-
B) **Dividend Income**		
- Dividend from subsidiaries	-	-
- Dividend -Others	-	-
C) **Other Non Operating Income**		
Late payment surcharge	77,02,399	199,66,375
Income From Sale of Self Generated VERs/REC	-	12,236
Realization of Loss Due To Business Interruption	-	-
Profit on sale of investments	-	-
Profit on sale of Assets (Net)	-	-
Income from Insurance Claim	-	-
Liability/ Provisions not required written back #1	349,93,429	190,07,356
Material Issued to contractor		
(i) Sale on account of material issued to contractors	-	-
(ii) Cost of material issued to contractors on recoverable basis	-	-
(iii)Adjustment on account of material issued to contractor	-	-
Amortization of Grant in Aid	-	-
Income on account of generation based incentive (GBI)	-	-
Exchange rate variation (Net)	-	-
Others	68,55,635	81,26,896
Sub-total	809,74,440	471,12,863
Add/(Less): C.O./Regional Office/PID Expenses	29,80,158	147,42,546
Sub-total	839,54,598	618,55,409
Less: Income transferred to Expenditure Attributable to Construction	-	-
Less: Income transferred to Advance/ Deposit from Client/Contractees and against Deposit Works	-	-
Less: Transfer of other income to grant	-	-
Total carried forward to Statement of Profit & Loss	839,54,598	618,55,409

Explanatory Note: -

# 1	**Detail of Liability/Provisions not required written back**		
a)	Bad & Doubtful Employees Loans (*2 under Note 3.3)		
b)	Bad & Doubtful Advances to Contractor/ Supplier (*3 under Note 3.3)		
c)	Bad & Doubtful Loan to State Government (*4 under Note 3.3)		
d)	Bad & Doubtful Deposits (*1 under Note 3.3)		
e)	Bad & Doubtful Capital Advances(*1 under Note No. 5)		
f)	Bad & Doubtful Deposits(*2 under Note No. 5)		
g)	Diminution in value of stores and spares (*1 under Note 6)	38,076	7,27,189
h)	Provision for credit impaired trade receivables (*1 under Note 7)		
i)	Bad & Doubtful Deposits (*1 under Note 10)		
j)	Provision for loan which have significant increase in credit risk (*2 under Note 10)		
k)	Provision for doubtful claims (*1 under Note No.11)		
l)	Provisions for Doubtful Deposits (*1 under Note No. 13)		83,72,628
m)	Provisions for doubtful advances (Contractors & Suppliers) (*2 under Note No. 13)		
n)	Provisions for Doubtful Accrued Interest (*3 under Note No. 13)		
o)	Provision for project expenses awaiting write off sanction (*4 under Note No. 13)		
p)	Provision for losses pending investigation/awaiting write off / sanction (*5 under Note No. 13)		
q)	Provision for Long Term Benefits (Sl.no-A (i) of Note No-17 & 22)		
r)	Provision for wage revision (Sl.no-A(ii) of Note No-22)		
s)	Provision for PRP / Incentive /Productivity Linked Incentive (Sl.no-A(iii) of Note No-22)		
y)	Provision for Superannuation/Pension Fund (Sl.no-A(iv) of Note No-22)		
u)	Provision for tariff adjustment (Sl. No B(i) under Note 22)		
v)	Provision for Committed Capital Expenditure (Sl.no-B(i) of Note No-17 and Sl.no-B(ii) of Note No.-22)		
w)	Provision for Livelihood Assistance (Sl.no-B(ii) of Note No-17 and Sl.no-B(iv) of Note No.-22)		
x)	Provision for Restoration expenses of Insured Assets (Sl.no-B(iii) of Note No-22)	144,03,563	30,000
y)	Write back of Project expenses provided for		
z)	Provision for 3rd PRC (Sl. No-A(v) of Note No.-22)		
aa)	Others	205,51,790	98,77,539
	TOTAL	349,93,429	190,07,356

NHPC LIMITED FARIDABAD

LODHA & CO. Chartered Accountants KOLKATA

NOTE NO. 25 GENERATION EXPENSES

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
Water Usage Charges	-	-
Consumption of stores and spare parts	51,64,898	113,03,097
Purchase of Power -Power Trading (Net of Rebate)	-	-
Total carried forward to Statement of Profit & Loss	51,64,898	113,03,097

NOTE NO. 26 EMPLOYEE BENEFITS EXPENSE

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
Salaries, wages, allowances	4629,41,126	4864,58,525
Gratuity, Contribution to provident fund & pension scheme (incl. administration fees)	639,81,799	450,02,204
Staff welfare expenses	177,19,020	276,54,809
Leave Salary & Pension Contribution	-	-
Sub-total	5446,41,945	5591,15,538
Add/(Less): C.O./Regional Office Expenses	3869,00,007	3758,93,463
Sub-total	9315,41,952	9350,09,001
Less: Employee Cost transferred to Expenditure Attributable to Construction	95,33,148	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	9220,08,804	9350,09,001

Explanatory Note: -

1 Disclosure about operating leases are given in para 16 (A) of Note 34 of Balance Sheet.

2 Gratuity, Contribution to provident fund & pension scheme include contributions:

	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
i) towards Employees Provident Fund	268,54,200	205,10,444
ii) towards Employees Defined Contribution Superannuation Scheme	262,62,477	230,12,548

NHPC LIMITED FARIDABAD

LODHA & CO. KOLKATA Chartered Accountants

800

NOTE NO. 27 FINANCE COST

(Amount in ₹)

	PARTICULARS	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
A	Interest on Financial Liabilities at Amortized Cost :		
	Bonds	122,52,877	69,72,095
	Term loan	891,65,752	1362,39,782
	Foreign loan	23,06,573	97,13,522
	Government of India loan	-	-
	Unwinding of discount-GOI Loan	-	-
	Sub-total	1037,25,202	1529,25,399
B	Other Borrowing Cost		
	Loss on Hedging Transactions	-	-
	Bond issue/ service expenses	-	15,709
	Commitment fee	-	4,33,912
	Guarantee fee on foreign loan	160,64,916	295,81,195
	Other finance charges	-	16,74,763
	Unwinding of discount-Provision & Financial Liablities	66,427	14,636
	Sub-total	161,31,343	317,20,215
C	Applicable net gain/ loss on Foreign currency transactions and translation		
	Exchange differences regarded as adjustment to interest cost	218,88,000	609,67,200
	Less: Interest adjustment on account of Foreign Exchange Rate Variation	(218,88,000)	(609,67,200)
	Sub-total	-	-
	Total (A + B + C)	1198,56,545	1846,45,614
	Add/(Less): C.O./Regional Office/PID Expenses	2,18,876	1,97,318
	TOTAL	1200,75,421	1848,42,932
	Less: Finance Cost transferred to Expenditure Attributable to Construction	-	-
	Less: Recoverable from Deposit Works	-	-
	Total carried forward to Statement of Profit & Loss	1200,75,421	1848,42,932

NOTE NO. 28 DEPRECIATION AND AMORTIZATION EXPENSES

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
Depreciation & Amortisation Expenses	14814,30,762	14909,25,860
Depreciation adjustment on account of Foreign Exchange Rate Variation	(471,20,019)	(468,25,132)
Add/(Less): C.O./Regional Office / PID Expenses	79,90,567	106,27,135
Sub-total	14423,01,310	14547,27,863
Less: Depreciation & Amortisation Expenses transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	14423,01,310	14547,27,863

LODHA & CO. KOLKATA Chartered Accountants

NHPC LIMITED FARIDABAD

NOTE NO. 29 OTHER EXPENSES

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
A. Direct Expenditure on Contract, Project Management and Consultancy Works	-	-
B. REPAIRS & MAINTENANCE		
- Building	296,28,258	262,23,372
- Machinery	339,73,195	470,90,610
- Others	1168,37,075	1475,85,618
C. OTHER EXPENSES		
Rent & Hire Charges	201,96,668	213,91,057
Rates and taxes	113,18,411	75,74,909
Insurance	965,99,964	1061,85,949
Security expenses	595,39,764	553,06,004
Electricity Charges	305,22,396	293,52,299
Travelling and Conveyance	52,43,336	83,99,152
Expenses on vehicles	30,30,257	35,47,056
Telephone, telex and Postage	63,44,976	68,30,561
Advertisement and publicity	27,89,872	31,21,641
Entertainment and hospitality expenses	22,500	52,200
Printing and stationery	3,84,427	18,68,409
Consultancy charges - Indigenous	53,23,159	116,66,809
Consultancy charges - Foreign	-	-
Audit expenses (Refer explanatory note-3 below)	18,994	91,450
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	8,61,158	2,800
Expenditure on land not belonging to company	-	-
Loss on Assets (Net)	56,484	5,58,177
Losses out of insurance claims (upto excess clause)	-	-
Losses out of insurance claims (beyond excess clause)	-	-
Books & Periodicals	60,566	97,350
Donation	-	-
CSR/ Sustainable Development	9,64,400	31,72,211
Community Development Expenses	-	-
Directors' Sitting Fees	-	-
Research and development expenses	-	-
Interest on Arbitration/ Court Cases	-	-
Interest to beneficiary states	-	-
Expenditure on Self Generated VER's/REC	-	-
Expenses for Regulated Power	-	-
Less: - Exp Recoverable on Regulated Power	-	-
Exchange rate variation (Net)	6,98,997	10,97,968
Training Expenses	6,41,585	27,34,905
Petition Fee /Registration Fee /Other Fee – To CERC/RLDC/RPC/IEX/PXIL	34,42,119	77,82,801
Operational/Running Expenses of Kendriya Vidyalay	242,36,228	241,18,336
Operational/Running Expenses of Other Schools	-	-
Operational/Running Expenses of Guest House/Transit Hostel	141,37,195	143,37,391
Operating Expenses of DG Set-Other than Residential	44,69,057	10,73,724
Other general expenses	98,52,897	120,91,241
Sub-total	4811,93,938	5433,54,000
Add/(Less): C.O./Regional Office/PID Expenses	513,11,781	563,42,954
Sub-total	5325,05,719	5996,96,954
Less: Amount transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Less: Transfer of Generation & other expenses - IPO/Buyback	-	-
Sub-total (i)	5325,05,719	5996,96,954
D. PROVISIONS		
Bad and doubtful debts provided	-	-
Expected Credit Loss Allowance-Trade Receivables	-	-
Bad and doubtful advances / deposits provided	-	-
Bad and doubtful claims provided	-	-
Doubtful Interest Provided for	-	-
Diminution in value of stores and spares /Construction stores	-	-
Shortage in store & spares provided	-	-
Provision against diminution in the value of investment	-	-
Project expenses provided for	-	-
Provision for fixed assets/ stores provided for	-	-
Diminution in value of Inventory of Self Generated VER's Provided for	-	-
Provision for catchment area treatment plan	-	-
Provision for Interest to Beneficiary	15,19,729	15,59,722
Provision for interest against court/arbitration award	-	-
Others	-	-
Sub-total	15,19,729	15,59,722
Add/(Less): C.O./Regional Office/PID Expenses	-	3,155
Sub-total	15,19,729	15,62,877
Less: Amount transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Sub-total (ii)	15,19,729	15,62,877
Total carried forward to Statement of Profit & Loss (i+ii)	5340,25,448	6012,59,831

802

LODHA & CO. KOLKATA Chartered Accountants

Explanatory Note: -

1 Disclosure about operating leases are given in para 16 (A) of Note 34 of Balance Sheet.

2 Pending notification of revision order by CERC in respect of truing up application filed by the company under CERC notification dated 21.02.2014, stated amount has been provided in the books during the year towards Interest to Beneficiary States, which may have to be paid in case of reduction in tariff as a result of said revision order.

(Amount in ₹)

For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
15,19,729	15,59,722

3 Detail of audit expenses are as under: -

(Amount in ₹)

	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
i) Statutory auditors		
As Auditor		
Audit Fees	-	-
Tax Audit Fees	-	-
In other Capacity		
Taxation Matters	-	-
Company Law Matters	-	-
Management Services	-	-
Other Matters/services	-	-
Reimbursement of expenses	-	-
ii) Cost Auditors		
Audit Fees	-	91,450
Reimbursement of expenses	18,994	-
Total Audit Expenses	18,994	91,450

LODHA & CO. KOLKATA Chartered Accountants

NHPC LIMITED FARIDABAD

803

NOTE NO. 30 TAX EXPENSES

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
Current Tax		
Income Tax Provision	-	-
Adjustment Relating To Earlier periods	-	-
Total current tax expenses	-	-
*Deferred Tax- **		
Decrease (increase) in deferred tax assets		
- Relating to origination and reversal of temporary differences	-	-
- Relating to change in tax rate	-	-
- Adjustments in respect of deferred tax of prior periods	-	-
Increase (decrease) in deferred tax liabilities		
- Relating to origination and reversal of temporary differences	-	-
- Relating to change in tax rate	-	-
- Adjustments in respect of deferred tax of prior periods	-	-
Total deferred tax expenses (benefits)	-	-
Less: Recoverable for tariff period upto 2009	-	-
Less: Deferred Tax Adjustment Against Deferred Tax Liabilities for tariff period 2014-19.	-	-
Net Deferred Tax	-	-
Total carried forward to Statement of Profit & Loss	-	-

Explanatory Notes:-

i)

Reconciliation of tax expense and the accounting profit multiplied by India's domestic rate.	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
Accounting profit/loss before income tax	32926,48,654	30976,61,245
Applicable tax rate	-	-
Computed tax expense		
Tax effects of amounts which are not deductible (Taxable) in calculating taxable income.		
CSR/ Sustainable Development/ Community Development Expenses		
Recoverable portion of Deferred Tax		
Exempt and Tax Free Income		
Tax Incentives		
Adjustment for current tax of earlier years		
MAT Credit Available/(utilization)		
Reversal of Deferred Tax Assets		
Other Items		
Income tax expense reported in Statement of P/L	-	-

NHPC LIMITED FARIDABAD

LODHA & CO. KOLKATA Chartered Accountants

804

NOTE NO. 31 Movement in Regulatory Deferral Account Balances

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
Movement in Regulatory Deferral Account Balances on account of:-		
(i) Subansiri Lower Project:-		
a) Employee Remuneration & Benefits	-	-
b) Generation & Other exps.	-	-
c) Depreciation	-	-
d) Finance Cost	-	-
e) Other Income	-	-
Sub Total (i)	-	-
(ii) Wage Revision as per 3rd PRC	1045,16,761	1432,35,861
(iii) Kishenganga Power Station:-Depreciation due to moderation of Tariff	-	-
(iv) Exchange Differences on Monetary Items	-	-
TOTAL (A)=(i)+(ii)+(iii)+(iv)	1045,16,761	1432,35,861
Impact of Tax on Regulatory Deferral Accounts		
Deferred Tax Expense (Benefit) on Movement in Regulatory Deferral Account Balances	-	-
Less:-Deferred Tax Adjustement against deferred tax assets.	-	-
TOTAL (B)	-	-
Total carried forward to Statement of Profit & Loss (A-B)	1045,16,761	1432,35,861

LODHA & CO. KOLKATA

NHPC LIMITED FARIDABAD

NOTE NO. 32 EXPENDITURE ATTRIBUTABLE TO CONSTRUCTION FORMING PART OF CAPITAL WORK IN PROGRESS FOR THE YEAR.

(Amount in ₹)

	PARTICULARS	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
A.	**EMPLOYEE BENEFITS EXPENSE**		
	Salaries, wages, allowances	29,83,442	-
	Gratuity and contribution to provident fund	6,86,639	-
	Staff welfare expenses	-	-
	Leave Salary & Pension Contribution	-	-
	Sub-total	36,70,081	-
B.	**FINANCE COST**		
	Interest on :		
	Government of India loan	-	-
	Bonds	-	-
	Foreign loan	-	-
	Term loan	-	-
	Cash credit facilities /WCDL	-	-
	Exchange differences regarded as adjustment to interest cost	-	-
	Loss on Hedging Transactions	-	-
	Bond issue/ service expenses	-	-
	Commitment fee	-	-
	Guarantee fee on loan	-	-
	Other finance charges	-	-
	Transfer of expenses to EAC- Interest on loans from Central Government-adjustment on account of effective interest	-	-
	Transfer of expenses to EAC-Interest on security deposit/ retention money-adjustment on account of effective interest	-	-
	Transfer of expenses to EAC-committed capital expenses-adjustment for time value	-	-
	Sub-total	-	-
C.	**DEPRECIATION AND AMORTISATION EXPENSES**	-	-
	Sub-total	-	-
D.	**OTHER EXPENSES**		
	Building	-	-
	Machinery	-	-
	Others	-	-
	Rent	-	-
	Rates and taxes	-	-
	Insurance	-	-
	Security expenses	-	-
	Electricity Charges	-	-
	Travelling and Conveyance	-	-
	Expenses on vehicles	-	-
	Telephone, telex and Postage	-	-
	Advertisement and publicity	-	-
	Entertainment and hospitality expenses	-	-
	Printing and stationery	-	-
	Design and Consultancy charges:		
	- Indigenous	-	-
	- Foreign	-	-
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	-	-
	Expenditure on land not belonging to company	-	-
	Assets/ Claims written off	-	-
	Land Acquisition and Rehabilitation Expenditure	-	-
	Losses on sale of assets	-	-
	Other general expenses	-	-
	Exchange rate variation (Debit)	-	-
	Sub-total	-	-
E.	**PROVISIONS**	-	-
	Sub-total	-	-
F.	**C.O./Regional Office Expenses:**		
	Other Income	-	-
	Other Expenses	-	-
	Employee Benefits Expense	58,63,067	-
	Depreciation & Amortisation Expenses	-	-
	Finance Cost	-	-
	Provisions	-	-
	Sub-total	58,63,067	-
G.	**LESS: RECEIPTS AND RECOVERIES**		
	Income from generation of electricity – precommissioning	-	-
	Interest on loans and advances	-	-
	Profit on sale of assets	-	-
	Exchange rate variation (Credit)	-	-
	Provision/Liability not required written back	-	-
	Hire charges/ outturn on plant and machinery	-	-
	Miscellaneous receipts	-	-
	Transfer of fair value gain to EAC- security deposit / retention money	-	-
	Transfer of fair value gain to EAC - on provisions for committed capital expenditure	-	-
	Sub-total	-	-
	TOTAL (A+B+C+D+E+F+G-H)	95,33,148	-

NHPC LIMITED FARIDABAD
LODHA & CO. Chartered Accountants KOLKATA

806

STATEMENT OF CHANGES IN EQUITY AS AT 31ST MARCH, 2019

OTHER EQUITY

(Amount in ₹)

Attributable to equity holders	Reserve & Surplus							Other Comprehensive Income		
	Share Application Money Pending Allotment	Capital Redemption Reserve	Securities Premium	Bond Redemption Reserve	Research & Development Fund	General Reserve	Surplus/ Retained Earnings	Equity Instruments through OCI	Debt instruments through OCI	Total
Balance as at 1st April, 2018	-	-	-	-	-	-	-	-	-	-
Profit for the year		-	-	-	-	-	33971,65,415	-	-	33971,65,415
Other Comprehensive Income		-	-	-	-	-	39,82,328	-	-	39,82,328
Total Comprehensive Income		-	-	-	-	-	34011,47,743	-	-	34011,47,743
Share Application Money received during the year.	-									-
Utilization for Buy Back of Shares			-			-				-
Transfer to Retained Earning										-
Amount written back from Bond Redemption Reserve		-	-	-	-		-			-
Tax on Dividend - Write back		-	-	-	-		-			-
Amount written back from Research & Development Fund					-		-			-
Amount Transferred from General Reserve		-				0.00				-
Transfer from Retained Earning										-
Dividend		-	-	-	-		-			-
Tax on Dividend		-	-	-	-		-			-
Transfer to Bond Redemption Reserve		-	-	-	-		-			-
Transfer to Research & Development Fund		-	-	-	-		-			-
Trfr to General Reserve						-	-			-
Total as on 31st March 2019	-	-	-	-	-	-	34011,47,743	-	-	34011,47,743

For Lodha & Co.
Chartered Accountants
(Firm Regn. No. 301051E)

(H K Verma)
Partner
M.No. 055104

LODHA & CO. KOLKATA Chartered Accountants

(Sharad Chandra)
उप महाप्रबंधक (वित्त)
Head of Finance
Dy. General Manager (Fin)
तीस्ता–V पावर स्टेशन

NHPC LIMITED FARIDABAD

(Sahadev Khatua)
Head of Project
महाप्रबंधक (प्रभारी) / General Manager (I/c)
एनएचपीसी लिमिटेड / NHPC Limited
तीस्ता–V पावर स्टेशन / Teesta-V Power Station
बालूटार, पूर्वी सिक्किम / Balutar, East Sikkim

807

NOTE : 15.1 EQUITY SHARE CAPITAL

(Amount in ₹)

PARTICULARS	As at 31st March, 2019		As at 31st March, 2018	
	Nos	Amount	Nos	Amount
a) Authorized Equity Share Capital (Par value per share Rs. 10)	-	-	-	-
b) No. of Equity shares issued, subscribed and fully paid (Par value per share Rs. 10)	-	-	-	-
c) **Changes in Equity Share Capital**				
Opening number of shares outstanding	-	-	-	-
Add: No. of shares/Share Capital issued/ subscribed during the year	-	-	-	-
Less: Reduction in no. of shares/Share Capital on account of buy back of shares.	2142,85,714	21428,57,140	-	-
Closing number of shares outstanding	(2142,85,714)	(21428,57,140)	-	-

d) The Company has issued only one kind of equity shares with voting rights proportionate to the share holding of the shareholders. These voting rights are exercisable at meeting of shareholders. The holders of the equity shares are also entitled to receive dividend as declared from time to time for them.

