याचिका संख्या.....जीटी/2014

2014-19 तक की अवधि के लिए सलाल पावर स्टेशन के प्रशुल्क के ट्रूइंग-अप के लिए याचिकाऔर 2019-24 तक की अवधि के लिए सलाल पावर स्टेशन की प्रशुल्क याचिका

एनएचपीसी लिमिटेड

(भारत सरकार का उद्यम)

NHPC Limited

(A Government of India Enterprise)

वाणिज्यिक विभाग

एनएचपीसी कार्यालय परिसर

सेक्टर-33,फरीदाबाद (हरियाणा) -121003

वॉल्यूम-II

ANNEX-IX

AUDITED BALANCE SHEET

AS ON 31.03.2015

NHPC LIMITED

SALAL POWER STATION

JYOTIPURAM, REASI (J&K)-182312

NHPC LIMITED FARIDABAD

NHPC LIMITED

Name of the Unit : SALAL 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	845283496	906695045
(2) NON-CURRENT LIABILITIES			
(a) Long Term Borrowings	4	-	-
(b) Deferred Tax Liabilities	5	-	-
(c) Other Long Term Liabilities	6	171041725	179451908
(d) Long Term Provisions	7	-	-
(3) CURRENT LIABILITIES			
(a) Trade Payables	8	52910290	57143817
(b) Other Current Liabilities	9	1093312192	995602772
(c) Short Term Provisions	7	567646937	356327267
(4) FUND FROM C.O.	2A	1250410866	1762053254
TOTAL		3980605506	4257274063
II. ASSETS			
(1) NON-CURRENT ASSETS			
(a) Fixed Assets			
(i) Tangible Assets	10.1	3718077086	4031689098
(ii) Intangible Assets	10.2	-	33512
(iii) Capital Work In Progress	11.1	10115482	16506419
(iv) Intangible Assets under development	11.2	-	-
(b) Non Current Investments	12	-	-
(c) Long Term Loans and Advances	13	38401915	31996000
(d) Other Non Current Assets	14.1	-	-
Sub-total		3766594483	4080225029
(e) Non Current Assets - Regulatory Assets	14.2	-	-
		3766594483	4080225029
(2) CURRENT ASSETS			
(a) Current Investments	15	-	-
(b) Inventories	16	123338588	77094157
(c) Trade Receivables	17	-	-
(d) Cash & Bank Balances	18	415215	294924
(e) Short Term Loans and Advances	13	81771037	90125953
(f) Other Current Assets	19	8486183	9534000
TOTAL		3980605506	4257274063
Significant Accounting Policies	1		
Other Explanatory Statements to Accounts	29		

Note 1 to 29 form integral part of the Accounts

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

For Gupta Gupta & Associates
Chartered Accountants
(Firm Regn. No. 001728N)

(CA Lalit Magotra)
Partner
M.No. 088613

GUPTA GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

(R K Jha)
Sr. Manager (Fin.)

(A G Ansari)
General Manager

Place: - Jammu
Date: - 17.04.2015

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NHPC LIMITED

Name of the Unit : SALAL 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	6895948157	6379458708
ii) Other Income	21	30074873	86326014
TOTAL REVENUE		6926023030	6465784722
EXPENDITURE			
i) Generation, Administration and Other Expenses	22	4460327095	4022355500
ii) Employee Benefits Expense	23	1233720592	1152816388
iii) Finance Cost	24	443134	512644
iv) Depreciation & Amortization Expense	25	369452023	365468634
TOTAL EXPENDITURE		6063942844	5541153166
Profit before Prior Period items, Exceptional items, Extraordinary items, Rate Regulated Activities and Tax		862080186	924631556
Prior Period Items (net)	26	112780	5075714
Profit before Exceptional items, Extraordinary items, Rate Regulated Activities and Tax		861967406	919555842
Exceptional items		-	-
Profit before extraordinary items, Rate Regulated Activities and Tax		861967406	919555842
Extraordinary items		-	-
Profit before Rate Regulated Activities (RRA) and Tax		861967406	919555842
Rate Regulatory Income / (Expenses)		-	-
PROFIT BEFORE TAX		861967406	919555842
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		861967406	919555842
Profit from discontinuing operations		-	-
Tax expense of discontinuing operations		-	-
Profit from discontinuing operations after tax		-	-
Profit for the year		861967406	919555842
Other Explanatory Statements to Accounts	29		

Note 1 to 29 form integral part of the Accounts

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

For Gupta Gupta & Associates
Chartered Accountants
(Firm Reg. No. 001728N)

(CA Lalit Nagotra)
Partner
M.No. 088613

Place: Jammu
Date: 17.04.2015

GUPTA GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

FARIDABAD NHPC LIMITED

(R K Jha)
Sr. Manager (Fin.)

(A G Ansari)
General Manager

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Annexure-1

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

NHPC LIMITED FARIDABAD

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."

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

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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.

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.

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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

NHPC LIMITED FARIDABAD

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 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.

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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.

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".

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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 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

NHPC LIMITED FARIDABAD

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.

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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)	2685432209	3008379913
IUT Closing Entries	(6569777286)	(5386025923)
L.O. MUMBAI	-	-
L.O. LUCKNOW	-	-
RO-JAMMU	-	-
LO-BANIKHET	27080214	18845308
LO-KOLKATA	506696	875837
LO-CHANDIGARH	-	-
RO-ITANAGAR	124526	-
RO-SILIGURI	-	-
LO-DEHRADUN	55230	-
BAIRASIUL	6000	73987
LOKTAK	295437	-
SALAL	-	-
TANAKPUR	-	-
CHAMERA-I	(100301)	(33986)
URI - I	165554	77964
RANGIT	594299	65606
CHAMERA-II	1649430	-
DULHASTI	20645	76250
DHAULIGANGA-I	2547795	211273
TEESTA-V	783319	-
CHAMERA-III	282570	-
CHUTAK	3185	-
TLDP-III	386567	(210044)
PARBATI -II	723	-
PARBATI-III	433103	464354
SEWA-II	106075	-
URI - II	207130	47754
KISHANGANGA	378809	143690
BURSUR	363377	(3373)
NIMMO BAZGO	56253	-
TLDP-IV	80936	903796
TEESTA-IV	498085	-
SUBANSARI LOWER	-	-
DIBANG	139074	122436
TAWANG I & II	(66347)	-
KOTLIBHEL 1A	-	-
INVESTIGATION PROJECTS, UTTRAKHAND	-	-
KOTLIBHEL IB & II	2130346	-
MANGDECHU PROJECT TECHNICAL COORDINATION CELL	-	-
RE-SRINAGAR	-	-
RE-LEH	-	-
RE-BHUVNESWAR	-	(9088)
RE-JAMMU	-	-
RE-CHATIS	412763	-
RE- PURULIA	-	-
RE-PATNA	-	12800
PORT BLAIR	173667	-
BRRP	-	-
CHEQUE PAID ACCOUNT	-	22917
CHEQUE COLLECTED ACCOUNT	135679000	3805689000
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	(28400677)	(24981000)
CENTRALIZED VENDOR PAYMENT ACCOUNT	979828088	230774048
Total	4008336392	108529735
	1250410866	1762053254

NHPC LIMITED FARIDABAD

Note no. 3 RESERVE AND SURPLUS

PARTICULARS	As at 31st March, 2015		As at 31st March, 2014	(Amount in Rupees)
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	16683910		16683910	
		(16683910)		(16683910)
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 *		861967406		923378955
Total				
* Surplus		845283496		906695045
Profit for the Year as per Statement of Profit and Loss		861967406		919555842
Amount Utilised From Self Insurance Fund		-		3823113
Balance available for Appropriation		861967406		923378955
Balance carried forward		861967406		923378955

NHPC LIMITED
FARIDABAD

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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	16100013	9920954	6179059	9000822	6187484	2813338
Income received in advance	176638571	11775905	164862666	188414475	11775905	176638570
Deferred Foreign Currency Fluctuation Liabilities	-	-	-	-	-	-
Deferred Income from Foreign Currency Fluctuation	-	-	-	-	-	-
	192738584	21696859	171041725	197415297	17963389	179451908

NHPC LIMITED
FARIDABAD

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	-	91518931		-	73006349	
Amount used during the year/period	-	91518931		-	73006349	
Amount reversed during the year/period	-	-		-	-	
Closing Balance	-	-	-	-	-	-
ii) Provision for REHS						
As per last Balance Sheet	-	-		-	-	
Additions during the year/period	-	4379666		-	2350195	
Amount used during the year/period	-	4379666		-	2350195	
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	-	390000		-	320000	
Amount used during the year/period	-	390000		-	320000	
Amount reversed during the year/period	-	-		-	-	
Closing Balance	-	-	-	-	-	-
Others						
v) Provision for Wage Revision						
As per last Balance Sheet	-	8256521		-	6923437	
Additions during the year/period	-	2196460		-	1333084	
Amount used during the year/period	-	-		-	-	
Amount reversed during the year/period	-	-		-	-	
Closing Balance	-	10452981		-	8256521	
Less: Advance paid	-	10452981		-	8256521	
Closing Balance (Net of advance)	-	-		-	-	
vi) Provision for Performance Related Pay/Incentive						
As per last Balance Sheet	-	53357131		-	55985344	
Additions during the year/period	-	68431420		-	45338299	
Amount used during the year/period	-	41141733		-	47345347	
Amount reversed during the year/period	-	-		-	621165	
Closing Balance	-	80646818	80646818	-	53357131	53357131
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	-	-	-	-	-	-

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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	-	302970136	-	303166029
Additions during the year/period		191229361		-
Amount used during the year/period		7199378		-
Amount reversed during the year/period				195893
Closing Balance	-	487000119	-	302970136
Total	-	567646937	-	356327267
		567646937		356327267

Explanatory Note: -

1) Provision of Rs. .22 Crore (Cumulative provision Rs. 1.05 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. NIL (Previous period Rs. NIL) 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	52910290	57143817
Total	52910290	57143817

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	11775905	-
Liability against capital works/supplies	-	11775905
Deposits/ retention money	7766781	-
Due to Subsidiaries	9820954	4916079
Unspent amount of deposit/agency basis works	-	6187484
Bond application money	-	-
Statutory dues payables	-	-
Liabilities toward Self Insurance Fund	997305494	-
Other liabilities	-	916266845
Advances against the deposit works	66543058	-
Less: Amount Spent on Deposit Works	-	56456459
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	1093312192	995602772

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NOTE NO. 10.1 TANGIBLE ASSETS

(Amount in Rupees)

Sl. No.	PARTICULARS	GROSS BLOCK							DEPRECIATION / 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 – Freehold	59827291	0	0	0	0	0	59827291	0			0	59827291	59827291
ii)	Land – Leasehold	0	0	0	0	0	0	0	0	0	0	0	0	0
iii)	Roads and Bridges	90451560	0	0	0	0	0	90451560	80971942	50784	0	81022726	9428834	9479618
iv)	Buildings	1021304341	0	1685000	0	2326944	0	1020662397	707150427	25667073	-2326800	730490700	290171697	314153914
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)	5541161828	0	2959800	0	0	0	5544121628	3236966437	208789429	0	3445755866	2098365762	2304195391
vii)	Generating Plant and machinery	2670745241	0	11568091	0	453370	0	2681879962	1422696662	116356635	-192638	1540860659	1141019303	1248048579
viii)	Plant and machinerySub station	173158734	0	0	0	0	-3811691	169347043	140284426	1903581	-3430522	138757487	30589556	32874306
ix)	Plant and machinery Transmission lines	0	0	0	0	0	0	0	0	0	0	0	0	0
x)	Plant and machinery Others	17140170		4053000	0	0	0	21193170	15636998	392658	0	16029656	5163514	1503172
xi)	Construction Equipment	98646593	0	11213802	0	818256	0	109042139	80910986	4248888	-796064	84363811	24678328	17735607
xii)	Water Supply System/Drainage and Sewerage	0	0	0	0	0	0	0	0	0	0	0	0	0
xiii)	Electrical installations	0	0	0	0	0	0	0	0	0	0	0	0	0
xiv)	Vehicles	33027404	0	11694479	0	804900	-402450	43514533	24412436	1645992	-1086815	24971613	18542720	8614968
xv)	Aircraft/ Boats	159760	0	1177375	0	0	0	1337135	143784	11518	0	155302	1181833	15976
xvi)	Furniture and fixture	16215204	156639	648949	0	0	0	17020792	9260991	730370	40843	10032204	6988588	6954213
xvii)	Computers	22295920	59200	4226284	179960	134230	-2856956	23410256	18742014	2068046	-3064661	17745399	5664857	3553906
xviii)	Communication Equipment	6577578	366691	45455	0	0		6989724	3392756	330238	0	3722994	3266730	3184822
xix)	Office Equipments	9023992	119830	1508842	0	78113		10574651	4514218	504063	39759	5058040	5516611	4509774
xx)	Research and Development	0	0	0	0	0	0	0	0	0	0	0	0	0
xxi)	Other assets	29828367	102220	2368672		5990	0	32291269	12791708	1784607	46600	14622915	17668354	17034659
xxii)	Tangible Assets of minor value >750 and < Rs.5000	9331789	211872	321179	0	10402	-26000	9828438	9328887	324550	171893	9825330	3108	2902
	Total	9798893772	1018452	53491028	179960	4632205	-7097099	9841491988	5767204674	366808433	-10598205	6123414902	3718077086	4031689098
	Previous year	9743345886	72095	56721920	109364	25596749	24459984	9798883772	5385054663	363979297	18170714	5767204674	4031689098	4358291223

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	0						0	0	0	0	0	0	0
ii)	Computer Software	2205173						2205173	2171661	33512	0	2205173	0	33512
	Total	2205173	0	0	0	0	0	2205173	2171661	33512	0	2205173	0	33512
	Previous year	2205173	0	0	0	0	0	2205173	2138151	33510	0	2171661	33512	67022

Explanatory Note: -

1) Title deeds/ Lease deeds/ title in respect of Land amounting to Rs. 0.046 Crore (Previous Year Rs. 0.046 Crore), covering an area of 70.90 hectare (Previous Year 70.90 hectare), are yet to be executed/passed. Expenses on stamp duty etc. relating to registration thereof will be accounted for as and when incurred.

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Annexure to Note 10.1 & 10.2 as at 31.03.2015

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	Executive Table size 6'X3' (2 Nos @ Rs. 23635/- each)	411701	47270
2	Revolving Chair Executive High Back sicop make (2 Nos @ Rs. 6654/- each)	411701	13308
3	Writing Table Size 1220X760X760MM Sicop Make (06 Nos. @ Rs. 2850/- each)	412801	17100
4	Office Chair Sicop Make (24 Nos @ Rs. 2,500/- each)	412801	60000
5	Dining Table Size 34X34X25 Sicop Make (06 nos. @ Rs. 6263/- each)	411703	37578
6	Visitor Chair Sicop Make (34 os. @ Rs. 3125/- each)	412801	106250
7	Visitor Chair Sicop Make, Model SF44 (06 Nos. @ Rs. 1540/- each)	412801	9240
8	Steel Visitor benches three seater sicop make (12 Nos. @ Rs. 8259/- each)	411701	99108
9	Laptop, Make: acer, model: aspire E1-571-32342G50 MNKS	411801	57389
10	HP Leaserjet M1213NF MFP	411803	16200
11	HP Leaserjet -P-1108 printer (10 Nos @ Rs. 6100/- each)	411803	61000
12	HP officejet Pro 3610 E-ALL-IN-ONE printer (04 Nos @ Rs. 7,300/- each)	411803	29200
13	Split 1.50 ton AC, Hot & Cold, Voltas, 18HXE (7 Nos @ Rs. 36800/- each)	412008	257600
14	Voltage Stabilizer 6KVA seico (07 Nos @ Rs. 7800/- each)	412503	54600
15	Ultrasonic Thickness gause teaster make unelco, model MEXTECHTM-8810	412503	48846
16	Magenatic Base Portable Drilling Machine MD-50	412503	208386
17	Magenatic base vertical boring machine MB-300	412503	520965
18	Mobile Phone (Nokia Lumia 520)	412801	3500
19	Microvave Oven 20 Ltr.	412503	10900
20	Electric Kettle Stainless Steel (03 Nos @ Rs. 999/- each)	412801	2997
21	Refrigerator 320 Litres	412505	32900
22	225Hp Vt Pump Set With Motor And Starter, Jyoti Make, Model 450T1B4 (8 Nos.)	411112	10039872
23	Fire Tender(Eicher 16 Ton Ve 20.16 Chasis) (2 Nos.)	411505	5983352
24	Tata Starbus Marcopolo Std. Ac Bus Lp 912 (40+1 Seater) (2 nos.)	411507	4162758
25	Wooden Bed Size 6-1/2'X3' (2 Nos.)	411702	14400
26	Garden Chairs(4Nos) With Round Table, Cane Make	411705	13000
27	Personal Computer(Desktop),3.4 Ghz, Turbo Speed 3.8 Ghz, Intel Core I5, Dell, Model 3570 (30 nos.)	411801	1612500
28	Laptop, Dell Ins 7537,I7,8Gb,1Tb,2Gb,W-8,Full Hd Touch	411801	78700
29	Laptop, Dell Ins 7537,I7,8Gb,1Tb,2Gb,W-8,Full Hd Touch	411801	76500
30	External Hard Disk 1Tb , Supports Usb 3.0 (3 Nos.)	411804	16575

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31	Panasonic Cordless Telephone, Model- Kxtg 3821	411902	6039
32	Cordless Phone, Panosonic & Kxtg2480Bx	411902	5080
33	Mobile Phone Samsung Galaxy Grand I9082 (2 Nos.)	411902	34336
34	Kent Elite-Ii Ro Mineral(50Lph) With Prefilter(Accessory)	412011	56500
35	Aquaguard Hi-Flo (11 Nos. @ Rs. 10990/- each))	412011	120890
36	Aquaguard (Miracle) (12 nos.)	412801	22800
37	Led Tv 42, Make Sony, Model : Kdl-42W700V (4 nos.)	412501	256000
38	Led Tv 32, Make Samsung, Model : Ua32Hs550 (3 nos.)	412501	126000
39	Digital Clamp Meter Model Fluke 381 (Old Oid 5202260001)	412502	52377
40	Loop Calibrator, Fluke 707	412502	55590
41	Ac Leakage Current Clamp Meter, Fluke 360	412503	69207
42	Wireless Nano (D Link)	412801	1000
43	Trash Rack for Penstock Intake Gate	410605	2959800
44	Servo Motor Drg No 51021000 (2 Nos. @ Rs. 2881635/- each)	410714	5763270
45	Pump motor Set for HS Lubrication System (4 Nos @ Rs. 450378/- each)	410714	1801512
46	Heavy Duty Hydraulic Power Pack for Jacking	410714	163134
47	Locking Ring Drawing No 5262.019 C	410714	421509
48	Motorized Cast Carbon Steel Gate Valve (350mm) with Electric Actuator (06 Nos @ Rs. 398603/- each)	410714	2391618
49	UPS 1KVA Offline (30 Nos @ Rs. 5119/- each)	411804	153570
50	Autoclave Electric Stainless Steel 12X12 (2 Nos @ Rs. 6825/- each)	412005	13650
51	Cided Box Heavy Duty	412801	4148
52	Automatic B.P. Monitor Omron make (2 Nos. @ Rs. 3045/- each)	412801	6090
53	I.V. Stand Five Legs Base (4 Nos @ Rs. 1589/- each)	412801	6356
54	Dressing Drum Heavy Duty S.S 9 inch (4 Nos. @ Rs. 1339/- each)	412801	5356
55	Body Fat & Hydration Electronic Scale (2 nos @ Rs. 2724/- each)	412801	5448
56	HORIZONTAL MULTISTAGE PUMP 75HP, MAXFLOW, 98HPB6	411112	649740
57	HORIZONTAL MULTISTAGE PUMP 50HP/37KW, MAKE : MAXFLOW, 98HPB6	411112	414803
58	HORIZONTAL SPLIT CASING (HSC) CENTRIFUGAL PUMP 10 HP	411112	109387
59	AIR CONDITIONER 1.5 TONNE,SPLIT TYPE, HOT & COOL WITH CORDLESS REMOTE (03 Nos @ Rs. 36500/- each)	412008	109500
60	STABLISER FOR AIR CONDITIONER, 4KVA, 230 VOLT ((03 Nos @ Rs. 6700/- each))	412503	20100
61	HORIZONTAL DOUBLE MOUNTED PURE AC SIREN SINGLE PHASE 220/250V,2800 RPM, RANGE 5 KM , HP-1	412503	86818
62	HORIZONTAL DOUBLE MOUNTED,SIREN 6000 RPM , 50HZ AC , RANGE 3.25 KM ,HP-1/2	412503	25653

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63	PORT. TEMP. CALIBRATOR ,TYPE:FLUID ,+200 DEG C ALONG WITH COMPLETE ST, MAKE DRAGO SITE,ISOTHERMAL	412502	418200
64	REINFORCED FIBRE MOTOR BOAT (LENGTH 16FT. WIDTH 6FT, DEPTH 2FT, FITTED WITH 25 HP OBM ENGINE	411603	1177375
65	LED TV 55, LG MAKE MODEL NO. LFD 55	412020	153793
66	PROJECTOR (WI-FI) WITH ACESSORIES, SONY MAKE MODEL NO. VPLEW246	412020	104420
67	HP OFFICEJET AIO PRINTER 2645 (15 Nos @ Rs. 7000/- each)	411803	105000
68	H.P.LASER JET- P-1108 PRINTER (17 Nos @ Rs. 6200/- each)	411803	105400
69	LAPTOP INSPIRON 5547, I7 4510U,WIN 8.1 ,8GB RAM,1TB HDD 15.6" TOUCH FHD ,DELL MAKE	411801	61300
70	PVC CUSHIONED CHAIR (SUPREME ORNATE) (16 Nos @ Rs. 2157/- each)	412801	34512
71	STEEL ALMIRAH SIZE 78"X33"X19" GAUGE 20-22 SHEET (07 Nos)	411701	50792
72	CORNER TABLE 2' X 2' WITH TEAK VENEER WITH WALNUT POLISH AND 10MM THICK TOP GLASS	412801	4978
73	STEEL VISITOR BENCHES THREE SEATER SICOP MAKE (09 Nos @ Rs 7650/- each)	411701	68850
74	BOOK CASE - 4 SHELVES, INDIVIDUAL LOCKING ARRANGEMENT BY A GLASS LINE SHUTTER 1675X840X305 MM (04 Nos @ Rs. 6975/- each)	411701	27900
75	PA SYSTEM MAKE AHUJA STANDARD SPEAKER 2 NO.,1 NO. AMPLIFIE,COLLAR MIC-02 NOS., CODELESS MIC. 02 NOS.	412020	44000
76	PROJECTOR SONY MAKE VPL EX242	412020	68900
77	PROJECTOR SCREEN STANDARD MAKE VISION WITH TRIPOD STAND 6'X4'	412020	6500
78	LAPTOP I7, 3RD GEN HP 440 G1, INTEL 6 SERIES/4MB L3/4GB DDR3/500GBHDD35.6 CM (14) (With Projectr)	411801	68500
79	PRESENSTOR MOUSE WITH LASER POINTER MAKE I BALL(With Projectr)	412801	4000
80	SCREW JACK 10T	412801	1500
81	SCREW JACK 10T	412801	1500
82	EXECUTIVE CHAIR, MID BACK TYPE, MAKE- GODREJ MODEL-9M02A 'LEOMA' (04 Nos @ Rs. 13500/- each)	411701	54000
83	GODREJ HELIX CENTRE TABLE (02 Nos @ Rs. 7600/- each)	411701	15200
84	MICRO PLUS 3ST IN SYN LTH (019, 012) (SOFA), STSFMPP3XXX	411701	23050
85	MICRO PLUS 2ST IN SYN LTH (019, 012) (SOFA), STSFMPP2XXX	411701	17550

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86	OFFICE TABLE SIZE 6'X3'X2.5"WITH SIDE EXTENSION OF SIZE 1.5'X 3' WITH POST FORMING TOP (030 Nos @ Rs. 24581/- each)	411701	73743
87	HP ELITE 8300 BUSINESS PC CORE I7-3770 (11 Nos @ Rs. 66900/- each)	411801	735900
88	HP LASERJET PRO MFP M128FN,MULTIFUNCTION PRINT,SCAN,COPY,FAX (16 Nos @ Rs 16400/- each)	411803	262400
89	CRAZY FIT MASSAGER	412006	55639
90	T T TABLE STAGE CHAMPIONSHIP	412006	36050
91	COMMMERCIAL MOTORISED TREADMILL, 5.5 HPAC MOTOR/8HP PEAK	412006	334500
92	MOTOR CYCLE 125CC, SUPER SPLENDOR (02 Nos @ Rs. 53796/- each)	411511	107592
93	5 KVA ONLINE UPS (02 Nos @ Rs. 256200/- each)	411804	512400
94	DEFIBRILLATOR, BPL DF 2509 R	412005	147000
95	HEAT PILLAR	412801	3500
96	HEAT PILLAR	412801	3500
97	HEAT PILLAR	412801	3500
98	HEAT PILLAR	412801	3500
99	24-PORT GIGABIT L2+ STACKABLE MANAGEMENT SWITCH	411806	64050
100	24-PORT GIGABIT L2+ STACKABLE MANAGEMENT SWITCH	411806	64050
101	24-PORT GIGABIT L2+ STACKABLE MANAGEMENT SWITCH	411806	64050
102	LED TV 50 INCH	412501	84800
103	HYDRAULIC MOBILE CRANE CAP. 10 TON, MAKE ESCORTS, MODEL- HY10 SB	411508	1440777
104	GARDEN BENCH 3 SEATER (04 Nos @ Rs.6800/- each)	411705	27200
105	SWING DOUBLE, AREA 4MX4M CAPACITY- 02 CHILDREN	411705	11800
106	SEA - SAW DOUBLE PLANK (2 NOS. SEA SAW PLANK OF 40 MM FOR 4 CHILDREN CAPACITY)	411705	11000
107	REVOLING WHIRL WITH PLATEFORM 2.25M DIA CAPACITY = 06 CHILDREN	411705	19500
108	ELEPHANT SLIDE, MILD STEEL, SIZE : 7 FEET HEIGHT	411705	23700
109	LAN EXTENDER (05 Nos @ Rs. 16320/- each)	411806	81600
110	LAN SWITCH 8 PORT (04 Nos @ Rs. 2601/- each)	412801	10404
111	BIOMETRIC ENROLLMENT UNIT WITH ALL ACCESSORIES (02 Nos @ Rs. 148665/- each)	412503	297330
112	GENERATOR CT,RATIO: 7500/5A,VA:100, CORE:1,HSV:12KV,Accuracy Class 0.2S (24 Nos @ Rs. 43627/- each)	410714	1047048
113	ACOUSTIC ENCLOSURE FOR 1020 KVA DG SETS	411002	423500
114	ACOUSTIC ENCLOSURE FOR 250 KVA DG SETS	411002	278250
115	ACOUSTIC ENCLOSURE FOR 1020 KVA DG SETS	411002	423500

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116	ACOUSTIC ENCLOSURE FOR 875 KVA DG SETS	411002	744450
117	ACOUSTIC ENCLOSURE FOR 875 KVA DG SETS	411002	744450
118	ACOUSTIC ENCLOSURE FOR 530 KVA DG SETS	411002	782250
119	ACOUSTIC ENCLOSURE FOR 1020 KVA DG SETS	411002	423500
120	ACOUSTIC ENCLOSURE FOR 180 KVA DG SETS	411002	233100
121	Automatic Sewerage Disposal System	410301	1685000
	Total		53491028



(Transfer In from Subsidiary companies)