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

f) Shares in the company held by each shareholder holding more than 5 percent specifying the number of shares held : -

	As at 31st March, 2019		As at 31st March, 2018	
	Nos	In (%)	Nos	In (%)
- President of India			76434,06,901	74.50%
- LIC			9061,83,502	8.83%

g) Shares reserved for issue under options and contracts/commitments for the sale of shares/disinvestment, including the terms and amounts : NIL

h) In preceding five financial years immediately preceding 31.3.2019, Company has not allotted any equity share as fully paid up pursuant to contract(s) without payment being received in cash/ not allotted any equity share as fully paid up by way of bonus share(s).

i) Terms of any securities convertible into equity shares issued along with the earliest date of conversion in descending order starting from the farthest such date:- NIL

j) Calls unpaid (showing aggregate value of calls unpaid by directors and officers) : NIL

k) Forfeited shares (amount originally paid up) :NIL

l) During the Financial Year 2016-17 the Company has completed buyback of 811347977 shares of Rs 10 each, from the shareholders on a proportionate basis by way of a tender offer at a price of Rs 32.25 per equity share for an aggregate amount of Rs 2616.60 crores in accordance with the provisions of the Companies Act, 2013 and the SEBI regulations.

m) During the Financial Year 2018-19 the Company has completed buyback of 214285714 shares of Rs 10 each, from the shareholders on a proportionate basis by way of a tender offer at a price of Rs 28 per equity share for an aggregate amount of Rs 600 crores in accordance with the provisions of the Companies Act, 2013 and the SEBI regulations.

LODHA & CO. KOLKATA Chartered Accountants

NHPC LIMITED FARIDABAD

Annexure to Note-18

Movement in Deferred Tax Liability

Particulars	Property, Plant and Equipments,Investment Property and Intangible Assets.	Financial Assets at FVTOCI	Other Items	Recoverable for tariff period upto 2009	Deferred Tax Adjustment against Deferred Tax Liabilities	Total
At 1st April 2018						
Charged/(Credited)						0
-to Profit or loss						0
-to OCI						0
At 31st March 2019	0	0	0	0	0	0
	0	0	0	0	0	0

Movement in Deferred Tax Assets

Particulars	Provision for doubtful debts, Inventory and others	Provision for employee benefit schemes	Other Items	Total
At 1st April 2018				
Charged/(Credited)				0
-to Profit or loss				0
-to OCI				0
At 31st March 2019	0	0	0	0
	0	0	0	0

NHPC LIMITED FARIDABAD

LODHA & CO. KOLKATA Chartered Accountants

809

TEESTA-V POWER STATION

Note-33: Disclosure on Financial Instruments and Risk Management

(1)Fair Value Measurement

A) Financial Instruments by category

		As at 31st March, 2019		As as 31st March, 2018	
Financial assets	Notes	FVTOCI	Amortised Cost	FVTOCI	Amortised Cost
Non-current Financial assets					
(i) Non-current investments					
a) In Equity Instrument (Quoted)	3.1	-	-	-	-
b) In Debt Instruments (Govt./PSU)-Quoted	3.1	-	-	-	-
Sub-total		-	-	-	-
(ii) Trade Receivables	3.2		-		-
(iii) Loans					
a) Employees	3.3		-		-
b) Loan to Government of Arunachal Pradesh (Including interest accrued)	3.3		-		-
c) Others	3.3		-		-
(iv) Others					
-Lease Receivables including interest	3.4		-		-
-Bank Deposits with more than 12 Months Maturity (Including interest accrued)	3.4		-		-
Total Non-current Financial assets		-	-	-	-
Current Financial assets					
(i) Trade Receivables	7		-		-
(ii) Cash and cash equivalents	8		40,75,629		(6,51,094)
(iii) Bank balances	9		-		-
(iv) Loans	10				
-Employee Loans			-		-
-Loans to JV (NHPTL)			-		-
-Others			-		-
(v) others (Excluding Lease Receivables)	11		2,00,916		129,17,976
(vi) others (Lease Receivables including interest)	11		-		-
Total Current Financial Assets		-	42,76,545	-	122,66,882
Total Financial Assets		-	42,76,545	-	122,66,882

		As at 31st March, 2019		As as 31st March, 2018	
Financial Liabilities	Notes	FVTOCI	Amortised Cost	FVTOCI	Amortised Cost
(i) Long-term borrowings	16.1		-		-
(ii) Other Financial Liabilities	16.2		9,43,339		4,93,248
(iii) Borrowing -Short Term	20.1		-		-
(iv) Trade Payables including MSME	20.2		1036,30,229		1071,14,765
(v) Other Current financial liabilities					
a) Current maturities of long term borrowings	20.3		-		-
b) Interest Accrued but not due on borrowings	20.3		-		-
c) Other Current Liabilities	20.3		227,89,601		606,32,915
Total Financial Liabilities			1273,63,169		1682,40,928

810

NHPC LIMITED FARIDABAD

LODHA & CO. Chartered Accountants KOLKATA

B) FAIR VALUATION MEASUREMENT

(Amount in ₹)

(i) Fair Value Hierarchy

This section explains the judgements and estimates made in determining the fair values of the financial instruments that are (a) recognised and measured at fair value and (b) measured at amortised cost and for which fair value are disclosed in the financial statements. To provide an indication about the reliability of the inputs used in determining fair value, the company has classified its financial instruments into the following three levels prescribed under Ind AS-113 "Fair Value Measurements"

Level 1: Level 1 hierarchy includes financial instruments measured using quoted prices. This includes listed equity instruments and traded bonds that have quoted price. The fair value of all equity instruments including bonds which are traded in the recognised Stock Exchange and money markets are valued using the closing prices as at the reporting date.

Level 2: The fair value of financial instruments that are not traded in an active market is determined using valuation techniques which maximise the use of observable market data and rely as little as possible on entity-specific estimates. If all significant inputs required to fair value an instrument are observable, the instrument is included in level 2.

Level 3: If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3. This includes security deposits/ retention money and loans at below market rates of interest.

(a) Financial Assets/Liabilities Measured at Fair Value-Recurring Fair Value Measurement:

		As at 31st March, 2019	As at 31st March, 2018
	Note No.	Level 1	Level 1
Financial Assets at FVTOCI			
(i) Investments-			
- In Equity Instrument (Quoted)	3.1	-	-
- In Debt Instruments (Govt /PSU)- Quoted	3.1	-	-
Total		-	-

Note:

All other financial assets and financial liabilities have been measured at amortised cost at balance sheet date and classified as non-recurring fair value measurement.

(Amount in ₹)

(b) Financial Assets/Liabilities measured at amortised cost for which Fair Value are disclosed:

Particulars		As at 31st March, 2019			As at 31st March, 2018		
	Note No.	Level 1	Level 2	Level 3	Level 1	Level 2	Level 3
Financial assets							
(i) Trade Receivables	3.2		0			-	
(ii) Loans							
a) Employees	3.3		0			0	
b) Loan to Government of Arunachal Pradesh (including Interest Accrued)	3.3 & 3.4		0			0	
c) Others	3.3			-			-
(ii) Others							
-Bank Deposits with more than 12 Months Maturity (Including Interest accrued)	3.4	0			0		
Total Financial Assets		0	0	0	0	0	0
Financial Liabilities							
(i) Long-term borrowings including current maturities and accrued interest	16.1 & 20.3						
(ii) Other Long Term Financial Liabilities	16.2			9,43,339			493248
Total Financial Liabilities		0	0	943339	0	0	493248

LODHA & CO Chartered Accountants KOLKATA

NHPC LIMITED FARIDABAD

811

(Amount in ₹)

(c) Fair value of Financial Assets and liabilities measured at Amortised Cost

Particulars	Note No.	As at 31st March, 2019		As at 31st March, 2018	
		Carrying Amount	Fair Value	Carrying Amount	Fair Value
Financial assets					
(i) Trade Receivables	3.2	-	-	-	-
(ii) Loans					
a) Employees	3.3	-		-	
b) Loan to Government of Arunachal Pradesh (including Interest Accrued)	3.3 & 3.4	-	-	-	-
c) Others		-	-	-	-
(ii) Others					
-Bank Deposits with more than 12 Months Maturity (Including Interest accrued)	3.4	-	-	-	-
Total Financial Assets		-	-	-	-
Financial Liabilities					
(i) Long-term borrowings including Current maturities and accrued interest	16.1 & 20.3	-		-	
(II) Other Long Term Financial Liabilities	16.2	9,43,339	9,43,339	4,93,248	4,93,248
Total Financial Liabilities		9,43,339	9,43,339	4,93,248	4,93,248

Note:-

1. The Carrying amounts of current investments, Trade and other receivables, Cash and cash equivalents,Short-term loans and advances, Short term borrowings, Trade payables and other current financial liabilities are considered to be the same as their fair values, due to their short term nature.

2. For financial assets and financial liabilities measured at fair value, the carrying amounts are equal to the fair value.

(d) Valuation techniques and process used to determine fair values

(1) The Company values financial assets or financial liabilities using the best and most relevant data available. Specific valuation techniques used to determine fair value of financial instruments includes:

-Use of Quoted market price or dealer quotes for similar instruments.

- Fair value of remaining financial instruments is determined using discounted cash flow analysis.

(2) The discount rate used to fair value financial instruments classified at Level -3 is based on the Weighted Average Rate of company's outstanding borrowings except subordinate debts and foreign currency borrowings.

(3) As per Ind AS 109, financial liabilities that are subsequently measured at amortised cost are recognised initially at fair value minus transaction costs using the effective interest method. Since the transaction costs incurred on long term borrowings are not material, as such the company has not applied the effective interest method for initial recognition of such liabilities.

LODHA & CO KOLKATA Chartered Accountants

NHPC LIMITED FARIDABAD

812

(2)Financial Risk Management

(A) Financial risk factors

Risk	Exposure arising from	Measurement	Management
Credit risk	Cash & Cash equivalents, Other Bank Balances ,Trade receivables and financial assets measured at amortised cost, Lease Receivable.	Aging analysis, credit rating.	Diversification of bank deposits, letter of credit for selected customers.
Liquidity Risk	Borrowings and other facilities.	Rolling cash flow forecasts & Budgets	Availability of committed credit lines and borrowing facilities.
Market Risk- Interest rate	Long term borrowings at variable rates	Sensitivity Analysis	1. Diversification of fixed rate and floating rates 2. Refinancing 3. Actual Interest is recovered through tariff as per CERC Regulation
Market Risk- security prices	Investment in equity and debt securities	Sensitivity Analysis	Portfolio diversification
Market Risk- foreign exchange	Recognised financial liabilities not denominated in INR.	Sensitivity Analysis	Foreign exchange rate variation is recovered through tariff as per CERC Regulation.

i) Credit risk

Credit risk is the risk that a counter party will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The company is exposed to credit risk from its operating activities (primarily trade receivables/leased assets) and from its financing activities including deposits with banks and financial institutions.

ii) Liquidity risk.

Liquidity risk is the risk that the Company may not be able to meet its present and future cash and collateral obligations without incurring unacceptable losses.

iii) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market prices comprise three types of risk: currency rate risk, interest rate risk and other price risks, such as equity price risk and commodity risk. Financial instruments affected by market risk include loans and borrowings, deposits and investments. Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

The company operates in a regulated environment. Tariff of the company is fixed by the Central Electricity Regulatory Commission (CERC) through Annual Fixed Charges (AFC) comprising the following five components:
1. Return on Equity (RoE), 2. Depreciation, 3. Interest on Loans, 4. Operation & Maintenance Expenses and 5. Interest on Working Capital Loans. In addition to the above Foreign Currency Exchange variations and Taxes are also recoverable from Beneficiaries in terms of the Tariff Regulations. Hence variation in interest rate, currency exchange rate variations and other price risk variations are recoverable from tariff and do not impact the profitability of the company.

(B) Credit Risk

The Company is exposed to credit risk from its operating activities (primarily trade receivables) and from its financing activities, including deposits with banks and other financial instruments.

Trade Receivables & lease receivables :-

The Company extends credit to customers in normal course of business. The Company monitors the payment track record of the customers. Outstanding receivables are regularly monitored. The Company evaluates the concentration of risk with respect to trade receivables as low, as its customers are mainly state government authorities and operate in largely independent markets.

Lease receivables of the company are with regard to Power Purchase Agreements classified as deemed lease as per Appendix C of Ind AS 17- 'Leases' as referred to in Note No. 34. The power purchase agreements are for sale of power to single beneficiary and recoverability of interest income and principal on leased assets i.e. PPE of the power stations are assessed on the same basis as applied for trade receivables.

Financial assets at amortised cost :-

Employee Loans: The Company has given loans to employees at concessional rates as per Company's policy which have been measured at amortised cost at Balance Sheet date. The recovery of the loan is on fixed instalment basis from the monthly salary of the employees. The loans are secured by way of mortgage/hypothecation of the assets for which such loans are given. Management has assessed the past data and does not envisage any probability of default on these loans.

Loans to Govt. of Arunanchal Pradesh : The Company has given loan to Govt. of Arunachal Pradesh at 9% rate of interest as per the terms and conditions of MOU signed between the Company and Govt of Arunachal Pradesh for construction of hydroelectric projects in the state. The loan has been measured at amortised cost. The loan is recoverable from the share of free power of the state government from the first hydroelectric project to be commissioned in the state. Management does not envisage any probability of default on the loan.

NHPC LIMITED FARIDABAD

LODHA & CO KOLKATA Chartered Accountants

813

Financial instruments and cash deposits :-

The Company considers factors such as track record, size of the bank, market reputation and service standards to select the banks with which balances and deposits are maintained. Generally, the balances are maintained with the banks with which the Company has also availed borrowings. The Company invests surplus cash in short term deposits with scheduled banks. The company has balances and deposits with banks which are well diversified across private and public sector banks with limited exposure with any single bank.

(i) Exposure to credit risk

The carrying amount of financial assets represents the maximum credit exposure. The maximum exposure to credit risk at the reporting date was as under:

Particulars	As at 31st March, 2019	As at 31st March, 2018
Financial assets for which loss allowance is measured using 12 months Expected Credit Losses (ECL)		
Non-current investments	0	0
Loans -Non Current (including interest)	0	0
Other Non Current Financial Assets	0	0
Current Investments	0	0
Cash and cash equivalents	4075629	-651094
Bank balances	0	0
Loans -Current	0	0
Other Financial Assets (Excluding Lease Receivables)	200916	12917976
Total (A)	**4276545**	**12266882**
Financial assets for which loss allowance is measured using Life time Expected Credit Losses (ECL)		
Trade Receivables	0	0
Lease Receivables (Including Interest)	0	0
Total (B)	**0**	**0**
TOTAL (A+B)	**4276545**	**12266882**

(ii) Provision for expected credit losses :-

(a) Financial assets for which loss allowance is measured using 12 month expected credit losses

The Company assesses outstanding receivables on an ongoing basis considering changes in payment behaviour and provides for expected credit loss on case-to-case basis.

(b) Financial assets for which loss allowance is measured using life time expected credit losses

CERC Tariff Regulations 2014-19 allow the Company to raise bills on beneficiaries for late-payment surcharge. which adequately compensates the Company for time value of money arising due to delay in payment. Further, the fact that beneficiaries are primarily State Governments/ State Discoms and considering the historical credit loss experience for trade receivables, the Company does not envisage either impairment in the value of receivables from beneficiaries or loss due to time value of money due to delay in realization of trade receivables. However, the Company assesses outstanding trade receivables on an ongoing basis considering changes in operating results and payment behaviour and provides for expected credit loss on case-to-case basis. As at the reporting date company does not envisage any default risk on account of non-realisation of trade receivables.

(iii) Reconciliation of impairment loss provisions

The movement in the allowance for impairment in respect of financial assets during the period was as follows:

	Trade Receivables	Claim Recoverable	Loans	Total
Balance as at 1.4.2018	0	72342220	0	72342220
Changes in Loss Allowances	0	0	0	0
Balance as at 31.3.2019	0	72342220	0	72342220

LODHA & CO. * KOLKATA * Chartered Accountants

NHPC LIMITED * FARIDABAD *

814

(C) Liquidity Risk

Prudent liquidity risk management implies maintaining sufficient cash and marketable securities and the availability of funding through an adequate amount of committed credit facilities to meet obligations when due.

i) The Company's objective is to maintain optimum levels of liquidity at all times to meet its cash and collateral requirements. The Company relies on a mix of borrowings and excess operating cash flows to meet its need for funds. The current committed lines of credit and internal accruals are sufficient to meet its short to medium term expansion needs. The Company monitors rolling forecasts of its liquidity requirements to ensure that it has sufficient cash to meet capital expenditure and operational needs while maintaining sufficient headroom on its undrawn committed borrowing facilities at all times so that the borrowing limits or covenants (where applicable) are not breached on any of its borrowing facilities.

The company had access to the following undrawn borrowing facilities at the end of the reporting period:

	As at 31st March, 2019	As at 31st March, 2018
At Floating Rate		
fixed rate		
Total	-	-

ii) Maturities of Financial Liabilities:

The amounts disclosed in the table below are the contractual undiscounted cash flows. Balances due within 1 year is equal to their carrying balances as the impact of discounting is not significant.

As at 31st March, 2019 (Amount in ₹)

Contractual maturities of financial liabilities	Note No.	Outstanding Debt as on 31.3.2019	Within 1 Year	More than 1 Year & Less than 3 Years	More than 3 Year & Less than 5 Years	More than 5 Year
Borrowings	16.1, 20.1 & 20.3	-	-	-	-	-
Other financial Liabilities	16.2 & 20.3	240,12,355	228,11,150	11,74,535	26,670	-
Trade Payables	20.2	1036,30,229	1036,30,229	-	-	-
Total Financial Liabilities		**1276,42,584**	**1264,41,379**	**11,74,535**	**26,670**	-

As at 31st March, 2018 (Amount in ₹)

Contractual maturities of financial liabilities	Note No.	Outstanding Debt as on 31.03.2018	Within 1 Year	More than 1 Year & Less than 3 Years	More than 3 Year & Less than 5 Years	More than 5 Year
Borrowings	16.1, 20.1 & 20.3	-	-	-	-	-
Other financial Liabilities	16.2 & 20.3	611,87,599	606,32,915	5,35,107	19,577	-
Trade Payables	20.2	1071,14,765	1071,14,765	-	-	-
Total Financial Liabilities		**1683,02,364**	**1677,47,680**	**5,35,107**	**19,577**	-

KOLKATA Chartered Accountants

NHPC LIMITED FARIDABAD

815

(D) Market Risk:

The sensitivity analysis excludes the impact of movements in market variables on the carrying value of post-employment benefit obligation provisions and on the non-financial assets and liabilities. The sensitivity of the relevant item of the Statement of Profit and Loss is the effect of the assumed changes in the respective market risks. The Company's activities expose it to a variety of financial risks, including the effects of changes in interest rates.

(i) Interest rate risk and sensitivity

The Company's exposure to the risk of changes in market interest rates relates primarily to the Company's long term debt obligations with floating interest rates. Company's policy is to maintain most of its borrowings at fixed rate. Company's fixed rate borrowings are carried at amortised cost and are not subject to interest rate risk. Further the company refinance these debts as and when favourable terms are available. The company is also compensated for variability in floating rate through recovery by way of tariff adjustments under CERC tariff regulations.

The exposure of the company's borrowing to interest rate changes at the end of the reporting period are as follows:

Particulars	As at 31st March, 2019	As at 31st March, 2019	As at 31st March, 2018	As at 31st March, 2018
	weighted average interest rate		weighted average interest rate	
Floating Rate Borrowings (INR)				
Floating Rate Borrowings (FC)				
Fixed Rate Borrowings (INR)				
Fixed Rate Borrowings (FC)				
Total		-		-

Interest Rate Sensitivity Analysis

Profit or loss is sensitive to higher/lower interest expense from borrowings as a result of change in interest rates. With all other variables held constant, the following table demonstrates the impact of borrowing cost on floating rate portion of loans and borrowings

(Amount in ₹)

Particulars	Effect on Profit before Tax	
	As at 31st March, 2019	As at 31st March, 2018
Borrowing in FC-Interest rates-increased by ..... basis points (Previous year 2017-18 increased by 55 basis points)*		
Borrowing in FC-Interest rates-decreased by ..... basis points (Previous year 2017-18 decreased by 55 basis points)*		

However there is no impact on profit or loss for increase and decrease in interest rates, as the same is recoverable from beneficiaries through tariff.

(ii) Price Risk:

(a) Exposure

The company's exposure to price risk arises from investment in equity shares and debt instruments classified in the financial statements as Fair Value Through OCI. Company's investment in equity shares are listed in recognised stock exchange and are publicly traded in the stock exchanges. Company's investment in debt instruments comprise quoted Government Securities and Public Sector Bonds and are publicly traded in the market. The investment has been classified under non-current investment in Balance Sheet.

LODHA & CO. KOLKATA Chartered Accountants

NHPC LIMITED FARIDABAD

816

(b) Price Risk Sensitivity

For Investment in Equity Instruments (Investment in equity shares of IOB a. .TC)

The table below summarises the impact of increase/decrease in the market price of investment in equity instruments on the company's equity for the period/year:

Particulars	As at 31st March, 2019		As at 31st March, 2018	
Investment in Equity shares of :	% change	Impact on other components of equity	% change	Impact on other components of equity
PTC India Ltd				
Indian Overseas Bank				

Sensitivity has been worked out based on the previous 3 years average of six monthly fluctuations in the share price as quoted on the National Stock Exchange (NSE).

For Investment in Debt Instruments (Investments in Govt and PSU Bonds)

The table below summarises the impact of increase/decrease of the market value of the debt instruments on company's equity for the period/year:

Particulars	As at 31st March, 2019		As at 31st March, 2018	
	% change	Impact on other components of equity	% change	Impact on other components of equity
Government Securities				
PSU Tax Free Bonds				

(iii)Foreign Currency Risk

The company is compensated for variability in foreign currency exchange rate through recovery by way of tariff adjustments under the CERC Tariff Regulations.

(a) Foreign Currency Exposure:

The company's exposure to foreign currency risk at the end of the reporting period expressed in INR are as follows :

(Amount in ₹)

Particulars	As at 31st March, 2019	As at 31st March, 2018
Financial Liabilities:		
Foreign Currency Loans		
Other Financial Liabilities	-	198,52,793
Net Exposure to foreign currency (liabilities)	0	19852793

(b) Sensitivity Analysis

There is no impact of foreign currency fluctuations on the profit of the company as these are either adjusted to the carrying cost of respective fixed asset/Capital Work-in-Progress or recovered through tariff as per CERC Tariff Regulation 2014-19.

LODHA & CO. KOLKATA Chartered Accountants

NHPC LIMITED FARIDABAD

8/17

(3) Capital Management

(a) Capital Risk Management

The primary objective of the Company's capital management is to maximize the shareholder value. CERC Tariff Regulations prescribe Debt : Equity ratio of 70:30 for the purpose of fixation of tariff of Power Projects. Accordingly the company manages its capital structure to maintain the normative capital structure prescribed by the CERC.

The Company monitors capital using Debt : Equity ratio, which is net debt divided by total capital. The Debt : Equity ratio are as follows:

Statement of Gearing Ratio		
Particulars	**As at 31st March, 2019**	**As at 31st March, 2018**
(a) Total Debt	-	-
(b) Total Capital	34011,47,743	32340,65,650
Gearing Ratio (a/b)	0.00	0.00

Note: For the purpose of the Company's capital management, capital includes issued capital and reserves. Net debt includes interest bearing loans and borrowings.

(b) Loan Covenants:

Under the terms of the major borrowing facilities, the company is required to comply with the following financial covenants:-

1. Company shall maintain credit rating AAA and if rating comes down, rate of interest shall be increased by 25 basis point for each notch below AAA rating.

2. Debt to net worth should not exceed 2:1.

3 Interest coverage ratio should be more than 2 times and should be calculated as ((Net Profit+Non Cash Expenditures+Interest Payable-Non Cash Income)/Interest Payable))

4. First Charge on Assets with 1:1.33 coverage on pari paasu basis.

During the year the company has complied with the above loan covenants.

LODHA & CO KOLKATA Chartered Accountants

NHPC LIMITED FARIDABAD

Annexure for reporting of transaction pertaining to previous period i.e. period prior to FY 2018-19.

Name of unit: Teesta-V Power Station : **TEESTA-V POWER STATION**

Entries relating to prior period passed through natural head of accounts relating to Income & Expenditure, Assets & Liabilities during Year ended 31.3.2019

S.No	Head Of Account	Account Description	Dr/Cr	Amount of Prior Period Adjustment	Reasons for prior period adjustment
1	9,30,122	DEPRECIATION-LAND/RIGHT TO USE	Cr.	12676371	Fixed Assets transfer from Land Right to Use to Land Freehold

ODHA & CO. KOLKATA Chartered Accountants

NHPC LIMITED FARIDABAD

919

Summary of Prior Period Adjustments made during Year ended 31.3.2019

S.No	Nature	Amount of Prior Period Adjustment	Year from which error pertains
A.	**Income**		
	Revenue from Operations		
	Other Income		
	Total income (A)		
B.	**Expense**		
	Generationand Other Expenses		
	Employee Benefits Expense		
	Finance Cost		
	Depreciation & Amortization Expenses	12676371	FY 2013-14 to FY 2017-18
	total expenses (B)		
C	**ASSETS**		
1	NON-CURRENT ASSETS		
a)	Property Plant & Equipment		
b)	Capital Work In Progress		
c)	Investment Property		
d)	Other Intangible Assets		
e)	Financial Assets		
	i) Investments		
	ii) Trade Receivables		
	iii) Loans		
	iv) Others		
i)	Deferred Tax Assets (net)		
f)	Other Non Current Assets		
g)	Non Current Assets - Regulatory Assets		
2	CURRENT ASSETS		
a)	Inventories		
b)	Financial Assets		
	i) Investments		
	ii) Trade Receivables		
	iii) Cash & Cash Equivalents		
	iv) Bank balances		
	v) Loans		
	vi) Others		
c)	Current Tax Assets (Net)		
d)	Other Current Assets		
	TOTAL ASSETS (C)		
D	**LIABILITIES**		
2	**NON-CURRENT LIABILITIES**		
a)	Financial Liabilities		
	i) Borrowings		
	ii) Trade Payables		
	Total outstanding dues of micro enterprises and small enterprises		
	Total outstanding dues of Creditors other than micro enterprises and small enterprises		
	iii) Other financial liabilities		
b)	Provisions		
c)	Deferred Tax Liabilities (Net)		
d)	Other non-current Liabilities		
3	**CURRENT LIABILITIES**		
a)	Financial Liabilities		
	i) Borrowings		
	ii) Trade Payables		
	iii) Other financial liabilities		
b)	Other Current Liabilities		
c)	Provisions		
d)	Current Tax Liabilities (Net)		

NHPC LIMITED FARIDABAD

LODHA & CO. KOLKATA Chartered Accountants

8 20

Note No. - 34: Other Explanatory Notes to Accounts (as on 31.03.2019)

1. Disclosures relating to Contingent Liabilities:-

a) Claims against the Company not acknowledged as debts in respect of:

(i) Capital works

Contractors have lodged claims aggregating to ₹ **842,06,49,244** (Previous year ₹ **797,59,12,349**) against the Company on account of rate & quantity deviation, cost relating to extension of time, idling charges due to stoppage of work/delays in handing over the site etc. These claims are being contested by the company as being not admissible in terms of provisions of the respective contracts or are lying at arbitration tribunal/other forums/under examination with the Company. These include ₹ **445,18,94,839** (Previous year ₹ **418,95,31,910**) towards arbitration awards including updated interest thereon, against the Company, which have been challenged/decided to be challenged in the Court of Law.

Management has assessed the above claims and recognized a provision of ₹ **Nil** (Previous year ₹ **Nil**) based on probability of outflow of resources embodying economic benefits and estimated ₹ **842,06,49,244** (Previous year ₹ **797,59,12,349**)as the amount of contingent liability i.e. amounts for which Company may be held contingently liable. In respect of such estimated contingent claims either the outflow of resources embodying economic benefits is not probable or a reliable estimate of the amount required for settling the obligation cannot be made. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

(ii) Land Compensation cases

In respect of land acquired for the projects, some of the erstwhile land owners have filed claims for higher compensation amounting to ₹ **10,82,01,083** (Previous year ₹ **17,61,79,360**) before various authorities/courts. Pending settlement, the Company has assessed and provided an amount of ₹ **Nil** (Previous year ₹ **Nil**) based on probability of outflow of resources embodying economic benefits and estimated ₹ **10,82,01,083** (Previous year ₹ **17,61,79,360**) as the amount of contingent liability as outflow of resources is considered as not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

(iii) Disputed Tax Demands

Disputed Income Tax/Sales Tax/Service Tax/ other taxes/duties matters pending before various appellate authorities amount to ₹ **Nil** (Previous year ₹ **Nil**). Pending settlement, the Company has assessed and provided an amount of ₹ **Nil** (Previous year ₹ **Nil**) based on probability of outflow of resources embodying economic benefits and rest of the claims i.e. ₹ **Nil** (Previous year ₹ **Nil**) are being disclosed as contingent liability as outflow of resources is considered not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

(iv) Others

Claims on account of other miscellaneous matters amount to ₹ **12,06,568** (Previous year ₹ **3,98,101**). These claims are pending before various forums. Pending settlement, the Company has assessed and provided an amount of ₹ **Nil** (Previous year ₹ **Nil**)based on probability of outflow of resources embodying economic benefits and estimated ₹ **Nil** Previous year ₹ **Nil**) as the amount of contingent liability as outflow of resources is considered as not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

NHPC LIMITED FARIDABAD

821

LODHA & CO. KOLKATA Chartered Accountants

The above is summarized as at 31.03.2019 as below:

(Amount in ₹)

Sl. No.	Particulars	Claims as on 31.03.2019	up to date Provision against the claims/ paid	Contingent liability as on 31.03.2019	Contingent liability as on 31.03.2018	Addition/ (deduction) from contingent liability during the year	Decrease of contingent liability from Opening Balance as on 01.04.2018
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)	(viii)
1.	Capital Works	8420649244	Nil	8420649244	7975912349	444736895	Nil
2.	Land Compen-sation cases	108201083	Nil	108201083	176179360	Nil	67978277
3.	Disputed tax matters	Nil	Nil	Nil	Nil	Nil	Nil
4.	Others	1206568	Nil	1206568	398101	808467	Nil
	Total	**8530056895**	**Nil**	**8530056895**	**8152489810**	**445545362**	**67978277**

(b) The above contingent liabilities do not include contingent liabilities on account of pending cases in respect of service matters & others where the amount cannot be quantified.

(c) It is not practicable to ascertain and disclose the uncertainties relating to outflow in respect of contingent liabilities.

(d) There is possibility of reimbursement to the company of ₹ **Nil** (Previous year ₹ **Nil**)towards above contingent liabilities.

(e) (i)An amount of ₹ **81,32,51,006** (Previous year ₹ **Nil**) stands paid towards above Contingent Liabilities in respect of Capital Works, pursuant to NitiAayog directions issued vide OM No. 14070/14/2016-PPPAU dated 5th September 2016, in cases where Arbitral Tribunals have passed orders in favour of contractors in arbitral proceedings and such awards/orders have been further challenged by the Company in a Court of Law,towards 75% of the arbitral award (including interest payable as per such award) subject to contractors fulfilling the terms and conditions laid down in the Standard Operating Procedures framed by the Company in this regard. The amount so paid is being shown as Other Non-Current Assets (Note No. 5).

(ii) An amount of ₹ **39,82,26,506** (Previous year ₹ **36,56,32,750**) stands paid /deposited with courts towards above contingent liabilities to contest the cases and are being shown as Other Non-Current/ Current Assets.

(f) The company's management does not expect that the above claims/obligations (including under litigation), when ultimately concluded and determined, will have a material and adverse effect on the company's results of operations or financial condition.

822

LODHA & CO. KOLKATA Chartered Accountants

(g) Category of agency wise details of contingent liabilities as at 31.03.2019 are as under:

(Amount in ₹)

Sl. No.	Category of Agency	Claims as on 31.03.2019	up to date Provision against the claims/ paid	Contingent liability as on 31.03.2019	Contingent liability as on 31.03.2018	Addition(+)/deduction (-) from contingent liability during the year	Decrease of contingent liability from Opening Balance as on 01.04.2018
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)	(viii)
1	Central Govt. departments	Nil	Nil	Nil	Nil	Nil	Nil
2	State Govt. departments or Local Bodies	Nil	Nil	Nil	67978277	Nil	67978277
3	CPSEs	Nil	Nil	Nil	Nil	Nil	Nil
4	Others	8530056895	Nil	8530056895	8084511533	445545362	Nil
	TOTAL	**8530056895**	**Nil**	**8530056895**	**8152489810**	**445545362**	**67978277**

2. **Contingent Assets:** Contingent assets in respect of the company are on account of the following:

a) Counter Claims lodged by the company on other entities:

The company has lodged counter claims aggregating to**₹ Nil** (Previous year **₹ Nil**) against claims of other entities. These claims have been lodged on the basis of contractual provisions and are being contested at arbitration tribunal/other forums/under examination with the counterparty. It includes counter claims of **₹ Nil** (Previous year **₹ Nil**) towards arbitration awards including updated interest thereon.

Based on Management assessment, a favourable outcome is probable in respect of the claims aggregating **₹ Nil** (Previous year **₹ Nil**) and for rest of the claims, the possibility of any inflow is remote. However, the amount has not been recognised.

b) Late Payment Surcharge:(Provided at CO level)

CERC (Terms & Conditions of Tariff) Regulations 2014-19 provide for levy of Late Payment Surcharge by generating company in case of delay in payment by beneficiaries beyond 60 days from the date of presentation of bill. However, in view of significant uncertainties in the ultimate collection from the beneficiaries as resolved by the management an amount of ₹ .....(previous year ₹ .....) has not been recognised

NHPC LIMITED FARIDABAD

LODHA & CO. KOLKATA Chartered Accountants

c) **Revenue to the extent not recognised in respect of power stations: (Provided at CO level)**

Truing up order of 2009-14 and/or Tariff Order for 2014-19 are pending in respect of ..... Power stations pending approval of revised cost estimate. Management has assessed the impact of these expenditures on tariff and considers that inflow of ₹ ..... (Previous year ₹ .....) is probable.

d) **Business Interruption Losses**

Insurance Claims due to Business Interruption Losses in respect of Power Stations are recognised when no significant uncertainty of ultimate collection exists. Management has assessed that claim on account of Business Interruption losses aggregating to ₹ **Nil** (Previous Year ₹ **Nil**) is probable. Power Station-wise details of claims are given at Para 20 of this Note.

e) **Other Cases**

Claims on account of other miscellaneous matters amount to ₹ **381,06,135** (Previous year ₹ **Nil**). Management has assessed these claims and estimates that inflow of economic benefits of ₹ **381,06,135** (Previous year ₹ **Nil**) are probable.

Contingent Assets are summarized below:

(Amount in ₹)

Sl. No.	Particulars	As at 31.03.2019	As at 31.03.2018
(i)	(ii)	(iii)	(iv)
1.	In respect of Counter claims lodged by the company	Nil	Nil
2.	Late Payment Surcharge	Nil	Nil
3.	Revenue to the extent not recognised in respect of power stations	Nil	Nil
4.	Business Interruption Losses	Nil	Nil
5.	Other cases	38106135	Nil
	Total	**38106135**	**Nil**

3. Commitments:

(a) Estimated amount of contracts remaining to be executed on capital account and not provided for are as under:

(Amount in ₹)

Sl. No.	Particulars	As at 31.03.2019	As at 31.03.2018
(i)	(ii)	(iii)	(iv)
1.	Property Plant and Equipment (including CWIP)	24887367	270761675
2.	Intangible Assets	Nil	Nil
	Total	**24887367**	**270761615**

4. Pending approval of competent authority, provisional payments / provisions made towardsexecuted quantities ofworks of some of the items beyond the approved quantities as also for extra items

824

totalling to ₹ Nil (Previous year ₹ Nil)are included in Capital Work-in-Progress/Property,Plant and Equipment.

5. Other disclosure under IND AS 11- 'Construction Contracts' are as under:

(Amount in ₹)

Sl. No.	Particulars	As at 31.03.2019	As at 31.03.2018
(i)	(ii)	(iii)	(iv)
1.	Aggregate amount of costs incurred and recognised profits (less recognised losses) on contracts in progress upto reporting date.	Nil	Nil
2.	Amount of advances received.	Nil	Nil
3.	Amount of retention.	Nil	Nil
4.	The gross amount due from customers for contract works as an asset.	Nil	Nil
5.	The gross amount due to customers for contract works as a liability.	Nil	Nil

6. The effect of foreign exchange fluctuations during the year are as under:

(Amount in ₹)

Sl. No.	Particulars	For the year ended 31.03.2019	For the year ended 31.03.2018
(i)	Amount charged to Statement of Profit & Loss excluding depreciation (as FERV)	698977	-294509
(ii)	Amount charged to Statement of Profit & Loss excluding depreciation (as Borrowing Cost)*	21888000	22799088
(iii)	Amount charged to Capital Work in Progress (as FERV)	Nil	Nil
(iv)	Amount adjusted by addition to the carrying amount of property, plant & equipment	Nil	Nil
(v)	Amount recognised to Regulatory Deferral Account Balances	Nil	Nil

* There is however no impact on profitability of the Company, as the impact of change in foreign exchange rates is recoverable from beneficiaries in terms of prevailing CERC (Terms & Conditions of Tariff) Regulations 2014-19. The exchange rate variation for the year is transferred to deferred foreign currency fluctuation assets (recoverable from beneficiaries) as per Significant Accounting Policy of the Company.

7. OperatingSegment:

a) Electricity generation (including income from embeddedFinance/ Operating leases) is the principal business activity of the Company. Other operations viz., Contracts, Project Management and Consultancy works do not form a reportable segment as per the Ind AS – 108 on 'Operating Segment'.

b) The Company has a single geographical segment as all its Power Stations are located within the Country.

NHPC LIMITED FARIDABAD

825

LODHA & CO. KOLKATA Chartered Accountants

8. Disclosures under Ind AS-24 "Related Party Disclosures":

(A) List of Related parties:

(i) Subsidiaries:

Name of Companies	Principle place of operation
NHDC LTD	India
Loktak downstream Hydroelectric Corporation Limited	India
Bundelkhand Saur Urja Limited	India

(ii) Joint Ventures:

Name of Companies	Principal place of operation
National High Power Test Laboratory (P) Ltd.	India
Chenab Valley Power Projects Private Ltd.	India

(iii) Key Managerial Personnel: Disclosure shall be dealt at Corporate Office Level.

(iv) Post-Employment Benefit Plans: Disclosure shall be dealt at Corporate Office Level.

(v) Other entities with joint-control or significant influence over the Company:

The Company is a Central Public Sector Undertaking (CPSU) controlled by Central Government by holding majority of shares. Pursuant to Paragraph 25 & 26 of Ind AS 24, entities over which the same government has control or joint control of, or significant influence, shall be regarded as related parties. The Company has applied the exemption available for government related entities and has made limited disclosures in the financial Statements in accordance with Ind AS 24. Therefore, party-wise details of such transactions have not been given since such transactions are carried out in the ordinary course of business at normal commercial terms and are not considered to be significant.

Sl. No.	Name of the Government	Nature of Relationship with NHPC
1	Government of India	Shareholder having control over company
2	EESL, MTNL, SJVNL, NTPC Ltd, PGCIL, BHEL, BSNL,IIT,VSNL, POSOCO, SAIL, New India Assurance Company, Oriental Insurance Co., KV, HPCL, IOCL etc.	Entities controlled by the same Government (Central Government) that has control over NHPC

(B) Transactions with related parties are as follows:

(i) Transactions with Subsidiaries: Disclosure shall be dealt at Corporate Office Level.

(ii) Transactions with Joint Ventures: Disclosure shall be dealt at Corporate Office Level.

826

LODHA & CO. KOLKATA Chartered Accountants

(iii) Compensation to Key Management Personnel: Disclosure shall be dealt at Corporate Office Level.

(iv) Transactions with other related parties- Post Employment Benefit Plans : Disclosure shall be dealt at Corporate Office Level

(v) Transactions with Government that has control over the Company- Central Govt. (This includes transactions with various Ministries, CISF etc.)

(Amount in ₹)

Particulars	For the year ended 31.03.2019	For the year ended 31.03.2018
(i)	(ii)	(iii)
Services Received by the Company	3410938	5299672
Services Provided by the Company	11012	NIL
Sale of goods/Inventory made by the company	NIL	NIL
Dividend Paid During The Year	NIL	NIL
Subordinate Debts received by the company	NIL	NIL
Payment of Guarantee Fee to Govt. of India	NIL	NIL
Buy-Back of Shares by Company from Govt. of India	NIL	NIL
Grant Received from MNRE (Through SECI)	NIL	NIL

(vi) Transactions with entities controlled by the same Government that has control over the Company

(Amount in ₹)

Particulars	For the year ended 31.03.2019	For the year ended 31.03.2018
(i)	(ii)	(iii)
Purchase of property/Other assets	2589745	51146143
Purchase of goods/Inventory	13708942	7496314
Services Received by the Company	125002554	138865762
Services Provided by the Company	NIL	NIL
Sale of goods/Inventory made by the company	NIL	NIL
Dividend Received by the company	NIL	NIL
Settlement Amount received by the company against Insurance Claims	NIL	NIL

(C) Outstanding balances and guarantees with Related Parties:

(Amount in ₹)

Particulars	As at 31.03.2019	As at 31.03.2018

LODHA & CO. Chartered Accountants KOLKATA

NHPC LIMITED FARIDABAD

827

(i)	(ii)	(iii)
Balances with Government that has control over the Company		
▪ Payables by the Company	202556	3147458
▪ Receivables by the Company	11012	13800
Balances with Entities controlled by the same Government that has control over the Company		
▪ Payables by the Company	3271000	4956787
▪ Receivables by the Company	17234912	30777699

(D) Other notes to related party transactions:

(i) Terms and conditions of transactions with the related parties:

Transactions with the state governments and entities controlled by the Govt. of India are carried out at market terms on arms- length basis (except subordinate debts received from Central Govt. at concessional rate) through a transparent price discovery process against open tenders, except in a few cases of procurement of spares/services from Original Equipment Manufacturers (OEMs) for proprietary items on single tender basis due to urgency, compatibility or other reasons. Such single tender procurements are also done through a process of negotiation with prices benchmarked against available price data of same/similar items.

9. **Disclosure regarding Particulars of Security** (carrying amount of assets mortgaged/ hypothecated as security) for borrowings shall be made in the Standalone accounts of the Company.

10. Disclosures under **Ind AS-19 "Employee Benefits"** shall be dealtat Corporate Office.

11. Other disclosures as per Schedule-III of the Companies Act, 2013 are as under:-

(Amount in ₹)

Sl. No.	Particulars	For the year ended 31.03.2019	For the year ended 31.03.2018
a)*	Value of imports calculated on CIF basis: i) Capital Goods	Nil	Nil
b)*	Expenditure in Foreign Currency i) Interest ii) Other Misc. Matters	 2306573 16064916	 9713522 30016507
c)*	Value of spare parts and Components consumed in operating units. i) Imported ii) Indigenous	 Nil 5164898	 Nil 11303097
d)*	Earnings in foreign currency -Others	Nil	Nil

* Accrual basis.

12. Disclosure regarding Earnings Per Share shall be made in the standalone accounts of the Company.

828

NHPC LIMITED FARIDABAD

LODHA & CO. KOLKATA Chartered Accountants

13. **Disclosure related to Confirmation of Balances is as under :**

(a) Balances shown under material issued to contractors, claims recoverable including insurance claims, advances for Capital expenditure, Sundry Debtors, Advances to Contractors, Sundry Creditors and Deposits/Earnest money from contractors are subject to reconciliation/ confirmation and respective consequential adjustments. Claims recoverable also include claims in respect of projects handed over or decided to be handed over to other agencies in terms of Government of India directives. In the opinion of the management, unconfirmed balances shall not have any material impact.