Sl. No.	Particular of assets	Head of account	Gross block (Rs.) (Not Relevent)	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	
1	Sofa Set (3+1+1)	411701	22700	Corporate Office	100	IUA14-100-152301/Q2-103
2	Diwan	411701	20000	Corporate Office	100	IUA14-100-152301/Q2-105
3	Notebook - Hp Laptop Computer (4510S) Part No. Vk129Av	411801	51240	Corporate Office	100	IUA14-100-152301/Q2-102
4	Xperia X1904/M/Ss/White	412801	3500	Corporate Office	100	IUA14-100-152301/Q2-104
5	Full Hd 1080P Video Conferencing Equipment Incl. Full Hd Camera Incl. Accesories, Cisco Sx20	411903	366691	Corporate Office	100	IUA14-100-152301/Q2-119
6	Dinning Table With 6 Chairs	411701	21000	REW - Jammu	512	IUA14-512-152301/Q2-6
7	Sofa Set (10 Seater)	411701	30000	REW - Jammu	512	IUA14-512-152301/Q2-34
8	Godrej Table T-104	411701	10288	REW - Jammu	512	IUA14-512-152301/Q2-4
9	Godrej Table T-104	411701	12898	REW - Jammu	512	IUA14-512-152301/Q2-5
10	Wooden Single Bed 6'X3'	412801	1800	REW - Jammu	512	IUA14-512-152301/Q2-23
11	Wooden Single Bed 6'X3'	412801	1800	REW - Jammu	512	IUA14-512-152301/Q2-24
12	Wooden Single Bed 6'X3'	412801	1800	REW - Jammu	512	IUA14-512-152301/Q2-25
13	Wooden Single Bed 6'X3'	412801	1800	REW - Jammu	512	IUA14-512-152301/Q2-26
14	Wooden Single Bed 6'X3'	412801	1800	REW - Jammu	512	IUA14-512-152301/Q2-27
15	Wooden Single Bed 6'X3'	412801	1800	REW - Jammu	512	IUA14-512-152301/Q2-28
16	Wooden Single Bed 6'X3'	412801	1800	REW - Jammu	512	IUA14-512-152301/Q2-29
17	Wooden Single Bed 6'X3'	412801	1800	REW - Jammu	512	IUA14-512-152301/Q2-30
18	Wooden Single Bed 6'X3'	412801	1800	REW - Jammu	512	IUA14-512-152301/Q2-31
19	Wooden Single Bed 6'X3'	412801	1800	REW - Jammu	512	IUA14-512-152301/Q2-32
20	Wooden Single Bed 6'X3'	412801	1500	REW - Jammu	512	IUA14-512-152301/Q2-33
21	Godrej Computer Chair Sdo2R	412801	3304	REW - Jammu	512	IUA14-512-152301/Q2-3
22	Godrej Computer Chair Sdo2R	412801	3303	REW - Jammu	512	IUA14-512-152301/Q2-7
23	Godrej Computer Chair Sdo2R	412801	3303	REW - Jammu	512	IUA14-512-152301/Q2-8
24	Plastic Chairs, Supreme	412801	1500	REW - Jammu	512	IUA14-512-152301/Q2-9
25	Plastic Chairs, Supreme	412801	1500	REW - Jammu	512	IUA14-512-152301/Q2-10
26	Plastic Chairs, Supreme	412801	1500	REW - Jammu	512	IUA14-512-152301/Q2-11
27	Plastic Chairs, Supreme	412801	1500	REW - Jammu	512	IUA14-512-152301/Q2-12
28	Plastic Chairs, Supreme	412801	1500	REW - Jammu	512	IUA14-512-152301/Q2-13
29	Plastic Chairs, Supreme	412801	1500	REW - Jammu	512	IUA14-512-152301/Q2-14
30	Plastic Chairs, Supreme	412801	1450	REW - Jammu	512	IUA14-512-152301/Q2-15
31	Plastic Chairs, Supreme	412801	1450	REW - Jammu	512	IUA14-512-152301/Q2-16
32	Plastic Chairs, Supreme	412801	1450	REW - Jammu	512	IUA14-512-152301/Q2-17
33	Plastic Chairs, Supreme	412801	1450	REW - Jammu	512	IUA14-512-152301/Q2-18
34	Wooden Centre Table	412801	2000	REW - Jammu	512	IUA14-512-152301/Q2-19
35	Wooden Centre Table	412801	2000	REW - Jammu	512	IUA14-512-152301/Q2-20
36	Wooden Centre Table	412801	2000	REW - Jammu	512	IUA14-512-152301/Q2-21
37	Computer Table	412801	3631	REW - Jammu	512	IUA14-512-152301/Q2-22
38	COLOUR TV LG 15 FLATRON	412501	6200	REW - Jammu	512	IUA14-512-152301/Q3-75
39	COLOUR TV LG 15 FLATRON	412501	6200	REW - Jammu	512	IUA14-512-152301/Q3-76
40	COLOUR TV LG 15 FLATRON	412501	6200	REW - Jammu	512	IUA14-512-152301/Q3-77
41	COLOUR TV FLAT 21 LG	412501	9800	REW - Jammu	512	IUA14-512-152301/Q3-78

42	COLOUR TV FLAT 21 LG	412501	9800	REW - Jammu	512	IUA14-512-152301/Q3-79
43	COLOUR TV FLAT 21 LG	412501	9800	REW - Jammu	512	IUA14-512-152301/Q3-80
44	COLOUR TV FLAT 29 LG	412501	17300	REW - Jammu	512	IUA14-512-152301/Q3-81
45	SANSUI COLOUR TV FLAT 21	412501	7990	REW - Jammu	512	IUA14-512-152301/Q3-82
46	SANSUI COLOUR TV FLAT 21	412505	7990	REW - Jammu	512	IUA14-512-152301/Q3-83
47	REFRIGERATOR	412505	11500	REW - Jammu	512	IUA14-512-152301/Q3-90
48	REFRIGERATOR 65 LT.	412007	9440	REW - Jammu	512	IUA14-512-152301/Q3-91
49	USHA LEXUS AIR COOLER + STAND	412007	7200	REW - Jammu	512	IUA14-512-152301/Q3-45
50	INVERTER & BATTERY (SUKAM)	412007	25000	REW - Jammu	512	IUA14-512-152301/Q3-71
51	INVERTOR	412007	8800	REW - Jammu	512	IUA14-512-152301/Q3-72
52	GYSER 135L - CROMPTON	412007	7830	REW - Jammu	512	IUA14-512-152301/Q3-92
53	KEN WATER PURIFIER	412007	6700	REW - Jammu	512	IUA14-512-152301/Q3-93
54	KEN WATER PURIFIER	412011	6700	REW - Jammu	512	IUA14-512-152301/Q3-94
55	USHA LEXUS AIR COOLER+STAND	412011	7200	REW - Jammu	512	IUA14-512-152301/Q3-37
56	USHA LEXUS AIR COOLER+STAND	412011	7200	REW - Jammu	512	IUA14-512-152301/Q3-38
57	USHA LEXUS AIR COOLER+STAND	412011	7200	REW - Jammu	512	IUA14-512-152301/Q3-39
58	USHA LEXUS AIR COOLER+STAND	412011	7200	REW - Jammu	512	IUA14-512-152301/Q3-40
59	USHA LEXUS AIR COOLER+STAND	412011	7200	REW - Jammu	512	IUA14-512-152301/Q3-41
60	USHA LEXUS AIR COOLER+STAND	412011	7200	REW - Jammu	512	IUA14-512-152301/Q3-42
61	USHA LEXUS AIR COOLER+STAND	412011	7200	REW - Jammu	512	IUA14-512-152301/Q3-43
62	USHA LEXUS AIR COOLER+STAND	412011	7200	REW - Jammu	512	IUA14-512-152301/Q3-44
63	BED 6X6 WITH SIDE TABLE	411701	13000	REW - Jammu	512	IUA14-512-152301/Q3-33
64	GODREJ OFFICE TABLE T-8	411701	6386	REW - Jammu	512	IUA14-512-152301/Q3-16
65	COMPUTER TABLE C 2	411701	6207	REW - Jammu	512	IUA14-512-152301/Q3-103
66	GODREJ STOREWELL WITH 4 SHELVES	411701	14160	REW - Jammu	512	IUA14-512-152301/Q3-104
67	STEEL OFFICE TABLE 4 X 2.5	412801	1800	REW - Jammu	512	IUA14-512-152301/Q3-26
68	STEEL OFFICE TABLE 4 X 2.5	412801	1800	REW - Jammu	512	IUA14-512-152301/Q3-27
69	ALMIRAH (SMALL)	412801	2500	REW - Jammu	512	IUA14-512-152301/Q3-14
70	CEILING FAN 48 POLAR	412801	1600	REW - Jammu	512	IUA14-512-152301/Q3-65
71	CEILING FAN 48 POLAR	412801	1600	REW - Jammu	512	IUA14-512-152301/Q3-66
72	CEILING FAN BAJAJ 48 + PEDASTAL BAJAJ 16	412801	3684	REW - Jammu	512	IUA14-512-152301/Q3-62
73	CEILING FAN BAJAJ 48 + PEDASTAL BAJAJ 16	412801	3683	REW - Jammu	512	IUA14-512-152301/Q3-63
74	CEILING FAN BAJAJ 48 + PEDASTAL BAJAJ 16	412801	3683	REW - Jammu	512	IUA14-512-152301/Q3-64
75	CEILING FAN BAJAJ 48 SWEEP	412801	1099	REW - Jammu	512	IUA14-512-152301/Q3-67
76	CEILING FAN BAJAJ 48 SWEEP	412801	1099	REW - Jammu	512	IUA14-512-152301/Q3-68
77	CEILING FAN BAJAJ 48 SWEEP	412801	1099	REW - Jammu	512	IUA14-512-152301/Q3-69
78	CEILING FAN BAJAJ 48 SWEEP	412801	1099	REW - Jammu	512	IUA14-512-152301/Q3-70
79	CENTRE TABLE 1	412801	1700	REW - Jammu	512	IUA14-512-152301/Q3-19
80	CENTRE TABLE GLASS TOP	412801	2600	REW - Jammu	512	IUA14-512-152301/Q3-22
81	CENTRE TABLE GLASS TOP	412801	2600	REW - Jammu	512	IUA14-512-152301/Q3-23
82	DRESSING TABLE 4"	412801	3800	REW - Jammu	512	IUA14-512-152301/Q3-20
83	DRESSING TABLE 4"	412801	3800	REW - Jammu	512	IUA14-512-152301/Q3-21
84	DTH (BIG TV)	412801	1700	REW - Jammu	512	IUA14-512-152301/Q3-84
85	DTH (BIG TV)	412801	1700	REW - Jammu	512	IUA14-512-152301/Q3-85
86	HEAT CONVERTER	412801	1800	REW - Jammu	512	IUA14-512-152301/Q3-46
87	HEAT CONVERTER	412801	1800	REW - Jammu	512	IUA14-512-152301/Q3-47
88	HEAT CONVERTER	412801	1790	REW - Jammu	512	IUA14-512-152301/Q3-48
89	HEAT CONVERTER	412801	1790	REW - Jammu	512	IUA14-512-152301/Q3-49
90	HEAT CONVERTER	412801	1790	REW - Jammu	512	IUA14-512-152301/Q3-50
91	HEAT CONVERTER	412801	1790	REW - Jammu	512	IUA14-512-152301/Q3-51
92	HEAT CONVERTER	412801	1790	REW - Jammu	512	IUA14-512-152301/Q3-52
93	HEAT CONVERTER	412801	1790	REW - Jammu	512	IUA14-512-152301/Q3-53
94	HEAT CONVERTER	412801	1790	REW - Jammu	512	IUA14-512-152301/Q3-54
95	HEAT CONVERTER	412801	1790	REW - Jammu	512	IUA14-512-152301/Q3-55
96	HEAT CONVERTER	412801	1790	REW - Jammu	512	IUA14-512-152301/Q3-56
97	HEAT CONVERTER	412801	1790	REW - Jammu	512	IUA14-512-152301/Q3-57
98	HEAT CONVERTER	412801	1790	REW - Jammu	512	IUA14-512-152301/Q3-58
99	HEAT CONVERTER	412801	1790	REW - Jammu	512	IUA14-512-152301/Q3-59
100	HEAT CONVERTER	412801	1790	REW - Jammu	512	IUA14-512-152301/Q3-60
101	HEAT CONVERTER	412801	1790	REW - Jammu	512	IUA14-512-152301/Q3-87
102	HEAT COVERTER - BAJAJ	412801	2400	REW - Jammu	512	IUA14-512-152301/Q3-61
103	HELOGEN HEATER - WHITELINE	412801	1401	REW - Jammu	512	IUA14-512-152301/Q3-88
104	HELOGEN HEATER - WHITELINE	412801	1151	REW - Jammu	512	IUA14-512-152301/Q3-89
105	PLASTIC CHAIRS,SUPREME	412801	1151	REW - Jammu	512	IUA14-512-152301/Q3-1
106	PLASTIC CHAIRS,SUPREME	412801	1450	REW - Jammu	512	IUA14-512-152301/Q3-2
107	PLASTIC CHAIRS,SUPREME	412801	1450	REW - Jammu	512	IUA14-512-152301/Q3-3
108	PLASTIC CHAIRS,SUPREME	412801	1450	REW - Jammu	512	IUA14-512-152301/Q3-4
109	PLASTIC CHAIRS,SUPREME	412801	1450	REW - Jammu	512	IUA14-512-152301/Q3-5
110	PLASTIC CHAIRS,SUPREME	412801	1450	REW - Jammu	512	IUA14-512-152301/Q3-6
111	PLASTIC CHAIRS,SUPREME	412801	1450	REW - Jammu	512	IUA14-512-152301/Q3-7

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112	PLASTIC CHAIRS,SUPREME	412801	1450	REW - Jammu	512	IUA14-512-152301/Q3-8
113	STEEL OFFICE ALMIRAH LARGE	412801	3000	REW - Jammu	512	IUA14-512-152301/Q3-15
114	STUDY CHAIR WOODEN	412801	2500	REW - Jammu	512	IUA14-512-152301/Q3-9
115	STUDY TABLE WITH DRAWER	412801	2100	REW - Jammu	512	IUA14-512-152301/Q3-25
116	TABLE WITH GLASS TOP	412801	3500	REW - Jammu	512	IUA14-512-152301/Q3-24
117	TATA SKY	412801	1600	REW - Jammu	512	IUA14-512-152301/Q3-86
118	TV TROLLY	412801	800	REW - Jammu	512	IUA14-512-152301/Q3-34
119	TV TROLLY	412801	800	REW - Jammu	512	IUA14-512-152301/Q3-35
120	UPS - LUMINOUS 800VA	412801	2940	REW - Jammu	512	IUA14-512-152301/Q3-74
121	WOODEN BED 6X3	412801	1500	REW - Jammu	512	IUA14-512-152301/Q3-32
122	WOODEN CENTRETABLE	412801	2000	REW - Jammu	512	IUA14-512-152301/Q3-17
123	WOODEN CENTRETABLE	412801	2000	REW - Jammu	512	IUA14-512-152301/Q3-18
124	WOODEN DOUBLE BED 6X6	412801	5000	REW - Jammu	512	IUA14-512-152301/Q3-28
125	WOODEN DOUBLE BED 6X6	412801	5000	REW - Jammu	512	IUA14-512-152301/Q3-29
126	WOODEN EASY CHAIR SHEESHAM WOOD	412801	3800	REW - Jammu	512	IUA14-512-152301/Q3-10
127	WOODEN EASY CHAIR SHEESHAM WOOD	412801	3800	REW - Jammu	512	IUA14-512-152301/Q3-11
128	WOODEN EASY CHAIR SHEESHAM WOOD	412801	3800	REW - Jammu	512	IUA14-512-152301/Q3-12
129	WOODEN EASY CHAIR SHEESHAM WOOD	412801	3800	REW - Jammu	512	IUA14-512-152301/Q3-13
130	WOODEN SINGLE BED 6'X3'	412801	1800	REW - Jammu	512	IUA14-512-152301/Q3-30
131	WOODEN SINGLE BED 6'X3'	412801	1800	REW - Jammu	512	IUA14-512-152301/Q3-31
132	WOODEN TV TROLLY	412801	2000	REW - Jammu	512	IUA14-512-152301/Q3-36
133	CENTER TABLE	412801	1700	REW - Jammu	512	IUA14-512-152301/Q3-96
134	CENTER TABLE	412801	1700	REW - Jammu	512	IUA14-512-152301/Q3-97
135	HEAT CONVERTOR BAJAJ	412801	1400	REW - Jammu	512	IUA14-512-152301/Q3-98
136	HEAT CONVERTOR	412801	950	REW - Jammu	512	IUA14-512-152301/Q3-99
137	WOODEN TV -TROLLY	412801	2000	REW - Jammu	512	IUA14-512-152301/Q3-100
138	DINNING TABLE	412801	1511	REW - Jammu	512	IUA14-512-152301/Q3-101
139	DINNING TABLE	412801	1511	REW - Jammu	512	IUA14-512-152301/Q3-102
140	STEEL - OFFICE ALMIRAH LARGE	412801	3000	REW - Jammu	512	IUA14-512-152301/Q3-105
141	UPS 1 KVA (ONLINE)	411804	7960	REW - Jammu	512	IUA14-512-152301/Q3-73
	Total		1016452			

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

Sl. No.	Particular of assets	Head of account	Gross block Addition (Rs.)
1	Notebook-dell (NM065) With Carry Case	411801	36920
2	Calori Meter Fitter(J. mitra make)	412005	8550
3	Water cooler 150Ltr	412005	33438
4	Gluco Meter	412005	6900
5	T.E.N.S Hospital	412005	23475
6	Eureka Forbs Water Purifier	412006	5750
7	Heat Convector	412801	1061
8	Nokia Mobile 6303	412801	3500
9	Sony Leptop	411801	46070
10	TATA Sumo 2400 JK 14-3724	411502	402450
11	TATA Sumo 2400 JK 14-3725	411502	402450
12	Notebook - HP Laptop Computer	411801	51240
13	D-Type Quarters at Jyotipuram (48 Nos. @ Rs.18,448/- each)	410326	885504
14	E-Type Quarters at Jyotipuram (96 Nos. @ Rs.15,015/- each)	410326	1441440
16	Automatic Weather Station	410712	453370
17	CORE CUTTING MACHINE	411130	30100
18	DIRECT CR TEST APRATUS (HORGE)	411130	21000
19	DIRECT SHEAR TEST APPARATUS MOTORISED.	411130	45761
20	UNIVERSAL TESTING MACHINE 100 TON CAPACITY. DHYANGARH W/SHOP	411130	214850
21	WATER PURIFIER	412503	5990
22	VOL-35 DRILLING MACHINE	411116	228800
23	KIRLOSKER MAKE SIZE OPERATOR PANNEL MOTOR WELDING	411114	28208
24	WILD PRECISE TARGET SET FOR CST 90 TRIPED WITH ALL ACCESORIES COMPLETE	411130	249537
25	HEAT CONVECTOR	412801	5841

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	Total		4632205

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.) (Not Relevent)	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	Inmarsat Mini- Mterminants Nera Make	411805	179960	Corporate Office	100	IUA14-103-150101/Q3-1
	Total		179960			

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	220KV MOCB SUPPLIED S/O.NO.NH/CDC/EC/SL/03/82/73/ 83 DT.3.6.83	410803	-544528
2	220KV MOCB SUPPLIED S/O.NO.NH/CDC/EC/SL/03/82/73/ 83 DT.3.6.83	410803	-544528
3	220KV MOCB SUPPLIED S/O.NO.NH/CDC/EC/SL/03/82/73/	410803	-544527
4	220KV MOCB SUPPLIED S/O.NO.NH/CDC/EC/SL/03/82/73/	410803	-544527
5	220KV MOCB SUPPLIED S/O.NO.NH/CDC/EC/SL/03/82/73/	410803	-544527
6	220KV MOCB SUPPLIED S/O.NO.NH/CDC/EC/SL/03/82/73/	410803	-544527
7	220KV MOCB SUPPLIED S/O.NO.NH/CDC/EC/SL/03/82/73/	410803	-544527
8	COMPUTERS COMPAQ GR 10205 12/00 SPS/CPU/CPQ/02-	411801	-63085
9	COMPUTERS COMPAQ GR 10205 12/00 SPS/CPU/CPQ/02-	411801	-63084
10	HCL COMPUTER PROC,M&SC,P&P,T/SHIP,HRD,G.	411801	-47943
11	HCL COMPUTER PROC,M&SC,P&P,T/SHIP,HRD,G.	411801	-47943
12	HCL COMPUTER PROC,M&SC,P&P,T/SHIP,HRD,G.	411801	-47943
13	HCL COMPUTER PROC,M&SC,P&P,T/SHIP,HRD,G.	411801	-47942
14	HCL COMPUTER PROC,M&SC,P&P,T/SHIP,HRD,G.	411801	-47942
15	HCL COMPUTER PROC,M&SC,P&P,T/SHIP,HRD,G.	411801	-47942
16	HCL COMPUTER PROC,M&SC,P&P,T/SHIP,HRD,G.	411801	-47942
17	HCL COMPUTER PROC,M&SC,P&P,T/SHIP,HRD,G.	411801	-47943
18	HCL COMPUTER PROC,M&SC,P&P,T/SHIP,HRD,G.	411801	-47942
19	HCL COMPUTER PROC,M&SC,P&P,T/SHIP,HRD,G.	411801	-47942

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20	HCL COMPUTER PROC,M&SC,P&P,T/SHIP,HRD,G.	411801	-47943
21	HCL COMPUTER PROC,M&SC,P&P,T/SHIP,HRD,G.	411801	-47943
22	HCL COMPUTER PROC,M&SC,P&P,T/SHIP,HRD,G.	411801	-47942
23	HCL COMPUTER PROC,M&SC,P&P,T/SHIP,HRD,G.	411801	-47942
24	HCL COMPUTER PROC,M&SC,P&P,T/SHIP,HRD,G.	411801	-47943
25	HCL COMPUTER PROC,M&SC,P&P,T/SHIP,HRD,G.	411801	-47943
26	HCL COMPUTER PROC,M&SC,P&P,T/SHIP,HRD,G.	411801	-47942
27	HCL COMPUTER PROC,M&SC,P&P,T/SHIP,HRD,G.	411801	-47942
28	HCL COMPUTER PROC,M&SC,P&P,T/SHIP,HRD,G.	411801	-47943
29	HCL COMPUTER PROC,M&SC,P&P,T/SHIP,HRD,G.	411801	-47943
30	HCL COMPUTER PROC,M&SC,P&P,T/SHIP,HRD,G.	411801	-47942
31	INTEL PENTIUM 4 @2.8 GHZ GR NO ELS 98 DT 04/05/2004 MI	411801	-44639
32	INTEL PENTIUM-IV 2.4 GHZ OR 256MB	411801	-44639
33	INTEL PENTIUM-IV 2.4 GHZ OR 256MB FINANCE DEPT.	411801	-44639
34	INTEL PENTIUM-IV 2.4 GHZ OR 256MB G.M.OFFICE	411801	-44639
35	INTEL PENTIUM-IV 2.4 GHZ OR 256MB SPS/CPU/HP/008	411801	-44639
36	INTEL PENTIUM-IV 2.4 GHZ OR 256MB T&ED	411801	-44639
37	INTEL PENTIUM-IV 2.4 GHZ OR 256MB T&ED	411801	-44639
38	DOT MATRIX PRINTER EPSON LQ GR NO ELS 02 DT 26/05/2004	411803	-13500
39	DOT MATRIX PRINTER-EPSON LQ 1150	411803	-13500
40	DOT MATRIX PRINTER-EPSON LQ 1150 FINANCE DEPT.	411803	-13500
41	DOT MATRIX PRINTER-EPSON LQ1150 DAM COMPLEX 2	411803	-13500
42	PRINTER EPSON LQ-300 GR 13682 07/03 FINANCE DEPT.	411803	-12000
43	PRINTER EPSON LQ-300 GR 13682 07/03 FINANCE DEPT.	411803	-12000
44	PRINTER LQ-2180 EPSON "PROC,M&SC,P&P,T/SHIP,HRD,G	411803	-44000
45	PRINTER LQ-2180 EPSON "PROC,M&SC,P&P,T/SHIP,HRD,G	411803	-44000
46	PRINTER LQ-2180 EPSON "PROC,M&SC,P&P,T/SHIP,HRD,G	411803	-44000
47	PRINTER LQ-2180 EPSON "PROC,M&SC,P&P,T/SHIP,HRD,G	411803	-44000
48	PRINTER LQ-2180 EPSON "PROC,M&SC,P&P,T/SHIP,HRD,G	411803	-44000
49	PRINTER LQ-2180 EPSON "PROC,M&SC,P&P,T/SHIP,HRD,G	411803	-44000
50	PRINTER LQ-2180 EPSON "PROC,M&SC,P&P,T/SHIP,HRD,G	411803	-44000
51	PRINTER LQ-2180 EPSON "PROC,M&SC,P&P,T/SHIP,HRD,G	411803	-44000

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52	PRINTER LQ-2180 EPSON "PROC,M&SC,P&P,T/SHIP,HRD,G	411803	-44000
53	PRINTER LQ-2180 EPSON "PROC,M&SC,P&P,T/SHIP,HRD,G	411803	-44000
54	PRINTER LQ-2180 EPSON "PROC,M&SC,P&P,T/SHIP,HRD,G	411803	-44000
55	PRINTER LQ-2180 EPSON "PROC,M&SC,P&P,T/SHIP,HRD,G	411803	-44000
56	PRINTER LQ-2180 EPSON "PROC,M&SC,P&P,T/SHIP,HRD,G	411803	-44000
57	PRINTER LQ-2180 EPSON "PROC,M&SC,P&P,T/SHIP,HRD,G	411803	-44000
58	PRINTER LQ-2180 EPSON "PROC,M&SC,P&P,T/SHIP,HRD,G	411803	-44000
59	PRINTER LQ-2180 EPSON "PROC,M&SC,P&P,T/SHIP,HRD,G	411803	-44000
60	PRINTER LQ-2180 EPSON "PROC,M&SC,P&P,T/SHIP,HRD,G	411803	-44000
61	PRINTER LQ-2180 EPSON "PROC,M&SC,P&P,T/SHIP,HRD,G	411803	-44000
62	PRINTER LQ-2180 EPSON "PROC,M&SC,P&P,T/SHIP,HRD,G	411803	-44000
63	LEDGER PRINTER HP "PROC,M&SC,P&P,T/SHIP,HRD,G	411803	-17250
64	PRINTER HP DESLJET 1125 C SPS/PRN/HDJ/002-011	411803	-20245
65	PRINTER HP DESLJET 1125 C SPS/PRN/HDJ/002-011	411803	-20245
66	PRINTER HP DESLJET 1125 C SPS/PRN/HDJ/002-011	411803	-20245
67	PRINTER HP DESLJET 1125 C SPS/PRN/HDJ/002-011	411803	-20245
68	PRINTER HP DESLJET 1125 C SPS/PRN/HDJ/002-011	411803	-20245
69	PRINTER HP DESLJET 1125 C SPS/PRN/HDJ/002-011	411803	-20245
70	PEINTER HP LESER JET "PROC,M&SC,P&P,T/SHIP,HRD,G	411803	-24666
71	PEINTER HP LESER JET "PROC,M&SC,P&P,T/SHIP,HRD,G	411803	-24666
72	PEINTER HP LESER JET "PROC,M&SC,P&P,T/SHIP,HRD,G	411803	-24666
73	PEINTER HP LESER JET "PROC,M&SC,P&P,T/SHIP,HRD,G	411803	-24667
74	PEINTER HP LESER JET "PROC,M&SC,P&P,T/SHIP,HRD,G	411803	-24666
75	PEINTER HP LESER JET "PROC,M&SC,P&P,T/SHIP,HRD,G	411803	-24666
76	PEINTER HP LESER JET "PROC,M&SC,P&P,T/SHIP,HRD,G	411803	-24667
77	PEINTER HP LESER JET 1200 S "PROC,M&SC,P&P,T/SHIP,HRD,G	411803	-24666
78	UPS 650 VA NEXUS CYBER MAKE - IT & C SPS/UPS/NXS/013-	411804	-4829
79	UPS 650 VA NEXUS CYBER MAKE - IT & C SPS/UPS/NXS/013-	411804	-4830
80	UPS 650 VA NEXUS CYBER MAKE - IT & C SPS/UPS/NXS/013-	411804	-4830
81	UPS 650 VA NEXUS CYBER MAKE - IT & C SPS/UPS/NXS/013-	411804	-4830
82	UPS 650 VA NEXUS CYBER MAKE - IT & C SPS/UPS/NXS/013-	411804	-4830
83	UPS 650 VA NEXUS CYBER MAKE - IT & C SPS/UPS/NXS/013-	411804	-4830

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117	EXTERNAL MODEM 56K US ROBOTICS- IT & C	411804	-5800
118	EXTERNAL MODEM 56K US ROBOTICS- IT & C	411804	-5800
119	VOIP 24 PORT FXS	411804	-56300
120	VOIP 24 PORT FXS	411804	-56300
121	VOIP 24 PORT FXS	411804	-56300
122	VOIP 24 PORT FXS	411804	-56300
123	24 PORT UPLINK STAKABLE SWITCH 10025/01/04 - T & ED	411804	-78778
124	24 PORT UPLINK STAKABLE SWITCH 10025/01/04 - T & ED	411804	-78777
125	LAN SYSTEM - IT & C CORPORATE OFFICE ADV EDP	411804	-167980
126	LAN WITH ACCESSORIES INCLUDING SERVER - IT & C	411804	-1602009
127	RACK 17 U FOR LAN SWITCH	411804	-14451
128	LAN SWITCH, 24 PORTS, 10/100/1000 SPEED, 4 OFC	411804	-25480
129	LAN SWITCH, 24 PORTS, 10/100/1000 SPEED, 4 OFC	411804	-25480
130	LAN SWITCH, 24 PORTS, 10/100/1000 SPEED, 4 OFC	411804	-25725
131	LAN SWITCH, 24 PORTS, 10/100/1000 SPEED, 4 OFC	411804	-25725
132	SERVER RACK 19, 42U WITH ACCESSORIES	411804	-53639
133	LAN SWITCH, 24 PORTS, 10/100/1000 SPEED, 4 OFC	411804	-24500
134	LAN SWITCH, 24 PORTS, 10/100/1000 SPEED, 4 OFC	411804	-24500
135	CYBEROAM CR50IA APPLIANCE	411804	-128169
136	HP SERVER ML 370 G3/XEO 2.4 GHZ T&ED SPS/CPU/HP/008	411806	487552
137	HP SERVER ML 370 GR NO ELS 688 DT 08/11/2004 MI ELS198	411806	500934
138	ML 350 G6 TOWER SERVER,2XQUAD CORE INTEL	411806	642000
139	GODREJ DATALINE-M DATA CABIN ET SAFE 370 LTR.-IT&C	411806	119268
140	VERTICAL HORZ.SWITCH STAKING 10025/01/04 ELS 155 16-	411806	26661
141	VERTICAL HORZ.SWITCH STAKING 10025/01/04 ELS 155 16-	411806	26661
142	EXTERNAL MODEM 56K US ROBOTICS- IT & C	411806	5800
143	EXTERNAL MODEM 56K US ROBOTICS- IT & C	411806	5800
144	EXTERNAL MODEM 56K US ROBOTICS- IT & C	411806	5800
145	EXTERNAL MODEM 56K US ROBOTICS- IT & C	411806	5800
146	EXTERNAL MODEM 56K US ROBOTICS- IT & C	411806	5800
147	VOIP 24 PORT FXS	411806	56300
148	VOIP 24 PORT FXS	411806	56300
149	VOIP 24 PORT FXS	411806	56300
150	VOIP 24 PORT FXS	411806	56300
151	24 PORT UPLINK STAKABLE SWITCH 10025/01/04 - T & ED ELS 155 16-02-04	411806	78778
152	24 PORT UPLINK STAKABLE SWITCH 10025/01/04 - T & ED ELS 155 16-02-04	411806	78777