(b) The confirmation from external parties in respect of Trade Receivables, Trade Payables, Deposits, Advances to Contractors/Suppliers/Service Providers/Others including for capital expenditure and material issued to contractors is sought for outstanding balances of ₹ 5,00,000 or above in respect of each party as at 31st December of every year. Status of confirmation of balances as at December 31, 2018 as well as amount outstanding as on 31.03.2019 is as under:

(Amount in ₹)

Particulars	Outstanding amount as on 31.12.2018	Amount confirmed	Outstanding amount as on 31.03.2019
Trade receivable	Nil	Nil	Nil
Deposits, Advances to contractors/ suppliers/service providers/ others including for capital expenditure and material issued to contractors	291893023	290156254	161330052
Trade/Other payables	73750184	44680646	110890696
Security Deposit/Retention Money payable	10056200	6965426	11859701

(c) In the opinion of the management, unconfirmed balances will not have any material impact.

14. **Disclosure related to Corporate Social Responsibility (CSR)**

(i) The breakup of CSR expenditure under various heads of expenses incurred is as below:-

(Amount in ₹)

Sl. No.	Heads of Expenses constituting CSR expenses	For the year ended 31.03.2019	For the year ended 31.03.2018
1	Health Care and Sanitation	469133	284491
2	Education & Skill Development	199023	770265
3	Women Empowerment /Senior Citizen	296244	Nil
4	Environment	Nil	Nil

829

5	Art & Culture	Nil	Nil
6	Ex-Armed Forces	Nil	Nil
7	Sports	Nil	Nil
8	National Welfare Fund	Nil	Nil
9	Rural Development	Nil	772221
10	Capacity Building	Nil	Nil
11	Swachh Vidyalaya Abhiyan	Nil	Nil
12	Swachh Bharat Abhiyan	Nil	1345234
	Total amount	**964400**	**3172211**

(ii) Other disclosures:-

(a) Details of expenditure incurred during the year ended on 31.03.2019 paid and yet to be paid along with the nature of expenditure (capital or revenue nature) is as under:-

(Amount in ₹)

	Purpose	Paid (a)	Yet to be paid (b)	Total (a+b)
(i)	Construction/Acquisition of any asset	Nil	Nil	Nil
(ii)	On purpose other than (i) above	964400	Nil	964400
	Total	**964400**	**Nil**	**964400**

(b) As stated above, a sum of ₹ Nil out of total expenditure of ₹ **964400** is yet to be paid to concerned parties which are included in the relevant head of accounts pertaining to liabilities.

15. Disclosures as required under Section 22 of The Micro, Small and Medium Enterprises Development Act, 2006 read with notification of Ministry of Corporate Affairs dated11.10.2018(Refer Note no. 20.2 and 20.3 of the Balance Sheet) are as under:

(Amount in ₹)

Sl. No.	Particulars	As at 31.03.2019	As at 31.03.2018
(i)	The principal amount and the interest due thereon remaining unpaid to any supplier on Balance Sheet date:		
	a) Trade Payables:		
	-Principal	2019612	1397183
	-Interest	Nil	Nil
	b) Others:		
	-Principal	2972748	2617614
	-Interest	Nil	Nil
(ii)	The amount of interest paid by the buyer in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during the year.	-	
(iii)	The amount of interest due and payable for the year of delay in making payment (which have been paid but	-	

	beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;		-
(iv)	The amount of interest accrued and remaining unpaid as on Balance Sheet date.	-	
(v)	The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	-	-

16. Disclosures regarding leasesas per IND AS -17 "Leases":

A) Operating leases- Company as Lessee

a) The Company's significant leasing arrangements are in respect of operating leases of premises for residential use of employees. These leasing arrangements, which are not non-cancellable, are usually renewable on mutually agreeable terms. Lease payments in respect of premises for residential use of employees amounting to ₹ **1861529** (Previous period₹ **3973696**) included under Salaries, wages, allowances in **Note 26**.

b) The Company has taken premises for offices, guest houses & transit camps on operating leases which are not non-cancellable and are usually renewable on mutually agreeable terms. Lease payments in respect of premises for offices, guest houses & transit camps amounting to ₹ **Nil** (Previous period₹ **Nil**) are shown under Rent& Hire Charges in **Note 29**.

c) The Company has taken vehicles on operating leases generally for a period of 1 to 2 years and such leases are not non-cancellable. Lease payments in respect of hiring of vehicles amounting to ₹ **20196668** (Previous period₹ **21299457**) are shown under Rent& Hire Charges in **Note 29**.

17. Disclosures under Ind AS-27 'Separate Financial Statements' shall be dealt at Corporate Office.

18. The Impairment Analysis as per Ind AS-36 on "Impairment of assets" shall be dealt at Corporate Office.

19. Sales, rebate to beneficiaries, exchange rate variation, interest on loans/ bonds (expenditure) etc. have been accounted for based on Advices received from Corporate Office.

20. Disclosure in respect of insurance claim by All Power Stations:

The Assets of the all power station and loss of generation are covered under Mega Risk Policy. Status of Insurance claim in r/o Teesta-V Power Station as on 31.03.2019 is as under:

(Amount in ₹)

Particulars of claims	Updated claim lodged	Amount received	Amount charged to Statement of P&L	Balance receivable	
				As at March 31, 2019	As at March 31, 2018
Against material damage	35908256	2100000	20000000	13808256	26389398
Business Interruption Loss	Nil	Nil	Nil	Nil	Nil

831

Total	**35908256**	**2100000**	**20000000**	**13808256**	**26389398**

(Income recognised in respect of "Business Interruption Loss" during the year is ₹ Nil (Cumulative as on 31.03.2019 is ₹ Nil).

21. Nature and details of provisions (refer Note No. 17 and 22 of Balance Sheet)

(i) General

Provisions are recognised when the company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. When the company expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognised as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of profit and loss net of any reimbursement.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a Finance Cost.

(ii) Provision for employee benefits (Other than provisions for defined contribution and defined benefit plans which have been disclosed as per Ind AS-19 at S. No. 10 of Note No. 34):

a) Provision for Performance Related Pay/Incentive:

Short-term Provision has been recognised in the accounts towards Performance Related Pay/ incentive to employees for the year 2018-19 (Previous Year 2017-18) on the basis of Management Estimates as per company's rules in this regard which are based on the guidelines of the Department of Public Enterprises, Government of India.

b) Provision For Wage Revision as per 3rd Pay Revision Committee (PRC):

Short term provision for wage revision of the employees of the company has been recognised in the accounts for the period 1.01.2017 to 31.03.2019 as per notification of the Department of Public Enterprises, Government of India.

(iii)Other Provisions:

a) Provision For Tariff Adjustment:

Provision for tariff adjustment is made on estimated basis against probable refund to beneficiaries on reassessment of tariff billed, pending approval of Tariff/truing up for the period 2014-19 by Central Electricity Regulatory Commission (CERC).

b) Provision for Livelihood Expenses:

Provision has been recognised at discounted value adjusted for average inflation in the accounts towards special financial package finalised in consultation with the State Government and approved by the Board of Directors of NHPC for livelihood assistance of the project affected families (PAFs) in Parbati-II and Parbati-III. As per the package, pending finalisation of modalities of payment, one eligible person from each PAF shall be provided livelihood assistance equivalent to minimum wage of unskilled category as per the Government of Himachal Pradesh/ Central Government whichever is higher, on monthly instalment basis, for the periods as under:

i) Till the date of superannuation for PAFs eligible for employment.

ii) For 2000 days to those PAFs left with zero balance land but excluded for employment.

iii) For 1000 days to all remaining PAFs.

c) Provision for Committed Capital Expenditure:

Provision has been recognised at discounted value for Capital Expenditure to be incurred towards environment, compensatory afforestation, local area development, etc. which was a

LODHA & CO. KOLKATA Chartered Accountants

NHPC LIMITED

832

pre-condition for granting approval for construction of the project and expenditure towards which had not been completed till commissioning of the project. Such provisions are adjusted against the incurrence of actual expenditure as per demand raised by the concerned State Government Authorities.

d) Provision for restoration expenses of insured assets:

Provision has been recognised in the accounts based on Management Estimates for restoration of damaged assets insured under Mega & CPM Policy. Utilization of the provision is to be made against incurrence of actual expenditure towards restoration of the assets.

e) Provisions for expenditure in respect of Arbitration Award/Court cases:

This includes provisions created on the basis of management assessment as to probable outflow in respect of contractors claims against which arbitration award/Court decision have been received and which have been further challenged in a Court of Law. Utilization/outflow of the provision is to be made on the outcome of the case.

f) Provisions- Others: This includes provisions towards:-

(i) Contractor claims, Land compensation cases, disputed tax demands and other cases created on the basis of management assessment towards probable outflow. Utilization/outflow of the provision is to be made on the outcome of the case.

(ii) Wage revision of Central Government Employees whose services are utilised by the company.

(iii) Provision for interest to beneficiaries on excess tariff recovered in terms of Tariff Regulations for the period 2014-19 where the capital cost considered for fixation of tariff by the CERC on the basis of projected capital cost as on Commercial Operation Date or the projected additional capital expenditure exceeds the actual capital cost incurred.

(iv) Upfront provision for rebate towards interest on House Building Advance provided to employees based on the historical trend of rebate allowed.

(v) Upfront provision for rebate to customers for sale of power based on the historical trend of rebate allowed.

22. Unit/Project specific notes as per **Appendix-I** below **(to be given only by the respective project/unit pertaining to their project/unit)**.

23. Opening balances/corresponding figures for previous year have been re-grouped/re-arranged wherever necessary to conform to current year's classification.

24. **Disclosure for reporting of matters under Companies (Auditor's Report) Order, 2016.**

a) Undisputed Statutory dues outstanding as on 31.03.2019 which have not been deposited within six months from the date they became payable:

Nature of dues	Amount (in Rs.)	Due date of remittance
EPF	Nil	Nil
Income Tax	Nil	Nil
Goods & Service Tax Act	Nil	Nil
Sales Tax /VAT	Nil	Nil
Service Tax	Nil	Nil
Custom Duty	Nil	Nil

NHPC LIMITED FARIDABAD

833

LODHA & CO KOLKATA

Excise Duty	Nil	Nil
Works Contract Tax	Nil	Nil
Any other levies (Please specify)	Nil	Nil

b) Statutory dues which have not been deposited on account of any dispute:-

Name of the Statute	Nature of dues	Amount (in Rs.)	Financial Year to which it pertains	Forum at which case is pending
Income Tax Act,1961	Income Tax	Nil	Nil	Nil
Sales Tax Acts/VAT Act	Sales Tax/ VAT	Nil	Nil	Nil
Finance Act,1994	Service Tax	Nil	Nil	Nil
Custom Act,1962	Custom Duty	Nil	Nil	Nil
Central Excise Tariff Act, 1985	Excise Duty	Nil	Nil	Nil
Works Contract Tax	Works Contract Tax	Nil	Nil	Nil
Goods & Service Tax Act	Goods & Service Tax	Nil	Nil	Nil
Please specify	Any other levies	Nil	Nil	Nil

c) Details of Immovable Properties (land and other than land) for which title deeds are not held in the name of the company (The detail shall tally with foot note given under Note No. 2.1 " Property Plant & Equipment"):

Sl. No.	Details of Land	Gross Block as at 31.03.2019	Net Block as at 31.03.2019	Area (in Hectare)	Reasons for non-execution of title deed
1	Land-Freehold	63267839	63267839	4.689	The title deeds are yet to be received.
2	Land-Leasehold	Nil	Nil	Nil	Nil
3	Other than Land-	Nil	Nil	Nil	Nil

For Lodha & Co.
Chartered Accountants
(Firm Regn. No 301051E)

(H K Verma)
Partner
M.No. 055104

LODHA & CO. KOLKATA Chartered Accountants

Date: 27th April 2019
Place: Balutar

(Sharad Chandra)
Head of Finance
Dy. General Manager

(Sahadev Khatua)
Head of Project
महाप्रबंधक (प्रभारी) / General Manager (I/c)
एनएचपीसी लिमिटेड / NHPC Limited
तीस्ता–V पावर स्टेशन / Teesta-V Power Station
बालूटार, पूर्वी सिक्किम / Balutar, East Sikkim

834

I. Summary of Contingent Liabilities as on 31/03/2019

(Amount in Rupees)

Sl. No.	Particulars	Claims as on 31/03/2019	Provision against the claims	Contingent liability as on 31/03/2019	Contingent liability as on 31/03/2018	Addition of contingent liability for the period	Reduction in Contingent Liability with reference to Opening Balance as on 01.04.2018
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)	(viii)
A.	Capital Works	84206,49,244	0	84206,49,244	79759,12,349	4447,36,895	-
B.	Land Compensation cases	1082,01,083	0	1082,01,083	176179360	-	679,78,277
C.	Disputed tax matters	0	0	0	0	-	0
D.	Others	12,06,568	0	12,06,568	3,98,101	8,08,467	0
	Total	**85300,56,895**	**0**	**85300,56,895**	**81524,89,810**	**4455,45,362**	**679,78,277**

II. Summary of Contingent Liabilities (Category of Agency wise) as on 31/03/2019

(Amount in Rupees)

Sl. No.	Category of Agency	Claims as on DD/MM/YYYY (31/03/2019)	Provision against the claims	Contingent liability as on DD/MM/YYYY (31/03/2019)	Contingent liability as on DD/MM/YYYY (31/03/2018)	Addition of contingent liability for the period	Reduction in Contingent Liability with reference to Opening Balance as on 01.04.2018
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)	(viii)
1	Central Govt. departments	0	0	0	0	0	0
2	State Govt. departments or Local Bodies	-	0	-	679,78,277	0	679,78,277
3	CPSEs	0	0	0	0	0	0
4	Others	85300,56,895	0	85300,56,895	80845,11,533	4455,45,362	-
	TOTAL	**85300,56,895**	**0**	**85300,56,895**	**81524,89,810**	**4455,45,362**	**679,78,277**

LODHA & CO. KOLKATA Chartered Accountants

NHPC LIMITED NHPC FARIDABAD

895

Name of the unit: Teesta V Power Station. Balutar. sikkim

Annexure-VII (A)

Details of Contingent Liabilities as on 31st March 2019

Amount in Rupees

Sr No.	Status of the claim	Particulars of the claim	Name of Party	Category of Agency (a Central Govt departments , b: State Govt departments or Local Bodies, c: CPSEs, d: Others)	Claim Amount					Amount of claim where outflow is probable & reliable estimate can be made (Provision made in Books of A/cs)			Amount of claim where no Probability of outflow & Claim neither Recognised as Provision nor Disclosed as Contingent Liablity	Possible outflow/ No Reliable estimate can be made (shown as Contingent Liability)		Reduction from opening Contingent Liability during the period/Year	Likely Reimbursement to be Made by Third Party	Reasons For Non-Acceptance	Present Status
					Original Claim Amount of the Party	Opening Amount of claims as on 01.04.18	Addition of claims during the period on account of new claims/ updation of old claims including interest	Settlement / Adjustment /Reduction of claim of claims during the period/year	Closing balance of claims as on 31.03.19	Opening Provision as on 01.04.18	Addition/(Reduction) in provision during the period/year	Closing Provision as on 31.03.19		Opening Contingent Liability as on 01.04.18	Closing Contingent Liability as on 31.03.19				
1	2	3	4	5	6	7	8	9	10 = (7+8-9)	11	12	13=(11+12)	14	15	16=(10-13-14)	17	18	19	20
A	CAPITAL WORKS																		
a)	CASES AGAINST WHICH ARTRATION AWARD/COURT ORDER HAS BEEN PASSED AND CHALLANGED FURTHER																		
1		Revision of minimum wages in Sikkim	Jai Prakash Associates Ltd (Lot-TT4,PH works)	Others	5306,77,000	9259,69,520	470,14,495	-	9729,84,015	-	-	-	-	9259,69,520	9729,84,015	-	-	The claim is not tenable as per Contractual provision. Hence the case is beeing contested by the Management	Hon'ble District Court Faridabad on dated 26.03.14 set aside the Arbitration award dated 22.08.2010. Contractor filed the case in High Court of Punjab and Hayana at Chandigarh.The case has been awarded by the High Court on 29.03.16 in favour of contractor.Now SLP is filed by NHPC in Supreme Court of India.Hon'ble Supreme court of India vide its order daterd 12.08.16 has directed NHPC for depositing principal amount of Rs 36,56,32,750 in the Registry of Supreme Court of India and NHPC has deposited the same. Now as per Assistant Registrar's order the FDR is matured to Rs. 39,70,25,909/- as on 27.09.2018. At the present juncture, the case is sub-judice at the Supreme Court of India. Last date of hearing was on 11.12.2018. Still no listing date is provided by the apex court. The claim amount includes interest upto March 2019 @ 12% pa. The case has been admitted by the Supreme Court of India and is in itself indicative of merit in the connection of the Company and lends credence to the expectation that the case shall be in favour NHPC. Further as per legal opinion from Independent experty ie a senior advocate and former ASG , there is sufficient merit in the matter and there are ample chances of sucess. Keeping in view, as the probable outflow is less likely to happenand canot be acertained at this stage no provision is made in the books of accounts.
2		Reimbursement cost of extension of performance bank gaurantee Reimbursement cost of extension of Insurance policy Reimbursement of excess interest recovered on mobilisation and machinery Advances due to reduced progress of work	Jai Prakash Associates Ltd (Lot-TT2-Dam works) Jai Prakash Associates Ltd (Lot-TT2-Dam works) Jai Prakash Associates Ltd (Lot-TT2-Dam works)	Others	665,21,278	1182,10,844	63,12,681	-	1245,23,525	-	-	-	-	1182,10,844	1245,23,525	-	-	The claim is not tenable as per Contractual provision. Hence the case is beeing contested by the Management	Arbitration Tribunal awarded the claim on 30.04.12 amounting to Rs 5.26 Crores (Principal) + Rs. 2.74 Crore (Interest) in favour of M/S JAL. After award of AT, the case was sub-judice at District court , Faridabad. Later case was transfered to Special Commercial Court ,Gurugram. Then the case disposed off by Special Commercial Court, Gurugram on 19.03.2018, on the point of jurisdiction without discussion the merit of the case. Again the case was transferred from High Court of Punjab & Haryana to special Commercial Court, Gurugram. Thereafter, Special Commercial Court,Gurugram has dismissed the petition filed by the NHPC u/s 34 on 25.01.2019 and upheld the decision of Tribunal. In responce, NHPC has filed the petition in High Court of Punjab & Haryana, Chandigarh in the last week of March-2019. Further, NHPC has also filed the stay application in Chandigarh High Court against the judgement of Lower Court on 11.03.2019. Hearing date is to be fixed by the court. NHPC contest the case on the ground that the claim is non tenable as per Contractual provision. As the probable outflow is less likely to happen no provision is made in the books of accounts.Claim amount shown inclusive of interest charges @12% pa upto March 2019.

LODHA & CO. KOLKATA

NHPC LIMITED FARIDABAD

836

3(i)		Payment withheld on account of foregn exchange rate vanation	Jai Prakash Associates Ltd (Lot-TT2-Dam works)	Others	69,08,346	97,58,614	5,25,030	-	102,83,644	-	-	-	-	97,58,614	102,83,644	-	-	Arbitration Tribunal awarded the claim on 29.10.2014 in favour of contractor . After award of AT, the case was sub-judice at District court , Fandabad. Later case was transfered to Special Commercial Court ,Gurugram. Then the case disposed off by Special Commercial Court, Gurugram on 19.03.2018 on the point of jurisdiction without discussion the merit of the case. Again the case was transferred from High Court of Punjab & Haryana to special Commercial Court, Gurugram. Thereafter, Special Commercial Court,Gurugram has dismissed the petition filed by the NHPC u/s 34 on 25.01.2019 and upheld the decision of Tribunal. In responce, NHPC has filed the petition in High Court of Punjab & Haryana, Chandigarh in the last week of March-2019. Further, NHPC has also filed the stay application in Chandigarh High Court against the judgement of Lower Court on 11.03.2019. Hearing date is to be fixed by the court. NHPC context the case on the ground that the claim is non tenable as per Contractual provision. As the probable outflow is less likely to happen no provision is made in the books of accounts.The claim amount includes interest upto March 2019 @ 12 % p.a.
3(ii)		Deduction against non-use of couplers	Jai Prakash Associates Ltd (Lot-TT2-Dam works)	Others	117,47,945	167,33,370	9,60,000	-	176,93,370	-	-	-	-	167,33,370	176,93,370	-	-	The claim is not tenable as per Contractual provision. Hence the case is beeing contested by the Management
3(iii)		Deviation of Deformed reinforcing bars	Jai Prakash Associates Ltd (Lot-TT2-Dam works)	Others	1025,20,635	400,66,439	21,05,139	-	421,71,578	-	-	-	-	400,66,439	421,71,578	-	-	
4		Claims for expenses & delayes incurred due to unforseen physical condition	Gammon India Ltd. (Lot-3 Tunnel works)	Others	24304,54,927	10220,12,674	412,93,116	-	10633,05,790	-	-	-	-	10220,12,674	10633,05,790	-	-	The claim is not tenable as per Contractual provision. Hence the case is beeing contested by the Management	Arbitration Tribunal awarded the claim on 01.06.16 amounting to Rs 51.63 Crores (Principal) + Rs. 48.56 Crore (Interest) in favour of contractor . After award of AT, the case was sub-judice at District court , Faridabad. Later case was transfered to Special Commercial Court, Gurugram. Then the case disposed off by Special Commercial Court, Gurugram on 20.03.2018 on the point of jurisdiction without discussion the merit of the case. Again the case was transferred from High Court of Punjab & Haryana to special Commercial Court, Gurugram. Thereafter, Special Commercial Court,Gurugram has dismissed the petition filed by the NHPC u/s 34 on 25.01.2019 and upheld the decision of Tribunal. In responce, NHPC has filed the petition and appeal for stay against the judgement of Lower Court in High Court of Punjab & Haryana, Chandigarh on 25.03.2019. On 02.04.2019, High Court has granted the stay upto 15.05.2019 on the decision of Lower Court. Earlier the Board Agenda Note was put up to the BOD on 385th meeting held on 29.06.15 regarding ammicable settlement and the agenda was withdrawn as per decision of BOD. In Board Agenda Note, COD has recommended as full & final payment in the instant claim of Rs.9.33 crore and provision for the same was created. An amount of 73.86 Crore has been paid on 10/11.10.2018 and Rs. 7.46 Crore on 30.01.2019 totalling to Rs. 81.33 Crores i.e. 75% of claim (including interest) appearing on 30.09.2017 to M/s GECPL as per directive of NITI Aayog. The same is booked under Advance to contractor. However, the Contingent Liability and Provision is shown as per Circular No. A/cs 547 dt. 22.03.2019. Since the amount has determined by COD, provision for the same is made in books of accounts .The claim amount includes interest upto March 2019 @ 12 % p.a.
5		Reimbursement of cost incurred on account of extension of BG against Performance Security due to extention of time Reimbursement of cost incurred on account of extension ofInsurance policy Rate of reinforcement steel(deviated quantity)	Jai Prakash Associates Ltd (Lot-TT4,PH works)	Others	323059462	16726647	4096322	0	20822969	0	0	0	0	167,26,647	208,22,969	0	0	The claim is not tenable as per Contractual provision. Hence the case is beeing contested by the Management	Arbitration Tribunal awarded the claim on 25.03.2014 amounting to Rs 3.41 Crores (Principal) + Rs. 1.74 Crore (Interest) in favour of contractor. The case was under District Court, Faridabad. Later case was transfered to Special Commercial Court, Gurugram. Special Commercial Court, Gurugram has dismissed the petition filed by the NHPC u/s 34 on 14.03.2019 and upheld the decision of Tribunal. Power Station has received the copy of award and comment on the award is under process. Provision was made in books of accounts on 31.03.14 amounting to Rs 3.41 Crores (Principal) + Rs. 1.74 Crore (Interest) as per award value of Arbitral Tribunal. However, the Contingent Liability and Provision is shown as per Circular No. A/cs-547 dt. 22.03.2019. The interest further updated upto March 2019 @ 12% p.a.

LODHA & CO. KOLKATA Chartered Accountants

NHPC LIMITED FARIDABAD

837

6(i)		Acceleration Claim	Gammon India Ltd (Lot-3 Tunnel works)	Others	11505,50,425	1583,79,218	534.42,845	-	2118,22,063	-	-	-	-	1583,79,218	2118,22,063	-	-	The claim is not tenable as per Contractual provision. Hence the case is beeing contested by the Management	Arbitration Tribunal awarded the case on 18.01.2018 amounting to Rs 29.53 Crores (Principal)+ Rs. 28.99 Crore (Interest) in favour of contractor. NHPC and M/s GECPL has filed the application u/s 33 for computation error before AT on 16.02.18. AT corrected the award on 13.04.2018 amounting to Rs 30.39 Crores (Principal)+ Rs. 29.83 Crore (Interest) . Further the Board Agenda Note was put up to the BOD on 385th meeting held on 29.06.15 regarding ammicable settlement and the agenda was withdrawn as per decision of BOD. In Board Agenda Note, COD has recommended as full & final payment in the instant claim of Rs 31.54 crore as principal component. Since the amount has determined by COD, provision for the same is made in books of accounts . However, the Contingent Liability and Provision is shown as per Circular No. A/cs-547 dt. 22.03.2019. NHPC has decided for challanging the award in Special Commercial court, Gurugram and case filed in the court within the due date 13.07.18. Next date of hearing is 23.05.2019. The claim amount includes interest upto March 2019 @ 12 % p.a.
6(ii)		Payment of rolling margin	Gammon India Ltd (Lot-3 Tunnel works)	Others	122,81,449	212,29,547	29,20,576	-	241,50,123	-	-	-	-	212,29,547	241,50,123	-	-		
6(iii)		Payment of additional cost towards work in F8 beyond F7 for 140 mtr, work in face 8 beyond Rd 2226m and work face 8 beyond RD 2183m to 2226m	Gammon India Ltd (Lot-3 Tunnel works)	Others	254,27,000	516,13,095	60,46,638	-	576,59,733	-	-	-	-	516,13,095	576,59,733	-	-		
6(iv)		Maintenance of access road beyond contract period	Gammon India Ltd. (Lot-3 Tunnel works)	Others	71,59,856	40,59,708	4,75,608	-	45,35,316	-	-	-	-	40,59,708	45,35,316	-	-		
6(v)		Reimbursement of additional premium for CAR policy & terrorism policy	Gammon India Ltd. (Lot-3 Tunnel works)	Others	282,21,860	404,07,043	55,77,316	-	459,84,359	-	-	-	-	404,07,043	459,84,359	-	-		
6(vi)		Reimbursement of additional BG charges due to increased in time period of completion job	Gammon India Ltd. (Lot-3 Tunnel works)	Others	23,96,435	24,94,871	4,21,151	-	29,16,022	-	-	-	-	24,94,871	29,16,022	-	-		
6(vii)		Difference in cost of procurement purchase of sand in lieu of rock query	Gammon India Ltd. (Lot-3 Tunnel works)	Others	141,99,830	232,23,580	33,76,774	-	266,00,354	-	-	-	-	232,23,580	266,00,354	-	-		
	Similar cases in line with arbitration has been awarded																		
7		Extra cost due to revision in minimum wages in sikkim	Jai Prakash Associates Ltd (Lot-TT2-Dam works)	Others	10643,01,512	17274,51,080	871,70,499	-	18146,21,579	-	-	-	-	17274,51,080	18146,21,579	-	-	Decision will be binding as per similar case of Lot-TT-4 (Power House works)	A Similar case is being contested by company for Lot-TT-4 and decision of Lot-TT-4 will be binding for this case. In case of Lot TT-4 works, Hon'ble District Court Faridabad on dated 26.03.14 set -aside the Arbitration award dated 22.08.2010 . Contractor filed the case in High Court of Punjab and Hayana at Chandigarh.The case has been awarded by the High Court on 29.03.16 in favour of contractor. Now SLP is filed by NHPC in Supreme Court of India. In case of Lot TT4 Last date of hearing was on 11.12.2018. Still no listing date is provided by the apex court. Presently the case is sub-judice at Supreme Court of India. As the probable outflow is less likely to happen no provision is made in the books of accounts.The claim amount includes interest upto March 2019 @ 12 % p.a.
8(i)		Payment witheld on account of Foreign exchange variation	Jai Prakash Associates Ltd (Lot-TT4,PH works)	Others	22,06,161	49,20,646	2,64,739	-	51,85,385	-	-	-	-	49,20,646	51,85,385	-	-	Decision will be binding as per similar case of Lot-TT-2 (Dam works)	M/s JAL has agreed that the decision of Arbitral Tribunal in respect of identical disputes under contract package Lot TT2 will be acceptable in the claim of Lot TT4. In the case of Lot TT2, the claim was awarded in f/o M/s JAL on dated 29.10.14. After award of AT, the case was sub-judice at District court , Fandabad. Later case was transfered to Special Commercial Court ,Gurugram. Then the case disposed off by Special Commercial Court, Gurugram on 19.03.2018 on the point of jurisdiction without discussion the merit of the case. Again the case was transferred from High Court of Punjab & Haryana to special Commercial Court, Gurugram. Thereafter, Special Commercial Court, Gurugram has dismissed the petition filed by the NHPC u/s 34 on 25.01.2019 and upheld the decision of Tribunal. In responce, NHPC has filed the petition in High Court of Punjab & Haryana, Chandigarh in the last week of March-2019. Hearing date is to be fixed by the court. NHPC contest the case on the ground that the claim is non tenable as per Contractual provision. As the probable outflow is less likely to happen no provision is made in the books of accounts.The claim amount includes interest upto March 2019 @ 12 % p.a.
8(ii)		Return of recovery on account of non use of coupler	Jai Prakash Associates Ltd (Lot-TT4,PH works)	Others	35,00,000	62,75,014	3,60,000	-	66,35,014	-	-	-	-	62,75,014	66,35,014	-	-		
		SUB TOTAL			57821,34,121	41895,31,910	2623,62,928	-	44518,94,839	-	-	-	-	41895,31,910	44518,94,839	-	-		

LODHA & CO. Chartered Accountants KOLKATA

838

NHPC LIMITED FARIDABAD

b) CASES UNDER ARBITRATION/ADJUDICATION.

9		Payment on account of unrealised cost due to reduced progress of work	Jai Prakash Associates Ltd.(Lot-TT2-Dam works)	Others	10461,06,353	18517,17,754	929,55,162	-	19446,72,916	-	-	-	-	18517,17,754	19446,72,916	-	-	The claim is not tenable as per Contractual provision. Hence the case is beeing contested by the Management	The claim has been lodged by Contractor amounting to Rs 77.46 Crores (Principal) + Rs. 27.15 Crore (Interest). NHPC context the case on the ground that the claim is non tenable as per Contractual provision.Written synopsis submitted by NHPC. Hearing have been concluded in this matter. AT is holding internal meetings for award. Last date of meeting on 15.03.2019 was cancelled by AT. Next date of meeting is fixed on 21-23.05.2019 (03 days). As the probable outflow is less likely to happen no provision is made in the books of accounts.The claim amount includes interest upto March 2019 @ 12 % p.a.
10		Claim on account of unrealised cost due to reduced progress of work	Jai Prakash Associates Ltd.(Lot-TT4,PH works)	Others	2403,78,065	4522,69,028	227,02,603	-	4749,71,631	-	-	-	-	4522,69,028	4749,71,631	-	-	The claim is not tenable as per Contractual provision. Hence the case is beeing contested by the Management	The claim has been lodged by Contractor amounting to Rs 18.92 Crores (Principal) + Rs. 5.12 Crore (Interest). NHPC context the case on the ground that the claim is non tenable as per Contractual provision.The case is under arbitration. Written synopsis has been submitted by both the parties on 30.04.2018. AT is holding internal meetings for award. Last date of internal meeting were on 27 & 28.03.2019. As per AT Arbitral Award may be published in the 1st week of May 2019. As the probable outflow is less likely to happen no provision is made in the books of accounts. The claim amount includes interest upto March 2019 @ 12 % p.a.
11		Claim for Price adjustment beyond 20% celling	M/s Texmaco Rail Engineering Ltd. (Lot-TT5 HM works)	Others	855,87,752	854,95,916	39,57,308	-	894,53,224	-	-	-	-	854,95,916	894,53,224	-	-	The claim is not tenable as per Contractual provision.	Adjudicator awarded the case on 29.07.2016 amounting to Rs 4.95 Crores (Principal) + Rs.2.88 Crore (Interest) in favour of contractor. Power Station is of the view that the order given by the Adjudicator is against the Contract Agreement. Competent Authority has accorded approval for settlement the case through DAC and executing a supplimentary Agreement for modification in GCC regarding Arbitratot. As such Supplimentary Agreement has been executed between NHPC Ltd & M/s TREL on 08.02.2018. The case is under process for arbitration. As the probable outflow is less likely to happen no provision is made in the books of accounts.The claim amount includes interest upto March 2019 @ 8% p.a.

LODHA & CO. KOLKATA Chartered Accountants

NHPC LIMITED FARIDABAD

839

12(i)		Claim for Extra labour deployed at site	M/s Prem Power Construction Pvt Ltd	Others	3530,44,598	5756,92,699	257,32,228	-	6014,24,927	-	-	-	-	5756,92,699	6014,24,927	-	-	The clain is not tenable due to time bar.Hence the case is beeing contested by the Management	The claim has been lodged by Contractor amounting to Rs 34.87 Crores (Principal) + Rs. 50.52 Crore (Interest). NHPC rejected the claim stating that the claim are allegedly time barred by virtue of clause 50 and 50.4 of GCC. The case is in Arbitation.Written synopsis was submitted by NHPC before arbitrator in the month of Aug 2018. As the probable outflow is less likely to happen no provision is made in the books of accounts.The claim amount includes interest upto Dec 2018 @ 18% p.a.
12(ii)		Claim forExtra Transportation cost due to extra ordinary heavy rains in September 2000 and consequent weakening of roads and restriction imposed by Army due to enhanced terrorist activities in upper Assam adjacent to central Bhutan	M/s Prem Power Construction Pvt Ltd	Others	46,52,742	79,13,131	3,53,700	-	82,66,831	-	-	-	-	79,13,131	82,66,831	-	-		
12(iii)		Claim for Extension of PBG of Rupees 1.55 crore for 6 months beyond warranty period due to NHPC commitment with Royal Govt of Bhutan	M/s Prem Power Construction Pvt Ltd	Others	14,92,867	24,34,346	1,08,810	-	25,43,156	-	-	-	-	24,34,346	25,43,156	-	-		
12(iv)		Claim for Cost & Hire charges of Tools & plants used by NHPC during their maintenance contract with RGB	M/s Prem Power Construction Pvt Ltd	Others	144,08,493	250,45,877	12,29,400	-	262,75,277	-	-	-	-	250,45,877	262,75,277	-	-		
12(v)		Claim on account of additional cost of immegration fees for additional work force deployed at site	M/s Prem Power Construction Pvt Ltd	Others	32,66,865	53,30,753	2,36,219	-	55,66,972	-	-	-	-	53,30,753	55,66,972	-	-		
12(vi)		Claim on account of actual work done but less paid by the NHPC	M/s Prem Power Construction Pvt Ltd	Others	4355,58,804	7102,44,611	317,46,409	-	7419,91,020	-	-	-	-	7102,44,611	7419,91,020	-	-		
12(vii)		Claim on account of using towers which were property of PPCL	M/s Prem Power Construction Pvt Ltd	Others	148,60,426	258,31,459	12,67,961	-	270,99,420	-	-	-	-	258,31,459	270,99,420	-	-		
12(viii)		Claim on account of Towers supplied to Bhutan Power Corporation by NHPC	M/s Prem Power Construction Pvt Ltd	Others	130,26,733	226,44,002	11,11,502	-	237,55,504	-	-	-	-	226,44,002	237,55,504	-	-		
12(ix)		Claim on account of Balance payment of Security Deposit	M/s Prem Power Construction Pvt Ltd	Others	133,44,889	217,60,863	9,72,664	-	227,33,527	-	-	-	-	217,60,863	227,33,527	-	-		
		SUB TOTAL			22259,48,587	37863,80,439	1823,73,956	-	39687,54,405	-	-	-	-	37863,80,439	39687,54,405	-	-		

NHPC LIMITED FARIDABAD

LODHA & CO. KOLKATA Chartered Accountants

840

c)	CASES UNDER EXAMINATION BY THE																		
	SUB TOTAL					0	-	-	-	-	-	-							
	SUB TOTAL- CAPITAL WORKS			80080,82,708	79759,12,349	4447,36,895	-	84206,49,244	-	-	-	-	79759,12,349	84206,49,244	-	-			
B	LAND COMPENSATION CASES																		
13	Claim for compensation for Houses,Land and Standing Properties on account of Displacement of affected persons Lum , Sangtok,Block Lower Dzngu and Tarlek Block, North SIKKIM	District Collectorate, Mangan North Sikkim	State Govt. departments	679,78,277	679,78,277	0	679,78,277	-	-	-	-	-	679,78,277	-	679,78,277	-			Acquition of land would lead to R&R issues. BOD approved on 24.04.18 and payment released to State Govt on 27.04.2018. Mutation of the land in favour of NHPCLtd is done in June 2018.
14	The petitioner has filed writ pettition no WP(C) 65/2017 for the assessment of compensation as per provisions of LARR Act 2013	Sh. Janga Bahadur Chettri VS. NHPC & others+	Others	1082,01,083	1082,01,083	0	-	1082,01,083	-	-	-	-	1082,01,083	1082,01,083	-	-	The petitioner has filed a writ petition under Article 226 of the Constitution of India before Hon'ble Court of judicature at Gangtok for assessment of compensation as per the provisions of the Land Acquisition, Rehabilitation and Resettlement Act, 2013. However, NHPC Limited already released the assessed amount to the Petitioner through District Collector, East Sikkim, Gangtok in terms of Land Acquisition Act, 1984	A notice for appearance before the Hon'ble Court on 23.02.2018 has been served to the Power Station. The matter has been discussed with the empanelled Advocate Sh. A. K. Upadhyaya. Appropriate reply of the petition has been filed on dated 15.03.2018. Last date of hearing fixed on 21.08.18 was defferred and no fresh date is fixed.
	SUB TOTAL- LAND COMPENSATION CASES			1761,79,360	1761,79,360	-	679,78,277	1082,01,083	-	-	-	-	1761,79,360	1082,01,083	679,78,277	-			
C	Disputed Tax Matters																		
	SUB TOTAL- Disputed Tax Matters (C)			-	-	-	-	-	-				-	-	-	-			
D	Others Cases																		
15	Claim for compensation for the injuries sustained by workman employed by M/S. Soma Enterprises, a contractor of NHPC. The alleged accident took place during holiday and inspite of that the contractor pay Rs 2 lacs to the applicant on humanitation grounds.	K. Prabhakaran Nair VS. NHPC & others	Others	3,98,101	3,98,101	8,08,467	-	12,06,568	-	-	-	-	12,06,568	12,06,568	-	-	The petition is not maintainable against Respondant No 1 i.e NHPC Limited as the claimant was not a workman under Respondant No 1. Further, the claim suffers from misjoinder of parties and barred by the law of limitation and has been filed in wrong jurisdiction.	Matter was at W.C. Commissioner, Kolkata.The matter was fixed for evidence on behalf of NHPC Ltd before learned court on date of hearing i.e 22.03.2018. Last date of Hearing was 27.12.2018 and the Judgement was pronounced on the same day in favour of applicant and ordered "The applicant is entitled to get Rs. 3,98,076/- only as comensation with 12% interest p.a. after one month from the date of accident till payment from the OP No. 1 Company." In compliance to the court order, NHPC has deposited the total compensation amounting to Rs. 12,00,597/- on 15.02.2019 with Commissioner, Employee Compensation, Kolkata inclusive of interest @ 12% p.a. after one month from the date of accident till payment date (i.e. from 28.04.2012 to 14.02.2019). Later, the case was filed by NHPC in Kolkata Hogh Court on 25.02.2019. However the interest is updated upto March 2019.
	SUB TOTAL- OTHER CASES (D)			3,98,101	3,98,101	8,08,467	-	12,06,568	-	-	-	-	12,06,568	12,06,568	-	-			
	GRAND TOTAL (A+B+C+D)			81846,60,169	81524,89,810	4455,45,362	679,78,277	85300,56,895	0	0	0	0	81532,98,277	85300,56,895	679,78,277	0			

LODHA & CO. KOLKATA Chartered Accountants

NHPC LIMITED FARIDABAD

उप महाप्रबंधक (वित्त)
Dy. General Manager (Fin)
तीस्ता-V पावर स्टेशन

841

महाप्रबंधक (प्रभारी) / General Manager (I/c)
एनएचपीसी लिमिटेड / NHPC Limited
तीस्ता-V पावर स्टेशन / Teesta-V Power Station
बालटार पूर्वी सिक्किम / Balutar East Sikkim

Annexure-VII (B)

Name of the unit: Teesta V Power Station, Balutar, sikkim

DETAILS OF CONTINGENT ASSETS AS ON 31.03.2019

Amount in Rupees

Sr. No.	Particulars	Name of Party/Work	Opening Amount of claim as on 01.04.2018	Addition of claims during the period on account of new claims/updation of old claims	Settlement/ Adjustments during the period	Closing balance of claom as on 31.03.2019	Up to date Amount of claim where inflow is probable disclosed as Contingent asset	Amount of claim where no Probability of inflow -(not disclosed as contingent asset)	Total	Present Status
	1	2	3	4	5	(3+4-5)=6	7	8	(7+8)=9 (figure in clourmn 6 & 9 must be equal)	10
A.	COUNTER CLAIMS LODGED BY THE COMPANY									
1										
2										
	SUB TOTAL- (A)		0	0	0	0	0	0	0	
B.	Surcharge billed on debtors									
	SUB TOTAL- (B)		0	0	0	0	0	0	0	
C	Revenue to the extent not recognised in respect of power stations									
	SUB TOTAL- (C)		0	0	0	0	0	0	0	
D	BUSINESS INTRUPTION LOSSES		0	0	0	0	0	0	0	
E	Other Cases- (if any)-specify									
1	Claims for expenses & delayes incurred due to unforseen physical condition	Gammon India Ltd. (Lot-3 Tunnel works)	0	38106135	0	38106135	38106135	0	38106135	Arbitration Tribunal awarded the claim on 01.06.16 amounting to Rs 51.63 Crores (Principal) + Rs. 48.56 Crore (Interest) in favour of contractor . After award of AT, the case was sub-judice at District court , Faridabad. Later case was transfered to Special Commercial Court, Gurugram. Then the case disposed off by Special Commercial Court, Gurugram on 20.03.2018 on the point of jurisdiction without discussion the merit of the case. Again the case was transferred from High Court of Punjab & Haryana to special Commercial Court, Gurugram. Thereafter, Special Commercial Court,Gurugram has dismissed the petition filed by the NHPC u/s 34 on 25.01.2019 and upheld the decision of Tribunal. In responce, NHPC has filed the petition and appeal for stay against the judgement of Lower Court in High Court of Punjab & Haryana, Chandigarh on 25.03.2019. On 02.04.2019, High Court has granted the stay upto 15.05.2019 on the decision of Lower Court. Earlier the Board Agenda Note was put up to the BOD on 285th meeting held on 29.06.15 regarding ammicable settlement and the agenda was withdrawn as per decision of BOD. In Board Agenda Note, COD has recommended as full & final payment in the instant claim of Rs 9.33 crore as principal component. An amount of 73.86 Crore has been paid on 10/11.10.2018 and Rs. 7.46 Crore on 30.01.2019 totalling to Rs. 81.33 Crores (including interest) i.e. 75% of claim appearing on 30.09.2017 to M/s GECPL as per directive of NITI Aayog.The same is booked under Advance to contractor. As per Point 3.3 & 3.4 of Escrow Account Agreement Accrued Interest on deposit is updated upto March 2019. (As the rate of interest has not mentioned it is taken @12% as per Arbitration Award)
2										
3										
	SUB TOTAL- OTHER CASES (E)		0	38106135	0	38106135	38106135	0	38106135	
	GRAND TOTAL (A+B+C+D+E)		0	38106135	0	38106135	38106135	0	38106135	

उप महाप्रबंधक (वित्त) 842 महाप्रबंधक (प्रभारी) / General Manager (I/c)

Dy. General M... एनएचपीसी लिमिटेड / NHPC Limited

Annexure-I

NAME OF UNIT: Teesta-V Power Station

Model for disclosure of fair value under Note 33(1B)

Model for Calculation of Fair value of Retention Money for Disclosure

Retention Money	**31.03.2019**
Outstanding non-current Undiscounted Amount	12,01,205
Fair Value- Non Current portion	957234
Discount Rate for fair value disclosure	**8.04%**

Statement of cash outFlow and Present value for Disclosure

Date of refund	**Amount Refunded**	**Fair Value**
		8.04%
31-Mar-19	**0**	**957234**
20-May-20	0	
31-Oct-20	0	
31-Dec-20	0	
31-Mar-21	0	
28-Feb-22	1174535	
31-Dec-22	26670	
	1201205	**957234**

Note:

1. Only non current portion (undiscounted amount) of security deposit shall be fair valued.
2. Amount computed using above discount rates shall be presented under Note No. 33 (1)(B)(c) in fair value column.
3. Discount rate given in the above format shall only be used for computation of fair vaue of security deposit/Retention Money for disclosure purpose.
4. Amount shown above are only for illustrative purpose.