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84	UPS 650 VA NEXUS CYBER MAKE - IT & C SPS/UPS/NXS/013-	411804	-4830
85	UPS 650 VA NEXUS CYBER MAKE - IT & C SPS/UPS/NXS/013-	411804	-4830
86	UPS 650 VA NEXUS CYBER MAKE - IT & C SPS/UPS/NXS/013-	411804	-4830
87	UPS 650 VA NEXUS CYBER MAKE - IT & C SPS/UPS/NXS/013-	411804	-4830
88	UPS 650 VA NEXUS CYBER MAKE - IT & C SPS/UPS/NXS/013-	411804	-4830
89	UPS 650 VA NEXUS CYBER MAKE - IT & C SPS/UPS/NXS/013-	411804	-4830
90	UPS 650 VA NEXUS CYBER MAKE - IT & C SPS/UPS/NXS/013-	411804	-4830
91	UPS 650 VA NEXUS CYBER MAKE - IT & C SPS/UPS/NXS/013-	411804	-4830
92	UPS 650 VA NEXUS CYBER MAKE - IT & C SPS/UPS/NXS/013-	411804	-4830
93	UPS 650 VA NEXUS CYBER MAKE - IT & C SPS/UPS/NXS/013-	411804	-4830
94	UPS 650 VA NEXUS CYBER MAKE - IT & C SPS/UPS/NXS/013-	411804	-4830
95	UPS 650 VA NEXUS CYBER MAKE - IT & C SPS/UPS/NXS/013-	411804	-4830
96	UPS 650 VA NEXUS CYBER MAKE - IT & C SPS/UPS/NXS/013-	411804	-4830
97	UPS 650 VA NEXUS CYBER MAKE - IT & C SPS/UPS/NXS/013-	411804	-4830
98	UPS 650 VA NEXUS CYBER MAKE - IT & C SPS/UPS/NXS/013-	411804	-4830
99	UPS 650 VA NEXUS CYBER MAKE - IT & C SPS/UPS/NXS/013-	411804	-4830
100	UPS 650 VA NEXUS CYBER MAKE - IT & C SPS/UPS/NXS/013-	411804	-4830
101	UPS 650 VA NEXUS CYBER MAKE - IT & C SPS/UPS/NXS/013-	411804	-4830
102	UPS 650 VA NEXUS CYBER MAKE - IT & C SPS/UPS/NXS/013-	411804	-4830
103	UPS 650 VA NEXUS CYBER MAKE - IT & C SPS/UPS/NXS/013-	411804	-4830
104	UPS 650 VA NEXUS CYBER MAKE - IT & C SPS/UPS/NXS/013-	411804	-4830
105	Microteck UPS 800 VA	411804	-4830
106	UPS 650 VA NEXUS CYBER MAKE - IT & C SPS/UPS/NXS/013-	411804	-4830
107	UPS 650 VA NEXUS CYBER MAKE - IT & C SPS/UPS/NXS/013-	411804	-4830
108	HP SERVER ML 370 G3/XEO 2.4 GHZ T&ED SPS/CPU/HP/008	411801	-487552
109	HP SERVER ML 370 GR NO ELS 688 DT 08/11/2004 MI ELS198	411801	-500934
110	ML 350 G6 TOWER SERVER,2XQUAD CORE INTEL	411801	-642000
111	GODREJ DATALINE-M DATA CABIN ET SAFE 370 LTR.-IT&C	411804	-119268
112	VERTICAL HORZ.SWITCH STAKING 10025/01/04 ELS 155 16-	411804	-26661
113	VERTICAL HORZ.SWITCH STAKING 10025/01/04 ELS 155 16-	411804	-26661
114	EXTERNAL MODEM 56K US ROBOTICS- IT & C	411804	-5800
115	EXTERNAL MODEM 56K US ROBOTICS- IT & C	411804	-5800
116	EXTERNAL MODEM 56K US ROBOTICS- IT & C	411804	-5800

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153	LAN SYSTEM - IT & C CORPORATE OFFICE ADV EDP & ALL OFFICES	411806	167980
154	LAN WITH ACCESSORIES INCLUDING SERVER - IT & C EDP AND ALL OFFICE GR NO	411806	1602009
155	RACK 17 U FOR LAN SWITCH	411806	14451
156	LAN SWITCH, 24 PORTS, 10/100/1000 SPEED, 4 OFC	411806	25480
157	LAN SWITCH, 24 PORTS, 10/100/1000 SPEED, 4 OFC	411806	25480
158	LAN SWITCH, 24 PORTS, 10/100/1000 SPEED, 4 OFC INPUT PORTS	411806	25725
159	LAN SWITCH, 24 PORTS, 10/100/1000 SPEED, 4 OFC INPUT PORTS	411806	25725
160	SERVER RACK 19, 42U WITH ACCESSORIES	411806	53639
161	LAN SWITCH, 24 PORTS, 10/100/1000 SPEED, 4 OFC INPUT PORTS	411806	24500
162	LAN SWITCH, 24 PORTS, 10/100/1000 SPEED, 4 OFC INPUT PORTS	411806	24500
163	CYBEROAM CR50IA APPLIANCE	411806	128169
164	External Hard Disk 1TB Supports USB 3.0 (03 Nos. @ Rs.5,525/- each)	411804	-16575
165	PORTABLE HARD DISK CAPACITY 500 GB (03 Nos @ Rs 4650/- each)	412801	-13950
166	KINGSTON PEN DRIVE 1GB, (G.M". OFFICE) LD JAMMU 1GB	412801	-2000
167	1 GB PEN DRIVE, SANDISK, FINANCE (2 Nos @ Rs 1800/- each)	412801	-3600
168	USB FLASH DRIVER PEN DRIVE TRANSCEND	412801	-2000
169	HARD DISK CAPACITY 500GB	412801	-4450
170	TATA SUMO -2400 JK 14- 3729	411502	-402450
	Total		-7097099

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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	-	7405384	-	1685000	5720384
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	-				-
viii)	Plant and Machinery - Others	-	7807800	-	7807800	-
ix)	Construction Equipment	-				-
x)	Water Supply System/Drainage and Sewerage	-				-
xi)	Other assets awaiting installation	16506419	27938025	-	40049346	4395098
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)	16506419	43151209	-	49542146	10115482
	* For addition during the period refer Note No. 28					

	Construction Stores (for valuation refer Accounting Policy no.7)	1-Apr-2014	Adjustment	31-Mar-2015
	Less : Provisions for construction stores	-	-	0
	Sub total (b)	-	-	0
	TOTAL	0	-	0
	Previous year	16506419	-	0
		5967710	(39000)	16506419

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

Note no. 11.2 Intangible Assets Under Development

(Amount in Rupees)

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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	305531		305531	1398073		1398073
Less : Provision for expenditure awaiting utilisation certificate	-		-	-		-
Unsecured (considered doubtful)	1092542		1092542	-		-
Less : Provisions for doubtful advances 1*	1092542		1092542	-		-
b) DEPOSITS						
- Unsecured (considered good)	150797	-	150797	150797	-	150797
- 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)	37536832	8374479	45911311	29192581	6271206	35463787
- Unsecured (considered good)	408755	23970291	24379046	1254549	21928841	23183390
- Unsecured (considered doubtful)	-	90872	90872	-	90872	90872
Advance to contractor / supplier						
- Secured (considered good)		-	-		2983861	2983861
- Unsecured (considered good)						
– Against bank guarantee		-	-		-	-
– Others		11054079	11054079		29177972	29177972
- 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)	-	38372188	38372188	-	29764073	29764073
- Unsecured (considered doubtful)						
Less : Provisions for doubtful Other loans & advances 4*	-	90872	90872	-	90872	90872
Advance income tax & tax deducted at source		-	-		-	-
Total	38401915	81771037	120172952	31996000	90125953	122121953

	Long Term	Short Term	Total	Long Term	Short Term	Total
Provisions for doubtful advances 1*						
Opening Balance	-	-	-	-	-	-
Addition during the year / period	1092542	-	1092542	-	-	-
Used during the year / period	-	-	-	-	-	-
Reversed during the year / period	-	-	-	-	-	-
Closing balance	1092542	-	1092542	-	-	-

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	Long Term	Short Term	Total	Long Term	Short Term	Total
Provisions for Doubtful Loans & Advances *4						
Opening Balance	-	90872	90872	-	90302	90302
Addition during the year / period			-	-	570	570
Used during the year / period			-	-	-	-
Reversed during the year / period			-	-	-	-
Closing balance	-	90872	90872	-	90872	90872

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	160570967		112758351	
Stores in transit/ pending inspection	-	160570967	-	112758351
Loose tools		2877108		3212473
Scrap inventory		1023120		617834
Material at site		-		-
Material issued to contractors/ fabricators		-		-
Inventory for Self Generated VER's		-		-
Less: Provision for Obsolescence & Diminution in Value *1		41132607		39494501
Total		**123338588**		**77094157**

Provision for Obsolescence & Diminution in Value *1		
Opening Balance	39494501	38433351
Addition during the year / period	1638106	1061150
Used during the year / period	-	-
Reversed during the year / period	-	-
Closing balance	41132607	39494501

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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. Nil ,Previous year Rs.Nil)	102305	102305
	Cheques, drafts on hand	-	-
	Balances with banks		
	• With scheduled banks		
	- In current account		
	- Self Insurance Fund	-	-
	- Others	312910	192619
	- In deposits account (Deposits with maturity of three months or less)		
	- 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	**415215**	**294924**

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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		-		-
	Less: Provisions for Doubtful Claims *2	5415036		6772486	
	Work in Progress	1144768	4270268	-	6772486
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		621367		611159
h)	Expenditure awaiting adjustment				
	Less: Provision for project expenses awaiting write off sanction *3	-	-	-	-
i)	Losses awaiting write off sanction/pending investigation	-		-	
	Less: Provision for losses pending investigation/awaiting write off / sanction *4	-	-	-	-
j)	Others		3594548		2150355
	Total		8486183		9534000

Provisions for Doubtful Claims *2		
Opening Balance	-	-
Addition during the year / period	-	-
Used during the year / period	1144768	-
Reversed during the year / period	-	-
Closing balance	1144768	0

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(Amount in Rupees)

Note no. 20	REVENUE FROM OPERATIONS		For the year ended 31st March, 2015		For the year ended 31st March, 2014	
	PARTICULARS					
A	SALES					
	SALE OF POWER			6897360565		6396680763
	Less :					
	Sales adjustment on a/c of Foreign Exchange Rate Variation		7904412		26912786	
	Tariff Adjustments		5525310		11860228	
	Regulated Power Adjustment					38773014
	Income from generation of electricity – precommissioning (Transferred to EDC Note no. 28 A)			13429722		6358107749
	Sub total A			6883930843		
B	ADVANCE AGAINST DEPRECIATION					
	During the year/period			11775904		11775905
	Less : Written back during the year/period			(11775904)		(11775905)
	Sub total B					
C	OTHER OPERATING INCOME			241410		9575054
	Interest from Beneficiary States			241410		9575054
	Sub total C					
D	REVENUE FROM CONTRACTS, PROJECT MANAGEMENT AND CONSULTANCY WORKS					
	Contract Income			-		-
	Revenue from Project management/ Consultancy works			-		-
	Sub total D			6895948157		6379458708
	TOTAL (A-B+C+D)					

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.

2) Sales includes Rs. 0.01 Crore (Corresponding Previous period Rs. -0.79 Crore) on account of earlier year sales arising out of finalisation of tariff in current period.

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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	9058	18595
	- Employee's Loans and Advances	2319361	2037752
	- Others	-	-
	Late payment surcharge	7148078	43784454
	Net Gain/Loss on Sale of Mutual Fund	-	-
	Income From Sale of Self Generated VERs	-	-
	Realization of Loss Due To Business Interuption	-	-
	Profit on sale of assets	1783149	1423159
	Liability/ Provisions not required written back #	186145	8695844
	Others	15734072	27706255
	Exchange rate variation	-	-
	TOTAL	27179863	83666059
	Add/(Less): C.O./Regional Office/PID Expenses	2895010	2659955
	TOTAL	30074873	86326014
	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	30074873	86326014
	#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 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	-	-
	j) Provision for PRP / Incentive /Productivity Linked Incentive [Item (a) vi under Note 7]	-	621165
	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	186145	8074679
	TOTAL	186145	8695844

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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		3717840584		3443843088
			10260767		21316822
B.	Direct Expenditure on Contract, Project Management and Consultancy Works		-		-
C.	**REPAIRS & MAINTENANCE**				
	- Building		32265191		18146321
	- Machinery		73070527		62318323
	- Others		63809129		45746865
D.	**ADMINISTRATION EXPENSES**				
	Rent & Hire Charges		10251693		8696433
	Rates and taxes		415020		337968
	Insurance		103574690		78970108
	Utilization of Self Insurance Fund		-		3823113
	Security expenses		116647954		122356115
	Electricity Charges		231001895		80947878
	Travelling and Conveyance		7883486		4155838
	Expenses on vehicles		9323528		10392036
	Telephone, telex and Postage		4747249		4025064
	Advertisement and publicity		6105153		3557180
	Entertainment and hospitality expenses		35826		44734
	Printing and stationery		1422938		1542552
	Consultancy charges - Indigenous		1482788		1119740
	Consultancy charges - Foreign		-		-
	Audit expenses (Refer detail below)		266363		161118
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses		-		-
	Expenditure on land not belonging to company		-		-
	Loss on sale of assets		733302		332048
	Assets / claims written off		57706		122333
	Books & Periodicals		46652		36807
	Donation		-		-
	CSR/ Sustainable Development/ Community Development Expenses		8143556		9695401
	Directors' expenses		-		-
	Research and development expenses		-		-
	Interest on Arbitration/ Court Cases		-		219944
	Interest to beneficiary states		1683869		22652932
	Rebate to customers		1909821		3021015
	Expenditure on Self-Generated VER's		-		-
	Expenses for Regulated Power				
	Less: - Exp Recoverable on Regulated Power	775298		1161400	
	Exchange rate variation	775298	-	1161400	-
	Other general expenses		-		-
	Sub-total		39341549		60778115
	Add/(Less): C.O./Regional Office/PID Expenses		4442121236		4008359889
	Sub-total		14330443		12933891
	Less: Amount transferred to EDC		4456451679		4021293780
	Less: Recoverable from Deposit Works		-		-
			-		-
		Total (A to E) = i	4456451679		4021293780

NHPC LIMITED FARIDABAD

	PARTICULARS		For the year ended 31st March, 2015	For the year ended 31st March, 2014
F.	**PROVISIONS**			
	Bad and doubtful debts provided		-	-
	Bad and doubtful advances / deposits provided		1092542	570
	Bad and doubtful claims provided		1144768	-
	Diminution in value of stores and spares		1638106	1061150
	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		3875416	1061720
	Add/(Less): C.O./Regional Office/PID Expenses		-	-
	Sub-total		3875416	1061720
	Less: Amount transferred to EDC		-	-
	Less: Recoverable from Deposit Works		-	-
		Total (F) = II	3875416	1061720
	Total carried forward to Statement of Profit & Loss	Total (i) + (ii)	4460327095	4022355500

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. 0.10 Crore (Previous period Rs. 2.26 Crore) 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. - For power stations only

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	193374	193374	70039	70039
Reimbursement of expenses		-		-
ii) Cost Auditors				
Audit Fees		60000		80550
Reimbursement of expenses		12989		10529
Total Audit Expenses		266363		161118

NHPC LIMITED FARIDABAD

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	980713957	882951361
Gratuity, Contribution to provident fund & pension scheme (incl. administration fees)	152273889	150384413
Staff welfare expenses	68867173	65933470
Leave Salary & Pension Contribution	-	-
TOTAL	1181855019	1099269244
Add/(Less): C.O./Regional Office Expenses	51865573	53547144
TOTAL	1233720592	1152816388
Less: Employee Cost transferred to EDC	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	**1233720592**	**1152816388**

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. 0.80 Crore (Corresponding Previous period Rs. 0.65 Crore) towards lease payments in respect of premises for residential use of employees.

(Rs. In)

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	59831399	60340434
ii) towards Employees Defined Contribution Superannuation Scheme	79937923	75303112

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	-	-
	Term loan	-	-
	Cash credit facilities /WCDL	-	-
	Other interest charges	-	-
	sub total	-	-
b)	Other Borrowing Cost	-	-
	Loss on Hedging Transactions	-	-
	Bond issue/ service expenses	-	-
	Royalty	-	-
	Commitment fee	195507	148912
	Guarantee fee on foreign loan	-	-
	Other finance charges	244078	352834
	sub total	439585	501746
c)	Applicable net gain/ loss on Foreign currency transactions and translation		
	Exchange differences regarded as adjustment to interest cost	-	-
	Less: Interest adjustment on account of Foreign Exchange Rate Variation	-	-
	sub total	-	-
	Total	439585	501746
	Add/(Less): C.O./Regional Office/PID Expenses	3549	10898
	TOTAL	443134	512644
	Less: Finance Cost transferred to EDC	-	-
	Less: Recoverable from Deposit Works	-	-
	Total carried forward to Statement of Profit & Loss	**443134**	**512644**

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	366841945	364012807
Depreciation adjustment on account of Foreign Exchange Rate Variation	-	-
Add/(Less): C.O./Regional Office / PID Expenses	2610078	1455827
TOTAL	369452023	365468634
Less: Depreciation & Amortisation Expenses transferred to EDC	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	**369452023**	**365468634**

NHPC LIMITED FARIDABAD

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	-	(2549314)
Others	-	2461627
SUB TOTAL	-	(87687)
EXPENDITURE		
Salaries & Wages	-	-
Repair & Maintenance	71990	-
Finance Cost	-	-
Depreciation & Amortization	-	6466424
Others	-	(1515795)
SUB TOTAL	71990	4950629
TOTAL	71990	5038316
Add/(Less): C.O./Regional Office/PID Expenses	40790	37398
TOTAL	112780	5075714
Less: Prior Period Expenses transferred to EDC		
Prior period expenses	-	-
Less Prior period income	-	-
Total	112780	5075714
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	112780	5075714

NHPC LIMITED FARIDABAD

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. 60.72 crore (previous year Rs.57.71 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. 48.50 crore (previous year Rs. 45.90 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.28.25 crore (previous year Rs.28.25 crore) based on probability of outflow of resources embodying economic benefits and estimated Rs. 32.47 crore (previous year Rs. 29.45 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.1.13 crore (previous year Rs. 0.52 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. 1.13 crore (previous year Rs. 0.52 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. 23.60 crore (previous year Rs. 15.24 crore). These claims are pending before various forums. Pending their settlement, the Company has assessed and provided an amount of Rs. 19.13 Crore (previous year Rs NIL crore) based on probability of outflow of resources embodying economic benefits and estimated Rs. 4.48 crore (previous year Rs.15.24 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.

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

c) The above contingent liabilities do not include contingent liabilities on account of pend 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 respe of contingent liabilities.

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

(f) An amount of Rs. 0.015 crore (previous year 0.015 crore) stands paid towards abov 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 no provided for is Rs. 11.03 Crore (Previous year Rs. 2.90 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. NIL 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.	(7,04,118.00)
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.	4,87,757.00
7.3	Policy on writing off loose tools in use having value of Rs. 5000/- or more have been deleted.	(35,430.00)

NHPC LIMITED FARIDABAD

	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 t 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 accounts for FY 2013-14 O/o C&AG desired to refer the accounting treatment followed b the company under ibid policy to EAC of ICAI. Accordingly Management has referred th issue to EAC of ICAI. Pending receipt of opinion, the same accounting treatment has bee continued and amount of Rs ..... Crores (Previous year Rs ..... Crores) ha been capitalised/charged to Expenditure during construction till 31.03.2015 as per ibi policy.

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.	Not Applicable	
2.	Amount of advances received.		
3.	Amount of retention.		
4.	The gross amount due from customers for contract works as an asset.		
5.	The gross amount due to customers for contract works as a liability.		

Note: Above disclosures are to be given only in respect of Agency fee/Service charges of NHPC.

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

(Rs. in Crore)

		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)	Not Applicable	
(ii)	Amount charged to Statement of Profit & Loss excluding depreciation (as Borrowing Cost)*		
(iii)	Amount charged to Expenditure During Construction (as FERV)		
(iv)	Amount charged to Capital work-in-progress (as FERV)		
(v)	Amount adjusted by addition to the carrying amount of fixed assets		

* 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

NHPC LIMITED FARIDABAD

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 Nil Nil	 Nil Nil Nil
c)*	Value of spare parts and Components consumed in operating units. i) Imported ii) Indigenous	 Nil 3.76	 Nil 4.57
d)*	Earnings in foreign currency i) Interest ii) Others	 Nil Nil	 Nil Nil

* 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	
2.	No. of VERs under certification	
3.	Depreciation and operating and maintenance cost of Emission Reduction Equipment expensed during the period (Rs. in Crore)	
4.	No. of VERs sold during the period ended 31.03.2015 with the value thereof.	

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.	
(ii)	Interest accrued on principal amount remaining unpaid as (i) above	
(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.	
(iv)	Interest due but yet to be paid on principal paid during the period	

NHPC 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.	

13. 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		
Sales Tax Acts	Sales Tax			
Custom Act,1962	Custom Duty			
Finance Act,1994	Service Tax			
Please specify	Any other levies			

14. Sales, Interest on loans to State Govt., Interest income on tax-free bonds, exchange rate 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. Opening balances/corresponding figures for previous year have been re-grouped/re-arranged/re-cast, wherever necessary.

For Gupta Gupta & Associates
Chartered Accountants
FRN. 001728N

CA. Lalit Magotra
Partner
M. No. 088613

(R K Jha)
Sr. Manager (Fin.)

(A G Ansari)
General Manager

Place : Jammu
Date : 17.04.2015

NHPC LIMITED FARIDABAD

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NHPC LTD.

SALAL POWER STATION, JYOTIPURAM

BALANCE SHEET AS ON 31.03.2016



NHPC LIMITED

Name of the Unit : SALAL 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	1524364236	998229726
(2)	NON-CURRENT LIABILITIES			
(a)	Long Term Borrowings	4	-	-
(b)	Deferred Tax Liabilities	5	-	-
(c)	Other Long Term Liabilities	6	153384806	171041725
(d)	Long Term Provisions	7	-	-
(3)	CURRENT LIABILITIES			
(a)	Trade Payables	8		
	i) Outstanding dues of Micro and Small Enterprises		-	-
	ii) Outstanding dues of Creditors other than Micro and Small Enterprises		69709619	52910290
(b)	Other Current Liabilities	9	1096624056	1093312192
(c)	Short Term Provisions	7	675510053	567646937
(4)	FUND FROM C.O.	2A	395197027	1097464636
	TOTAL		3914789797	3980605506
II.	ASSETS			
	NON-CURRENT ASSETS			
	Fixed Assets			
	(i) Tangible Assets	10.1	3413374156	3718077086
	(ii) Intangible Assets	10.2	-	-
	(iii) Capital Work In Progress	11.1	124544561	10115482
	(iv) Intangible Assets under development	11.2	-	-
(b)	Non Current Investments	12	-	-
(c)	Long Term Loans and Advances	13	47577136	38401915
(d)	Other Non Current Assets	14.1	-	-
	Sub-total		3585495853	3766594483
(e)	Non Current Assets - Regulatory Assets	14.2	-	3585495853 - 3766594483
(2)	CURRENT ASSETS			
(a)	Current Investments	15	-	-
(b)	Inventories	16	65013309	123338588
(c)	Trade Receivables	17	-	-
(d)	Cash & Bank Balances	18	258095	415215
(e)	Short Term Loans and Advances	13	200868054	81771037
(f)	Other Current Assets	19	63154486	8486183
	TOTAL		3914789797	3980605506
	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

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

NHPC LIMITED FARIDABAD

For Gupta Gupta & Associates
Chartered Accountants
(Firm Regn. No. 001728N)

(CA.Tripti Mittal)
Partner
M.No. 504467

GUPTA GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

R.K.Jha
SM(Finance)

A.G. Ansari
General Manager

Place: - JAMMU
Date: - 19.04.2016

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NHPC LIMITED

Name of the Unit : SALAL 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	7657148403	7022088148
ii)	Other Income	21	67821473	27337964
	TOTAL REVENUE		7724969876	7049426112
EXPENDITURE				
i)	Generation, Administration and Other Expenses	22	4612642427	4478252685
ii)	Employee Benefits Expense	23	1235172422	1202828084
iii)	Finance Cost	24	360210	445714
iv)	Depreciation & Amortization Expense	25	372619070	369559213
	TOTAL EXPENDITURE		6220794129	6051085696
Profit before Prior Period items, Exceptional items, Extraordinary items, Rate Regulated Activities and Tax			1504175747	998340416
	Prior Period Items (net)	26	(20188489)	110690
Profit before Exceptional items, Extraordinary items, Rate Regulated Activities and Tax			1524364236	998229726
	Exceptional items		-	-
P	before extraordinary items, Rate Regulated Activities and Tax		1524364236	998229726
	Extraordinary items		-	-
Profit before Rate Regulated Activities (RRA) and Tax			1524364236	998229726
	Rate Regulatory Income / (Expenses)		-	-
PROFIT BEFORE TAX			1524364236	998229726
	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			1524364236	998229726
	Profit from discontinuing operations		-	-
	Tax expense of discontinuing operations		-	-
Profit from discontinuing operations after tax			-	-
Profit for the year			1524364236	998229726
	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		

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

For Gupta Gupta & Associates
Chartered Accountants
(Firm Regn. No. 001728N)

(CA.Tripti Mittal)
Partner
M.No. 504467

P.K. Jha
SM(Finance)

A.G. Ansari
General Manager

Place: - JAMMU
Date: - 19.04.2016

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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

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."

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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.

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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.

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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

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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.

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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

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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.

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

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016	As at 31st March, 2015
FUNDS FROM CORPORATE OFFICE		
C.O.(FDS)	2095694362	2685432209
IUT Closing Entries - CO	(7195416720)	(6722198966)
L.O. MUMBAI	-	-
L.O. LUCKNOW	-	-
RO-JAMMU	-	-
RO-ITANAGAR	20002123	26555664
RO-SILIGURI	-	-
LO-DEHRADUN	27230	55230
BAIRASIUL	-	6000
LOKTAK	2180218	295437
SALAL	-	-
TANAKPUR	-	-
CHAMERA-I	(151906)	(100301)
URI - I	2198626	672250
RANGIT	158401	594299
CHAMERA-II	34423	1649430
DULHASTI	-	20645
DHAULIGANGA-I	(389770)	2547795
TEESTA-V	(5671)	783319
CHAMERA-III	-	282570
IUTAK	4549	3165
TLDP-III	56520	386567
PARBATI-II	(723)	723
PARBATI-III	753459	557629
SEWA-II	185297	106075
URI - II	1301539	207130
KISHANGANGA	63013	376809
BURSUR	959388	363377
NIMMO BAZGO	91373	56253
TLDP-IV	217717	80936
TEESTA-IV	(177000)	498085
SUBANSARI LOWER	-	-
DIBANG	-	139074
TAWANG I & II	-	(66347)
KOTLIBHEL 1A	-	-
INVESTIGATION PROJECTS, UTTRAKHAND	454066	-
KOTLIBHEL IB & II	427	2130346
CELL	-	-
..nd Power Projects, Jaisalmer	-	412763
BRRP	-	-
CHEQUE PAID ACCOUNT	-	173667
CHEQUE COLLECTED ACCOUNT	175866000	135679000
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	(48843595)	(28400677)
CENTRALIZED VENDOR PAYMENT ACCOUNT	1004120539	979828088
Total	4335813142	4008336392
	395197027	1097464636

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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 *	1524364236	998229726
Total	1524364236	998229726
* Surplus		
Profit for the Year as per Statement of Profit and Loss	1524364236	998229726
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	1524364236	998229726
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	1524364236	998229726

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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 Term Liability
Deposits/ retention money	24946884	24648839	298045	16100013	9920954	6179059
Income received in advance (Advance Against Depreciation)	164862666	11775905	153086761	176638571	11775905	164862666
Deferred Foreign Currency Fluctuation Liabilities	-	-	-	-	-	-
Deferred Income from Foreign Currency Fluctuation Account	-	-	-	-	-	-
	189809550	36424744	153384806	192738584	21696859	171041725

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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		79619018		-	91518931	
Amount used during the year		79619018		-	91518931	
Amount reversed during the year				-	-	
Closing Balance	-	-	-	-	-	-
ii) Provision for REHS						
As per last Balance Sheet	-	-		-	-	
Additions during the year		1584659		-	4379666	
Amount used during the year		1584659	-	-	4379666	
Amount reversed during the year		-		-	-	
Closing Balance	-	-	-	-	-	-
iv) Provision for Memento						
As per last Balance Sheet	-	-		-	-	
Additions during the year	-	330000		-	390000	
Amount used during the year	-	330000		-	390000	
Amount reversed during the year	-			-	-	
Closing Balance	-	-	-	-	-	-
v) Provision for Wage Revision						
per last Balance Sheet	-	10452981		-	8256521	
Additions during the year	-	476465		-	2196460	
Amount used during the year	-			-	-	
Amount reversed during the year	-			-	-	
Closing Balance	-	10929446		-	10452981	
Less: Advance paid	-	10929446		-	10452981	
Closing Balance (Net of advance)	-	-	-	-	-	-
vi) Provision for Performance Related Pay/Incentive						
As per last Balance Sheet	-	80646818		-	53357131	
Additions during the year	-	75970081		-	68431420	
Amount used during the year	-	67318102		-	41141733	
Amount reversed during the year	-	13328716		-	-	
Closing Balance	-	75970081	75970081	-	80646818	80646818

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g) Provision for Restoration expenses of Insured Assets						
As per last Balance Sheet		-			-	
Additions during the year		93340889			-	
Amount used during the year		33802928			-	
Amount reversed during the year					-	
Closing Balance	-	59537961	59537961	-	-	-
g) Provision - Others						
As per last Balance Sheet	-	487000119		-	302970136	
Additions during the year		63680875		-	191229361	
Amount used during the year		10678983		-	7199378	
Amount reversed during the year				-	-	
Closing Balance	-	540002011	540002011	-	487000119	487000119
Total	-	675510053	675510053	-	567646937	567646937

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. 1.09 Crore (including provision for the current year Rs. 0.05 Crore) with corresponding amount shown as "Advance paid".