LODHA & CO. KOLKATA Chartered Accountants

NHPC LIMITED FARIDABAD

Annexure-VI

Name of Unit :

Reporting of Events Occuring After Balance Sheet Date

S.No	Particulars of the Events	Accounting Entry to be passed after Balance Sheet		Change in Disclosures after Balance Sheet		
		Head of Account	Amount	Note No.	Earlier Disclosure	Revised Disclosure
	Nil					

(HOF)

(HOD)

महाप्रबंधक (प्रभारी) / General Manager (I/c)
एनएचपीसी लिमिटेड / NHPC Limited
तीस्ता–V पावर स्टेशन / Teesta-V Power Station
बालूटार, पूर्वी सिक्किम / Balutar, East Sikkim

NHPC LIMITED FARIDABAD

LODHA & CO. KOLKATA Chartered Accountants

844

ANNEXURE-VIII

Party wise summary of Transactions and Balances with Related Parties As on 31.03.2019

Location Code: 111

Location Name : TEESTA V POWER STATION

(Amount in Rs.)

1. Transactions with Government that has control over company (NHPC)						
S.No	Nature of transaction	Party Name	Transaction amount		Outstanding Balances	
			For the Period ended on 31.03.2019	For the Period ended on 31.03.2018	(Amount Payable by NHPC)As at 31.03.2019	(Amount Receivable by NHPC)As at 31.03.2019
1	Services received by the Company (NHPC)	PAYABLES				
		CBIP	1095799	943846	0	
		CPRI	943992	2761733	65614	
		DEPT OF TELECOM	557125	557125	0	
		BIS	0	99120	0	
		DG,NTH	0	577264	8496	
		ELECTRONIC TEST AND DEVELOPMENT CENTRE	0	0	128446	
		PF COMMISSIONER, SLG	516662	360584	0	
	Total:- A:		**3113578**	**5299672**	**202556**	**0**
		RECEIVABLES				
		BIS	297360	0	0	
		DG, NATIONAL TEST HOUSE	0	0		0
		NCCBM, BALLABHGARH	0			
	Total:-B:		**297360**	**0**	**0**	**0**
	Grand Total: A+B:		**3410938**	**5299672**	**202556**	**0**
2	Services Provided by the Company	**Receivables**				
		RDAT, KOLKATA	11012	0	0	11012
	Total		**11012**	**0**	**0**	**11012**
3	Sale of goods/Inventory	MEA				
		.....				
		.....				
	Total		**0**	**0**	**0**	**0**
4	Purchase of Goods (Consumables, inventory item like steel, POL,consumable spares etc.)	.....				
		.....				
	Total		**0**	**0**	**0**	**0**
5	Purchase of assets/property (purchase of spares classified as PPE, payments towards capital works	.....				
		.....				
	Total		**3421950**	**5299672**	**202556**	**11012**

NHPC LIMITED FARIDABAD

LODHA & CO. KOLKATA Chartered Accountants

845

2. Transactions with Other entities Controlled by the Central Govermennt e.g.Transactions with CPSUs

S.No	Nature of transaction	Party Name	Transaction amount		Outstanding Balances	
			For the Period ended on 31.03.2019	For the Period ended on 31.03.2018	(Amount Payable by NHPC)As at 31.03.2019	(Amount Receivable by NHPC)As at 31.03.2019
1	Purchase of assets/property (purchase of spares classified as PPE, payments towards capital works accounted in CWIP etc	BHEL (PAYABLE)	2589745	49546143	0	0
		BHEL (RECEIVABLE)	0	1600000	0	0
		.....				
	Total		**2589745**	**51146143**	**0**	**0**
2	Purchase of Goods (Consumables, inventory item like steel, POL,consumable spares etc.)	IOCL (PAYABLE)	5905657	1282810	924500	
		IOCL (RECEIVABLE)	7803285	6213504		1887612
		.....				
	Total		**13708942**	**7496314**	**924500**	**1887612**
3	Services Received by the Company	BSNL (PAYABLE)	7266717	2568752	2064621	
		BSNL (RECEIVABLE)	1510446			0
		PGCIL (PAYABLE)	1052268	1156670	0	
		POSCO (PAYABLE)	5805589	4114703	281879	
		THE ORIENTAL INSURANCE CO LTD (PAYABLE)	313337	167363		0
		NATIONAL INSURANCE CO LTD		0		0
		NEW INDIA ASSURANCE CO LTD (PAYABLE)	128292	104705274		
		NEW INDIA ASSURANCE CO LTD (RECEIVABLE)	80721407	0		13808256
		KENDRIYA VIDYALAYA (PAYABLE)	0	0	0	
		KENDRIYA VIDYALAYA (RECEIVABLE)	28204498	26153000		1539044
	Total		**125002554**	**138865762**	**2346500**	**15347300**
4	Services Provided by the Company					
	Total		**0**	**0**	**0**	**0**
5	Sale of goods/Inventory					
	Total		**0**	**0**	**0**	**0**
6	Sale of Asset/property					
	Total		**0**	**0**	**0**	**0**
7	Settlement Amount received by the Company against Insurance Claim					
	Total		**0**	**0**	**0**	**0**
	Total		**141301241**	**197508219**	**3271000**	**17234912**

LODHA & CO. Chartered Accountants KOLKATA

NHPC LIMITED FARIDABAD

(HOF)

846

Annexure-IX

Name of Unit: Teesta-V Power Station

Provisions made against assets during the period ended on 31/03/2019

Status of Provisions made against assets during the year for inclusion in the agenda note for information of the Board is as under:

Account Code	Nature	Amount Provided for (Rs.)	Amount Transferred to Expenditure Attributable to Construction (EAC) (Rs.)	Net Amount charged to P&L (Rs.)	Reasons and Justification for creation of Provision	Current Status
(i)	(ii)	(iii)	(iv)	(v)=(iii)-(iv)	(vi)	(vii)
95-05-XX	Bad and doubtful debts provided	Nil	Nil	Nil	Nil	Nil
95-06-01	Bad and doubtful advancesprovided for	Nil	Nil	Nil	Nil	Nil
95-06-02	Bad and doubtful deposits provided for	Nil	Nil	Nil	Nil	Nil
95-07-01	Bad and doubtful claims/interest provided	Nil	Nil	Nil	Nil	Nil
95-07-03	Doubtful Interest Provided for	Nil	Nil	Nil	Nil	Nil
92-33-03	Provision for obsolescence in stores	Nil	Nil	Nil	Nil	Nil
92-33-04	Provision for other losses of stores	Nil	Nil	Nil	Nil	Nil
95-08-01	Shortage in store & spares provided	Nil	Nil	Nil	Nil	Nil
95-11-01	Provision against diminution in the value of investment	Nil	Nil	Nil	Nil	Nil
95-12-01	Project expenses provided for	Nil	Nil	Nil	Nil	Nil
95-13-01	Loss on fixed assets provided for	Nil	Nil	Nil	Nil	Nil
95-13-02	Loss on store provided for	Nil	Nil	Nil	Nil	Nil

NHPC LIMITED FARIDABAD

847

LODHA & CO. KOLKATA Chartered Accountants

Annexure-XV

Name of Regional Office/Liiaison Office: Regional Office Siligiri

Detail of Regional Office Management Expenses allocated to Units during the Period ended on 31.03.2019

Location Code	Unit name	OTHER INCOME	GEN., ADMN & OTHER EXPENSES	EMPLOYEES' REMUNERATION & BENEFITS	DEPRECIATION	FINANCE CHARGES	PROVISION	Total
103	SALAL							0
106	URI - I							0
116	URI - II							0
109	DULHASTI							0
113	SEWA-II							0
121	NIMMO BAZGO							0
122	CHUTAK							0
101	BAIRASIUL							0
105	CHAMERA-I							0
108	CHAMERA-II							0
117	CHAMERA-III							0
119	PARBATI-III							0
104	TANAKPUR							0
110	DHAULIGANGA-I							0
102	LOKTAK							0
107	RANGIT							0
111	TEESTA-V	-619457	27319512	111117499	2229511	0	0	140047065
114	TLDP-III							0
120	KISHANGANGA							0
112	PARBATI -II							0
118	TLDP-IV							0
115	SLP							0
160	50MW Solar Project, Tamilnadu							0
129	DIBANG							0
152	TAWANG							0
125	KOTLIBHEL 1A							0
157	KOTLIBHEL 1B & II							0
139	Dhl Intermediate							0
130	TEESTA-IV							0
608	WPPJ							0
508	BRRP							0
510	RE-PATNA							0
526	RE-CELL							0
	TOTAL	-619457	27319512	111117499	2229511	0	0	140047065

Note: Amount of allocation should be exclusive of GST on allocation if any, charged by transferring unit .

NHPC LIMITED FARIDABAD

LODHA & CO. KOLKATA Chartered Accountants

848

Annexure -XVI

Name of Unit: Teesta-V Power Station

(Amount in Rs.)

Statement of Capital Work In Progress (only Road & Bridge, Building (Excluding Power House Building), Railway Siding etc. as on 31.03.2019

1	2	3	4	5	6
Sl. No.	Head of account (HOA)	Name of the contract under which work is being executed	Amount (Rs)	Scheduled date of completion as per contract.	Reason for non-capitalisation
	4302XX	Nil			
	4303XX				
	4305XX				
	4309XX				
	4312XX				

Total of column no (4) shall tally with balances of HOA as per trial balance relating to CWIP heads except major works.

It is certified that all the 'Infrastructure Works' which have been completed and ready to intended use have been capitalized and 'Infrastructure Works' for the amount shown in column (4) as above are still under progress.

Signature
Head of Finance

LODHA & CO. Chartered Accountants KOLKATA

Signature
Head of Project/Power Station/Unit
महाप्रबंधक (प्रभारी) / General Manager (I/c)
एनएचपीसी लिमिटेड / NHPC Limited
तीस्ता–V पावर स्टेशन / Teesta-V Power Station
बालूटार, पूर्वी सिक्किम / Balutar, East Sikkim

NHPC LIMITED FARIDABAD

Annexure -XVII

Name of Unit: Teesta-V Power Station

(Amount in Rs.)

Statement of Unadjusted advances (excluding mobilisation advances/ advance against material/ machineries given to parties/Govt. Deptt as on 31.03.2019.

1	2	3	4	5	6	7	8	9
Sl. No.	Head of account (HOA)	Name of Department /party to whom advance is given	Purpose	Date of giving advance	Amount of Advance (Rs)	Amount adjusted/ provided (Rs)	Balance outstanding (Rs)	Reason for non-adjustment/ Provision
1	660403	INDIAN OIL CORPORATION LIMITED	Supply of HSD	20-03-2019	593159	590671	2488	Adjustment will be made in next Bill
2	660403	INDIAN OIL CORPORATION LIMITED	Supply of Lubricant	04-12-2018	937474	0	937474	Supply yet to be received
	660403	INDIAN OIL CORPORATION LIMITED	Supply of Lubricant	26-03-2019	947650	0	947650	Supply yet to be received
3	660403	TOSHIBA INDIA PVT. LTD.	Supply of HSD	28-02-2019	144700	0	144700	Advance released for 10% of the cost of Goods against supply of Synchoning Reley & Potential Transfer for Gererating Units.
4	660407	SECRETARY POWER, GOVT. OF SIKKIM	Work of "Renovation of 66 KV NHPC bay along with associated pannel at URHP, East Sikkim", executed by Deposit work basis.	10-06-2016	4727421	3072824	1654597	EIC certificate that 65 % work has been completed as on 31.03.2018 . Energy & Power Department, Govt of Sikkim submitted status report as " the work is halted due to the objection raised by the public of the locality regarding certain land issue.However Power Department is in full procedd of settlement of the dispute and further remaining work shall be executed after due settlement of the disputes at the earliest."
		TOTAL					3686909	

Total of column no (8) shall tally with balances of HOA as per trial balance relating to Advance to contractor/supplier/Government Department etc.

It is certified that all the advances to contractor/parties have been adjusted in the accounts to the extent works/services performed upto the balance sheet date.

Signature
Head of Finance

LODHA & CO. KOLKATA Chartered Accountants

NHPC LIMITED FARIDABAD

850

Signature
Head of Project/Power Station/Unit

महाप्रबंधक (प्रभारी) / General Manager (I/c)
एनएचपीसी लिमिटेड / NHPC Limited
तीस्ता-V पावर स्टेशन / Teesta-V Power Station
बालूटार, पूर्वी सिक्किम / Balutar, East Sikkim

Annexure: XI

Management's Responsibility Statement for preparation of Director'sResponsibility Statement

This is to certify that the Annual Accounts of Teesta-V Power Station for the financial year 2018-19 have been prepared keeping in view the provisions of section 134(3) of the Companies Act, 2013 relating to Director's Responsibility Statement i.e.,

i) that in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures.

ii) that the management has selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period.

iii) that the proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities has been taken.

iv) that the accounts are prepared on going concern basis.

v) that management had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.

vi) that the management had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

महाप्रबंधक (प्रभारी) / General Manager (I/c)
एनएचपीसी लिमिटेड / NHPC Limited
तीस्ता-V पॉवर स्टेशन / Teesta-V Power Station
बालूटार, पूर्वी सिक्किम / Balutar, East Sikkim

Signature of Head of Region / Project / Unit / Division

Signature of Head of Finance

Place: Balutar
Date: 27th April 2019

LODHA & CO ★ KOLKATA ★ Chartered Accountants

NHPC LIMITED ★ FARIDABAD ★

851

NHPC Limited
(A Govt. Of India Enterprise)

Unit: TEESTA-V POWER STATION
Address: NHPC Limited,TEESTA-V POWER STATION,Balutar, P.O. SINGTAM,EAST SIKKIM SIKKIM-737 134
Year : 2018
From Period: April 2018
To Period: March 2019

TRIAL BALANCE

ACCOUNT	ACCOUNT DESC	OPENING BALANCE		PERIOD BALANCE		CLOSING BALANCE	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
140101	FUNDS FROM CORPORATE OFFICE		15,640,739,879				15,640,739,879
150101	DEBIT/CREDIT ADVICES-CORPORATE OFFICE			267,022,060	802,469,118		535,447,058
150102	CHEQUE PAID ACCOUNT				313,532,187		313,532,187
150106	COMMERCIAL DEBIT/CREDIT ADVICES-CORPORATE OFFICE			7,462,279,976	782,036,218	6,680,243,758	
150108	CENTRALISED VENDOR PAYMENT ACCOUNT			18,819,666	1,361,767,901		1,342,948,235
150109	CEN EMPOLYEE PAYMENT ADV -CORPORATE OFFICE			7,805,658	511,320,006		503,514,348
150120	CHEQUE COLLECTED ACCOUNT			32,244,778		32,244,778	
151001	DEBIT/CREDIT ADVICES-REGIONAL OFFICE, ITANAGAR				158,915		158,915
151301	DEBIT/CREDIT ADVICES-REGION-SILLIGURI			25,084	153,126,108		153,101,024
152201	DEBIT/CREDIT ADVICES-LOKTAK POWER STATION			119,764	1,272	118,492	
152401	DEBIT/CREDIT ADVICES-TANAKPUR POWER STATION				24,368		24,368
152601	DEBIT/CREDIT ADVICES-URI STAGE-I POWER STATION			541,370	4,652	536,718	
152701	DEBIT/CREDIT ADVICES RANGIT POWER STATION			4,802,391	670	4,801,721	
152901	DEBIT/CREDIT ADVICES-DULHASTI POWER STATION			2,400	197,611		195,211
153001	DEBIT/CREDIT ADVICES-DHAULIGANGA-I POWER STATION			391,713		391,713	
153201	DEBIT/CREDIT ADVICES-PARBATI-II PROJECT				6,751		6,751
153401	DEBIT/CREDIT ADVICES-SEWA-II PROJECT			351	4,654		4,303
153701	DEBIT/CREDIT ADVICES-URI-II PROJECT			320,821	2,080	318,741	
153801	DEBIT/CREDIT ADVICES-KISHANGANGA PROJECT			6,231		6,231	
154101	DEBIT/CREDIT ADVICES-NIMMO BAZGO POWER STATION			1,320		1,320	
154201	DEBIT/CREDIT ADVICES-CHUTAK POWER STATION			178,746	3,625	175,121	
154501	DEBIT/CREDIT ADVICES-TEESTA LOW DAM IV PROJECT			653		653	
154701	DEBIT/CREDIT ADVICES-SUBANSIRI LOWER PROJECT			7,670	110,873		103,203
156201	DEBIT/CREDIT ADVICES-'TEESTA-IV' PROJECT			1,000,719		1,000,719	
310101	EARNEST MONEY DEPOSIT		1,260,000	11,242,518	14,653,518		4,671,000
310201	SUNDRY CREDITORS-CAPITAL WORKS-INDIAN CURRENCY		4,766,138	9,440,871	6,089,211		1,414,478

LODHA & CO. Chartered Accountants KOLKATA

NHPC LIMITED FARIDABAD

852

ANNEX-XIV

एन एच पी सी लिमिटेड
(भारत सरकार का उद्यम)

NHPC Limited
(A Government of India Enterprise)

संदर्भ सं./Ref. No. NH/Comml/Tariff/315/2014/1113

फोन/Phone :
दिनांक/Date : 29.04.2014

क. वि. वि. आयोग
दिनांक 30/4/2014
प्राप्त हुआ

The Secretary,
Central Electricity Regulatory Commission,
3rd & 4th Floor, Chanderlok Building, 36,
Janpath, New Delhi – 110 001.

Sub.: Payment of yearly installment of filing fees for tariff petitions of 18 power stations of NHPC Limited for the tariff period 2014-19.

Sir,

We are in process of filing tariff petitions for our 18 projects. The requisite filing fee for the financial year 2014-15 has been paid by us through RTGS/NEFT as detailed below:

Sl. No.	Name of Project	Installed Capacity (MW)	Petition No.	Filing fee @ ₹4400/MW/Annum for FY 2014-15	UTR No.
1	Parbati-III	520	Yet to be filed	22,88,000	SBIN814118286640
2	Uri-II	240	Yet to be filed	10,56,000	SBIN814118286543
3	Nimoo Bazgo	45	Yet to be filed	1,98,000	SBIN714118978586
4	TLDP-III	132	Yet to be filed	5,80,800	SBIN814118294515
5	Chutak	44	Yet to be filed	1,93,600	SBIN814118286623
6	Chamera-III	231	Yet to be filed	10,16,400	SBIN814118294517
7	Sewa-II	120	Yet to be filed	5,28,000	SBIN814118294514
8	Teesta-V	510	Yet to be filed	22,44,000	SBIN814118286637
9	Dulhasti	390	Yet to be filed	17,16,000	SBIN814118286619
10	Dhauliganga	280	Yet to be filed	12,32,000	SBIN814118286565
11	Chamera-II	300	Yet to be filed	13,20,000	SBIN814118294436
12	Rangit	60	Yet to be filed	2,64,000	SBIN814118286782
13	Uri-I	480	Yet to be filed	21,12,000	SBIN814118286627
14	Chamera-I	540	Yet to be filed	23,76,000	SBIN814118286779
15	Tanakpur	94.2	Yet to be filed	4,14,480	SBIN814118286787
16	Salal	690	Yet to be filed	30,36,000	SBIN814118286785
17	Loktak	105	Yet to be filed	4,62,000	SBIN814118294513
18	Bairasiul	180	Yet to be filed	7,92,000	SBIN814118294516
Total filing fee to be paid for FY 2014-15				**2,18,29,280**	

Contd.2

पंजीकृत कार्यालय : एन एच पी सी ऑफिस कॉम्पलैक्स, सैक्टर–33, फरीदाबाद, हरियाणा–121 003 (भारत)
Regd. Office : NHPC Office Complex, Sector-33, Faridabad, Haryana-121 003 (INDIA)
Website : www.nhpcindia.com; E-mail : webmaster@nhpc.nic.in; Fax : 0129-2277941; EPABX No. : 0129-2278421

853

Details of remittance through RTGS/NEFT are provided in enclosed **Form–I** as per CERC (Payment of Fees) Regulations, 2012 for each project.

Kindly acknowledge receipt.

Encl.: Form–I (18 sheets).

Thanking you,

Yours sincerely,

29/4/14

(A. K. Pandey)
Chief Engineer (Comml.)
Telefax No.0129-2256558

c/c

NHPC LIMITED
FARIDABAD

854

Form-I

Sl. No.	Particulars	
1	Name of the Petitioner/Applicant	**NHPC LIMITED**
2	Address of the Petitioner/Applicant	NHPC OFFICE COMPLEX, SECTOR-33, FARIDABAD-121003 (HARYANA)
3	Subject Matter	Payment of yearly installment (i.e. for FY 2014-15) of filing fee for Tariff Petition regarding approval of generation tariff of **Teesta - V Power Station** for the period 01.04.2014 to 31.03.2019.
4	Petition No., if any	
5	Details of generation assets	
(a)	generating station/units	Teesta - V / 3 units
(b)	Capacity in MW	510 MW (3 x 170 MW)
(c)	Date of commercial operation	10.04.2008
(d)	Period for which fee paid	01.04.2014 to 31.03.2015
(e)	Amount of fee paid	₹ 22,44,000 /-
(f)	Surcharge, if any	Nil
6	Details of transmission assets	
(a)	Transmission line and sub-stations	NOT APPLICABLE
(b)	Date of commercial operation	
(c)	Period for which fee paid	
(d)	Amount of fee paid	
(e)	Surcharge, if any	
7	Fee paid for Adoption of tariff for	
(a)	Generation asset	NOT APPLICABLE
(b)	Transmission asset	
8	Application fee for licence	
(a)	Trading licence	NOT APPLICABLE
(b)	Transmission licence	
(c)	Period for which paid	
(d)	Amount of fee paid	
9	Fees paid for Miscellaneous Application	NOT APPLICABLE
10	Fees paid for Interlocutory Application	NOT APPLICABLE
11	Fee paid for Regulatory Compliance petition	NOT APPLICABLE
12	Fee paid for Review Application	NOT APPLICABLE
13	Licence fee for inter-State Trading	
(a)	Category	NOT APPLICABLE
(b)	Period	
(c)	Amount of fee paid	
(d)	Surcharge, if any	
14	Licence fee for inter-State Transmission	
(a)	Expected/Actual transmission charge	NOT APPLICABLE
(b)	Period	
(c)	Amount of fee calculated as a percentage of transmission charge.	
(d)	Surcharge, if any	
15	Annual Registration Charge for Power Exchange	
(a)	Period	NOT APPLICABLE
(b)	Amount of turnover	
(c)	Fee paid	
(d)	Surcharge, if any	
16	Details of fee remitted	
(a)	UTR No.	SBIN814118286637
(b)	Date of remittance	28.04.2014
(c)	Amount remitted	₹ 22,44,000 /-

Note : While Sl. Nos. 1 to 3 and 16 are compulsory, the rest may be filled up as applicable.

29/4/14

Signature of the authorized signatory with date

NHPC LIMITED FARIDABAD

855

358

एनएचपीसी लिमिटेड
(भारत सरकार का उद्यम)

NHPC Limited
(A Government of India Enterprise)

एक कदम स्वच्छता की ओर

फोन/Phone :

संदर्भ सं./Ref. No. NH/Comml/Tariff/315/2015/797

दिनांक/Date : 28.04.2015

28 APR 2015

The Secretary,
Central Electricity Regulatory Commission,
3rd & 4th Floor, Chanderlok Building, 36,
Janpath, New Delhi – 110 001.

Sub.: Payment of yearly installment of filing fees for tariff petitions of 18 power stations of NHPC Limited for the tariff period 2014-19-Regg.

Sir,

We have filled tariff petitions for our 17 projects and filing of tariff petition for Parbati-III project is in process. The requisite filing fee for the financial year 2015-16 has been paid by us through RTGS/NEFT as detailed below:

Sl. No.	Name of Project	Installed Capacity (MW)	Petition No.	Filing fee @ ₹4400/MW/Annum for FY 2015-16	UTR No.
1	Parbati-III	520	Yet to be filed	22,88,000	SBIN215117557088
2	Uri-II	240	250/GT/2014	10,56,000	SBIN215117557124
3	Nimoo Bazgo	45	229/GT/2014	1,98,000	SBIN215117557415
4	TLDP-III	132	248/GT/2014	5,80,800	SBIN215117557164
5	Chutak	44	252/GT/2014	1,93,600	SBIN215117557414
6	Chamera-III	231	249/GT/2014	10,16,400	SBIN215117557121
7	Sewa-II	120	251/GT/2014	5,28,000	SBIN215117557411
8	Teesta-V	510	234/GT/2014	22,44,000	SBIN215117557161
9	Dulhasti	390	231/GT/2014	17,16,000	SBIN215117557435
10	Dhauliganga	280	230/GT/2014	12,32,000	SBIN215117557131
11	Chamera-II	300	233/GT/2014	13,20,000	SBIN215117557420
12	Rangit	60	232/GT/2014	2,64,000	SBIN215117557440
13	Uri-I	480	238/GT/2014	21,12,000	SBIN215117557463
14	Chamera-I	540	237/GT/2014	23,76,000	SBIN215117557111
15	Tanakpur	94.2	226/GT/2014	4,14,480	SBIN215117557035
16	Salal	690	236/GT/2014	30,36,000	SBIN215117557156
17	Loktak	105	228/GT/2014	4,62,000	SBIN215117557416
18	Bairasiul	180	235/GT/2014	7,92,000	SBIN215117557099
Total filing fee to be paid for FY 2015-16				**2,18,29,280**	

Contd.2

पंजीकृत कार्यालय : एन एच पी सी ऑफिस कॉम्पलैक्स, सैक्टर–33, फरीदाबाद – 121003, हरियाणा
Regd. Office : NHPC Office Complex, Sector-33, Faridabad - 121 003, Haryana
CIN : L40101HR1975GOI032564; Website : www.nhpcindia.com; E-mail : webmaster@nhpc.nic.in; Fax : 0129-2277941; EPABX No. : 0129-2588110/2588500

FARIDABAD

852

357

एक कदम स्वच्छता की ओर

Continuation Sheet No. .....2.....

Details of remittance through RTGS/NEFT are indicated in enclosed **Form–I** as per CERC (Payment of Fees) Regulations, 2012.

Encl.: Form–I (18 sheets).

Thanking you,

Yours sincerely,

28/4/15

(A. K. Pandey)
Chief Engineer (Comml.)
Telefax No.0129-2256558

C/C

NHPC LIMITED FARIDABAD

857

Form-I 349

Sl. No.	Particulars	
1	Name of the Petitioner/Applicant	**NHPC LIMITED**
2	Address of the Petitioner/Applicant	NHPC OFFICE COMPLEX, SECTOR-33, FARIDABAD-121003 (HARYANA)
3	Subject Matter	Payment of yearly installment (i.e. for FY 2015-16) of filing fee for Tariff Petition regarding approval of generation tariff of **Teesta - V Power Station** for the period 01.04.2014 to 31.03.2019.
4	Petition No., if any	234/GT/2014
5	Details of generation assets	
(a)	generating station/units	Teesta - V / 3 units
(b)	Capacity in MW	510 MW (3 x 170 MW)
(c)	Date of commercial operation	10.04.2008
(d)	Period for which fee paid	01.04.2015 to 31.03.2016
(e)	Amount of fee paid	₹ 22,44,000 /-
(f)	Surcharge, if any	Nil
6	Details of transmission assets	
(a)	Transmission line and sub-stations	NOT APPLICABLE
(b)	Date of commercial operation	
(c)	Period for which fee paid	
(d)	Amount of fee paid	
(e)	Surcharge, if any	
7	Fee paid for Adoption of tariff for	
(a)	Generation asset	NOT APPLICABLE
(b)	Transmission asset	
8	Application fee for licence	
(a)	Trading licence	NOT APPLICABLE
(b)	Transmission licence	
(c)	Period for which paid	
(d)	Amount of fee paid	
9	Fees paid for Miscellaneous Application	NOT APPLICABLE
10	Fees paid for Interlocutory Application	NOT APPLICABLE
11	Fee paid for Regulatory Compliance petition	NOT APPLICABLE
12	Fee paid for Review Application	NOT APPLICABLE
13	Licence fee for inter-State Trading	
(a)	Category	NOT APPLICABLE
(b)	Period	
(c)	Amount of fee paid	
(d)	Surcharge, if any	
14	Licence fee for inter-State Transmission	
(a)	Expected/Actual transmission charge	NOT APPLICABLE
(b)	Period	
(c)	Amount of fee calculated as a percentage of transmission charge.	
(d)	Surcharge, if any	
15	Annual Registration Charge for Power Exchange	
(a)	Period	NOT APPLICABLE
(b)	Amount of turnover	
(c)	Fee paid	
(d)	Surcharge, if any	
16	Details of fee remitted	
(a)	UTR No.	SBIN215117557161
(b)	Date of remittance	27.04.2014
(c)	Amount remitted	₹ 22,44,000 /-

Note : While Sl. Nos. 1 to 3 and 16 are compulsory, the rest may be filled up as applicable.

Signature of the authorized signatory with date

NHPC LIMITED FARIDABAD

858

NHPC LIMITED

एनएचपीसी लिमिटेड
(भारत सरकार का उद्यम)
NHPC Limited
(A Government of India Enterprise)

स्वच्छ भारत
एक कदम स्वच्छता की ओर

फोन/Phone

संदर्भ सं./Ref. No. NH/Comml/Tariff/315/2016/1049 29.04.2016

केन्द्रीय विद्युत विनियामक आयोग
29 APR 2016
प्राप्त हुआ

The Secretary,
Central Electricity Regulatory Commission,
3rd & 4th Floor, Chanderlok Building,
36-Janpath, New Delhi – 110 001.

Sub.: Payment of yearly installment (FY 2016-17) of filing fees in respect of tariff petitions of 18 power stations of NHPC Limited-Regg.

Sir,

We have already filled tariff petitions for our 17 power stations and filing of tariff petition for Parbati-III power station for the period 2014-19 is in process. The requisite filing fee for the financial year **2016-17** has been paid by us through RTGS/NEFT as detailed below:

Sl. No.	Name of Project	Installed Capacity (MW)	Petition No.	Filing fee @ ₹4400/MW/Annum for FY 2016-17	UTR No.
1	Parbati-III	520	Yet to be filed	22,88,000	SBIN316119888222
2	Uri-II	240	250/GT/2014	10,56,000	SBIN316119888095
3	Nimoo Bazgo	45	229/GT/2014	1,98,000	SBIN316119888194
4	TLDP-III	132	248/GT/2014	5,80,800	SBIN316119888257
5	Chutak	44	252/GT/2014	1,93,600	SBIN316119888147
6	Chamera-III	231	249/GT/2014	10,16,400	SBIN316119888070
7	Sewa-II	120	251/GT/2014	5,28,000	SBIN316119888262
8	Teesta-V	510	234/GT/2014	22,44,000	SBIN316119888200
9	Dulhasti	390	231/GT/2014	17,16,000	SBIN316119888124
10	Dhauliganga	280	230/GT/2014	12,32,000	SBIN316119888099
11	Chamera-II	300	233/GT/2014	13,20,000	SBIN316119888121
12	Rangit	60	232/GT/2014	2,64,000	SBIN316119888209
13	Uri-I	480	238/GT/2014	21,12,000	SBIN316119888206
14	Chamera-I	540	237/GT/2014	23,76,000	SBIN316119888224
15	Tanakpur	94.2	226/GT/2014	4,14,480	SBIN316119888250
16	Salal	690	236/GT/2014	30,36,000	SBIN316119888210
17	Loktak	105	228/GT/2014	4,62,000	SBIN316119888236
18	Bairasiul	180	235/GT/2014	7,92,000	SBIN316119888215
Total filing fee to be paid for FY 2016-17				**2,18,29,280**	

Contd.2/.....

NHPC LIMITED

859

(52)

एनएचपीसी NHPC

स्वच्छ भारत
एक कदम स्वच्छता की ओर

Details of remittance through RTGS/NEFT are indicated in enclosed **Form–I** separately for 18 Power Stations as per CERC (Payment of Fees) Regulations, 2012.

Encl.: Form–I (18 sheets).

Thanking you,

Yours sincerely,

29/4/16

(Parag Saxena)
Chief Engineer (Comml.)
Telefax No.0129-2256035

O/C 29/4/16

NHPC LIMITED
FARIDABAD

860

Form-I

Sl. No.	Particulars	
1	Name of the Petitioner/Applicant	**NHPC LIMITED**
2	Address of the Petitioner/Applicant	NHPC OFFICE COMPLEX, SECTOR-33, FARIDABAD-121003 (HARYANA)
3	Subject Matter	Payment of yearly installment (i.e. for FY 2016-17) of filing fee for Tariff Petition regarding approval of generation tariff of **Teesta - V Power Station** for the period 01.04.2014 to 31.03.2019.
4	Petition No., if any	234/GT/2014
5	Details of generation assets	
(a)	generating station/units	Teesta - V / 3 units
(b)	Capacity in MW	510 MW (3 x 170 MW)
(c)	Date of commercial operation	10.04.2008
(d)	Period for which fee paid	01.04.2016 to 31.03.2017
(e)	Amount of fee paid	₹ 22,44,000 /-
(f)	Surcharge, if any	Nil
6	Details of transmission assets	
(a)	Transmission line and sub-stations	NOT APPLICABLE
(b)	Date of commercial operation	
(c)	Period for which fee paid	
(d)	Amount of fee paid	
(e)	Surcharge, if any	
7	Fee paid for Adoption of tariff for	
(a)	Generation asset	NOT APPLICABLE
(b)	Transmission asset	
8	Application fee for licence	
(a)	Trading licence	NOT APPLICABLE
(b)	Transmission licence	
(c)	Period for which paid	
(d)	Amount of fee paid	
9	Fees paid for Miscellaneous Application	NOT APPLICABLE
10	Fees paid for Interlocutory Application	NOT APPLICABLE
11	Fee paid for Regulatory Compliance petition	NOT APPLICABLE
12	Fee paid for Review Application	NOT APPLICABLE
13	Licence fee for inter-State Trading	
(a)	Category	NOT APPLICABLE
(b)	Period	
(c)	Amount of fee paid	
(d)	Surcharge, if any	
14	Licence fee for inter-State Transmission	
(a)	Expected/Actual transmission charge	NOT APPLICABLE
(b)	Period	
(c)	Amount of fee calculated as a percentage of transmission charge.	
(d)	Surcharge, if any	
15	Annual Registration Charge for Power Exchange	
(a)	Period	NOT APPLICABLE
(b)	Amount of turnover	
(c)	Fee paid	
(d)	Surcharge, if any	
16	Details of fee remitted	
(a)	UTR No.	SBIN316119888200
(b)	Date of remittance	28.04.2016
(c)	Amount remitted	₹ 22,44,000/-

Note : While Sl. Nos. 1 to 3 and 16 are compulsory, the rest may be filled up as applicable.

Signature of the authorized signatory with date 29/04/16

NHPC LIMITED FARIDABAD

881

एनएचपीसी लिमिटेड
(भारत सरकार का उद्यम)
NHPC Limited
(A Government of India Enterprise)

स्वच्छ भारत
एक कदम स्वच्छता की ओर

संदर्भ सं./Ref. No. NH/Comml/Tariff/315/2017/963

फोन/Phone :
दिनांक/Date : 28.04.2017

Secretary,
Central Electricity Regulatory Commission,
3rd & 4th Floor, Chanderlok Building,
36-Janpath,
New Delhi – 110 001.

Sub.: Payment of yearly installment (FY 2017-18) of filing fees in respect of tariff petitions of 19 power stations of NHPC Limited-Regg.

Sir,

We have submitted tariff petitions for our 19 power stations for the period 2014-19 in CERC. In compliance to Regulation 3 of CERC (Payment of Fees) Regulations, 2012, the requisite filing fee (@ ₹4400/MW) for the financial year **2017-18** works out to **₹ 2,08,02,694/-** as per the details enclosed at **Annexure-I**. We had earlier remitted filing fee in respect of our Parbati-III & TLDP-IV Power Stations based on anticipated COD of different units. However, the actual COD of units have been changed subsequently. Accordingly, the excess / shortfall in filing fee for the previous years in respect of above two power stations have also been adjusted this time. The details of computations of the same are enclosed at **Annexure-II** and **Annexure-III** for Parbati-III & TLDP-IV Power Stations respectively.

The total filing fee of **₹ 2,08,02,694/-** (Rs. Two Crore Eight Lakhs Two Thousand Six Hundred Ninety Four only) has been remitted in CERC account (A/c no. **209914801140001,** Corporation Bank, KG Marg, New Delhi) with **UTR No. SBIN317115658067** on 25.04.2017. Details of remittance through RTGS/NEFT are indicated in enclosed **Form–I (Annexure-IV)** separately for 19 Power Stations as per CERC (Payment of Fees) Regulations, 2012.

Encl.: As above.

Thanking you,

28/4/17

Yours sincerely,

28/4/17

(A K Pandey)
Chief Engineer (Comml.)
Telefax No.0129-2256558

o/c

NHPC LIMITED FARIDABAD

862

Annexure-I

Tariff Filing Fee for FY 2017-18 - NHPC Power Stations

Sl No.	Name of project	Installed Capacity (MW)	Filing Fee @ ₹ 4400/MW/annum
1	Bairasiul	180	7,92,000
2	Loktak	105	4,62,000
3	Salal	690	30,36,000
4	Tanakpur	94.2	4,14,480
5	Chamera-I	540	23,76,000
6	Uri-I	480	21,12,000
7	Rangit	60	2,64,000
8	Chamera-II	300	13,20,000
9	Dhauliganga	280	12,32,000
10	Dulhasti	390	17,16,000
11	Teesta-V	510	22,44,000
12	Sewa -II	120	5,28,000
13	Chamera-III	231	10,16,400
14	Chutak	44	1,93,600
15	TLDP-III	132	5,80,800
16	Nimoo Bazgo	45	1,98,000
17	Uri-II	240	10,56,000
18	Parbati-III *	520	5,45,359
19	TLDP-IV ^	160	7,16,055
Total (Amount in ₹)			**2,08,02,694**

Note:

* Amount of (-) ₹ 17,42,641/- has been adjusted (Ref: **Annexure-II**)

^ Amount of (+) ₹ 12,055/- has been adjusted (Ref: **Annexure-III**)

NHPC LIMITED FARIDABAD

863

Annexure-II

I. Amount based on actual COD of units - Parbati-III Power Station

Sl No.	Financial Year	Amount		
1	FY 2013-14	28,208		
2	FY 2014-15	21,84,570		
3	FY 2015-16	22,88,000		
4	FY 2016-17	22,88,000		
Total		**67,88,778**	**(A)**	

II. Amount already paid to CERC - Parbati-III Power Station

Sl No.	Financial Year	Amount	UTR No.	Date
1	FY 2013-14	16,67,419	SBINH13087359587	28.03.2013
2	FY 2014-15	22,88,000	SBIN814118286640	28.04.2014
3	FY 2015-16	22,88,000	SBIN215117557088	28.04.2015
4	FY 2016-17	22,88,000	SBIN316119888222	29.04.2016
Total		**85,31,419**	**(B)**	

III. Difference (A-B) **-17,42,641**

NHPC LIMITED FARIDABAD

864

Annexure-III

I. Amount based on actual COD of units - TLDP-IV Power Station

Sl No.	Units	Capacity (MW)	COD	Upto	No. of days (2015-16)	No. of days (2016-17)	Filing Fee @ ₹ 4400/MW
1	Unit#1	40	11.03.2016	31.03.2017	21	365	1,86,098
2	Unit#2	40	31.03.2016	31.03.2017	1	365	1,76,481
3	Unit#3	40	17.07.2016	31.03.2017		258	1,24,405
4	Unit#4	40	19.08.2016	31.03.2017		225	1,08,493
Total (Amount in ₹)							5,95,478

II. Amount already remitted in CERC alongwith petition No. 107/GT/2016 (UTR No. SBIN816180083064) 5,83,423

III. Balance amount to be paid to CERC 12,055

NHPC LIMITED FARIDABAD

865

Form-I

Sl. No.	Particulars	
1	Name of the Petitioner/Applicant	**NHPC LIMITED**
2	Address of the Petitioner/Applicant	NHPC OFFICE COMPLEX, SECTOR-33, FARIDABAD-121003 (HARYANA)
3	Subject Matter	Payment of yearly installment (i.e. for FY 2017-18) of filing fee for Tariff Petition regarding approval of generation tariff of **Teesta - V Power Station** for the period 01.04.2014 to 31.03.2019.
4	Petition No., if any	234/GT/2014
5	Details of generation assets	
(a)	generating station/units	Teesta - V / 3 units
(b)	Capacity in MW	510 MW (3 x 170 MW)
(c)	Date of commercial operation	10.04.2008
(d)	Period for which fee paid	01.04.2017 to 31.03.2018
(e)	Amount of fee paid	₹ 22,44,000 /-
(f)	Surcharge, if any	Nil
6	Details of transmission assets	
(a)	Transmission line and sub-stations	NOT APPLICABLE
(b)	Date of commercial operation	
(c)	Period for which fee paid	
(d)	Amount of fee paid	
(e)	Surcharge, if any	
7	Fee paid for Adoption of tariff for	
(a)	Generation asset	NOT APPLICABLE
(b)	Transmission asset	
8	Application fee for licence	
(a)	Trading licence	NOT APPLICABLE
(b)	Transmission licence	
(c)	Period for which paid	
(d)	Amount of fee paid	
9	Fees paid for Miscellaneous Application	NOT APPLICABLE
10	Fees paid for Interlocutory Application	NOT APPLICABLE
11	Fee paid for Regulatory Compliance petition	NOT APPLICABLE
12	Fee paid for Review Application	NOT APPLICABLE
13	Licence fee for inter-State Trading	
(a)	Category	NOT APPLICABLE
(b)	Period	
(c)	Amount of fee paid	
(d)	Surcharge, if any	
14	Licence fee for inter-State Transmission	
(a)	Expected/Actual transmission charge	NOT APPLICABLE
(b)	Period	
(c)	Amount of fee calculated as a percentage of transmission charge.	
(d)	Surcharge, if any	
15	Annual Registration Charge for Power Exchange	
(a)	Period	NOT APPLICABLE
(b)	Amount of turnover	
(c)	Fee paid	
(d)	Surcharge, if any	
16	Details of fee remitted	
(a)	UTR No.	SBIN317115658067
(b)	Date of remittance	25.04.2017
(c)	Amount remitted	₹ 22,44,000 /-

Note : While Sl. Nos. 1 to 3 and 16 are compulsory, the rest may be filled up as applicable.