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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)	-	-
Total outstanding dues of Creditors other than micro enterprises and small enter prises	69709619	52910290
Total	69709619	52910290

Expla natory Note: -

Disclosure requirement under Section 22 of The Micro, Small and Medium Enterprises Development Act, 2006 is given in Note No. 29 - Other Expla natory 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)	11775905	11775905
Unpaid dividend	-	-
Unpaid interest	-	-
Liability against capital works/supplies	2800940	7766781
posits/ retention money	24648839	9920954
Due to Subsidiaries	-	-
Unspent amount of deposit/agency basis works	-	-
Bond application money	-	-
Statutory dues payables	995069874	997305494
Liabilities toward Self Insurance Fund	-	-
Other liabilities	62328498	66543058
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	1096624056	1093312192

* 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)

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(Amount in Rupees)

Sl. No.	PARTICULARS	Linkage	GROSS BLOCK							DEPRECIATION				NET BLOCK	
			01-04-2015	Additions		Deductions		Other Adjustments	31-03-2016	01-04-2015	For the Period	Adjustments	31-03-2016	31-03-2016	31-03-2015
				IUT	Others	IUT	Others								
i)	Land – Freehold	###	59827291		5352000		29025		65150266	0			0	65150266	59827291
ii)	Land – Leasehold	###	0						0	0	0	0	0	0	0
iii)	Roads and Bridges	4102	90451560						90451560	81022726	50784	0	81073510	9378050	9428834
iv)	Buildings	4103	1020662397		12433360				1033095757	730490700	26449532	60097	756900329	276195428	290171697
v)	Railway sidings	4105	0						0	0	0	0	0	0	0
vi)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	4106	5544121628						5544121628	3445755866	208954148	0	3654710014	1889411614	2098365762
vii)	Generating Plant and machinery	4107	2681879962		76630357		133349269		2625161050	1540860659	120966078	-80616062	1581210675	1043950375	1141019303
viii)	Plant and machinerySub station	4108	169347043						169347043	138757487	1903585	0	140661072	28685971	30589556
ix)	Plant and machineryTransmission lines	4109	0						0	0	0	0	0	0	0
x)	Plant and machinery Others	4110	21193170		1403970				22597140	16029656	517880	0	16547536	6049604	5163514
xi)	Construction Equipment	4111	109042139		436980				109479119	84363811	2073165	0	86436976	23042143	24678328
xii)	Water Supply Systen/Drainage and Sewerage	4112	0		3385122				3385122	0	221222	0	221222	3163900	0
xiii)	Electrical installations	4114	0						0	0	0	0	0	0	0
xiv)	Vehicles	4115	43514533		4795736		755028		47555241	24971813	2040087	-683264	26328636	21226605	18542720
xv)	Aircraft/ Boats	4116	1337135						1337135	155302	138216	0	293518	1043617	1181833
xvi)	Furniture and fixture	4117	17020792	11696	1393043	0	46696		18378835	10032204	821583	-12645	10841142	7537693	6988588
xvii)	Computers	4118	23410256		230340		2447920		21192676	17745399	2023726	-2327098	17442027	3750649	5664857
xviii)	Communication Equipment	4119	6989724		226238		816114		6399848	3722994	243719	-205844	3760869	2638979	3266730
xix)	Office Equipments	4120	10574651		869193				11443844	5058040	637771	0	5695811	5748033	5516611
xx)	Research and Development	4121	0						0	0	0	0	0	0	0
xxi)	Other assets	4125	32291269	0	11921890	0	1285719		42927440	14622915	2530902	-728972	16424845	26502595	17668354
xxii)	Tangible Assets of minor value >750 and < Rs.5000	4128	9828438	9964	485426	0	134871		10188957	9825330	485248	-124860	10185718	3239	3108
	Total		9841491988	21660	119563655	0	138864642	0	9822212661	6123414902	370055649	-84632046	6408838505	3413374156	3718077086
	Previous year		9798893772	1016452	53491028	179960	4632205	-7097099	9841491988	5767204674	366808433	-10598205	6123414902	3718077086	4031689098

NOTE NO. 10.2 INTANGIBLE ASSETS

Sl. No.	PARTICULARS	Linkage	GROSS BLOCK							AMORTISATION				NET BLOCK	
			01-04-2015	Additions		Deductions		Other Adjustments	31-03-2016	01-04-2015	For the Period	Adjustments	31-03-2016	31-03-2016	31-03-2015
				IUT	Others	IUT	Others								
i)	Land– Right to Use	####	0						0	0	0	0	0	0	0
ii)	Computer Software	4122	2205173						2205173	2205173	0	0	2205173	0	0
	Total		2205173	0	0	0	0	0	2205173	2205173	0	0	2205173	0	0
	Previous year		2205173	0	0	0	0	0	2205173	2171661	33512	0	2205173	0	33512

Explanatory Note: -

1) 'Title deeds/title in respect of freehold land amounting to Rs. 0.03 (Previous year Rs. 0.046) covering an area of 25.18 hectare (Previous year 70.90 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.'

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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	Master Level. 300Mm Rsk / Fsk. Japan (02 Nos @ Rs. 37300/- each)	412502	74600
2	Stainless Steel Full Fowler Bed With Abs Side Railing With Mattress. Surgitech Make	411706	38477
3	Basin Stand Single With Basin	412801	3235
4	Basin Stand Double With Basins	412801	4143
5	Bio-Medical Bin Stand (4 In One)	411706	14528
6	Foot Step (Double Step) - 02 Nos @ Rs. 2724/- each)	412801	5448
7	Kick Bowl	412801	2043
8	Kick Bucket	412801	2043
9	Dressing Trolley Full Stainless Steel With S.S. Basin (02 Nos. @ Rs.25538/- each)	411706	51076
10	Bed Side Screen With Four Folding With Curtains With Coasters (02 Nos @ Rs. 9648/- each)	411706	19296
11	Examination Table (Two Section) With Mattress	411706	22133
12	Medicine Trolley (Cassette Type)	411706	27240
13	Monitor Trolley	411706	36320
14	Revolving Stool. Four Legs. Cushion Top Surgitech Make(03 Nos @ Rs. 3859/- each)	412801	11577
15	ABS Bed Side Locker	411706	13620
16	Centre Table (Size-3' X 2') (04 Nos. @ Rs. 2850/- each)	412801	11400
17	Wooden Bed-6'X3' (08 Nos @ Rs. 3800/- each)	412801	30400
18	Exhaust Fan (04 Nos. @ Rs. 1499/- each)	412801	5996
19	Plastic Chairs With Arms (08 Nos @ Rs. 780/- each)	412801	6240
20	Laptop Inspiron (03 Nos @ Rs. 65900/- each)	411801	197700
21	Fencing With Concertina Wire from Right Abutment of RF Dam to CISF Post and near Anchor Block	410328	2322156
22	Brake & Jack Assembly of Hydro Generator Bore Dia 200 MM, Max Stroke 65 MM CL Height 400 MM (16 Nos. @ Rs. 232521/- each)	410714	3720336
23	Generator Braking Plant As per Drawing No SH/020614	410714	545063
24	TB Collar BHEL	410714	11192940
25	Event Logger with time Synchronization System	410714	3938710
26	Pneumatic Grease Pump (02 Nos @ Rs. 161730/- each)	410714	323460
27	Continuous Duty Non Clog Submersible Pump 2 HP (10 Nos @ Rs. 43698/- each)	411112	436980
28	Water Tanker on TATA SFC (02 Nos. @ Rs. 964655/	411508	1929310
29	Tipper SK 1613	411508	1451426
30	Lan Extender (02 Nos @ Rs. 16320/- each)	411806	32640
31	08 Ports FXO/PSTN Gateway (02 Nos @ Rs. 26670/- each)	411903	53340
32	Pneumatic Torque Wrench, Max Torque Output 1350 NM	412503	502941
33	Wet and Dry Vaccum Cleaner (Single Motor 1350 Wa	412503	33483
34	Wet and Dry Vaccum Cleaner (Double Motor 2700 W	412503	64128
35	Ceiling Fan (23 Nos @ Rs. 4247 each)	412801	97681
36	Wall Mounted Fan (08 Nos @ Rs. 2270/- each)	412801	18160
37	Lan Switch 16 Ports	412801	2876
38	STEEL OFFICE ALMIRAH(52X30X17) SMALL MADE OF 22G	412801	3656
39	STEEL OFFICE ALMIRAH(52X30X17) SMALL MADE OF 22G	412801	3656
40	STEEL OFFICE ALMIRAH(52X30X17) SMALL MADE OF 22G	412801	3656
41	STEEL OFFICE ALMIRAH(52X30X17) SMALL MADE OF 22G	412801	3656
42	STEEL OFFICE ALMIRAH(52X30X17) SMALL MADE OF 22G	412801	3656
43	STEEL OFFICE ALMIRAH(52X30X17) SMALL MADE OF 22G	412801	3656

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44	CHESTER WITH 3 DRAWER OF LAMINATED BOARD	412801	3938
45	CHESTER WITH 3 DRAWER OF LAMINATED BOARD	412801	3938
46	CHESTER WITH 3 DRAWER OF LAMINATED BOARD	412801	3938
47	STEEL OFFICE ALMIRAH(52X30X17) SMALL MADE OF 22G	412801	3656
48	STEEL OFFICE ALMIRAH(52X30X17) SMALL MADE OF 22G	412801	3656
49	CHESTER WITH 3 DRAWER OF LAMINATED BOARD	412801	3938
50	EXECUTIVE TABLE SIZE 6X3 WITH POST FOAMING TOP WITH DRAWER UNIT AND EXTENSION	411701	27225
51	NON EXECUTIVE TABLE 4X2.5WITH DRAWER UNIT	411701	6525
52	EXECUTIVE TABLE SIZE 6X3 WITH POST FOAMING TOP WITH DRAWER UNIT AND EXTENSION	411701	27225
53	STEEL BOOK SELF/ CASE WITH FOUR SELF(66X33X12) 22G	411701	6525
54	NON EXECUTIVE TABLE 4X2.5WITH DRAWER UNIT	411701	6525
55	EXECUTIVE TABLE SIZE 6X3 WITH POST FOAMING TOP WITH DRAWER UNIT AND EXTENSION	411701	27225
56	FILING CABINET 4 DOOR	411701	8269
57	FILING CABINET 4 DOOR	411701	8269
58	EXECUTIVE TABLE SIZE 6X3 WITH POST FOAMING TOP WITH DRAWER UNIT AND EXTENSION	411701	27225
59	EXECUTIVE TABLE SIZE 6X3 WITH POST FOAMING TOP WITH DRAWER UNIT AND EXTENSION	411701	27225
60	EXECUTIVE TABLE SIZE 6X3 WITH POST FOAMING TOP WITH DRAWER UNIT AND EXTENSION	411701	27225
61	EXECUTIVE TABLE SIZE 6X3 WITH POST FOAMING TOP WITH DRAWER UNIT AND EXTENSION	411701	27225
62	FILING CABINET 4 DOOR	411701	8269
63	FILING CABINET 4 DOOR	411701	8269
64	EXECUTIVE TABLE SIZE 6X3 WITH POST FOAMING TOP WITH DRAWER UNIT AND EXTENSION	411701	27225
65	FILING CABINET 4 DOOR	411701	8269
66	NON EXECUTIVE TABLE 4X2.5WITH DRAWER UNIT	411701	6525
67	STEEL OFFICE ALMIRAH(78X33X17) MADE OF 22G WITH FOUR SHLEVES	411701	6919
68	STEEL OFFICE ALMIRAH(78X33X17) MADE OF 22G WITH FOUR SHLEVES	411701	6919
69	STEEL BOOK SELF/ CASE WITH FOUR SELF(66X33X12) 22G	411701	6525
70	CHESTER WITH 3 DRAWER OF LAMINATED BOARD	412801	3938
71	STEEL OFFICE ALMIRAH(52X30X17) SMALL MADE OF 22G	412801	3656
72	TORQUE WRENCH, RACHET 135-275KGF 1" SQ. DRIVE 2 NOS SOCKET FOR M-42	412503	52020
73	DIGITAL EPBAX SYSTEM 96PORTS EXT.UP TO 128PORTS, CORAL DX-2000	411903	172898
74	ULTIMATE SAMPLING SYSTEM FOR MOISTURE IN OIL MEASUREMENT	412502	573062
75	SCREW PUMP T3ST 60/46 WITH TEFC MOTOR,PRESSURE 40 KG/CM2,CAPACITY 540 LPM,2900 RPM WITH COUPLINGS	410714	1213451
76	SCREW PUMP T3ST 60/46 WITH TEFC MOTOR,PRESSURE 40 KG/CM2,CAPACITY 540 LPM,2900 RPM WITH COUPLINGS	410714	1213451
77	LT ELECTRC PANEL WITH 02 800 AMP. 4 POLE EDO MICRO PROCESSOR RELEASE TYPE ACBS & ATS CONTROLLER	411002	701985
78	LT ELECTRC PANEL WITH 02 800 AMP. 4 POLE EDO MICRO PROCESSOR RELEASE TYPE ACBS & ATS CONTROLLER	411002	701985
79	AUTOMATIC WEATHER STATION	410714	307721

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80	SCREW PUMP T3ST 60/46 WITH TEFC MOTOR.PRESSURE 40 KG/CM2.CAPACITY 540 LPM.2900 RPM WITH COUPLINGS	410714	1176500
81	SCREW PUMP T3ST 60/46 WITH TEFC MOTOR.PRESSURE 40 KG/CM2.CAPACITY 540 LPM.2900 RPM WITH COUPLINGS	410714	1176500
82	CAPACITOR VOLTAGE TRANSFORMER. 245 KV RATION 220KV/V3 : 110V/V3	410714	250920
83	CAPACITOR VOLTAGE TRANSFORMER. 245 KV RATION 220KV/V3 : 110V/V3	410714	250920
84	MOTORISED GATE VALVE (125MM) CONFIRM TO API 600. CLASS -150 BOLTED BONNET. OS & Y RISING TYPE	410714	173568
85	MOTORISED GATE VALVE (125MM) CONFIRM TO API 600. CLASS -150 BOLTED BONNET. OS & Y RISING TYPE	410714	173568
86	MOTORISED GATE VALVE (125MM) CONFIRM TO API 600. CLASS -150 BOLTED BONNET. OS & Y RISING TYPE	410714	173568
87	MOTORISED GATE VALVE (125MM) CONFIRM TO API 600. CLASS -150 BOLTED BONNET. OS & Y RISING TYPE	410714	173568
88	MOTORISED GATE VALVE (125MM) CONFIRM TO API 600, CLASS -150 BOLTED BONNET, OS & Y RISING TYPE	410714	173568
89	MOTORISED GATE VALVE (125MM) CONFIRM TO API 600, CLASS -150 BOLTED BONNET, OS & Y RISING TYPE	410714	173568
90	MOTORISED GATE VALVE (125MM) CONFIRM TO API 600, CLASS -150 BOLTED BONNET. OS & Y RISING TYPE	410714	173568
91	MOTORISED GATE VALVE (125MM) CONFIRM TO API 600, CLASS -150 BOLTED BONNET, OS & Y RISING TYPE	410714	173568
92	MOTORISED GATE VALVE (125MM) CONFIRM TO API 600. CLASS -150 BOLTED BONNET. OS & Y RISING TYPE	410714	173568
93	MOTORISED GATE VALVE (125MM) CONFIRM TO API 600, CLASS -150 BOLTED BONNET, OS & Y RISING TYPE	410714	173568
94	MOTORISED GATE VALVE (125MM) CONFIRM TO API 600, CLASS -150 BOLTED BONNET, OS & Y RISING TYPE	410714	173568
95	MOTORISED GATE VALVE (125MM) CONFIRM TO API 600, CLASS -150 BOLTED BONNET. OS & Y RISING TYPE	410714	173568
96	MOTORISED GATE VALVE (125MM) CONFIRM TO API 600, CLASS -150 BOLTED BONNET, OS & Y RISING TYPE	410714	173568
97	MOTORISED GATE VALVE (125MM) CONFIRM TO API 600, CLASS -150 BOLTED BONNET, OS & Y RISING TYPE	410714	173568
98	MOTORISED GATE VALVE (125MM) CONFIRM TO API 600, CLASS -150 BOLTED BONNET, OS & Y RISING TYPE	410714	173568
99	MOTORISED GATE VALVE (125MM) CONFIRM TO API 600, CLASS -150 BOLTED BONNET, OS & Y RISING TYPE	410714	173568
100	MOTORISED GATE VALVE (125MM) CONFIRM TO API 600, CLASS -150 BOLTED BONNET, OS & Y RISING TYPE	410714	173568
101	MOTORISED GATE VALVE (125MM) CONFIRM TO API 600, CLASS -150 BOLTED BONNET, OS & Y RISING TYPE	410714	173568
102	EUREKA FORBES - RO SYSTEM 250LPH	412011	275000
103	WATER COOLER 120 LTR	412006	41500
104	KENT ELITE-II RO MINERAL(50LPH) WITH PREFILTER(ACCESSORY)	412011	56500
105	UNIVERSAL RELAY TEST KIT	412502	2506420
106	25HP SQ. CAGE INDUCTION MOTOR	412503	83653
107	25HP SQ. CAGE INDUCTION MOTOR	412503	83653
108	25HP SQ. CAGE INDUCTION MOTOR	412503	83653
109	IONIC AIR PURIFIER (XJ-3800-I)-CRUSADERS MAKE	412503	26928
110	IONIC AIR PURIFIER (XJ-3800-I)-CRUSADERS MAKE	412503	26928
111	IONIC AIR PURIFIER (XJ-3800-I)-CRUSADERS MAKE	412503	26928
112	IONIC AIR PURIFIER (XJ-3800-I)-CRUSADERS MAKE	412503	26928
113	SMALL (AG 4) ANGLE GRINDER, GD DIA = 100 MM, PI = 850 W - BOSCH & GWS-8 100C	412801	4932

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114	SMALL (AG 4) ANGLE GRINDER. GD DIA = 100 MM. PI = 850 W - BOSCH & GWS-8 100C	412801	4932
115	IMPACT WRENCH (CORDLESS) – 1/2 " SQ/DRIVE WITH SOCKETS OF M-12 .16.20 & 24 . - HILTI	412503	76357
116	HEAVY DUTY SOCKET FROM M-8 TO M-32. UNIVERSAL JOINT.EXTENSION ROD. TORQUE WRENCH- TAPARIA & S-14MXL	412503	6438
117	IMPACT WRENCH (CORDLESS) – 1/2 " SQ/DRIVE WITH SOCKETS OF M-12 .16.20 & 24 . - HILTI	412503	76357
118	SMALL (AG 5) ANGLE GRINDER. GD DIA = 125 MM. PI = 1400 W - BOSCH & GWS-14 125CI	412503	6358
119	DRILLING MACHINE (ROTARY HAMMERS TYPE) WITH ATTACHMENTS FOR VARIOUS SIZE - BOSCH & GBH5-38D	412503	56570
120	20MM TWO SPEED IMPACT DRILLING MACHINE (REVERSIBLE TYPE). WITH ATTACHMENTS - BOSCH & GBH2-22RE	412503	16995
121	PNEUMATIC HYDRAULIC RIVET GUN MACHINERIVET UP TO 2.4MM TO 4.8 MM. - AKARI & AT-6015K	412503	30543
122	HEAVY DUTY SOCKET FROM M-8 TO M-32. UNIVERSAL JOINT.EXTENSION ROD. TORQUE WRENCH- TAPARIA & S-14MXL	412503	8438
123	LED FLOOD LIGHT, 170W,COMPLETE FITTING INCLUDING LAMP AND OTHER ACCESSORIES, CROMPTON GREAVES	412503	33000
124	LED FLOOD LIGHT, 170W,COMPLETE FITTING INCLUDING LAMP AND OTHER ACCESSORIES, CROMPTON GREAVES	412503	33000
125	LED FLOOD LIGHT, 170W,COMPLETE FITTING INCLUDING LAMP AND OTHER ACCESSORIES, CROMPTON GREAVES	412503	33000
126	SINGLE ACTING HOLLOW RAM SPRING RETURN HYD JACK CAP 30 T RAM HOLE DIA MIN 33 MM & CLOSE HIGHT 180 MM	412503	33135
127	SINGLE ACTING HOLLOW RAM SPRING RETURN HYD JACK CAP 30 T RAM HOLE DIA MIN 33 MM & CLOSE HIGHT 180 MM	412503	33135
128	SINGLE ACTING HOLLOW RAM SPRING RETURN HYD JACK CAP 30 T RAM HOLE DIA MIN 33 MM & CLOSE HIGHT 180 MM	412503	33135
129	SINGLE ACTING HOLLOW RAM SPRING RETURN HYD JACK CAP 30 T RAM HOLE DIA MIN 33 MM & CLOSE HIGHT 180 MM	412503	33135
130	SINGLE ACTING HOLLOW RAM SPRING RETURN HYD JACK CAP 30 T RAM HOLE DIA MIN 33 MM & CLOSE HIGHT 180 MM	412503	33135
131	AIR/PNEUMATIC HYDRAULIC PUMP, CAPACITY 700 KG/CM2 AND OPERATING PRESSURE 5-7 KG/CM2.	412503	85343
132	2 SPEED HAND PUMP OF CAPACITY 2.2 LITERS FOR HYDRAULIC JACK	412503	12690
133	ROOM HEATER - BAJAJ 2000W MODEL-DELUX	412801	1230
134	ROOM HEATER - BAJAJ 2000W MODEL-DELUX	412801	1230
135	ROOM HEATER - BAJAJ 2000W MODEL-DELUX	412801	1230
136	ROOM HEATER - BAJAJ 2000W MODEL-DELUX	412801	1230
137	ROOM HEATER - BAJAJ 2000W MODEL-DELUX	412801	1230
138	ROOM HEATER - BAJAJ 2000W MODEL-DELUX	412801	1230
139	ALUMINIUM SELF SUPPORTING TELESCOPIC LADDER ,CLOSED HEIGHT 8' FEET,EXTENDED HEIGHT 14' FEET	412503	12360
140	ALUMINIUM SELF SUPPORTING TELESCOPIC LADDER ,CLOSED HEIGHT 8' FEET,EXTENDED HEIGHT 14' FEET	412503	12360
141	ALUMINIUM TELESCOPIC WHEEL LADDER,CLOSED HEIGHT 12' FEET,EXTENDED HEIGHT 21' FEET	412503	19747
142	ALUMINIUM TELESCOPIC WHEEL LADDER,CLOSED HEIGHT 12' FEET,EXTENDED HEIGHT 21' FEET	412503	19747
143	ALUMINIUM SELF SUPPORTING TELESCOPIC LADDER ,CLOSED HEIGHT 8' FEET,EXTENDED HEIGHT 14' FEET	412503	12360
144	ALUMINIUM TELESCOPIC WHEEL LADDER,CLOSED HEIGHT 12' FEET,EXTENDED HEIGHT 21' FEET	412503	19747
145	ALUMINIUM EXTENSION LADDER ,CLOSED HEIGHT 12' FEET,EXTENDED HEIGHT 21' FEET	412503	12360
146	ALUMINIUM EXTENSION LADDER ,CLOSED HEIGHT 12' FEET,EXTENDED HEIGHT 21' FEET	412503	12360

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147	ALUMINIUM WALL SUPPORTING HOOK LADDER 12' FEET	412503	5236
148	ALUMINIUM WALL SUPPORTING HOOK LADDER 12' FEET	412503	5236
149	ALUMINIUM WALL SUPPORTING HOOK LADDER 12' FEET	412503	5236
150	WIRE ROPE PULLEY BLOCK .CAP- 30 TONNE WITH LATCHET LOCK & SHACKLE . MAKE- UEC	412503	118746
151	WIRE ROPE PULLEY BLOCK .CAP- 30 TONNE WITH LATCHET LOCK & SHACKLE . MAKE- UEC	412503	118746
152	GEYSER, 25 LTR, 5 STAR RATING, ORIENTMODEL WS2502M	412503	6549
153	GEYSER, 25 LTR, 5 STAR RATING, ORIENTMODEL WS2502M	412503	6549
154	GEYSER, 25 LTR, 5 STAR RATING, ORIENTMODEL WS2502M	412503	6549
155	GEYSER, 25 LTR, 5 STAR RATING, ORIENTMODEL WS2502M	412503	6549
156	GEYSER, 25 LTR, 5 STAR RATING, ORIENTMODEL WS2502M	412503	6549
157	GEYSER, 25 LTR, 5 STAR RATING, ORIENTMODEL WS2502M	412503	6549
158	GEYSER, 25 LTR, 5 STAR RATING, ORIENTMODEL WS2502M	412503	6549
159	GEYSER, 25 LTR, 5 STAR RATING, ORIENTMODEL WS2502M	412503	6549
160	GEYSER, 25 LTR, 5 STAR RATING, ORIENTMODEL WS2502M	412503	6549
161	GEYSER, 25 LTR, 5 STAR RATING, ORIENTMODEL WS2502M	412503	6549
162	GEYSER, 25 LTR, 5 STAR RATING, ORIENTMODEL WS2502M	412503	6549
163	GEYSER, 25 LTR, 5 STAR RATING, ORIENTMODEL WS2502M	412503	6549
164	GEYSER, 25 LTR, 5 STAR RATING, ORIENTMODEL WS2502M	412503	6549
165	GEYSER, 25 LTR, 5 STAR RATING, ORIENTMODEL WS2502M	412503	6549
166	GEYSER, 25 LTR, 5 STAR RATING, ORIENTMODEL WS2502M	412503	6549
167	MOMO STEAMER	412801	2900
168	DOSA BHATTI WITH TAWA 3' SIZE	412801	3200
169	HIGH GAIN PROJECTOR SCREEN SIZE 10'X8'	412503	16050
170	EXHAUST FAN	412801	1320
171	EXHAUST FAN	412801	1320
172	EXHAUST FAN	412801	1320
173	DEEP FREEZER	412505	28000
174	REFRIGERATOR (230 LTRS.), MODEL-25AC	412505	20000
175	GEYSER 35 LTR.	412503	9500
176	GYSER 25 LTR. CAPACITY	412503	8400
177	28 LITRES CONVECTION MICROWAVE OVEN	412503	13700
178	28 LITRES CONVECTION MICROWAVE OVEN	412503	13700
179	28 LITRES CONVECTION MICROWAVE OVEN	412503	13700
180	CENTER TABLE ALICE GODREJ MAKE	411701	12712
181	CENTER TABLE ALICE GODREJ MAKE	411701	12712
182	CENTER TABLE ALICE GODREJ MAKE	411701	12712
183	CENTER TABLE ALICE GODREJ MAKE	411701	12712
184	CONFERENCE TABLE SENATE GODREJ MAKE WITH 17 SEATS AND WIRE MANAGEMENT	411701	150092
185	GODREJ CONFERENCE CHAIR KAREENA PCH-9P01TC	411701	13017
186	GODREJ CONFERENCE CHAIR KAREENA PCH-9P01TC	411701	13017
187	GODREJ CONFERENCE CHAIR KAREENA PCH-9P01TC	411701	13017
188	GODREJ CONFERENCE CHAIR KAREENA PCH-9P01TC	411701	13017
189	GODREJ CONFERENCE CHAIR KAREENA PCH-9P01TC	411701	13017
190	GODREJ CONFERENCE CHAIR KAREENA PCH-9P01TC	411701	13017
191	GODREJ CONFERENCE CHAIR KAREENA PCH-9P01TC	411701	13017
192	GODREJ CONFERENCE CHAIR KAREENA PCH-9P01TC	411701	13017
193	GODREJ CONFERENCE CHAIR KAREENA PCH-9P01TC	411701	13017
194	GODREJ CONFERENCE CHAIR KAREENA PCH-9P01TC	411701	13017
195	GODREJ CONFERENCE CHAIR KAREENA PCH-9P01TC	411701	13017
196	GODREJ CONFERENCE CHAIR KAREENA PCH-9P01TC	411701	13017

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197	GODREJ CONFERENCE CHAIR KAREENA PCH-9P01TC	411701	13017
198	GODREJ CONFERENCE CHAIR KAREENA PCH-9P01TC	411701	13017
199	GODREJ CONFERENCE CHAIR KAREENA PCH-9P01TC	411701	13017
200	GODREJ CONFERENCE CHAIR KAREENA PCH-9P01TC	411701	13017
201	GODREJ CONFERENCE CHAIR KAREENA PCH-9P01TC	411701	13017
202	COFFEE VENDING MACHINE (3 OPTIONS)	412503	10600
203	MIXER GRINDER	412801	3850
204	MIXER GRINDER	412801	3850
205	MIXER GRINDER	412801	3850
206	ELECTRIC KETTLE STAINLESS STEEL	412801	1850
207	ELECTRIC KETTLE STAINLESS STEEL	412801	1850
208	ELECTRIC KETTLE STAINLESS STEEL	412801	1850
209	ELECTRIC KETTLE STAINLESS STEEL	412801	1850
210	ELECTRIC KETTLE STAINLESS STEEL	412801	1850
211	ELECTRIC KETTLE STAINLESS STEEL	412801	1850
212	ELECTRIC KETTLE STAINLESS STEEL	412801	1850
213	ELECTRIC KETTLE STAINLESS STEEL	412801	1850
214	ELECTRIC KETTLE STAINLESS STEEL	412801	1850
215	ELECTRIC KETTLE STAINLESS STEEL	412801	1850
216	JUICER, MAKE-GLEN . MODEL NO. GL4015 JU	412801	2850
217	JUICER, MAKE-GLEN . MODEL NO. GL4015 JU	412801	2850
218	JUICER, MAKE-GLEN . MODEL NO. GL4015 JU	412801	2850
219	KITCHEN CHIMNEY	412503	15200
220	KITCHEN CHIMNEY	412503	15200
221	KITCHEN CHIMNEY	412503	15200
222	MICROWAVE OVEN	412503	5750
223	MICROWAVE OVEN	412503	5750
224	MICROWAVE OVEN	412503	5750
225	INDUCTION COOKER WITH 03 STEEL UTENSILS, PHILIPS, MODEL: HD 4929/01	412503	5500
226	INDUCTION COOKER WITH 03 STEEL UTENSILS, PHILIPS, MODEL: HD 4929/01	412503	5500
227	INDUCTION COOKER WITH 03 STEEL UTENSILS, PHILIPS, MODEL: HD 4929/01	412503	5500
228	INDUCTION COOKER WITH 03 STEEL UTENSILS, PHILIPS, MODEL: HD 4929/01	412503	5500
229	PORTABLE WELDING SET 200AMP,3MTR.INPUT/OUTPUT CABLE WITH HOLDER MAKE : ELECTRA MODEL : TANDY	412503	20700
230	PORTABLE WELDING SET 200AMP,3MTR.INPUT/OUTPUT CABLE WITH HOLDER MAKE : ELECTRA MODEL : TANDY	412503	20700
231	ELECTRONIC WEIGHING MACHINE 200 KGS CAP.	412502	11750
232	ELECTRONIC WEIGHING MACHINE 1000 KG CAPACITY	412502	30750
233	TWO ZONE BOOSTER AMPLIFIER, MAKE-AHUJA, MODEL-BTZ10000	412014	40917
234	AUDIO MIXER PREAMLIFIER WITH ECHO MODEL-AMX-1412 AHUJA	412014	16398
235	PA WALL SPEAKERSYSTEM, 400W, 8 OHM, AHUJA MAKE & MODEL NO.SRX-500	412014	18188
236	PA WALL SPEAKERSYSTEM, 400W, 8 OHM, AHUJA MAKE & MODEL NO.SRX-500	412014	18188
237	PA MICROPHONE, AWM-890UHF	412014	11832
238	PA MICROPHONE, AWM-890UHF	412014	11832
239	CORDLESS MICROPHONE FOR VIDEO CONFERENCING	412014	6912
240	CORDLESS MICROPHONE FOR VIDEO CONFERENCING	412014	6912
241	PA MICROPHONE, SHM-1000 XLR (UNIDIRECTIONAL)	412801	3189
242	PA MICROPHONE, SHM-1000 XLR (UNIDIRECTIONAL)	412801	3189
243	PA MICROPHONE, SHM-1000 XLR (UNIDIRECTIONAL)	412801	3189
244	PA MICROPHONE, SHM-1000 XLR (UNIDIRECTIONAL)	412801	3189
245	DVD PLAYER	412801	3750
246	INOVA G-DIESEL (8S)	411502	1415000
247	WOODEN STOOL	412801	2800
248	WOODEN STOOL	412801	2800
249	WOODEN STOOL	412801	2800
250	WOODEN STOOL	412801	2800
251	WOODEN STOOL	412801	2800
252	WOODEN STOOL	412801	2800
253	WOODEN STOOL	412801	2800
254	WOODEN STOOL	412801	2800

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255	WOODEN STOOL	412801	2800
256	WOODEN STOOL	412801	2800
257	GLASS TOP DINNING TABLE WITH FOUR CHAIR (ROUND SHAPE)	411707	29000
258	GLASS TOP DINNING TABLE WITH FOUR CHAIR (ROUND SHAPE)	411707	29000
259	GLASS TOP DINNING TABLE WITH FOUR CHAIR (ROUND SHAPE)	411707	29000
260	GLASS TOP DINNING TABLE WITH FOUR CHAIR (ROUND SHAPE)	411707	29000
261	DINING TABLE 4 SEATER WITH CHAIRS	411707	28000
262	DINING TABLE 4 SEATER WITH CHAIRS	411707	28000
263	DINING TABLE 4 SEATER WITH CHAIRS	411707	28000
264	DINING TABLE 4 SEATER WITH CHAIRS	411707	28000
265	DINING TABLE 4 SEATER WITH CHAIRS	411707	28000
266	DINING TABLE 4 SEATER WITH CHAIRS	411707	28000
267	CAFETERIA UMBRELLA TABLE CHAIR SET	411707	13000
268	CAFETERIA UMBRELLA TABLE CHAIR SET	411707	13000
269	CAFETERIA UMBRELLA TABLE CHAIR SET	411707	13000
270	TABULAR PIPE CHAIR	411707	5200
271	TABULAR PIPE CHAIR	411707	5200
272	TABULAR PIPE CHAIR	411707	5200
273	GLASS TOP DINNING TABLE WITH FOUR CHAIR (ROUND SHAPE)	411707	29000
274	PLASTIC MOULDED VISITOR CHAIR	412801	2185
275	MULTI SEATER THREE IN ONE BENCH(CHROME PLATED)	411701	6243
276	MULTI SEATER THREE IN ONE BENCH(CHROME PLATED)	411701	6243
277	MULTI SEATER THREE IN ONE BENCH(CHROME PLATED)	411701	6243
278	MULTI SEATER THREE IN ONE BENCH(CHROME PLATED)	411701	6243
279	MULTI SEATER THREE IN ONE BENCH(CHROME PLATED)	411701	6243
280	MULTI SEATER THREE IN ONE BENCH(CHROME PLATED)	411701	6243
281	MULTI SEATER THREE IN ONE BENCH(CHROME PLATED)	411701	6243
282	MULTI SEATER THREE IN ONE BENCH(CHROME PLATED)	411701	6243
283	MULTI SEATER THREE IN ONE BENCH(CHROME PLATED)	411701	6243
284	MULTI SEATER THREE IN ONE BENCH(CHROME PLATED)	411701	6243
285	MULTI SEATER THREE IN ONE BENCH(CHROME PLATED)	411701	6243
286	MULTI SEATER THREE IN ONE BENCH(CHROME PLATED)	411701	6243
287	PLASTIC MOULDED VISITOR CHAIR	412801	2185
288	PLASTIC MOULDED VISITOR CHAIR	412801	2185
289	PLASTIC MOULDED VISITOR CHAIR	412801	2185
290	PLASTIC MOULDED VISITOR CHAIR	412801	2185
291	PLASTIC MOULDED VISITOR CHAIR	412801	2185
292	PLASTIC MOULDED VISITOR CHAIR	412801	2185
293	PLASTIC MOULDED VISITOR CHAIR	412801	2185
294	PLASTIC MOULDED VISITOR CHAIR	412801	2185
295	PLASTIC MOULDED VISITOR CHAIR	412801	2185
296	PLASTIC MOULDED VISITOR CHAIR	412801	2185
297	PLASTIC MOULDED VISITOR CHAIR	412801	2185
298	PLASTIC MOULDED VISITOR CHAIR	412801	2185
299	PLASTIC MOULDED VISITOR CHAIR	412801	2185
300	PLASTIC MOULDED VISITOR CHAIR	412801	2185
301	PLASTIC MOULDED VISITOR CHAIR	412801	2185
302	PLASTIC MOULDED VISITOR CHAIR	412801	2185
303	PLASTIC MOULDED VISITOR CHAIR	412801	2185
304	PLASTIC MOULDED VISITOR CHAIR	412801	2185
305	PLASTIC MOULDED VISITOR CHAIR	412801	2185
306	PLASTIC MOULDED VISITOR CHAIR	412801	2185
307	PLASTIC MOULDED VISITOR CHAIR	412801	2185
308	PLASTIC MOULDED VISITOR CHAIR	412801	2185
309	PLASTIC MOULDED VISITOR CHAIR	412801	2185
310	PLASTIC MOULDED VISITOR CHAIR	412801	2185
311	PLASTIC MOULDED VISITOR CHAIR	412801	2185
312	PLASTIC MOULDED VISITOR CHAIR	412801	2185
313	PLASTIC MOULDED VISITOR CHAIR	412801	2185
314	PLASTIC MOULDED VISITOR CHAIR	412801	2185
315	PLASTIC MOULDED VISITOR CHAIR	412801	2185
316	PLASTIC MOULDED VISITOR CHAIR	412801	2185
317	PLASTIC MOULDED VISITOR CHAIR	412801	2185
318	PLASTIC MOULDED VISITOR CHAIR	412801	2185
319	PLASTIC MOULDED VISITOR CHAIR	412801	2185
320	PLASTIC MOULDED VISITOR CHAIR	412801	2185

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321	PLASTIC MOULDED VISITOR CHAIR	412801	2185
322	PLASTIC MOULDED VISITOR CHAIR	412801	2185
323	PLASTIC MOULDED VISITOR CHAIR	412801	2185
324	PLASTIC MOULDED VISITOR CHAIR	412801	2185
325	PLASTIC MOULDED VISITOR CHAIR	412801	2185
326	TP- LINK : POE ADAPTER FOR BIOMETRIC MACHINE	412801	2252
327	TP- LINK : POE ADAPTER FOR BIOMETRIC MACHINE	412801	2252
328	TP- LINK : POE ADAPTER FOR BIOMETRIC MACHINE	412801	2252
329	TP- LINK : POE ADAPTER FOR BIOMETRIC MACHINE	412801	2252
330	TP- LINK : POE ADAPTER FOR BIOMETRIC MACHINE	412801	2252
331	TP- LINK : POE ADAPTER FOR BIOMETRIC MACHINE	412801	2252
332	TP- LINK : POE ADAPTER FOR BIOMETRIC MACHINE	412801	2252
333	TP- LINK : POE ADAPTER FOR BIOMETRIC MACHINE	412801	2252
334	MATRIX COSEC VEGA FAX IN : FINGERPRINT AND RF CARD BASED DOOR CONTROLLER / ATTENDANCE	412503	37721
335	MATRIX COSEC VEGA FAX IN : FINGERPRINT AND RF CARD BASED DOOR CONTROLLER / ATTENDANCE	412503	37721
336	MATRIX COSEC VEGA FAX IN : FINGERPRINT AND RF CARD BASED DOOR CONTROLLER / ATTENDANCE	412503	37721
337	MATRIX COSEC VEGA FAX IN : FINGERPRINT AND RF CARD BASED DOOR CONTROLLER / ATTENDANCE	412503	37721
338	MATRIX COSEC VEGA FAX IN : FINGERPRINT AND RF CARD BASED DOOR CONTROLLER / ATTENDANCE	412503	37721
339	MATRIX COSEC VEGA FAX IN : FINGERPRINT AND RF CARD BASED DOOR CONTROLLER / ATTENDANCE	412503	37721
340	MATRIX COSEC VEGA FAX IN : FINGERPRINT AND RF CARD BASED DOOR CONTROLLER / ATTENDANCE	412503	37721
341	MATRIX COSEC VEGA FAX IN : FINGERPRINT AND RF CARD BASED DOOR CONTROLLER / ATTENDANCE	412503	37721
342	MATRIX COSEC ME PLATFORM + MATRIX COSEC ME TAM : APPLICATION SERVER PLATFORM	412503	65871
343	MATRIX COSEC ENROLL FINGER: BIOMETRIC ACCESS CONTOL SYSTEM: FINGER PRINT REGISTRATION	412503	7995
344	MATRIX COSEC VEGA FAX IN : FINGERPRINT AND RF CARD BASED DOOR CONTROLLER / ATTENDANCE	412503	37721
345	MATRIX COSEC VEGA FAX IN : FINGERPRINT AND RF CARD BASED DOOR CONTROLLER / ATTENDANCE	412503	37721
346	MATRIX COSEC VEGA FAX IN : FINGERPRINT AND RF CARD BASED DOOR CONTROLLER / ATTENDANCE	412503	37721
347	MATRIX COSEC VEGA FAX IN : FINGERPRINT AND RF CARD BASED DOOR CONTROLLER / ATTENDANCE	412503	37721
348	MATRIX COSEC VEGA FAX IN : FINGERPRINT AND RF CARD BASED DOOR CONTROLLER / ATTENDANCE	412503	37721
349	MATRIX COSEC VEGA FAX IN : FINGERPRINT AND RF CARD BASED DOOR CONTROLLER / ATTENDANCE	412503	37721
350	MATRIX COSEC VEGA FAX IN : FINGERPRINT AND RF CARD BASED DOOR CONTROLLER / ATTENDANCE	412503	37721
351	TP- LINK : POE ADAPTER FOR BIOMETRIC MACHINE	412801	2252
352	TP- LINK : POE ADAPTER FOR BIOMETRIC MACHINE	412801	2252
353	TP- LINK : POE ADAPTER FOR BIOMETRIC MACHINE	412801	2252
354	TP- LINK : POE ADAPTER FOR BIOMETRIC MACHINE	412801	2252
355	TP- LINK : POE ADAPTER FOR BIOMETRIC MACHINE	412801	2252

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356	TP- LINK : POE ADAPTER FOR BIOMETRIC MACHINE	412801	2252
357	TP- LINK : POE ADAPTER FOR BIOMETRIC MACHINE	412801	2252
358	BATTERY BANK 48V.200AH. 24 NOS CELL EACH CELL 2 VOLT . 200AH .TUBULAR TYPE	410714	257032
359	220V DC. 1000AH TUBULAR LEAD ACID BATTERY BANK ALONG WITH COMPLETE STANDARD RACK AND ACCESSORIES	410714	3017079
360	245 KV 3150A OUTDOOR TYPE SF6 GAS CIRCUIT BREAKER	410705	1732860
361	245 KV 3150A OUTDOOR TYPE SF6 GAS CIRCUIT BREAKER	410705	1732860
362	245 KV 3150A OUTDOOR TYPE SF6 GAS CIRCUIT BREAKER	410705	1732860
363	245 KV 3150A OUTDOOR TYPE SF6 GAS CIRCUIT BREAKER	410705	1732860
364	245 KV 3150A OUTDOOR TYPE SF6 GAS CIRCUIT BREAKER	410705	1732860
365	245 KV 3150A OUTDOOR TYPE SF6 GAS CIRCUIT BREAKER	410705	1732860
366	245 KV 3150A OUTDOOR TYPE SF6 GAS CIRCUIT BREAKER	410705	1732858
367	Augmentation of Filtration Plant at Jyotipuram	411201	2561122
368	Construction of Boundary Wall from Mandir Chowk to Arnas Bypass near JCO Colony Jyotipuram.	410328	9354119
369	Design,supply,Installation testing & commissioning of water proof cctv system for power house	412503	98574
370	GAS CUTTER (CUTOGEN)	412503	6483
371	GAS CUTTER (CUTOGEN)	412503	6483
372	GAS CUTTER (CUTOGEN)	412503	6483
373	HS LUB PUMP(100 KG/CM2)	410714	20011
374	HS LUB PUMP(100 KG/CM2)	410714	20011
375	HS LUB PUMP(100 KG/CM2)	410714	20011
376	Installation of Bio-Toilet at Kachhariya	410328	757085
377	LOCKING RING (1 SET= 2 HALVES) DRAWING NO. 5262.019 -C	410714	421509
378	OUTSIDE MICROMETER 800-900 MM, MITITOYO MAKE	412503	72886
379	Renovation and modernization of Stage II CO2 fire fighting system	412503	5508335
380	SLIP RING ASSEMBLY DRAWING NO. 5555.023-C	410714	667191
381	Supply & Installation of 2 nos. RO (Reverse Osmosis) Plants at 1 KLPH capacity in Administrative Bl.	411201	824000
382	XEROX MULTIFUNCTION PRINTER/COPIER MODEL WC 5330	412003	181507
383	XEROX MULTIFUNCTION PRINTER/COPIER MODEL WC 5330	412003	181507
384	Guide Vanes, Drawing No.02030154104 along with the Templetes (One Set)	410714	31643299
385	Capitalization of land as per award iro NHPC Vs. Karnail Singh & Others	410101	5352000
	Total		119563655

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	
1	Study Table	412801	3372	Corporate Office	100	Advice No IUA15-100 152301/Q2-153
2	Sofa	411701	11696	Corporate Office	100	Advice No IUA15-100 152301/Q2-154
3	Office Chair	412801	2264	Corporate Office	100	Advice No IUA15-100 152301/Q2-155
4	Rocking Chair	412801	2938	Corporate Office	100	Advice No IUA15-100 152301/Q2-156
5	Table Fan Usha	412801	1390	Corporate Office	100	Advice No IUA15-100 152301/Q2-157
	Total		21660			

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

Sl. No.	Particular of assets	Head of account	Gross block Addition (Rs.)
1	Magazine Road and Qtrs at Gram More (AIN 9903010052)	410101	29025
2	Residential Furniture	411702	35000
3	AC & 36V DC Battery Oprated 350 Watt Power Powerfull Amplifier 8 Channer Mixer	412503	16200

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4	Acquaguard Water Filter (02 Nos @ Rs. 6590/- each)	412503	13180
5	Acquaguard Hi Flow Water Filter (11 Nos.)	412503	94611
6	PA Driver Unit Model No. AU-60	412801	1015
7	Heat Convector (03 Nos @ Rs. 1454/- each)	412801	4362
8	Heat Convector (02 Nos @ Rs. 1120/- each)	412801	2240
9	Heat piller (Rotary)	412801	3990
10	Heat Piller Delux Model Make GOPI	412801	3424
11	Heat Piller Delux Model Make GOPI	412801	3425
12	Wall Mounted Fan Orient	412801	1545
13	Pedestral Fan oriental (03 Nos @ Rs. 1920)	412801	5760
14	Voltage Stablizer 4 KVA	412801	3552
15	Table Lamp Philips Make (06 Nos. @ Rs.1000 each)	412801	6000
16	Ballard Garden Light	412801	3431
17	Mic & Speaker	412801	4701
18	Mic & Speaker	412801	4702
19	PA Microphone (04 Nos. @ Rs. 2700/- each)	412801	10800
20	PA Microphone Stand (03 Nos. @ Rs. 875/- each)	412801	2625
21	Geyser 35 Ltr Capacity PVC Body	412801	4700
22	Instant Gyser 10 Ltr.	412801	3472
23	Instant Gyser 06 Ltr. (07 Nos. @ Rs. 2860/- each)	412801	20020
24	Water Geyser 35 Ltr	412801	4920
25	Water Dezert Cooler Wheel Mounted (Windy) (09 Nos @ Rs. 4000/- each)	412801	36000
26	Sofa	411701	11696
27	Rocking Chair	412801	2938
28	EPBAX System Tata LG LKD 8 DS	411902	67579
29	IP Based EPABX having 96 Nos of Lines	411902	748535
30	CAR JK 14- 5772 GR 11989 3/10/2000 AMBASSDOR CLASSIC CHA.NO-AHZ823948	411501	444239
31	JEEP CH.-411N-192920 BR14H-IDA 3/2003-04 RECD. FROM KOELKARO REGD.BR14H 4466	411502	273389
32	HERO HONDA MOTOR CYCLE CD100 SS JK-14-4046 "CHASSIS NO-99E12FO3870,ENG.	411511	37400
33	UPGRADATION OF V-SAT ADDITION ON OLD ASSET	411805	234500
34	UPGRADATION OF V-SAT ADDITION ON OLD ASSET	411805	31500
35	V SAT TERMINAL TWO SITE CONSIST OUT DOOR UNIT 3.8 MTRS. ANTENNA EUS/COMM/VSAT/JPM/01	411805	832000
36	SCPC BAND FIXED EARTH STATION LDST EUS/COMM/LDST/JPM/01	411805	1349920
37	INVERTER 1400 VA BATTERY 150AMP LUMINOUS TROLLEY FOR 1400VA INVERTER	412503	33350
38	HEAT CONVECTOR BAJAJ GR 100141 02/04 HUMANRESOURCE DEPT.	412801	1249
39	LOWER RING-102030154105	410714	7122537
40	CAPTALIZ. RUNNER ALONG WITH ASSEMBLY(JV-434,7/99) 1. TURBINE RUMMEA GR.4501 DT.22/4/99,	410701	126226732
41	Microweb Link for Voice Data & Vedio Communication	412501	1128378
	Total		138864642

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			

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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)
	Total		0

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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	5720384	15970456		10111204	11579636
iii)	Railway sidings	-				-
iv)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	-				-
v)	Generating Plant and Machinery	-	112132795		-	112132795
vi)	Plant and Machinery - Sub station	-				-
vii)	Plant and Machinery - Transmission lines	-				-
viii)	Plant and Machinery - Others	-	488404		488404	-
ix)	Construction Equipment	-				-
x)	Water Supply System/Drainage and Sewerage	-	3385122		3385122	-
xi)	Other assets awaiting installation	4395098	65020658		68583626	832130
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)	10115482	196997435	-	82568356	124544561
	* 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	10115482	196997435	-	82568356	124544561
	Previous year	16506419	43151209	-	49542146	10115482

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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)	1881000		1881000	-		-
Unsecured (considered good)						
- Against bank guarantee	-		-	-		-
- Others	1398073		1398073	305531		305531
Less : Provision for expenditure awaiting utilisation certificate	-		-	-		-
Unsecured (considered doubtful)	-		-	1092542		1092542
Less : Provisions for doubtful advances *1	1092542		1092542	1092542		1092542
b) DEPOSITS						
- Unsecured (considered good)	-	5771349	5771349	150797	-	150797
- 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)	40042479	8143929	48186408	37536832	8374479	45911311
- Unsecured (considered good)	5348126	28487005	33835131	408755	23970291	24379046
- Unsecured (considered doubtful)	-	90872	90872	-	90872	90872
	Long Term	Short Term	Total	Long Term	Short Term	Total
Advance to contractor / supplier						
Secured (considered good)		-	-		-	-
Unsecured (considered good)						
– Against bank guarantee	-	-	-	-	-	-
– Others		104980147	104980147		11054079	11054079
- 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)	-	53485624	53485624	-	38372188	38372188
- Unsecured (considered doubtful)						
Less : Provisions for doubtful Other loans & advances *3	-	90872	90872	-	90872	90872
Less : Provisions for expenditure awaiting utilization certificate		-	-		-	-
Advance income tax & tax deducted at rce		-	-		-	-
Total	47577136	200868054	248445190	38401915	81771037	120172952

Explanatory Note: -

	As at 31.03.2016	As at 31.03.2015
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)

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	Long Term	Short Term	Total	Long Term	Short Term	Total
*1 Provisions for Doubtful Capital Advances						
Opening Balance	1092542	-	1092542	-	-	-
Addition during the year		-	-	1092542	-	1092542
Used during the year		-	-	-	-	-
Reversed during the year		-	-	-	-	-
Closing balance	1092542	-	1092542	1092542	-	1092542

	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	-	90872	90872	-	90872	90872
Addition during the year			-	-	-	-
Used during the year			-	-	-	-
Reversed during the year			-	-	-	-
Closing balance	-	90872	90872	-	90872	90872

NOTE NO. 15 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						

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NOTE NO. 16 INVENTORIES

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016		As at 31st March, 2015	
(Valuation as per Accounting Policy No. 7)				
Stores and spares	100410270		160570967	
Stores in transit/ pending inspection	-	100410270	-	160570967
Loose tools		2235934		2877108
Scrap inventory		2275546		1023120
Material at site		-		-
Material issued to contractors/ fabricators		-		-
Inventory for Self Generated VER's		-		-
Less: Provision for Obsolescence & Diminution in Value *1		39908441		41132607
Total		65013309		123338588

	As at 31.03.2016	As at 31.03.2015
*1 Provision for Obsolescence & Diminution in Value		
Opening Balance	41132607	39494501
Addition during the year		1638106
Used during the year		-
Reversed during the year	1224166	-
Closing balance	39908441	41132607

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NOTE NO. 18 CASH AND BANK BALANCES

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016	As at 31st March, 2015
A Cash and Cash Equivalents		
Cash on hand (includes stamps on hand of Rs NIL/- ,Previous year Rs. NIL/-)	-	102305
Cheques, drafts on hand	-	-
Balances with banks		
• With scheduled banks		
I) - In Current Account	258095	312910
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	258095	415215

NOTE NO. 19 OTHER CURRENT ASSETS

(Amount in Rupees)

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			-		-
e) Claims recoverables		63486276		5415036	
Less: Provisions for Doubtful Claims *2		2226209	61260067	1144768	4270268
Work In Progress					
f) Construction work in progress(on behalf of client)			-		-
Consultancy work in progress(on behalf of client)			-		-
g) plus Assets / Obsolete Assets held for disposal			649950		621367
h) Expenditure awaiting adjustment		-		-	
Less: Provision for project expenses awaiting write off sanction *3		-	-	-	-
i) Losses awaiting write off sanction/pending investigation		-		-	
Less: Provision for losses pending investigation/awaiting write off / sanction *4		-	-	-	-
j) Others			1244469		3594548
Total			63154486		8486183

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, 2015
*1 Provisions for Doubtful Interest		
Opening Balance	-	-
Addition during the year		-
Used during the year		-
Reversed during the year		-
Closing balance	0	0

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PARTICULARS	As at 31st March, 2016	As at 31st March, 2015
*2 Provisions for Doubtful Claims		
Opening Balance	1144768	-
Addition during the year	1419249	1144768
Used during the year	337808	-
Reversed during the year		-
Closing balance	2226209	1144768
*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	-	-
Addition during the year		-
Used during the year		-
Reversed during the year		-
Closing balance	0	0

TE NO. 20 REVENUE FROM OPERATIONS

(Amount in Rupees)

PARTICULARS		For the year ended 31st March, 2016		For the year ended 31st March, 2015
A LES				
SALE OF POWER	7978623979		7023500556	
Less :				
Sales adjustment on a/c of Foreign Exchange Rate Variation	-		-	
Tariff Adjustments	5445413		7904412	
Regulated Power Adjustment	349568017		5525310	
Income from generation of electricity – precommissioning (Transferred to Expenditure Attributable to Construction)	-	7623610549	-	7010070834
B ADVANCE AGAINST DEPRECIATION -Written back during the year		11775905		11775904
C OTHER OPERATING INCOME				
Interest from Beneficiary States (Revision of Tariff)		21761949		241410
D REVENUE FROM CONTRACTS, PROJECT MANAGEMENT AND CONSULTANCY WORKS				
Contract Income	-		-	
Revenue from Project management/ Consultancy works	-	-	-	-
TOTAL (A-B+C+D)		7657148403		7022088148

Explanatory Note: -

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, ...ding approval of tariff for the period 2014-19 by Central Electricity Regulatory Commission (CERC), sales have been recognized provisionally as per tariff 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 taking into account provision towards truing up of capital cost of the power station in line with CERC tariff regulation 2014. Further for the purpose of 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. 15.73 Crore (Previous year Rs. 0.09 Crore) on account of earlier year sales arising out of finailization of tariff in current year.

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. 43.28 Crore Crore (Previous year Rs. 0.73 Crore) 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. 31.88 Crore (Previous year Rs. 0.47 Crore) has been adjusted against the outstanding dues of those beneficiaries.

4) 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. 0.54 Crore (Previous year Rs. 0.79 Crore has been provided in the books during the year as an abundant precaution.