Signature of the authorized signatory with date 28/4/17

NHPC LIMITED FARIDABAD

866

एनएचपीसी लिमिटेड
(भारत सरकार का उद्यम)
NHPC Limited
(A Government of India Enterprise)

स्वच्छ भारत
एक कदम स्वच्छता की ओर

फोन/Phone :

संदर्भ सं./Ref. No NH/Comml/Tariff/315/2018/785

दिनांक/Date : 27.04.2018

Secretary,
Central Electricity Regulatory Commission,
3rd & 4th Floor, Chanderlok Building,
36-Janpath,
New Delhi – 110 001.

Sub.: Payment of yearly installment (FY 2018-19) of filing fee in respect of tariff petitions of 20 power stations of NHPC Limited-Regg.

Sir,

We have submitted tariff petitions for our 20 power stations for the period 2014-19 in CERC. In compliance to Regulation 3 of CERC (Payment of Fees) Regulations, 2012, the requisite filing fee (@ ₹4400/MW) for the financial year **2018-19** works out to **₹ 2,37,83,680/-** as per the details enclosed at **Annexure-I**. We had remitted filing fee in respect of our Kishanganga HEP for FY 2017-18 (petition no. 43/GT/2018) based on anticipated COD of different units. As the COD of units are yet to be declared, the excess filing fee for the previous year has been adjusted this time (details enclosed at **Annexure-II**).

27/4/18

The total filing fee of **₹ 2,37,83,680/-** (Rs. Two Crore Thirty Seven Lakhs Eighty Three Thousand Six Hundred Eighty only) has been remitted in CERC account (A/c no. **520143000000051**, Corporation Bank, KG Marg, New Delhi) with **UTR No. SBIN718116392141** on 26.04.2018. Details of remittance through RTGS/NEFT are indicated in enclosed **Form–I (Annexure-III)** separately for 20 Power Stations as per CERC (Payment of Fees) Regulations, 2012.

Encl.: As above.

Thanking you,

Yours sincerely,

27/4/18

(A K Pandey)
Chief Engineer (Comml.)
Telefax No.0129-2256558

पंजीकृत कार्यालय : एन एच पी सी ऑफिस कॉम्पलैक्स, सैक्टर–33, फरीदाबाद – 121003, हरियाणा
Regd. Office : NHPC Office Complex, Sector-33, Faridabad - 121 003, Haryana
CIN : L40101HR1975GOI032564; Website : www.nhpcindia.com; E-mail : webmaster@nhpc.nic.in; Fax : 0129-2277941; EPABX No. : 0129-2588110/2588500

8-67

Annexure -I

Tariff Filing Fee for FY 2018-19 - NHPC Power Stations.

Sl. No.	Name of Project	Installed Capacity (MW)	Filing Fee Rs. 4400/MW/Annum
1	Bairasiul	180	792000
2	Loktak	105	462000
3	Salal	690	3036000
4	Tanakpur	94.2	414480
5	Chamera-I	540	2376000
6	Uri-I	480	2112000
7	Rangit	60	264000
8	Chamera-II	300	1320000
9	Dhauliganga	280	1232000
10	Dulhasti	390	1716000
11	Teesta-V	510	2244000
12	Sewa-II	120	528000
13	Chamera-III	231	1016400
14	Chutak	44	193600
15	TLDP-III	132	580800
16	Nimoo Bazgo	45	198000
17	Uri-II	240	1056000
18	Parbati-III	520	2288000
19	TLDP-IV	160	704000
20	Kishanganga*	330	1250400
Total (Amaount Rs.)			23783680

* Amount of Rs.201600/- has been adjusted (Ref Annexure 2)

NHPC LIMITED FARIDABAD

868

Annexure 2

Calculation of Tariff Filing Fee of Kishanganga HEP for 2018-19

Sr. No.	Description	Amount
1	Tariff Filing Fee	1452000
2	Petition Fee Paid in 2017-18 alongwith the Tariff Petition dated 18.01.2018	201600
	Net Fee to be Paid	1250400

NHPC LIMITED
FARIDABAD

869

Form-I

Sl. No.	Particulars	
1	Name of the Petitioner/Applicant	**NHPC LIMITED**
2	Address of the Petitioner/Applicant	NHPC OFFICE COMPLEX, SECTOR-33, FARIDABAD-121003 (HARYANA)
3	Subject Matter	Payment of yearly installment (i.e. for FY 2018-19) of filing fee for Tariff Petition regarding approval of generation tariff of **Teesta - V Power Station** for the period 01.04.2014 to 31.03.2019.
4	Petition No., if any	234/GT/2014
5	Details of generation assets	
(a)	generating station/units	Teesta - V / 3 units
(b)	Capacity in MW	510 MW (3 x 170 MW)
(c)	Date of commercial operation	10.04.2008
(d)	Period for which fee paid	01.04.2018 to 31.03.2019
(e)	Amount of fee paid	₹ 22,44,000 /-
(f)	Surcharge, if any	Nil
6	Details of transmission assets	
(a)	Transmission line and sub-stations	NOT APPLICABLE
(b)	Date of commercial operation	
(c)	Period for which fee paid	
(d)	Amount of fee paid	
(e)	Surcharge, if any	
7	Fee paid for Adoption of tariff for	
(a)	Generation asset	NOT APPLICABLE
(b)	Transmission asset	
8	Application fee for licence	
(a)	Trading licence	NOT APPLICABLE
(b)	Transmission licence	
(c)	Period for which paid	
(d)	Amount of fee paid	
9	Fees paid for Miscellaneous Application	NOT APPLICABLE
10	Fees paid for Interlocutory Application	NOT APPLICABLE
11	Fee paid for Regulatory Compliance petition	NOT APPLICABLE
12	Fee paid for Review Application	NOT APPLICABLE
13	Licence fee for inter-State Trading	
(a)	Category	NOT APPLICABLE
(b)	Period	
(c)	Amount of fee paid	
(d)	Surcharge, if any	
14	Licence fee for inter-State Transmission	
(a)	Expected/Actual transmission charge	NOT APPLICABLE
(b)	Period	
(c)	Amount of fee calculated as a percentage of transmission charge.	
(d)	Surcharge, if any	
15	Annual Registration Charge for Power Exchange	
(a)	Period	NOT APPLICABLE
(b)	Amount of turnover	
(c)	Fee paid	
(d)	Surcharge, if any	
16	Details of fee remitted	
(a)	UTR No.	SBIN718116392141
(b)	Date of remittance	26.04.2018
(c)	Amount remitted	₹ 22,44,000 /-

Note : While Sl. Nos. 1 to 3 and 16 are compulsory, the rest may be filled up as applicable.

27/4/18

Signature of the authorized signatory with date

NHPC LIMITED FARIDABAD

870

एनएचपीसी लिमिटेड
(भारत सरकार का उद्यम)
NHPC Limited
(A Government of India Enterprise)

स्वच्छ भारत
एक कदम स्वच्छता की ओर

फोन/Phone :

संदर्भ सं./Ref. No. NH/Comml/Tariff/357/2019/318

दिनांक/Date : 29.04.2019

Secretary,
Central Electricity Regulatory Commission,
3rd & 4th Floor, Chanderlok Building,
36-Janpath, New Delhi – 110 001.

Sub.: Payment of yearly installment of petition filing fee for FY 2019-20 in respect of 20 power stations of NHPC Limited - Reg.

Sir,

We are in the process of filing tariff petitions for our 20 power stations for the period 2019-24 in CERC. In compliance to Regulation 3 of CERC (Payment of Fees) Regulations, 2012, the requisite filing fee (@ ₹4400/MW) for the financial year **2019-20** works out to **₹2,37,82,398/-** (Rs. Two Crore Thirty Seven Lakhs Eighty Two Thousand Three Hundred Ninety Eight only) as per the details enclosed at **Annexure-I**. We had remitted filing fee in respect of our Kishanganga HEP for the full year during FY2018-19 in petition no. 43/GT/2018. As the COD of units were declared on 18.05.2018 (unit#1) & 24.05.2018 (unit#2&3) only, the excess filing fee paid for the previous year has been adjusted in the filing fee for the FY 2019-20 (details enclosed at **Annexure-II**).

The total filing fee of **₹2,37,82,398/-** (Rs. Two Crore Thirty Seven Lakhs Eighty Two Thousand Three Hundred Ninety Eight only) has been remitted in CERC account (A/c no. **520143000000051,** Corporation Bank, KG Marg, New Delhi) with **UTR No. SBIN219116877156** on 26.04.2019. Details of remittance through RTGS/NEFT are indicated in enclosed **Form–I (Annexure-III)** separately for 20 Power Stations as per CERC (Payment of Fees) Regulations, 2012.

Encl.: As above.

Thanking you,

Yours sincerely,

29/4/19

(A K Pandey)
General Manager Comml.)
Telefax No.0129-2256558

पंजीकृत कार्यालय : एन एच पी सी ऑफिस कॉम्पलेक्स, सेक्टर-33, फरीदाबाद - 121 003, हरियाणा
Regd. Office : NHPC Office Complex, Sector-33, Faridabad - 121 003, Haryana
CIN : L40101HR1975GOI032564; Website : www.nhpcindia.com
E-mail : webmaster@nhpc.nic.in; EPABX No. : 0129-2588110/2588500
बिजली से संबंधित शिकायतों के लिए 1912 डायल करें। **Dial 1912 for Complaints on Electricity**

871

Annexure-I

Details of filing fee 2019-20

Amount in ₹

Sl No.	Power Station	Installed capacity (MW)	Filing Fee @ 4400/MW
1	Bairasiul	180	7,92,000
2	Loktak	105	4,62,000
3	Salal	690	30,36,000
4	Tanakpur	94.2	4,14,480
5	Chamera-I	540	23,76,000
6	Uri-I	480	21,12,000
7	Rangit	60	2,64,000
8	Chamera-II	300	13,20,000
9	Dhauliganga	280	12,32,000
10	Dulhasti	390	17,16,000
11	Teesta - V	510	22,44,000
12	Sewa-II	120	5,28,000
13	Chamera-III	231	10,16,400
14	Chutak	44	1,93,600
15	TLDP-III	132	5,80,800
16	Nimoo Bazgo	45	1,98,000
17	Uri-II	240	10,56,000
18	Parbati-III	520	22,88,000
19	TLDP-IV	160	7,04,000
20	Kishanganga*	330	12,49,118
Total			**2,37,82,398**

* Refer Annexure-II

NHPC LIMITED
FARIDABAD

872

Annexure-II

Details of actual filing fee for Kishanganga HEP (330MW) for 2018-19

Sl No.	Particulars	COD	No of days	Capacity	Amount
1	Unit#1	18.05.2018	318	110	4,21,676.71
2	Unit#2	24.05.2018	312	110	4,13,720.55
3	Unit#3	24.05.2018	312	110	4,13,720.55
Total					12,49,117.81

Say,	12,49,118	(A)
Fee already paid earlier with petition no. 43/GT/2018	14,52,000	(B)
Excess fee paid (to be adjusted)	**2,02,882**	(C) = (B-A)
Fee for 2019-20 @ 4400/MW for 330MW	14,52,000	(D)
Net Fee to be paid for FY 2019-20	**12,49,118**	(E) = (D)-(C)

NHPC LIMITED FARIDABAD

873

Form-I

Sl. No.	Particulars	
1	Name of the Petitioner/Applicant	**NHPC LIMITED**
2	Address of the Petitioner/Applicant	NHPC OFFICE COMPLEX, SECTOR-33, FARIDABAD-121003 (HARYANA)
3	Subject Matter	Payment of yearly installment (i.e. for FY 2019-20) of filing fee for Tariff Petition regarding approval of generation tariff of **Teesta-V Power Station** for the period 01.04.2019 to 31.03.2024.
4	Petition No., if any	
5	Details of generation assets	
(a)	generating station/units	Teesta - V / 3 units
(b)	Capacity in MW	510 MW (3 x 170 MW)
(c)	Date of commercial operation	10.04.2008
(d)	Period for which fee paid	01.04.2019 to 31.03.2020
(e)	Amount of fee paid	₹ 22,44,000 /-
(f)	Surcharge, if any	Nil
6	Details of transmission assets	
(a)	Transmission line and sub-stations	NOT APPLICABLE
(b)	Date of commercial operation	
(c)	Period for which fee paid	
(d)	Amount of fee paid	
(e)	Surcharge, if any	
7	Fee paid for Adoption of tariff for	
(a)	Generation asset	NOT APPLICABLE
(b)	Transmission asset	
8	Application fee for licence	
(a)	Trading licence	NOT APPLICABLE
(b)	Transmission licence	
(c)	Period for which paid	
(d)	Amount of fee paid	
9	Fees paid for Miscellaneous Application	NOT APPLICABLE
10	Fees paid for Interlocutory Application	NOT APPLICABLE
11	Fee paid for Regulatory Compliance petition	NOT APPLICABLE
12	Fee paid for Review Application	NOT APPLICABLE
13	Licence fee for inter-State Trading	
(a)	Category	NOT APPLICABLE
(b)	Period	
(c)	Amount of fee paid	
(d)	Surcharge, if any	
14	Licence fee for inter-State Transmission	
(a)	Expected/Actual transmission charge	NOT APPLICABLE
(b)	Period	
(c)	Amount of fee calculated as a percentage of transmission charge.	
(d)	Surcharge, if any	
15	Annual Registration Charge for Power Exchange	
(a)	Period	NOT APPLICABLE
(b)	Amount of turnover	
(c)	Fee paid	
(d)	Surcharge, if any	
16	Details of fee remitted	
(a)	UTR No.	SBIN219116877156
(b)	Date of remittance	26.04.2019
(c)	Amount remitted	₹ 22,44,000 /-

Note : While Sl. Nos. 1 to 3 and 16 are compulsory, the rest may be filled up as applicable.

Signature of the authorized signatory with date

NHPC LIMITED FARIDABAD

874

NHPC LIMITED FARIDABAD

ANNEX-XV

Check List - HYDRO GENERATING STATIONS

(Teesta V Power Station)

Ref: - CERC order dtd. 06. 05. 2016 in Petition no. 8 / SM / 2016.

Sl.No.	Particulars	Yes/No/NA	Page No./ Remarks
Procedural			
1.	Whether the petition is posted on website? (a) If yes, details submitted	Yes	
2.	Whether a copy of the petition is served on all the beneficiaries / respondents (a) If yes, whether proof of service has been filed	Yes Yes	881
3.	Whether notice of tariff petition published in newspapers in terms of the CERC Regulations. If yes, whether the details of the publication has been submitted		Publication of notice of Tariff petition in newspapers is under process. Proof of publication will be submitted in due course.
CAPITAL COST			
4.	Whether unit-wise break-up of capital cost submitted	NA	
5.	Whether Board Approval of Capital Cost /Revised Capital Cost submitted	NA	
6	Whether report of DIA on the vetting of capital cost submitted	NA	
7	Whether approval of capital cost/RCE by competent authority (MOP/CCEA/CEA) submitted	NA	
8	Whether break-up of common facilities in respective units in the original	NA	

875

NHPC LIMITED FARIDABAD

	project estimate submitted		
9	Whether Audited Financial Statement as on 31st March of each year of the tariff period with all schedules as on COD of the units submitted	Yes	340 to 852
10	Whether the details of liabilities discharged and un-discharged as on COD of each unit as well as on 31st March of subsequent years of tariff period submitted	Yes	160 to 163 & 211
11	Whether the details of party-wise and asset-wise un-discharged and discharged liabilities during each year, if any, submitted	Yes	160 to 163 & 211
12	Whether the details of duty drawback/exemption availed, if any, submitted	NA	
13	Whether details of Infirm power as on COD submitted	NA	
14	Whether details of Local Area Development Expenses (LADA) along with related government notification, if any, submitted	NA	
Time Overrun			
16	Whether time overrun is involved in the commercial operation of the generating station. (a) If yes, the reasons/justification for time overrun, if submitted (b) Whether documents in support of time overrun is enclosed	NA	

NHPC LIMITED FARIDABAD

17	Whether report of the Standing Committee appointed by GOI with respect to time and cost over-run enclosed	NA	
18	Whether the DIA report on time and cost over-run submitted	NA	
Interest During Construction (IDC)			
19	Detailed calculation of FERV claimed, if submitted	NA	
20	Whether soft copy in formula based Excel Sheet for calculation for IDC (including normative IDC), financing charges as on COD with date of drawl, date of repayment, rate of interest, etc submitted	NA	
21	Whether procedure and calculation of apportionment of unit wise IDC submitted	NA	
Return on Equity (ROE)			
22	Whether the details of the actual deployment of loan and equity submitted	Yes	58 & 178
23	Whether income tax holiday u/s 80 IA of the I.T. Act is available to the project/station, if yes, whether details thereof submitted	-	

NHPC LIMITED
NHPC
FARIDABAD

Additional Capital Expenditure			
24	Whether Form-9 pertaining to additional capitalization after COD is complete in all respects including; (i) Justification for incurring projected additional capital expenditure (ii) Provision of regulation under which claimed (iii) De-capitalization value of old asset in case assets claimed under replacement (iv) Claims that do not include expenditure on minor assets and tools and tackles (v) Approval of additional capital expenditure by Board of Directors of Petitioner (vi) Documentary evidence like test results carried out by Independent Agency/OEM or Technical Committee in case of claims under Regulation 14(3)(vii) and (viii) for efficient operation	 Yes Yes Yes Yes Yes NA	 63 to 89 & 182 to 189 91 to 120 & 190 to 191 331 to 339 (Board Approval for projected additional capitalization during 2019-24)
25	Whether additional capital expenditure is within the original scope of work and if so details given?	Yes	
26	Whether additional capital expenditure claimed is within or beyond the cut-off date. If so, whether relevant provisions of the Regulations mentioned	Yes	Relevant Regulation mentioned in Form-9A (63 to 89 & 182 to 189).
27	Whether relaxation in cut-off date claimed. If so, whether detailed	NA	

NHPC LIMITED FARIDABAD

	reasons/justifications submitted		
Interest on Loan			
28	Whether loan agreement submitted	NA	
29	Whether documents relating to interest rate reset from the first drawl submitted	NA	
30	Whether any penalty for shortfall amount of loan paid, if so, details thereof submitted	NA	
31	Details of prepayment of loan, if any, submitted	NA	
32	Whether calculation of IOL as per Form- 13 for each year submitted	NA	148 to 151 & 201 to 202
33	Whether quarter-wise schedule with regard to loan and revision thereof submitted	NA	150 to 151 & 202
34	Whether there are any commitment charges? If so, reasons thereof submitted?	NA	
35	Whether any penal rate of interest for default in repayment of loan is made. If yes, reasons thereof submitted?	NA	
36	Whether details of calculation of normative loan submitted	Yes	152 & 203
Depreciation			
37	Whether justification for claiming the working capital margin as per Form-5A submitted	NA	
38	Whether calculation of rate of depreciation for each year as per Form- 11 submitted	NA	145 to 146 & 198 to 199. Power Station has completed its 12 years of Useful life in FY 2020-21.
39	Whether calculation of depreciation for each year as per Form-12 submitted	Yes	147 & 200

NHPC LIMITED FARIDABAD

Interest on Working Capital			
40	Whether details of component- wise IWC as per Form-13B Submitted	Yes	153 & 204
General			
41	Whether editable soft copy of all Forms and calculations submitted	Yes	Uploaded in E-Filing portal
42	Whether cost audit report for the last three financial years submitted	NA	
43	Whether DPR submitted	NA	
44	Whether liability flow statement as per Form -16 submitted	Yes	160 to 163 & 211
45	Whether relaxation for NAPAF and Design Energy claimed. If so, whether reasons/justification along with documentary submitted	NA	
O&M Expenses			
46	Whether Income Tax liability and deferred tax liability is computed as per amended Tariff Regulation 2014-19?	NA	
47	Whether O&M Expenses claimed as per Regulations? If not, whether relaxation claimed	Yes	213
48	In case relaxation claimed, whether details submitted	NA	

NHPC LIMITED FARIDABAD

Speed Post (Teesta-V Power Station)

2516

The Chairman & Managing Director,
West Bengal State Electricity
Distribution Company Ltd,
Vidyut Bhawan (8th Floor)
Block-DJ, Sector-II, Salt Lake,
Kolkata – 700 091 (West Bengal)

EH666712630IN

2517

The Chairman,
Damodar Valley Corporation,
DVC Towers, VIP Road,
Kolkata – 700 054 (West Bengal).

EH666712643IN

2518

The Managing Director,
Jharkhand Bijli Vitran Nigam Ltd.
(Formerly Jharkhand State
Electricity Board)
H.E.C. Dhruwa, Ranchi,
Jharkhand - 834 002

EH666712657IN

2519

The Managing Director,
North Bihar Power Distribution
Company Ltd.,
Vidyut Bhawan, Bailey Road,
Patna – 800 001 (Bihar).

EH666712691IN

2520

The Managing Director,
South Bihar Power Distribution
Company Ltd.,
Vidyut Bhawan, Bailey Road,
Patna – 800 001 (Bihar)

EH666712665IN

2521

The Chief Secretary,
Department Of Power,
Govt. Of Sikkim, Kazi Road,
Gangtok-737101 (Sikkim).

EH666712705IN

2522

The Chairman & Managing Director,
GRIDCO, 4th Floor,
Janpath, Bhuwaneshwar,
Orissa - 751022

EH666712714IN

NHPC LIMITED
NHPC
FARIDABAD

881