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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	12644	9058
- Employee's Loans and Advances	3012539	2319361
- Others	-	-
Late payment surcharge	14712905	3820379
Income From Sale of Self Generated VERs	-	-
Realization of Loss Due To Business Interuption	-	-
Profit on sale of investments	-	-
Profit on sale of assets	1520523	1783149
Liability/ Provisions not required written back #	18728238	186145
Others	27339026	15734072
Exchange rate variation	202087	-
Sub-total	65527962	23852164
Add/(Less): C.O./Regional Office/PID Expenses	2293511	3485800
Sub-total	67821473	27337964
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	67821473	27337964

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)	1224166	-
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)	-	-
Provision for wage revision	-	-
j) Provision for PRP / Incentive /Productivity Linked Incentive [Item (a) vi under Note 7]	13328716	-
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	4175356	186145
TOTAL	18728238	186145

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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			3823250544		3717640584
(ii) Consumption of stores and spare parts			60420680		10260767
B. Direct Expebditure on Contract, Project Management and Consultancy Works			-		-
C. REPAIRS & MAINTENANCE					
- Building			40229422		32265191
- Machinery			93610990		73070527
- Others			71067481		63809129
D. ADMINISTRATION EXPENSES					
Rent & Hire Charges			8516172		10251693
Rates and taxes			289609		415020
Insurance			142160368		103574690
Utilization of Self Insurance Fund			-		-
Security expenses			138690039		116647954
Electricity Charges			89993037		231001895
Travelling and Conveyance			7900291		7883486
Expenses on vehicles			6897731		9323528
Telephone, telex and Postage			4967875		4747249
Advertisement and publicity			2448383		6105153
Entertainment and hospitality expenses			29550		35826
Printing and stationery			1165648		1422938
Consultancy charges - Indigenous			767646		1482788
Consultancy charges - Foreign			-		-
Audit expenses (Refer detail below)			72403		266363
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses			-		-
Expenditure on land not belonging to company			-		-
Loss on Assets			752293		791008
Losses out of self insurance claims (upto excess clause)			20000000		16683910
Books & Periodicals			45783		46652
Donation			-		-
CSR/ Sustainable Development/ Community Development Expenses			30148671		8143556
Directors' expenses			-		-
Research and development expenses			-		-
Interest on Arbitration/ Court Cases			37774		-
Interest to beneficiary states			8560548		1683869
Rebate to customers			5420905		1909821
Expenditure on Self Generated VER's			-		-
Expenses for Regulated Power	30715243			775298	
Less: - Exp Recoverable on Regulated Power	30715243		-	775298	-
Exchange rate variation			-		-
Other general expenses			43479092		39341549
Sub-total			4600922935		4458805146
Add/(Less): C.O./Regional Office/PID Expenses			10300243		15110053
Sub-total			4611223178		4473915199
Less: Amount transferred to Expenditure Attributable to Construction			-		-
Less: Recoverable from Deposit Works			-		-
		Total (i) = A to D	4611223178		4473915199

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(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		-	1092542
Bad and doubtful claims provided		1419249	1602948
Diminution in value of stores and spares		-	1638106
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	1419249	4333596
Add/(Less): C.O./Regional Office/PID Expenses		-	3890
	Sub-total	1419249	4337486
Less: Amount transferred to Expenditure Attributable to Construction		-	-
Less: Recoverable from Deposit Works		-	-
	Total (ii) = E	1419249	4337486
Total carried forward to Statement of Profit & Loss	Total (i) + (ii)	4612642427	4478252685

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. 0.86 Crore (Previous period Rs. 0.17 Crore) 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

3) Detail of audit expenses are as under: -

(Amount in Rupees)

i) Statutory auditors	As on 31.03.2016		As on 31.12.2014	
As Auditor				
Audit Fees	-		-	
Tax Audit Fees	-	-	-	-
In other Capacity				
Taxation Matters	-		-	
Company Law Matters	-		-	
Management Services	-		-	
Other Matters/services	-	-	193374	193374
Reimbursement of expenses		-		-
ii) Cost Auditors				
Audit Fees		60045		60000
Reimbursement of expenses		12358		12989
Total Audit Expenses		72403		266363

NOTE NO. 23 EMPLOYEE BENEFITS EXPENSE

(Amount in Rupees)

ARTICULARS		For the year ended 31st March, 2016	For the year ended 31st March, 2015
Salaries, wages, allowances		949399471	921131861
Gratuity, Contribution to provident fund & pension scheme (incl. administration fees)		161612180	155499407
Staff welfare expenses		65570518	74150943
Leave Salary & Pension Contribution		-	-
	Sub-total	1176582169	1150782211
Add/(Less): C.O./Regional Office Expenses		58590253	52045873
	Sub-total	1235172422	1202828084
Less: Employee Cost transferred to Expenditure Attributable to Construction		-	-
Less: Recoverable from Deposit Works		-	-
Total carried forward to Statement of Profit & Loss		1235172422	1202828084

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. 0.91 Crore (Corresponding Previous period Rs. 0.80 Crore) 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, 2016	For the year ended 31st March, 2015
i) towards Employees Provident Fund	61251378	59831399
ii) towards Employees Defined Contribution Superannuation Scheme	90242964	85276184

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NOTE NO. 24 FINANCE COST

(Amount in Rupees)

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	-	-
Term loan	-	-
Cash credit facilities /WCDL	-	-
Other interest charges	-	-
Sub-total	-	-
b) Other Borrowing Cost		
Loss on Hedging Transactions	-	-
Bond issue/ service expenses	-	-
Royalty	-	-
Commitment fee	-	-
Guarantee fee on foreign loan	-	195507
Other finance charges	356089	244078
Sub-total	356089	439585
c) Applicable net gain/ loss on Foreign currency transactions and translation		
Exchange differences regarded as adjustment to interest cost	-	-
Less: Interest adjustment on account of Foreign Exchange Rate Variation	-	-
Sub-total	-	-
Total (A + B + C)	3,56,089.00	439585
Add/(Less): C.O./Regional Office/PID Expenses	4121	6129
TOTAL	360210	445714
ss: Finance Cost transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	360210	445714

NOTE NO. 25 DEPRECIATION AND AMORTIZATION EXPENSES

(Amount in Rupees)

PARTICULARS	For the year ended 31st March, 2016	For the year ended 31st March, 2015
Depreciation & Amortisation Expenses	370055649	366841945
Depreciation adjustment on account of Foreign Exchange Rate Variation	-	-
Add/(Less): C.O./Regional Office / PID Expenses	2563421	2717268
Sub-total	372619070	369559213
Less: Depreciation & Amortisation Expenses transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	372619070	369559213

TE NO. 26 PRIOR PERIOD ITEMS (NET)

(Amount in Rupees)

PARTICULARS	For the year ended 31st March, 2016	For the year ended 31st March, 2015
INCOME		
e of Electricity	-	-
Advance Against Depreciation written back	-	-
Interest/Surcharge from debtors	-	-
Others	(203769)	-
Sub-total	(203769)	-
EXPENDITURE		
Salaries & Wages	-	-
Repair & Maintenance	(20617624)	71990
Finance Cost	-	-
Depreciation & Amortization	66699	-
Others	186064	-
Sub-total	(20364861)	71990
TOTAL (Expenditure *less* Incomce)	(20161092)	71990
Add/(Less): C.O./Regional Office/PID Expenses	(27397)	38700
TOTAL	(20188489)	110690
Less: Prior Period items transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	(20188489)	110690

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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.62.61 crore (previous year Rs. 60.72 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.51.11 crore (previous year Rs. 48.50 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.28.25 crore (previous year Rs. 28.25 crore) based on probability of outflow of resources embodying economic benefits and estimated Rs. 34.36 crore (previous year Rs. 32.48 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. 0.84 crore (previous year Rs.1.35 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.0.84 crore (previous year Rs.1.35 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. NILCrore) 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. 27.26 crore (previous year Rs. 23.60 crore). These claims are pending before various forums. Pending settlement, the Company has assessed and provided an amount of Rs. 24.21 crore (previous year Rs. 19.13 crore) based on probability of outflow of resources embodying economic benefits and estimated Rs. 3.05 crore (previous year Rs. 4.48 crore) as the amount of contingent liability as outflow of resources is

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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	62.61	28.25	34.36	32.48	1.88
2.	Land Compensation	0.84	Nil	0.84	1.34	(0.50)
3.	Disputed tax matters	Nil	Nil	Nil	Nil	Nil
4.	Others	27.26	24.21	3.05	4.48	(1.43)
	Total	**90.71**	**52.46**	**38.25**	**38.30**	**0.05**

(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. 0.038 Crore (previous year Rs. 0.015 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. 39.06 Crore (Previous year Rs. 11.60 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 prior period
Accounting practice regarding interest amount on enhanced compensation of land awarded by court (net of depreciation)	0.43	Nil
Accounting policy on renovation & modernization of Power Stations	Nil	Nil

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

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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.	Not Applicable	
2.	Amount of advances received.		
3.	Amount of retention.		
4.	The gross amount due from customers for contract works as an asset.		
5.	The gross amount due to customers for contract works as a liability.		

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)	NIL	
(ii)	Amount charged to Statement of Profit & Loss excluding depreciation (as Borrowing Cost)*		
(iii)	Amount charged to Allocable Expenditure During Construction (as FERV)		
(iv)	Amount charged to Capital work-in-progress (as FERV)		
(v)	Amount adjusted by addition to the carrying amount of fixed assets		

* 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'.

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

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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	Nil	Nil
	ii) Spare parts	Nil	Nil
b)*	Expenditure in Foreign Currency		
	i) Know - How	Nil	Nil
	ii) Interest	Nil	Nil
	iii) Other Misc. Matters	Nil	Nil
c)*	Value of spare parts and Components consumed in operating units.		
	i) Imported	Ni	Nil
	ii) Indigenous	9.54	3.76
d)*	Earnings in foreign currency		
	i) Interest	Nil	Nil
	ii) Others	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	NIL
2	Education & Skill Development	0.36
3	Women Empowerment /Senior Citizen	NIL
4	Environment	NIL
5	Art & Culture	NIL
6	Ex-Armed Forces	NIL
7	Sports	0.01
8	National Welfare Fund	NIL
9	Technology & Research	NIL
10	Rural Development	0.11
11	Capacity Building	NIL
12	Swachh Vidyalaya Abhiyan	2.53
	Total amount	**3.01**

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(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	2.00	0.94	2.94
(ii)	On purpose other than (i) above	0.07	NIL	0.07
	Total	2.07	0.94	3.01

(b) As stated above, a sum of Rs. 0.94 Crore out of total expenditure of Rs.3.01 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	NIL
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. 04.09.2016 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	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 Sheet date	NIL
(v)	The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above	NIL

NHPC LIMITED FARIDABAD

	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.	

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. NIL 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	NIL	NIL	NIL
Deposits, Advances to contractors/ suppliers/service providers/ others including for capital expenditure and material issued to contractors	5.01	0.31	11.41
Trade/Other payables	7.79	7.20	12.84
Security Deposit/Retention Money payable	1.17	1.13	2.49

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.

16. Unit/Project specific notes as per Annexure-B below **(to be given only by the respective project/unit pertaining to their project/unit).**

NHPC LIMITED FARIDABAD

17. 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		
Sales Tax /VAT		
Service Tax		
Custom Duty		
Excise Duty		
Works Contract Tax		
Any other levies (Please specify)		

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			
Finance Act,1994	Service Tax			
Custom Act,1962	Custom Duty			
Central Excise Tariff Act, 1985	Excise Duty			
Works Contract Tax	Works Contract Tax			
Please specify	Any other levies			

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				

18. 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.	Yes, Rs. 3,37,808/- has been written off on approval of the competent authority. This amount was recoverable from M/s Chahal Engineering & Construction Co. Pvt. Ltd. Since long.100% provision was also made for this claim in earlier year.
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

NHPC LIMITED FARIDABAD

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

For Gupta Gupta & Associates
Chartered Accountants
FRN. – 001728N

CA. Tripti Mittal
Partner
M. No. 504467

(R [illegible])
Sr. Manager (Fin.)

(A G Ansari)
General Manager

Date : 19.04.2016

Place: Jammu

NHPC LIMITED
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Annexure - A

Summary of the above contingent liabilities as on 31.03.2016 is as under

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 31.3.2016	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 31.3.2016	Opening amount of Contingent Liabilities as on 01.04.15	Addition to the amount of Contingent Liabilities during the period
(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	59,59,10,633	3,01,79,431	-	62,60,90,064	28,24,63,113	-	34,36,26,951	31,34,47,520	3,01,79,431
ii) Capital works – Claim under arbitrations	1,13,25,036	-	1,13,25,036	-	-	-	-	1,13,25,036	(1,13,25,036)
iii) Capital works - claims pending with Management	-	-	-	-	-	-	-	-	-
B) Land compensation cases	1,34,35,789	3,39,631	53,88,601	83,86,819	-	-	83,86,818	1,34,35,789	(50,48,971)
C) Disputed tax matters	-	-	-	-	-	-	-	-	-
D) Others	23,60,26,839	5,26,53,321	1,60,73,828	27,26,06,332	24,21,17,023	-	3,04,89,309	4,47,72,035	(1,42,82,726)
Total	**85,66,98,297**	**8,31,72,383**	**3,27,87,465**	**90,70,83,215**	**52,45,80,136**	-	**38,25,03,077**	**38,29,80,380**	**(4,77,303)**

(R. K. Jha)
Sr. Manager (Fin.)

(A. G. Ansari)
General Manager

NHPC LIMITED FARIDABAD

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Appendix no.1 to Annexure A of Notes to Accounts

Name of the unit: - Salal Power Station

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	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 clounn 7 & 11 must be equal)	12	13	14
A.	CAPITAL WORKS												
a)	CASES AGAINST WHICH ARBITRATION AWARD/ COURT ORDER HAS BEEN PASSED AND CHALLENGED/BEING CHALLNEGED FURTHER												
1	NH/Contract/CC/SL(II)-001 dt. 7.3.1990 Arbitration matter for the dispute arisen out of contract no. NH/Contract/CC/SL(II)-001 dt. 7.3.1990 for payment in respect of award dt. 09.09.2000 regarding construction of TRT -II Outlet Package of SHEP.	Karam Chand Thapar V/S NHPC.	110912677	4080887	0	114993564	51642650	0	63350914	114993564		The award has been set aside by the Hon'ble High Court Delhi in favour of NHPC LTD vide its order dated 11.02.2010. The KCT has filed the appeal in the High Court Delhi against the order dt.11.02.2010.	Appealed filed by claimant on 11.02.2010. Since then Pending in the Court.
2	EE/TRTD-I dt.22.8.1978 The contractor has filed the claim for the disputes and differences arising out of the contract for construction of Tail Race Tunnel of SHEP.	NHPC V/S M/S Gammon India Ltd,	484997956	26098544	0	511096500	230820463	0	280276037	511096500		The Award pronounced by the arbitrators is without jurisdiction and the claims of the contractors are not tenable as per contract agreement. Interest @ 12% has been shown as contingent liability.	Pending in Court. The case is listed on 11.04.2016 for service of notice.
						0				0			
	SUB TOTAL		595910633	30179431	0	626090064	282463113	0	343626951	626090064			
b)	CASES UNDER ARBITRATION/ADJUDICATION.												
1	NH/Contract/CC/SL(II)-001 dt. 7.3.1990 Arbitration matter for the dispute arisen out of contract no. Nh/Contract/Cc-Sl(II)-001 dated 7.3.90 for payment of variation steel weight /overbreak excavation & concrete etc.	Karam Chand Thapar V/S NHPC.	11325036	0	11325036	0	0	0	0	0	0	The Project has not accepted claims of the contractor since the same are not arbitrable /payable in terms and conditions of the contract agreement.	The case has been settled in favour of NHPC vide order dated 18.12.2015
						0				0			

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						0				0			
	SUB TOTAL		11325036	0	11325036	0	0	0	0	0			
c)	CASES UNDER EXAMINATION BY THE MANAGEMENT												
						0				0			
						0				0			
						0				0			
	SUB TOTAL		0	0	0	0	0	0	0	0			
	SUB TOTAL- CAPITAL WORKS (A)		607235669	30179431	11325036	626090064	282463113	0	343626951	626090064			
B.	LAND COMPENSATION CASES												
1	The LPA has been filed against the Judgement of Single Judge of High Court Jammu, where in the rates of the land enhanced by the distt. court, Udhampur against the award of the collector, Reasi have been upheld	Collector LA Vs NHPC (Salal Power Station V/S Karnail Singh & Ors.)	5254235	134366	5388601	0	0	0	0	0		The rates enhanced by the Distt Court, Udhampur and upheld by the single bench of the Hon'ble High Court, Jammu are exhorbitant, hence not acceptable.The Project has further filed appeal before the Double Bench in the Hon'ble High Court of J&K,Jammu which was heard on 10.07.2014 & apeal of NHPC was allowed. The case is to be heard by the Court by the single judge again.	The csae was listed on 22.12.2015. The Hon'ble High Court dismissed the appeal of SPS. Execution petition was filed by the land oustees and payment has been deposited with the District judge Udhampur on 02.04.2016.
2	An Appeal has been filed by Salal Power Station against the judgement 15.04.2006 passed in case titled Baldev Singh & ors. V/S Salal H.E. Project & ors. Wherein the rate of compensation has been enhanced to Rs. 11,372/- per kanal with 15 % jabrana on the enhanced amount and interest @ 6% w.e.f. 11.01.1989 to 11.01.1990 & 10 % thereafter till date of realization in respect of the land measuring 15 kanal 12 marlas in survey No. 262 situated at village Bidda Tehsil Reasi.	Salal Power Station V/S Baldev Singh & Ors.	193730	5152		198882	0	0	198882	198882		The rates of land assessed by the collector, Reasi are justified. The rates enhanced by the Hon'ble Addl., Distt. Court Reasi are not acceptable to the appellant being exhorbitant and the judgement of the Hon'ble Court has been passed without going in to the merits of the case.The Project has filled appeal in the Hon'ble High Court at Jammu,which is still pending.	Appealed filed by clainant against order dated 15.04.2006. Since then Pending in the Court.

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3	The petitioner Smt. Raj Begum has filed the revision petition in the Hon'ble High Court of Jammu against the judgement of Learned District Judge Reasi on 30.03.13, in the case titled Ishar Dass(dead) through his Lr & Ors. v/s Collector Reasi & ors.	Raj Begum V/s Collector Reasi & GM Salal PS	7987824	200113		8187937	0	0	8187936	8187936		The case was Decided in favour of NHPC. The petitioner has filed the revision petition in the Hon'ble High Court, Jammu	Appealed filed by claimant against order dated 30.03.2013 . Since then Pending in the Court
						0				0			
	SUB TOTAL- LAND COMPENSATION CASES (B)		**13435789**	**339631**	**5388601**	**8386819**	**0**	**0**	**8386818**	**8386818**			
C	**Disputed Tax Matters**					0				0			
						0				0			
	SUB TOTAL- Disputed Tax Matters (C)		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**			
D	**Others**					0				0			
1	SRFD/4 of 1979 -80. Dispute for refund of damages caused due to delay for performance of payment of extra items for anchoring the fabric by D&G holes and refund of hire charges for machinery etc. in r/o Gunniting of Core Base of Rockfill Dam.	M/S Shah Pandey V/S NHPC	171126	0	0	171126	0	0	171126	171126		The Amount claimed by the Contractor is not payable as per terms and conditions stipulated in the contract agreement and since the arbitrator has erred in his award which is not acceptable.	The case was listed on 10.7.2015 but no report on summons issues to arbitrator received in court hence adjourned. No further date dale has been fixed till now
2	SHP/SDC/90-91/3 dt. 30.1.1991. M/s Chenab Construction Company has filed arbitration application no. 36/05 before Hon'ble High Court of J&K at Jammu for appointment of the arbitrator in respect of various claims amounting to Rs. 5329751/- with 20% interest with effect from march1993 against the work relaunching of Kanthan log boom at Salal Project awarded vide agreement no. SHP/SDC/90-91/3 dated 30.01.1991	M/S Chenab Const. Co. V/S NHPC.	28869485	1065950	0	29935435	0	0	29935435	29935435	0.00	The work has been closed on the request of the contractor as such idle charges of man and machinery etc. are not liable to be accepted.	Pending in Court. The case was last listed on 12.12.2014 & adjourned.
3	NH/SPS/T/Ship/Pkg-42/04/4673-74 d6.16.11.04 The dispute relates to Civil work for concrete of Berms of Salal Power Station. The Claimant has claimed original amount of Rs. 2,79,062/- *plus* Interest @ 18%. p.a. from 24.11.2006 and Rs. Rs. 6,30,000 *plus* Interest @ 18% p.a. as other charges w.e.f. 17.12.2014	Shri O.P. Gupta V/S G.M. Salal Power Station, Jyolipuram.	1361629	0	1361629	0	0	0	0	0		The dispute relates to Civil work for concrete of Berms of Salal Power Station.	The arbitrator has award an amout of Rs.4,52,867/- (including principal amount of Rs. 279062/- and interest Rs. 173805/) vide its order dated 12.09.2015 in favour of the claimant and the amount has been paid.

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4	The dispute relates to the repair of roof of Power House/Switch Yard by providing and laying of water proofing treatmrnt at Salal Power Station .The claimant has file the claims before the Arbitral Tribunal claiming there in an amount of Rs.10578998/- with intrest @18% on claims no 1 to 8.	M/S Amitech Insulation Jallandhar V/S NHPC	10578998	0	10578998	0	0	0	0	0		The dispute relates to treatment & the repair of roof of Power House/Switch Yard by providing and laying of water proofing treatment at Salal Power Station . The claim of the contractor is not acceptable the award which has been made and pronounced by the Arbitral Tribunal on 28.11.2013 whereby an amount of Rs.23732/- plus 6% interest has been awarded in favour of the Contractor. The contractor has challanged the award in the Court of Delhi. The amount of Rs. 23,732/- is outstanding as security deposits.	The Hon'ble court has dismissed the petition of claimant on the ground that the petitioner/ non applicant could have filed the petition before the court where the subject matter of the arbitration lies and not where the arbitration was held.
5	The petitioner has challenged the order of disciplinary authority and claimed the balance subsistence allowances of suspension period i.e. 15.6.85 to 19.3.92 and has also claimed further promotion for which he is entitled to.	NHPC v/s Kishor Kumar	100000		0	100000	100000	0	0	100000		The Management of Salal Power station is satisfied with the punishment of disciplinary authority and do not found any merits in the contention put forth by the petitioner.	Case has been settled against NHPC vide odrer dated 18.11.2015
6	The suit filed by S. Durlabh Singh was decided by the Addl. District Judge Jammu vide its judgement dated 01.06.07. The Hon'ble court awarded an amount of Rs. 64391/- along with interest @ 7% till realisation of the same. Against the judgement of the court the project has filed the appeal in the hon'ble high court Jammu for setting aside the said judgement claiming that the judgement against the facts of the cases. The project has also deposited an amount of Rs. 1,50,797/- along with the appeal by way of DD as awarded by the Addl. Distt. Judgement for the maintainability of the appeal and to avoid the future interest. The appeal admitted and for further hearing.	NHPC v/s Durlabh Singh	150797			150797			150797	150797		The project has objected the claims of the contractor on the ground that the same are not payable as per terms and conditions contained in the contract.	Appeal filed by NHPC against order dated 01.06.2007. Since then pending in Court

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7	The applicant Smt. Silma Devi Wd/o Lt. Sh. Mir Chand, Helper Spl. Emp. No. 138192L, has claimed Lump Sum claim of Rs. 5,00,000/- under law against accident/injury occured on 19.10.2006 caused due to fall from pole while working on LT Line,who ultimately died lateron.	Silma Devi Wd/o Mir Chand V/s GM Salal PS.	500000		500000	0	0	0	0	0		The project has taken stand that the application is not as per the provisions of Act & Rules as such not maintanable. Further the employee didn't die of the injury sustained by him during the course of his employment.	The application has been dismissed on 23.7.2015 in favour of NHPC.
8	The applicant has claimed compensation on the ground thet, his foot has been cutted while working as a labour on the work of NHPC Jyotipuram at Bidda Sue Nalla and has claimed Rs. 20,00,000/- along with interest @ 12% from the date of accidenti.e., 07/12/2010.	Baldev Singh V/s GM Salal PS.	3040000	0	2808049	231951	0	0	231951	231951		The case has been awarded by ALC Jammu vide order dated 31.07.2015 aginst NHPC for an amount of Rs. 2,29,089/-. However, NHPC prefered an appeal and deposited an amount of Rs.2,31,951/- (Rs. 2,29,089 plus interest Rs. 2,862/-) as protest money.	Appeal filed by NHPC against order dated 31.07.2015. Since then pending in Court.
9	The applicant, legal heirs of the deceased employee, Lt. Sh. Suraj Ram, who died at Salal Power House, have claimed compensation under the Workmen Compensation Act.	Shakuntla Devi V/s GM Salal PS	825152	0	825152	0	0	0	0	0			Settled vide order dated 31.03.2015
10	JKPDD has claimed against electricity duty @ 22% on consumption of elctricity by Salal Power Station for the period from April 1998 & surchrge on total outstanding amount	JKPDD	122624215	47496430		170120645	170120645	0	0	170120645		Salal Power Station has not admitted the claim. However, the details of break up/ calculation of the claim and the Electricity Duty Act notification/Circular, based upon which JKPDD has claimed so much amount has been asked by Salal Power Station from JKPDD for verification which is under process.	Disputed between NHPC & JKPDD.

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11	JKPDD has claimed Electricity Charges in monthly consumption bill forte electricity consumed by Talwara migrants. As the J&K Govt. has not reimbursed the Electricity Charges claimed by JKPDD towards Talwara Colony,	JKPDD	67805437	4090941		71896378	71896378		0	71896378		As NHPC is not a licencee for power distribution and being the nodal agency, JKPDD have to do metering billing. In place of taking over Talwara network along with metering billing works, JKPDD is raising bill to NHPC at industrial rate. On the other hand JKPDD itself directly do the billings as per domestic rate. Therefore, Rs. 8 lacs per month from Feb. 2008 to May 2014 & actual usage by Talwara Migrants from June 2014 onwards has been deducted by Salal Power Station from the Electricity Charges of JKPDD on account of consumption of Talwara Migrants.	Disputed between NHPC & JKPDD
	SUB TOTAL- OTHER CASES (D)		236026839	52653321	16073828	272606332	242117023	0	30489309	272606332			
	GRAND TOTAL (A+B+C+D)		856698297	83172383	32787465	907083215	524580136	0	382503077	907083214			

Signature

Detail of Provisionmade is attached in Annuxure

(R K Jha)
Sr. Manager (Fin.)

(A G Ansari)
General Manager

NHPC LIMITED
FARIDABAD

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Annexure to Appendix 1

Sl. No. A (a) 1 . Karam Chand Thapar V/S NHPC.			
HOA	Description	Amount (Dr.)	Amount (Cr.)
410607	TAILRACE TUNNEL	2,35,13,681	
922801	INTEREST ON ARBITRATION / COURT CASES	2,81,28,969	
350919	PROVISION FOR OTHER EXPENSES		5,16,42,650

Sl. No. A(a) 2 .NHPC V/S .M/S Gammon India Ltd,			
HOA	Description	Amount (Dr.)	Amount (Cr.)
410607	TAILRACE TUNNEL	8,33,28,687	
922801	INTEREST ON ARBITRATION / COURT CASES	14,74,91,776	
350919	PROVISION FOR OTHER EXPENSES		23,08,20,463

Sl. No. D (5) .NHPC v/s Kishor Kumar			
HOA	Description	Amount (Dr.)	Amount (Cr.)
900166	BASIC PAY-INTERIM PAY-DEPUTATION PAY/FAMILY PAY (WORKMEN)	1,00,000	
350919	PROVISION FOR OTHER EXPENSES		1,00,000

Sl. No. D - (10 & 11) JKPDD			
921510	ELECTRICITY EXPENSES - OTHER THAN OFFICE AND RESIDENTIAL	24,20,17,023	
350919	PROVISION FOR OTHER EXPENSES		24,20,17,023

NHPC LIMITED
FARIDABAD

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Annexure -XI

Name of Unit **Salal Power Station**

(Amount in Rs.)

Statement of Capital Work In Progress (only Road & Bridge, Building (Excluding Power House Building), Railway Siding etc. as on 31.3.2016

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	430321	Hiring of consultancy services for planning, design of Bachelor accommodation at Salal Power Station, Jyotipuram.	250000	March 2017	Work is under process
2	430328	Construction of Boundary Wall around township of Salal Power Station -II	7178151	August 2016.	Work is under process
3	430328	Construction of 12 nos. shops (in two blocks) in market area at Jyotipuram.	4047389	October 2015	Work is under process
4	430328	Electrification of shopping Complex.	104096	October 2015	Work is under process
		Total	**11579636**		

(R K Jha)
Sr. Manager (Fin.)

(A. G. Ansari)
General Manager

NHPC LIMITED FARIDABAD

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Name of Unit:-Salal Power Station

Annexure -XII

(Amount in Rs.)

Statement of Unadjusted advances (excluding mobilisation advances/ advance against material/ machineries given to parties/Govt. Deptt as on 31.3.2016

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	660407	Dy. Commissioner Commercial Tax	Advance Entry Tax	24-04-2013	2601529	2439330	162199	The amount of entry tax will be adjusted on purchase of any material which requires entry tax to be paid on entrance in J&K State.
2	450201	Gammon India Ltd.	Advance was given to contractor as per contract agreement		3032457	1634384	1398073	Case is disputed and pending in court of law.

(R K Jha)
Sr. Manager (Fin.)

(A. G. Ansari)
General Manager

NHPC LIMITED
FARIDABAD

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HOA		As at 31.12.2015									Remarks
		Balance as per Trial Balance		Balance >=5.00 Lacs		onfirmed		Percentage of Confirmation		Balance at the close of FY	
	HOA description	Amount	No. of Parties	Amount	No. of Parties	Amount	No. of Parties	Amount (%)	No. of Parties (%)		
A.	TRADE RECEIVABLE										
	Sub Total - A.	0									
B.	DEPOSITS, ADVANCES TO CONTRACTORS/ SUPPLIERS/SERVICE PROVIDERS/ OTHERS INCLUDING FOR CAPITAL EXPENDITURE AND MATERIAL ISSUED TO CONTRACTORS										
650412	DEPOSIT	382778	1	0	0			0.00	0.00	5771349	
450101	ADVANCES TO CONTRACTORS/SUPPLIERS-SECURED	1881000	2	1881000	2	1881000	2	100.00	100.00	1881000	
450201	ADVANCES TO CONTRACTORS/SUPPLIERS/GOVT DEPARTMENT-UNSECURED*	1398073	1	1398073	1			0.00	0.00	1398073	Case of Gammon India Ltd in arbitration
4503XX	ADVANCES/LOAN TO CONTRACTORS/SUPPLIER/ (AGAINST BANK									0	
660403	ADVANCES TO CONTRACTORS/SUPPLIERS/OTHERS-UNSECURED	47930168	12	46807678	6	1203042	2	2.57	33.33	104817948	
660407	ADVANCES TO OTHERS-INDIAN CURRENCY-UNSECURED	162199	1							162199	
6606XX	OTHER ADVANCES									0	
6607XX	ADVANCES TO CONTRACTORS/SUPPLIER/OTHERS (AGAINST BANK									0	
660801	ADVANCES TO CONTRACTORS/SUPPLIERS/OTHERS-SECURED									0	
6501XX	INTEREST ACCRUED AND DUE -CONTRACTORS									0	
6502XX	INTEREST ACCRUED BUT NOT DUE - CONTRACTORS									0	
650803	CLAIM RECOVERABLE FROM CONTRACTORS	34650	1							34650	
	Sub Total - B.	51788868	18	50086751	9	3084042	4			114065219	
C.	TRADE/OTHER PAYABLES										
310201	SUNDRY CREDITORS-CAPITAL WORKS-INDIAN CURRENCY	305531	1	0	0			0.00	0.00	646476	
310203	SUNDRY CREDITORS-CAPITAL	7344465	13	5669075	3	1671634	2	29.49	66.67	2154464	
310401	SUNDRY CREDITORS-WORKS-OTHER THAN CAPITAL-INDIAN CURRENCY	14210581	26	13694358	14	11809503	11	86.24	78.57	52463653	
310411	SUNDRY CREDITORS-SUPPLIERS-OTHER THAN CAPITAL-INDIAN CURRENCY	1133196	27	235	1	235	1	100.00	100.00	2023550	
310431	SUNDRY CREDITORS-OTHERS-OTHER THAN CAPITAL-INDIAN CURRENCY	9946780	3	9638953	1	9638953	1	100.00	100.00	15222416	
310701	ELECTRICITY/ POWER CHARGES PAYABLE	48857275	1	48857275	1	48857275	1	100.00	100.00	55857275	Liability made as suggested by Statutory/Govt Auditors
	Sub Total - C.	81797828	71	77859896	20	71977600	16			128367834	
D.	SECURITY DEPOSIT/RETENTION MONEY										
310101	EARNEST MONEY DEPOSIT	4563600	79	1452000	11	1358000	9	93.53	81.82	10101600	
310301	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS - CAPITAL-INDIAN CURRENCY	0	0	0	0	0	0	0.00	0.00	222846	
310501	SECURITY DEPOSIT/ RETENTION MONEY-OTHER THAN CAPITAL	14245680	60	10225749	17	9947698	15	97.28	88.24	14418669	
310505	SECURITY DEPOSIT/ RETENTION MONEY-OTHER THAN CAPITAL	203769	227	0	0			0.00	0.00	203769	
	Sub Total - D.	19013049	366	11677749	28	11305698	24			24946884	

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Name of Project : **SALAL 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)	(6,56,946)	24,18,855	-	1,19,94,430	2,940	5,50,843	(19,650)	1,42,90,472
ii)Reg. Off. Exp.	(29,164)	2,56,393	-	31,19,024	7	70,088	(19,870)	33,96,478
iii) PID - Siliguri								-
Sub-total	(6,86,110)	26,75,248	-	1,51,13,454	2,947	6,20,931	(39,520)	1,76,86,950
Quarter 2								
i) C.O. Mgt. Exp.(incl. PID)	(4,93,610)	22,01,620		1,04,46,420	1,500	5,53,250	9,350	1,27,18,530
ii)Reg. Off. Exp.	(32,182)	3,00,062	-	32,14,724	20	90,298	(10,262)	35,62,660
iii) PID - Siliguri	-	-	-	-	-	-	-	-
								-
Sub-total	(5,25,792)	25,01,682	-	1,36,61,144	1,520	6,43,548	(912)	1,62,81,190
Quarter 3								
i) C.O. Mgt. Exp.(incl. PID)	(4,81,150)	21,85,140	-	1,04,62,870	(370)	5,57,180	30	1,27,23,700
ii)Reg. Off. Exp.	(9,434)	2,87,835	-	28,87,088	8	80,187	6	32,45,690
iii) PID - Siliguri								-
								-
Sub-total	(4,90,584)	24,72,975	-	1,33,49,958	(362)	6,37,367	36	1,59,69,390
Quarter 4								
i) C.O. Mgt. Exp.(incl. PID)	(5,42,000)	22,30,000		1,02,90,000		5,50,000		1,25,28,000
ii)Reg. Off. Exp.	(49,025)	4,20,338		61,75,697	16	1,11,575	12,999	66,71,600
iii) PID - Siliguri								-
								-
Sub-total	(5,91,025)	26,50,338	-	1,64,65,697	16	6,61,575	12,999	1,91,99,600
Total	(22,93,511)	1,03,00,243	-	5,85,90,253	4,121	25,63,421	(27,397)	6,91,37,130

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ANNEXURE TO NOTES

NOTE NO. 4 LONG TERM BORROWINGS

	Particulars	Linkage	Period ended on 31st March, 2016	Year ended on 31st March, 2015

NOTE NO. 6 OTHERS LONG TERM LIABILITIES

	Particulars	Linkage	Period ended on 31st March, 2016	Year ended on 31st March, 2015
a)	**Deposits/ Retention Money/Advances Received**			
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-	310300	0	-53047
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-	310301	222846	53047
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN	310500	-14622438	-9653802
	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN	310501	14418669	9653802
	SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN CAPITAL-	310505	203769	0
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-	318301	0	53047
	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN	318501	75199	6126012
			298045	**6179059**
b)	**Income received in advance**			
	ADVANCE AGAINST DEPRECIATION	370101	153086761	164862666
			153086761	**164862666**

NOTE NO. 7 PROVISIONS

	Particulars	Linkage	Period ended on 31st March, 2016	Year ended on 31st March, 2015
	PROVISION FOR WAGE REVISION	350401	10929446	10452981
	Less: PERSONAL ADJUSTABLE ADVANCE TO EMPLOYEES	660331	10929446	10452981
	PROVISION FOR PRP - EXECUTIVE	350425	17895252	16555859
	PROVISION FOR PRP - SUPERVISOR	350426	2027091	4149866
	PROVISION FOR PLGI - WORKMEN	350427	45511632	51311246
	PROVISION FOR COMPANY'S OVERALL PERFORMANCE BASED	350428	10536106	8629847
			75970081	**80646818**
Provision for Restoration expenses of Insured Assets				
	Provision for Restoration expenses of Insured Assets	350905	59537961	0
			59537961	**0**
Provision Others				
	PROVISION FOR OTHER EXPENSES	350919	540002011	487000119
			540002011	**487000119**

NOTE NO. 8 TRADE PAYABLE

	Particulars	Linkage	Period ended on 31st March, 2016	Year ended on 31st March, 2015
	Others			
	SUNDRY CREDITORS-WORKS -OTHER THAN CAPITAL-INDIAN	310401	52463653	39061586
	SUNDRY CREDITORS-SUPPLIERS-OTHER THAN CAPITAL-INDIAN	310411	2023550	856768
	SUNDRY CREDITORS-OTHERS-OTHER THAN CAPITAL-INDIAN	310431	15222416	12991936
			69709619	**52910290**

NOTE NO. 9 OTHER CURRENT LIABILITIES

	Particulars	Linkage	Period ended on 31st March, 2016	Year ended on 31st March, 2015
	Income received in advance			
	INCOME RECEIVED IN ADVANCE-ADVANCE AGAINST DEPRECIATION	370102	11775905	11775905
			11775905	**11775905**
	Liability against capital works/supplies			
	SUNDRY CREDITORS-CAPITAL WORKS-INDIAN CURRENCY	310201	646476	305531
	SUNDRY CREDITORS FOR MATERIAL/ SUPPLIES-CAPITAL-INDIAN	310203	2154464	7461250

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NHPC LIMITED FARIDABAD

			2800940	7766781
	Deposits/ retention money			
	EARNEST MONEY DEPOSIT	310101	10101600	6393164
	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN	319501	14343470	3527790
	SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN CAPITAL-	319505	203769	0
			24648839	9920954
	Statutory dues payables			
	INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS-INDIAN	311302	797528	1266461
	INCOME TAX DEDUCTED AT SOURCE-RENT	311304	7540	47003
	INCOME TAX DEDUCTED AT SOURCE-INTEREST	311305	0	26795
	INCOME TAX RECOVERED-SERVICES	311306	158684	492490
	State Sales Tax/VAT -Work Contracts	311402	9361288	7205830
	State Sales Tax/VAT -Others	311403	13524	10450
	ROYALTY	311404	125267	75278
	LIABILITY FOR OTHER STATE LEVIES	311407	984606043	988181187
			995069874	997305494
	Other liabilities			
	LIABILITY FOR SALARY	310604	20986	39053
	OTHER EXPENSES PAYABLE TO EMPLOYEES	310605	125663	125906
	LIABILITY ON ACCOUNT OF PAY REVISION ARREARS	310606	169402	169402
	AMOUNT PAYABLE TO EX EMPLOYEES	310608	6041832	13624785
	ELECTRICITY/ POWER CHARGES PAYABLE	310701	55857275	52345848
	TELEPHONE AND TELEX CHARGES PAYABLE	310703	37924	102490
	OTHER EXPENSES PAYABLE	310713	0	81000
	EMPLOYEES CONTRIBUTION TOWARDS NHPC CLUB PAYABLE TO	311208	46800	20000
	LIABILITY FOR STALE CHEQUES	311509	28616	34574
			62328498	66543058
Fixed Assets				
Note no. 10.1	Tangible Assets			
	Particulars	Linkage	Period ended on 31st March, 2016	Year ended on 31st March, 2015
a)	GROSS BLOCK			
	ASSET RECLASSIFICATION CONTROL ACCOUNT	410001	0	0
i)	LAND- FREE HOLD	410101	65150266	59827291
ii)	LAND- LEASE HOLD	410111	0	0
	LAND- LEASE HOLD			
iii)	ROADS AND BRIDGES			
	ROADS	410201	83926051	83926051
	BRIDGES AND CULVERTS	410203	6525509	6525509
	AERODROMES, HELIPAD AND AIR STRIPS	410204	0	0
			90451560	90451560
iv)	BUILDINGS-OTHERS			
	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	410301	943866886	943866886
	BUILDING CONTAINING WORKSHOP	410302	1822000	1822000
	OFFICE BUILDINGS-PERMANENT	410304	5725034	5725034
	STORES AND GODOWN BUILDINGS	410306	6949371	6949371
	TRANSIT CAMP AND FIELD HOSTEL	410321	586000	586000
	SCHOOL BUILDINGS	410322	4447519	4447519
	HOSPITAL BUILDINGS	410323	1063000	1063000
	CLUB BUILDING	410324	575000	575000
	RESIDENTIAL BUILDING-PERMANENT	410325	36898239	36898239
	BUILDINGS-OTHERS	410328	31162708	18729348
			1033095757	1020662397
v)	RAILWAY SIDINGS	410501	0	0

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vi)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)			
	DAMS AND BARRAGES	410601	3482356920	3482356920
	PENSTOCKS	410605	457816356	457816356
	TAILRACE TUNNELS	410607	1603948352	1603948352
			5544121628	**5544121628**
vii)	Generating Plant and machinery			
	MAIN GENERATING EQUIPMENT	410701	1910008478	2036235210
	EHV SWITCHGEAR SYSTEMS	410705	12130018	0
	CONTROL, METERING AND PROTECTION SYSTEM	410711	134589	134589
	AUXILIARY AND ANCILLARY SYSTEMS	410712	61549752	61549752
	MISCELLANEOUS POWER PLANT EQUIPMENTS	410713	81243622	81243622
	Capital Spares - Generating Plant and Machinery	410714	560094591	502716789
			2625161050	**2681879962**
viii)	Plant and machinery- Sub station			
	SUBSTATION-TRANSFORMERS	410801	942216	942216
	TRANSFORMER KIOSKS, TRANSFORMER SUB STATION EQUIPMENT	410802	19492840	19492840
	SWITCH GEAR INCLUDING CABLE CONNECTIONS	410803	133906377	133906377
	LIGHTENING ARRESTORS	410804	8830035	8830035
	CONTROL, METERING AND PROTECTION SYSTEM	410806	2610022	2610022
	Capital Spares - Plant and Machinery-Sub Station	410807	3565553	3565553
			169347043	**169347043**
x)	Plant and machinery- Others			
	DIESEL GENERATING SETS	411002	22597140	21193170
			22597140	**21193170**
xi)	Construction Equipment			
	EXCAVATORS	411101	4026840	4026840
	LOADERS	411102	2795720	2795720
	DUMPERS	411103	2978367	2978367
	DOZERS	411105	4555100	4555100
	CRANES (Less than 100 tons)	411109	20050761	20050761
	CONCRETING EQUIPMENT	411110	466092	466092
	TUNNELING EQUIPMENT	411111	772403	772403
	PUMPS	411112	57074828	56637848
	WIELDING SETS	411114	957240	957240
	AIR COMPRESSORS	411115	961431	961431
	DRILLING EQUIPMENT	411116	1338152	1338152
	OTHER EQUIPMENTS	411130	13306206	13306206
	Capital Spares - Construction Equipment	411131	195979	195979
			109479119	**109042139**
xii)	Water Supply System/Drainage and Sewerage			
	WATER SUPPLY	411201	3385122	0
			3385122	**0**
xiv)	Vehicles			
	CARS	411501	0	444239
	JEEPS-STATION WAGONS INCLUDING INSPECTION VEHICLES	411502	8998126	7856515
	FIRE TENDERS	411505	6610581	6610581
	AMBULANCE	411506	2366662	2366662
	BUSES	411507	14836615	14836615
	TRUCKS/TANKERS	411508	8799576	5418840
	TRAILERS	411509	5720277	5720277
	EXPLOSIVE VANS	411510	0	0
	MOTOR CYCLE/SCOOTER	411511	202688	240088
	Capital Spares - Vehicles	411514	20716	20716
			47555241	**43514533**
xv)	Aircraft/ Boats			
	BOATS	411603	1337135	1337135
	HELICOPTER	411604	0	0
			1337135	**1337135**
xvi)	Furniture and fixture			
	FURNITURE-FIXTURES-OFFICE	411701	16725748	15922995
	FURNITURE-FIXTURES-RESIDENTIAL	411702	66556	101556

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	FURNITURE-FIXTURES-CANTEEN	411703	37578	37578
	FURNITURE-FIXTURES-CLUB	411705	106200	106200
	FURNITURE-FIXTURES-HOSPITAL	411706	389077	166387
	FURNITURE-FIXTURES-FIELD HOSTEL/ TRANSIT HOSTEL	411707	1053676	686076
			18378835	**17020792**
xvii)	**Computers**			
	COMPUTERS	411801	10042274	9844574
	PRINTERS	411803	2077409	2077409
	OTHER EDP EQUIPMENTS	411804	2476059	2476059
	SATELLITE COMMUNICATIONS SYSTEMS	411805	1958055	4405975
	Networking Devices and Server	411806	4638879	4606239
			21192676	**23410256**
xviii)	**Communication Equipment**			
	TELEPHONE TELEX MACHINES	411902	5110924	5927038
	INTERIOR COMMUNICATION EQUIPMENTS	411903	1288924	1062686
			6399848	**6989724**
xix)	**Office Equipments**			
	TYPEWRITERS	412002	16535	16535
	PHOTOCOPY/ DUPLICATING MACHINES	412003	2353093	1990079
	HOSPITAL EQUIPMENTS	412005	2522910	2522910
	CLUB EQUIPMENTS	412006	707762	666262
	TRANSIT HOSTEL/ GUEST HOUSE EQUIPMENTS	412007	130930	130930
	AIR CONDITIONERS	412008	2047905	2047905
	Air Coolers/ Water Coolers/ Fans	412011	2137367	1805867
	Refrigerators for Office	412013	25900	25900
	Televisions/Music System for office	412014	557694	424515
	OTHER OFFICE EQUIPMENTS	412020	943748	943748
			11443844	**10574651**
xx)	**RESEARCH AND DEVELOPMENT EQUIPMENT**	412101	**0**	**0**
xxi)	**Other assets**			
	Televisions/Music systems-other than for office, Projectors, Audio	412501	4355358	5483736
	LABORATARY TESTING AND METER TESTING EQUIPMENTS	412502	12007256	8810674
	MISC. ASSETS/EQUIPMENTS	412503	26247149	17727182
	TELEVISIONS/ MUSIC SYSTEM FOR OFFICE	412504	0	0
	Refrigerator other than for Office	412505	317677	269677
			42927440	**32291269**
xxii)	**CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC**	412601	0	0
xxiii)	**FIXED ASSETS OF MINOR VALUE >750<5000**	412801	10188957	9828438
Annexure to Note No. 19 (g)				
	Obsolete / surplus assets			
	OBSOLETE ASSETS	413001	649950	621367
			649950	**621367**
	ACCUMULATED DEPRECIATION			
	LAND- LEASE HOLD	420101	0	0
	ROADS, BRIDGES, CULVERTS, AERODROMES	420201	81073510	81022726
	BUILDING	420301	757004934	730490700
	HYDRAULIC WORKS -(DAMS, WATER CONDUCTOR SYSTEM,	420601	3654710014	3445755866
	GENERATING PLANT AND MACHINERY (INCLUDING FOUNDATION)	420701	1581210675	1540860659
	PLANT AND MACHINERY SUB STATION (INCLUDING FOUNDATION)	420801	140661072	138757487
	Construction equipments			
	PLANT AND MACHINERY OTHERS	421001	16547536	16029656
	DIESEL GENERATING SETS	421002	0	0
			16547536	**16029656**
	CONSTRUCTION EQUIPMENT	421101	86436976	84363811
	Water Supply System/Drainage and Sewerage			

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	WATER SUPPLY & DRAINS/SEWERAGE-PLANTS	421201	221222	0
			221222	**0**
	VEHICLE	421501	26328636	24971813
	AIRCRAFT/BOATS	421601	293518	155302
	FURNITURE FIXTURES AND EQUIPMENT	421701	10841142	10032204
	COMPUTERS	421801	17442027	17745399
	COMMUNICATION EQUIPMENTS	421901	3760869	3722994
	OFFICE EQUIPMENT	422001	5695811	5058040
	RESEARCH AND DEVELOPMENT EQUIPMENT (OTHER THAN PLANT	422101	0	0
	OTHER ASSETS	422501	16424845	14622915
	CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	422601	0	0
	FIXED ASSETS OF MINOR VALUE>750<5000	422801	10185718	9825330
	OBSOLETE/SURPLUS ASSETS	423001	0	0
			6408838505	**6123414902**

Note no. 10.2 INTANGIBLE ASSET

	Particulars	Linkage	Period ended on 31st March, 2016	Year ended on 31st March, 2015
	GROSS BLOCK			
	LAND- RIGHT OF USE	410121	0	0
	INTANGIBLE ASSETS-COMPUTER SOFTWARE	412201	2205173	2205173
			2205173	**2205173**
	ACCUMULATED DEPRECIATION			
	LAND- RIGHT OF USE	420102	0	0
	INTANGIBLE ASSETS-COMPUTER SOFTWARE	422201	2205173	2205173
			2205173	**2205173**

Note no. 11.1 Capital Work In Progress

	Particulars	Linkage	Period ended on 31st March, 2016	Year ended on 31st March, 2015
	BUILDINGS			
	TRANSIT CAMP AND FIELD HOSTEL	430321	250000	0
	BUILDINGS-OTHERS	430328	11329636	5720384
			11579636	**5720384**
	Generating Plant and machinery			
	MAIN GENERATING EQUIPMENT	430701	112092795	0
	DC SYSTEMS/ BATTERY SYSTEMS	430707	40000	0
			112132795	**0**
	ASSETS PENDING ISSUES			
	ASSETS PENDING ISSUES	611401	832130	4395098
			832130	**4395098**
	Total CWIP (Excluding Construction Store)		**124544561**	**10115482**
	Total CWIP (Excluding Construction Store) after Provision		**124544561**	**10115482**

NOTE NO. 13 LOANS AND ADVANCES

	Particulars	Linkage	Period ended on 31st March, 2016	Year ended on 31st March, 2015
	LONG TERM LOAN AND ADVANCES			
	CAPITAL ADVANCES			
	Secured (considered good)			
	ADVANCES TO CONTRACTORS-INDIAN CURRENCY-SECURED	450101	1881000	0
			1881000	**0**

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Unsecured (considered good)– Others			
ADVANCES TO CONTRACTORS -INDIAN CURRENCY-UNSECURED	450201	1398073	1398073
		1398073	**1398073**
Provision for Doubtful Advances - Capital Advances	350915	**1092542**	**1092542**

LONG TERM LOAN AND ADVANCES

Particulars	Linkage	Period ended on 31st March, 2016	Year ended on 31st March, 2015
- Unsecured (considered good)			
SECURITY DEPOSIT-LEASE ACCOMMODATION	650400	-5771349	-150797
DEPOSIT WITH OTHER GOVT. DEPTT.	650412	5771349	150797
DEPOSIT WITH OTHER GOVT. DEPTT.	658412	0	150797
		0	**150797**
Employees (including accrued interest)			
-Secured			
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-	650120	3235139	1814911
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-	650121	467275	146827
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- SCOOTER-	650122	8066	0
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMPUTER	650123	60284	0
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-	650212	12287520	11402133
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR	650213	2755386	2259480
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650214	86732	72807
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650215	209675	153000
HOUSE BUILDING ADVANCE - SECURED	660101	20823534	17293493
CAR ADVANCE- SECURED	660102	7168208	3742095
SCOOTER ADVANCE/ MOTOR CYCLE ADVANCE- SECURED	660103	188948	165400
COMPUTER ADVANCE- SECURED	660104	895641	486686
Contra A/c - Interest on Employees Advances Secured	650300	-1839449	0
Contra A/c - Employees Advances Secured	660300	-6304480	0
		40042479	**37536832**
-Unsecured			
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-	650218	250636	6626
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650221	0	705
HOUSE BUILDING-ADVANCE- UNSECURED	660201	5388298	370000
COMPUTER ADVANCE - UNSECURED	660204	0	31424
Contra A/c - Employees Advances Unsecured	660500	-290808	0
		5348126	**408755**

SHORT TERM LOANS & ADVANCES

Particulars	Linkage	Period ended on 31st March, 2016	Year ended on 31st March, 2015
DEPOSITS			
DEPOSIT WITH OTHER GOVT. DEPTT.	659412	5771349	0
		5771349	**0**
DEPOSITS - UNSECURED (CONSIDERED DOUBTFUL) - SHORT TERM	659440	**0**	**0**
Employees loans & Advances (including accrued interest)			
- Secured			
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-	**651520**	1131136	847805
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-	**651521**	401674	220515
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- SCOOTER-	**651522**	8066	11774
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMPUTER	**651523**	60284	53614
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-	**651612**	16000	277910
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR	**651613**	162057	239569

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	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	651614	21880	1380
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	651615	38352	74832
	HOUSE BUILDING ADVANCE - SECURED	661501	3769340	3587714
	CAR ADVANCE- SECURED	661502	2027477	2507765
	SCOOTER ADVANCE/ MOTOR CYCLE ADVANCE- SECURED	661503	115839	182794
	COMPUTER ADVANCE- SECURED	661504	391824	368807
			8143929	**8374479**
	Employees loans & Advances (including accrued interest) -			
	HOUSE BUILDING-ADVANCE- UNSECURED	661601	290808	120000
	COMPUTER ADVANCE - UNSECURED	661604	0	8208
	FURNITURE ADVANCE	661605	0	1882
			290808	**130090**
	MULTIPURPOSE ADVANCE	660206	24476134	22273739
	TRANSFER TRAVELLING ALLOWANCE ADVANCE	660301	45085	184000
	TOUR TRAVELLING ALLOWANCE ADVANCE	660302	151618	5000
	PAY ADVANCE	660303	0	32540
	DEPARTMENTAL ADVANCE TO STAFF	660308	3523360	1344922
			28196197	**23840201**
			28487005	**23970291**
	OTHER ADVANCES TO EMPLOYEES-CONSIDERED DOUBTFUL	660213	**90872**	**90872**
	– Others			
	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-UNSECURED	660403	104817948	10891880
	ADVANCES TO OTHERS-INDIAN CURRENCY-UNSECURED	660407	162199	162199
			104980147	**11054079**
	Other advances			
	- Unsecured (considered good)			
	INSURANCE-PREPAID	650701	52498138	37636435
	OTHER PRE-PAID EXP. - CURRENT	650703	987486	735753
			53485624	**38372188**
	Less : Provisions for doubtful other loans and advances - Short Term			
	PROVISION FOR BAD AND DOUBTFUL ADVANCES - EMPLOYEES -	350601	90872	90872
			90872	**90872**

NOTE NO. 16 IN 0

	Particulars	Linkage	Period ended on 31st March, 2016	Year ended on 31st March, 2015
i)	Stores and spares			
	STEEL ACCOUNT	610101	1318216	1466655
	CEMENT ACCOUNT	610201	2801	22594
	OTHER CIVIL BUILDING MATERIAL ITEMS ACCOUNT	610301	689524	1744745
	SPARES FOR GEN. P&M AND AUXILIARY SYS.-INDIGENOUS ACCOUNT	610501	46238464	98127459
	OTHER GENERIC ELECTRIC ITEMS ACCOUNT	610601	18585289	26820698
	SPARES FOR EQUIPMENTS ACCOUNT	610701	5170289	5445708
	SPARES FOR VEHICLES ACCOUNT	610801	2410971	2822952
	OTHER GENERIC HARDWARE/MECHANICAL ITEMS ACCOUNT	610901	20189717	17309017
	PETROL OIL AND LUBRICANTS ACCOUNT	611001	4427200	5600465
	GENERAL COMMUNICATION/ADMIN. ITEMS ACCOUNT	611101	1377799	1210674
			100410270	**160570967**
ii)	Loose tools			
	LOOSE TOOLS ACCOUNT	611201	2235934	2877108
			2235934	**2877108**
iii)	Scrap inventory			
	SCRAP MATERIALS	611301	**2275546**	**1023120**
vii)	PROVISION FOR OBSOLESCENCE IN STORES	350901	39908441	41132607
			39908441	**41132607**

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ANNEXURE- IX

Directions indicating the areas to be examined by the Statutory Auditors during the course of audit of Consolidated Financial Statements of NHPC Limited for the year 2015-16 issued by the Comptroller & Auditor General of India under Section 143(5) of the Companies Act, 2013.

Sl. No.	Directions	Auditor's Reply
1	Whether the company has clear title/lease deeds for freehold and leasehold land respectively? If not, please state the area of freehold and leasehold land for which title/lease deeds are not available.	Yes. Mutation of Land 25.18 Hectare is pending.
2	Whether there are any cases of waiver/write off of debts/loans/interest etc. if yes the reasons thereof and amount involved.	Yes, Rs. 3,37,808/- has been written off on approval of the competent authority. This amount was recoverable from M/s Chahal Engineering & Construction Co. Pvt. Ltd. Since long.100% provision was also made for this claim in earlier year.
3	Whether proper records are maintained for inventories lying with third parties & assets received as gift/grants from government or other authorities.	N.A

For Gupta Gupta & Associates
Chartered Accountants
FRN. – 001728N

GUPTA GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

CA. Tripti Mittal
Partner
M. No. 504467

NHPC LIMITED FARIDABAD

Date : 19.04.2016
Place: JAMMU

NOTE NO. 18 C. CASH AND BANK BALANCES

	Particulars	Linkage	Period ended on 31st March, 2016	Year ended on 31st March, 2015
	Cash and Cash Equivalent			
i)	CASH IN HAND	640101	0	102305
	Total Cash On Hand		0	102305
ii)	CHEQUES/DRAFTS IN HAND	640201	0	0
iii)	Bank balances - with scheduled banks			
			0	0
	- In current account - Others			
	CHEQUE ISSUED ACCOUNT- No. 1	640501	7526	264437
	CHEQUE COLLECTION ACCOUNT NO.1	640601	250569	48473
			258095	312910
	Deposit Account - Upto 3 months			
			0	0
			258095	415215

NOTE NO. 19 O OTHER CURRENT ASSETS

	Particulars	Linkage	Period ended on 31st March, 2016	Year ended on 31st March, 2015
	Claims recoverable			
	RENT/HIRE CHARGES FROM CONTRACTORS	650301	241108	121109
	RENT/HIRE CHARGES FROM EMPLOYEES	650304	0	31360
	RENT/HIRE CHARGES FROM OTHERS	650305	3854373	4759286
	ELECTRICITY CHARGES RECOVERABLE FROM EMPLOYEES	650310	2712	11668
	CLAIM RECOVERABLE FROM INSURANCE COMPANY	650802	58951159	0
	CLAIM RECOVERABLE FROM CONTRACTORS	650803	34650	337808
	CLAIMS RECOVERABLE FROM EMPLOYEES	650810	402274	153805
			63486276	5415036
	Provisions for doubtful claims			
	PROVISIONS FOR BAD AND DOUBTFUL CLAIMS	350701	2226209	1144768
			2226209	1144768

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	Others			
	INCOME RECEIVABLE	650312	1244469	3594548
			1244469	**3594548**

NOTE NO. 20 REVENUE FROM OPERATION

	Particulars	Linkage	Period ended on 31st March, 2016	Period ended on 31st March, 2015
A	SALES			
	SALE OF POWER	810101	6026750398	5607034652
	SALE OF POWER-REGULATED	810102	432788280	7259097
	UNSCHEDULED INTERCHANGE	810801	367610124	294303690
	CONGESTION CHARGES	810901	3760318	2068437
	SALE OF POWER-NOT BILLED	812001	990399712	1112735789
	Earlier year Sales	812002	157315147	98891
		Total (Sales)	**7978623979**	**7023500556**
	Less :			
	Tariff Adjustments	820103	5445413	7904412
	Regulated Power Adjustment	820105, 820106	349568017	5525310
			7623610549	**7010070834**
B	ADVANCE AGAINST DEPRECIATION -Written back during the year			
	ADVANCE AGAINST DEPRECIATION TRANSFER FROM ADVANCE (CRED	820102	11775905	11775904
		sub-total	**11775905**	**11775904**
	OTHER OPERATING INCOME (Interest from Beneficiary States)			
	Interest from Beneficiary States	841401	21753362	0
	Interest on UI charges Receivable	841403	8587	241410
		sub-total	**21761949**	**241410**

NOTE NO. 21 OTHER INCOME

	Particulars	Linkage	Period ended on 31st March, 2016	Period ended on 31st March, 2015
	Indian Banks-Others			
	INTEREST INCOME FROM BANK-SAVINGS BANK ACCOUNT	840301	12644	9058
		sub-total	**12644**	**9058**
	Employee's Loans and Advances			
	INTEREST FROM EMPLOYEE ON HBA	840501	2278658	1652284
	INTEREST FROM EMPLOYEE ON CAR ADVANCE	840502	650722	574520
	INTEREST FROM EMPLOYEE ON SCOOTER/ MOTOR CYCLE ADVANCE	840503	21634	29159
	INTEREST FROM EMPLOYEE ON COMPUTER ADVANCE	840504	61525	63398
	INTEREST FROM EMPLOYEE-OTHERS	840505	0	0
		sub-total	**3012539**	**2319361**
	LATE PAYMENT SURCHARGE	840101	14712905	3820379
	Profit on sale of assets			
	PROFIT ON SALE-DISPOSAL-SETTLEMENT OF INSURANCE CLAIM OF FI	841501	1520523	1783149
		sub-total	**1520523**	**1783149**
	Liabilities/Provisions not required written back			
	LIABILITY NOT REQUIRED WRITTEN BACK	840901	527695	186145
	PROVISION NOT REQUIRED WRITTEN BACK	840902	18200543	0
		sub-total	**18728238**	**186145**
	Others			
	RENT/HIRE CHARGES FROM CONTRACTORS	840701	745824	219073
	OTHER INCOME	841001	15306075	4047454
	TOWNSHIP RECOVERIES	841201	3804125	4062982
	LEASE RECOVERY	841702	810267	678977
	ELECTRICITY RECOVERY	841703	6105057	6203740
	TELEPHONE RECOVERY	841704	0	169
	STAFF CAR RECOVERY	841705	0	0
	CABLE CHARGES	841706	765	920

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GUEST HOUSE RECOVERY	841710	566913	520757
	sub-total	**27339026**	**15734072**
Exchange rate variation (Credit)			
EXCHANGE RATE VARIATION (GAIN)	841101	202087	0
ERV (GAIN) ALLOCATED TO UNITS	980515	0	0
	sub-total	**202087**	**0**
CO/ Regional Office Allocation to Units			
Other Income <Corporate/Regional Office>	849999	2288115	3483209
Other Income <PID>	849995	5396	2591
Other Income <Corporate/Regional Office>	980401	0	0
	Allocated to Units	**2293511**	**3485800**
	Total (Other Income)		

NOTE NO. 22 GENERATION AND ADMINISTRATION EXPENSES

Particulars	Linkage	Period ended on 31st March, 2016	Period ended on 31st March, 2015
Water Usage Charges	**920111**	3823250544	3717640584
	sub-total	**3823250544**	**3717640584**
Consumption of stores and spare parts			
CONSUMPTION OF STORES AND SPARES-WATER REGULATING SYSTEN	920101	0	0
CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT-	920102	52733207	129887
CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT-	920103	0	0
CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT-	920104	7687473	10130880
	sub-total	**60420680**	**10260767**
Repair and maintenance			
Building			
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-POWER PLANT B	920201	621806	68500
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-POWER	920202	11484945	7021570
REPAIR AND MAINTENANCE-OTHER EXPENSES-POWER PLANT BUILDI	920203	2830	0
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-ADMINISTRATIV	920204	681624	74498
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-ADMIN	920205	6519117	154793
REPAIR AND MAINTENANCE-OTHER EXPENSES-ADMINISTRATIVE/ OFF	920206	0	9867
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-RESIDENTIAL BU	920210	1960403	780120
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-RESIDE	920211	11830787	8277551
REPAIR AND MAINTENANCE-OTHER EXPENSES-RESIDENTIAL BUILDIN	920212	26786	19223
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-OTHER BUILDIN	920213	16122	7792
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-OTHER	920214	4206957	5555119
REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER BUILDING	920215	0	1463188
REPAIR AND MAINTENANCE-GUEST HOUSE BUILDING	920216	378695	39693
REPAIR AND MAINTENANCE-HOSPITAL BUILDING	920217	0	3306076
REPAIR AND MAINTENACE-CLUB BUILDING	920218	2499350	1500000
REPAIR AND MAINTENANCE- SCHOOL BUILDING	920219	0	3987201
	sub-total	**40229422**	**32265191**
Machinery			
REPAIR AND MAINTENANCE- MATERIAL CONSUMED- GPM-MAIN POV	920401	25886377	17830599
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-GPM-M	920402	23824193	20283469
REPAIR AND MAINTENANCE-OTHER EXPENSES-GPM-MAIN POWER PL	920403	82877	253200
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-OTHER POWER E	920404	78627	1807329
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-OTHER	920405	7674784	1827572
REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER POWER EQUIPI	920406	206359	1145446
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-CONSTRUCTION	920501	2346704	952572
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-CONSTF	920502	18800	11085
REPAIR AND MAINTENANCE-OTHER EXPENSES-CONSTRUCTION PLAN	920503	0	550
SPECIAL REPAIRS-MATERIAL CONSUMED-GENERATING PLANT AND M	920810	0	0
SPECIAL REPAIRS-PAYMENT TO OUTSIDE AGENCY-GENERATING PLAN	920811	33492269	28958705
SPECIAL REPAIRS-OTHER EXPENSES-GENERATING PLANT AND MACHI	920812	0	0
	sub-total	**93610990**	**73070527**
Others			
DESILTATION EXPENSES	920301	0	0

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	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-DAM AND RESE	920304	141713		67141
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-DAM AI	920305	12159600		7010209
	REPAIR AND MAINTENANCE-OTHER EXPENSES-DAM AND RESERVOIR	920306	213713		100282
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- HYDRO MECHA	920307	2121117		4180909
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-HYDRO	920308	19064740		5978619
	REPAIR AND MAINTENANCE-OTHER EXPENSES-HYDRO MECHANICAL	920309	266140		1244410
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- WATER REGULA	920310	0		0
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-WATER	920311	0		0
	REPAIR AND MAINTENANCE-OTHER EXPENSES-WATER REGULATING S	920312	0		0
	Repair and Maintenance DG Set-Other than Residential	920601	597312		1325903
	REPAIR AND MAINTENANCE DG SET-Residential	920602	0		15149
	REPAIR AND MAINTENANCE-COMPUTERS	920604	208532		267746
	REPAIR AND MAINTENANCE-COMPUTER SOFTWARE & RELATED SERV	920605	58791		71600
	REPAIR AND MAINTENANCE-WATER SUPPLY INSTALLATIONS	920613	6925164		2006245
	REPAIR AND MAINTENANCE-ELECTRICAL INSTALLATIONS	920614	7032734		2435592
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-ROAD, BRIDGES,	920701	0		5594
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-ROAD, I	920702	17105938		19806866
	REPAIR AND MAINTENANCE-OTHER EXPENSES-ROAD, BRIDGES, CULV	920703	0		0
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-HEAVY VEHICLES	920710	556406		1101840
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-HEAVY	920711	452791		27409
	REPAIR AND MAINTENANCE-OTHER EXPENSES-HEAVY VEHICLES	920712	122138		485333
	Repair and Maintenance-materials consumed-Light Vehicles other tha	920713	320777		48027
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-LIGHT V	920714	158494		0
	Repair and Maintenance-other expenses-Light Vehicles other than Car	920715	37565		84028
	REPAIR AND MAINTENANCE-OFFICE EQUIPMENTS	920716	769911		599119
	REPAIR AND MAINTENANCE-FURNITURE AND FIXTURE	920719	88374		0
	REPAIR AND MAINTENANCE- OTHERS	920731	255640		2995029
	Repair and Maintenance-materials consumed- Car/Jeep	920732	231350		366527
	Repair and Maintenance-other expenses-Car/Jeep	920733	163541		113068
	SPECIAL REPAIRS- MATERIAL CONSUMED-WATER REGULATING SYSTE	920801	0		0
	SPECIAL REPAIRS- PAYMENT TO OUTSIDE AGENCY-WATER REGULATIN	920802	2015000		13472484
	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	0		0
	SPECIAL REPAIRS- OTHER EXPENSES- OTHERS	920822	0		0
		sub-total	71067481		63809129

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	Miscellaneous operational expenses			
	Rent			
	RENT-LAND /LEASE RENTAL	921104	0	366472
	Hiring of Vehicles other than Car/Jeep	921105	1201317	1778508
	HIRING OF CONSTRUCTION EQUIPMENT	921106	0	0
	HIRING OF OTHER PLANTS AND EQUIPMENTS	921107	0	0
	Hiring of Vehicles-Car/Jeep	921108	7314855	8106713
	Hiring of Aircraft/Helicopter	921109	0	0
		sub-total	**8516172**	**10251693**
	Rates and taxes			
	RATES AND TAXES-VEHICLES	921201	258427	221190
	RATES AND TAXES-BUILDINGS	921202	0	0
	RATES AND TAXES-OTHERS	921204	30507	193265
	OTHER TAXES /DUTIES	921220	675	565
	WATER CESS AND ENVIRONMENT PROTECTION CESS	921210	0	0
	WEALTH TAX	970503	0	0
		sub-total	**289609**	**415020**
	Insurance			
	INSURANCE PREMIUM- PLANT AND MACHINERY	921310	0	0
	Insurance premium of Vehicles other than Car/Jeep	921312	535405	193532
	INSURANCE- CONSTRUCTION EQUIPMENT	921313	0	0
	Insurance premium of Vehicles-Car/Jeep	921314	90858	5966
	INSURANCE- FIDELITY	921315	0	707
	INSURANCE- CASH IN TRANSIT /CHEST/COUNTER	921316	0	1017
	INSURANCE-TRANSIT INSURANCE	921317	46571	29835
	INSURANCE PREMIUM-GROUP INSURANCE	921318	0	0
	INSURANCE -STAFF LOANS	921319	0	0
	INSURANCE- INDL. ALL RISK	921320	141444335	103273632
	INSURANCE- OTHERS	921325	43199	70001
		sub-total	**142160368**	**103574690**
	Utilization of Self Insurance Fund	921801	0	0
	Security expenses			
	Security Expenses -CISF-Residential	921401	0	0
	Security Expenses -Others-Residential	921402	0	0
	Security Expenses -CISF-Other than Residential	921403	138690039	116647954
	Security Expenses -Others-Other than Residential	921404	0	0
		sub-total	**138690039**	**116647954**
	Electricity Charges			
	ELECTRICITY EXPENSES-OFFICE	921506	12000	12000
	Electricity Expenses – Other than Office & Residential	921510	89981037	230989895
	WHEELING CHARGES PAID	921511	0	0
		sub-total	**89993037**	**231001895**
	Travelling and Conveyance			
	CONVEYANCE EXPENSES -Other than training	921601	265803	224207
	INLAND TRAVEL	921602	1668202	1707480
	INLAND TRAVEL-TRAINING	921603	1231925	994529
	INLAND TRAVEL-CONSULTANTS/OTHERS	921604	0	0
	FOREIGN TRAVEL	921605	392106	94304
	TRANSFER TA EXPENSES	921611	1262778	1693806
	DAILY ALLOWANCE/BOARDING AND LODGING CHARGES	921612	3079477	3169160
		sub-total	**7900291**	**7883486**
	Expenses on Vehicles			
	POL EXPENSE ON CARS/ JEEPS	921701	860258	1568929
	POL EXPENSE ON TRANSPORT VEHICLE	921702	5619552	7113695
	POL EXPENSE ON HEAVY VEHICLE	921703	410486	640904
	POL ON OTHERS	921707	7435	0
		sub-total	**6897731**	**9323528**
	Telephone, telex and postage			
	TELEX AND POSTAGE	922001	119917	42502
	TELEGRAM AND WIRELESS CHARGES	922002	92537	277400
	COURIER CHARGES	922003	0	0

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TELEPHONE CHARGES	922004	1340424	1772174
SATELLITE COMMUNICATION EXPENSES	922006	1974917	2207924
EMAIL/INTERNET EXPENSES	922007	752486	176722
OTHER COMMUNICATION EXPENSES	922010	687594	270527
	sub-total	**4967875**	**4747249**
Advertisement and publicity			
ADVERTISEMENT RECRUITMENT	922101	0	0
ADVERTISEMENT TENDERS	922102	2403636	6100628
PUBLICITY NEWSPAPERS	922103	0	0
PUBLICITY JOURNALS	922104	470	4000
PUBLICITY SOUVENIRS	922105	10000	0
MISC. PUBLIC RELATION	922108	27085	525
ADVERTISEMENT OTHERS	922120	7192	0
	sub-total	**2448383**	**6105153**
Entertainment and hospitality expenses			
ENTERTAINMENT AND HOSPITALITY EXPENSES ON FOREIGNERS-IN FO	922201	0	0
ENTERTAINMENT AND HOSPITALITY EXPENSES ON FOREIGNERS-IN IN	922202	0	0
ENTERTAINMENT AND HOSPITALITY EXPENSES ON OTHERS-IN FOREIG	922203	0	0
ENTERTAINMENT AND HOSPITALITY EXPENSES ON OTHERS-IN INDIA	922204	29550	35826
	sub-total	**29550**	**35826**
Printing and stationery			
PRINTING AND STATIONERY	922401	642318	1057377
PRINTING AND STATIONARY FOR ANNUAL REPORTS, CALENDARS, DIA	922402	0	0
REPORT PREPARATION-CD/FLOPPIES	922403	0	0
PRINTING AND BINDING OF REPORT	922404	0	0
COMPUTER STATIONERY	922405	57724	21467
COMPUTER CONSUMABLES	922406	465606	344094
PRINTING AND STATIONERY EXPENSES OF BOARD / COMMITTEE OF D	922407	0	0
	sub-total	**1165648**	**1422938**
Books and periodicals			
BOOKS PERIODICALS JOURNALS- FOREIGN CURRENCY	922501	0	0
BOOKS PERIODICALS JOURNALS- INDIAN CURRENCY	922502	45783	46652
	sub-total	**45783**	**46652**
Consultancy charges			
-Indigenous			
LEGAL EXPENSES	922601	483011	1263386
PAYMENT TO CONSULTANTS	922602	99000	99000
DRAFTING CHARGES FOR PREPARATION AND PRINTING OF DRAWING	922606	0	0
PAYMENT TO INTERNAL AUDITORS	922608	160000	120402
OTHER CHARGES	922615	25635	0
	sub-total	**767646**	**1482788**
Losses out of self insurance claims (upto excess clause)	**921802**	20000000	16683910
Loss on assets			
LOSS ON SALE OF ASSET	923701	16097	0
LOSS ON RECOGNITION OF ASSETS RETIRED FROM ACTIVE USE/ SURP	923720	680554	733302
NORMAL LOSS ON STORE & INVENTORIES	923401	55641	57705
FIXED ASSETS WRITTEN OFF	950906	1	1
	sub-total	**752293**	**791008**
Interest payment on court/arbitration cases			
Interest Payment on Court/Arbitration Cases	922801	36722	0
INTEREST ON DELAYED PAYMENT TO MICRO, SMALL AND MEDIUM E	922802	0	0
Interest -	922803	1052	0
	sub-total	**37774**	**0**
Interest to beneficiary states			
INTEREST TO BENEFICIARY STATES	941601	8560548	1683869
INTEREST ON UI CHARGES PAYABLE	941602	0	0
	sub-total	**8560548**	**1683869**
Rebate to customers			

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REBATE TO CUSTOMERS	941101	5420905	1909821
INCENTIVE TO BENEFICIARY STATES	941102	0	0
	sub-total	**5420905**	**1909821**
CSR & SD - Health Care and Sanitation Expenditure	925103	0	1540357
CSR & SD - Education & Skill Development	925104	3655879	3389706
CSR & SD - Art & Curlture Expenditure	925107	0	69951
CSR & SD - Sports	925109	159000	135710
CSR & SD - Rurla Development Expenditure	925112	1062302	2283467
CSR & SD - Capacity Building	925113	0	60015
CSR & SD - SWACHH VIDYALAY ABHIYAN	925114	25271490	664350
	sub-total	**30148671**	**8143556**
Other general expenses			
OTHER PAYMENTS	922702	14448	825152
SCHOLARSHIPS	925010	299913	0
TRAINING EXPENSES	925011	3024058	4406681
Festival Celebration Expenses - other than Independence/Republic Da	925018	138950	42446
Independence/Republic Day Celebration expenses	925019	116764	107833
Expenditure on Food/Beverages - in house training/temporary training	925023	384575	334914
Freight and Incidental expenses on Inventory Balances Written Off	925026	0	0
PETITION FEE /REGISTRATION FEE /OTHER FEE – To CERC/RLDC/RPC	925027	10759609	11871326
OPERATIONAL/RUNNING EXPENSES OF OFFICE	925030	172037	0
Briefcase Reimbursement	925031	8000	0
Operating Expenses of DG Set-Other than Residential	925001	2746865	3999575
HORTICULTURE EXPENSES	925005	1948929	1725695
Operational/Running Expenses of Kendriya Vidyalay	925006	18767376	13331591
Operational/Running Expenses of Guest House/Transit Hostel	925009	4222573	1757105
EXPENSES ON DEPARTMENTAL MEETING	925013	40894	34306
CONSUMPTION OF LOOSE TOOLS	925015	11115	77066
MISCELLANEOUS EXPENSES	925020	822986	827859
	sub-total	**43479092**	**39341549**
Auditors remuneration			
OTHER MATTERS	923106	0	193374
COST AUDIT FEES	923108	60045	60000
COST AUDITORS-OUT OF POCKET EXPENSES	923109	12358	12989
	sub-total	**72403**	**266363**
EXP. ON REGULATED POWER	925029	30715243	775298
REGULATED POWER ADJUATMENT A/C- EXP. (CREDIT)	820104	-30715243	-775298
	Total	**0**	**0**
CO/ Regional Office Allocation to Units			
Generation, Administration and Other Expenses <Corporate/Regional	**929999**	10187408	15092222
Generation, Administration and Other Expenses <PID>	**929995**	112835	17831
Generation, Administration and Other Expenses <Corporate/Regional	**980403**	0	0
Total (Generation & Adm		**10300243**	**15110053**
PROVISIONS			
Bad and doubtful advances / deposits provided			
BAD AND DOUBTFUL ADVANCES-PROVIDED	950601	0	1092542
BAD AND DOUBTFUL DEPOSITS- PROVIDED	950602	0	0
	sub-total	**0**	**1092542**
Bad and doubtful Interest / claims provided			
BAD AND DOUBTFUL CLAIMS PROVIDED	950701	1419249	1144768
DOUBTFUL INTEREST PROVIDED FOR	950703	0	458180
	sub-total	**1419249**	**1602948**
Diminution in value of stores and spares			
PROVISION FOR OBSOLESCENCE IN STORES	923303	0	1638106
PROVISION FOR OTHER LOSSES OF STORES	923304	0	0
	sub-total	**0**	**1638106**
CO/ Regional Office Allocation to Units			

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Provisions <Corporate/Regional Office>	959999	0	3890
Provisions <PID>	959995	0	0
Provisions <Corporate/Regional Office>	980407	0	0
	Allocated to Units	0	3890

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Particulars	Linkage	Period ended on 31st March, 2016	Period ended on 31st March, 2015
Salaries, wages, allowances			
BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY/ NON PRACT	900111	56413250	45895024
DEARNESS ALLOWANCE (EXEC)	900112	58189042	42001095
CITY COMPENSATORY ALLOWANCE (EXEC)	900113	0	0
HOUSE RENT ALLOWANCE (EXEC)	900114	1511460	1030952
INCENTIVE (EXEC)	900115	0	0
SITE COMPENSATORY ALLOWANCE (EXEC)	900116	2225194	1683304
CHILDREN EDUCATION ALLOWANCE (EXEC)	900117	0	0
NIGHT SHIFT ALLOWANCE /OVERTIME (EXEC)	900118	227740	195445
COMPANY LEASED ACCOMMODATION/CLA MAINTENANCE	900123	9086135	7981724
TRANSPORT ALLOWANCE (EXEC)	900124	0	0
ELECTRICITY SUBSIDY (EXEC)	900125	0	0
CANTEEN SUBSIDY (EXEC)	900126	0	0
HONORARIUM (EXEC)	900127	71300	11200
Earned Leave Encashment (Executive)	900128	7084474	6399560
PRODUCTIVITY LINKED INCENTIVE (EXEC)	900129	17895252	14516526
WASHING ALLOWANCE (EXEC)	900130	0	0
SPECIAL DUTY ALLOWANCE (EXEC)	900131	0	0
CONVEYANCE REIMBURSEMENT (EXECUTIVE)	900132	3735676	2627054
Casual/Optional Leave Encashment (Executive)	900133	0	0
HPL Encashment (Executive)	900134	1491266	980868
OTHER ALLOWANCE (EXEC)	900135	0	0
INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY NHPC -	900136	0	0
BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY (SUPERVISOF	900140	10918355	19114465
DEARNESS ALLOWANCE (SUPERVISOR)	900141	11165154	17468798
CITY COMPENSATORY ALLOWANCE (SUPERVISOR)	900142	0	0
HOUSE RENT ALLOWANCE (SUPERVISOR)	900143	532813	750419
INCENTIVE (SUPERVISOR)	900144	0	0
SITE COMPENSATORY ALLOWANCE (SUPERVISOR)	900145	413586	733180
CHILDREN EDUCATION ALLOWANCE (SUPERVISOR)	900146	0	0
WASHING ALLOW (SUPERVISOR)	900147	0	0
NIGHT SHIFT ALLOWANCE /OVERTIME (SUPERVISOR)	900148	33800	51700
Earned Leave Encashment (Supervisor)	900158	3872604	7108371
PRODUCTIVITY LINKED INCENTIVE (SUPERVISOR)	900159	2197321	3415917
CONVEYANCE REIMBURSEMENT (SUPERVISOR)	900161	285457	540035
HPL Encashment (Supervisor)	900163	1891690	2619292
BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY (WORKMEN)	900166	227558160	234688831
DEARNESS ALLOWANCE (WORKMEN)	900167	231475039	212629677
HOUSE RENT ALLOWANCE (WORKMEN)	900169	13758217	13073514
SITE COMPENSATORY ALLOWANCE (WORKMEN)	900171	8714539	9081743
NIGHT SHIFT ALLOWANCE /OVERTIME (WORKMEN)	900174	1049620	1001780
HINDI ALLOWANCE (WORKMEN)	900176	120	500
Earned Leave Encashment (Workmen)	900184	50439020	59137532
PRODUCTIVITY LINKED INCENTIVE (WORKMEN)	900185	56106059	50498977
CONVEYANCE REIMBURSEMENT (WORKMEN)	900189	1645391	1561197
HPL Encashment (Workmen)	900191	14839964	15273308
WORKMEN COMPENSATION/OTHER COMPENSATION TO EMPLOYEES	900195	0	161333
LEAVE ENCASHMENT ACTUARIAL VALUATION	900196	15216749	-20239152
VRS TO EXECUTIVES-EXGRATIA	900301	0	842985
VRS TO WORKMEN-EXGRATIA	900305	5396189	32568302
VRS TO WORKMEN-NOTICE PAY	900306	0	60679
Perks & Allowances (Cafeteria)-Executive-Canteen Allowance/Meal Vc	900626	2202229	2056112
Perks & Allowances (Cafeteria)-Executive-Children Education Allowanc	900627	3818279	2971255
Perks & Allowances (Cafeteria)-Executive-Hostel Subsidy	900628	893585	675593
Perks & Allowances (Cafeteria)-Executive-Professional Updation Allow	900629	1342054	1121576

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Perks & Allowances (Cafeteria)-Executive-Conveyance / Transport Allc	900630	2898894		2349560
Perks & Allowances (Cafeteria)-Executive-Washing Allowance	900631	806456		696120
Perks & Allowances (Cafeteria)-Executive-Vehicle Repair & Maintenan	900632	1160155		915295
Perks & Allowances (Cafeteria)-Executive-Domestic Help Allowance	900633	1205338		1117996
Perks & Allowances (Cafeteria)-Executive-Electricity Allowance	900634	803506		667354
Perks & Allowances (Cafeteria)-Executive-Newspaper / Professional Li	900635	1648232		1354883
Perks & Allowances (Cafeteria)-Executive-Driver Allowance	900636	782079		519966
Perks & Allowances (Cafeteria)-Executive-House Upkeep Allowance	900637	909540		719127
Perks & Allowances (Cafeteria)-Executive-Self Development Allowance	900638	1787104		1417791
Perks & Allowances (Cafeteria)-Executive-Club Membership Allowance	900639	194703		212343
Perks & Allowances (Cafeteria)-Executive-Gardener Allowance	900640	173395		155916
Perks & Allowances (Cafeteria)-Executive-Ltc Allowance	900641	4550981		3647385
Perks & Allowances (Cafeteria)-Executive-Other Allowance	900642	805833		298159
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-WASHING ALLOWA	900651	323329		518054
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-NEWSPAPER ALLOW	900652	475354		791010
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOUSE UPKEEP ALL	900653	222527		484856
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-SELF DEVELOPMEN	900654	132693		434154
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-LTC	900655	812033		1772511
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-FESTIVAL CELEBRAT	900656	440738		816638
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-GREEN MEASURES	900657	54170		83313
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-ENERGY CONSERVA	900658	82266		147187
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-TRANSPORT ALLOW	900659	269543		489143
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-VEHICLE REPAIR & M	900660	237570		362972
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-GAS/FUEL ALLOWA	900661	323500		554022
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-CHILDREN EDUCATI	900662	756718		1212254
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOSTEL SUBSIDY	900663	546615		536491
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-INTERNET ALLOWA	900664	14601		56836
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-SELF FITNESS	900665	230973		431309
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-UNIFORM MAINTEN	900666	44979		52742
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-PATIENT CASE ALLO	900667	0		14783
PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-WASHING ALLOWAI	900676	11605057		12062747
PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-NEWSPAPER ALLOW	900677	8040693		8347853
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-HOUSE UPKEEP ALLC	900678	4893079		5062544
PERKS & ALLOWANCES (CAFETERIA)- WORKMAN -SELF DEVELOPMEN	900679	3868369		3974623
PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-LTC	900680	21167017		22419990
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-FESTIVAL CELEBRATI	900681	8867233		8772072
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GREEN MEASURES	900682	1708997		1783532
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-ENERGY CONSERVAT	900683	2864840		2985082
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-TRANSPORT ALLOWA	900684	5093070		5098843
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-VEHICLE REPAIR & M	900685	3137216		3195456
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GAS/FUEL ALLOWAN	900686	6050363		6242812
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-CHILDREN EDUCATIC	900687	12854383		12888659
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-HOSTEL SUBSIDY	900688	5273052		5398596
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-INTERNET ALLOWAN	900689	148760		147274
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-SELF FITNESS	900690	5116858		5167507
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-UNIFORM MAINTEN.	900691	1916762		2020016
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-PATIENT CASE ALLOV	900692	403114		426661
Perks & Allowances (Cafeteria)-Supervisor-Other Allowances	900668	0		0
Perks & Allowances (Cafeteria)-Workman-Other Allowances	900693	0		16753
	sub-total	949399471		921131861
Gratuity and contribution to provident fund (including administration fees)				
COMPANY'S CONTRIBUTION TO PF (EXEC.)	900211	11863168		9301666
COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME (EXEC.)	900212	1718750		1048836
COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION FUND (	900214	15702578		11986961
COMPANY'S CONTRIBUTION TO PF (SUPERVISOR)	900240	2395577		3942205
COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME (SUPERVISO	900241	212500		380290
COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION FUND(S	900243	3029937		5001510
COMPANY'S CONTRIBUTION TO PF (WORKMEN.)	900250	46992633		46587528
COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME (WORKMEN)	900251	7036250		5953708
Company's Contribution to PF on Leave Encashment (Workmen)	900252	0		0
COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION FUND (	900253	62542949		60904879
PF ADMINISTRATION CHARGES	900261	3168654		2791800
GRATUITY ACTUARIAL VALUATION EXPENSE	900266	6949184		7600024

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	COMPANY'S CONTRIBUTION TO PF ON LEAVE ENCASHMENT VALUATIC	900267	0		0
		sub-total	161612180		155499407
	Staff welfare expenses				
	MEDICAL REIMBURSEMENT-OUTDOOR (NON-TAXABLE)	900411	4792411		3820342
	MEDICAL REIMBURSEMENT-OUTDOOR (TAXABLE)	900412	7556961		6884209
	MEDICAL REIMBURSEMENT-INDOOR (NON-TAXABLE)	900413	9412689		15378332
	MEDICAL REIMBURSEMENT-INDOOR (TAXABLE)	900414	501807		1869131
	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-OUTDOOR(TAXABLE	900415	73821		801530
	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-INDOOR(TAXABLE)	900416	0		69073
	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-OUTDOOR(NON-TAX	900417	743558		1672623
	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-INDOOR (NON-TAXA	900418	767280		1943784
	MEDICAL REIMBURSEMENT-OUTDOOR (TAXABLE) - PARENT IN LAWS	900420	0		34063
	AWARDS TO EMPLOYEES	900427	2000		1800
	NEW YEAR/OTHER GIFTS TO STAFF	900428	600800		474000
	TRANSPORT FACILITY	900429	0		0
	COST OF MEDICINE/APPLIANCES ETC.	900430	1161186		1260555
	Rebate of additional interest on HBA	900446	13727		0
	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (EXEC	900447	728500		572500
	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (SUPE	900448	113050		235875
	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (WOR	900449	2781375		2943000
	OTHER EXPENSES	900450	90324		2800
	RETIRED EMPLOYEES MEDICAL BENEFIT ACTUARIAL VALUATION PROV	900451	35901029		35875786
	BAGGAGE ALLOWANCE ON RETIREMENT ACTUARIAL VALUATION PRO	900452	0		68859
	Memento	900453	330000		390000
	Memento - Actuarial	900454	0		-147319
		sub-total	65570518		74150943
	Leave Salary & Pension Contribution				
	Leave Salary & Pension Contribution	900501	0		0
	CO/ Regional Office/PID Allocation to Units				
	Employees' Remuneration and Benefits <Corporate/Regional Office>	909999	56565083		51696386
	Employees' Remuneration and Benefits <PID>	909995	2025170		349487
	Employees' Remuneration and Benefits <Corporate/Regional Office>	980402	0		0
		Total	58590253		52045873

NOTE NO. 24	FINANCE CHARGES				
	Particulars	Linkage	Period ended on 31st March, 2016		Period ended on 31st March, 2015
	Commitment fee				
	COMMITMENTS FEES/CHARGES-DOMESTIC LOAN	941202	0		195507
	Commitment fee allocated to units	980509	0		0
		sub-total	0		195507
	Other finance charges				
	LOAN MANAGEMENT FEE/ARRANGEMENT FEE	942001	210913		178592
	OTHER BANK CHARGES- INDIAN CURRENCY	941503	145176		65486
		sub-total	356089		244078
	CO/ Regional Office Allocation to Units				
	Interest and Finance Charges <Corporate/Regional Office>	949999	4121		6129
		Allocated to Units	4121		6129
		Total (Interest and Finance charges)			

NOTE NO. 25 D	DEPRECIATION				
	Particulars	Linkage	Period ended on 31st March, 2016		Period ended on 31st March, 2015
	DEPRECIATION				
	ROADS, BRIDGES, CULVERTS, AERODROMES	930201	50784		50784

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BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	930301	25028316		24846986
OFFICE BUILDINGS-PERMANENT	930304	6930		48834
STORES AND GODOWN BUILDINGS	930306	13910		41767
ADMINISTRATIVE BLOCK (INCLUDING TRANSIT CAMP FIELD HOSTEL,	930321	1398379		729486
HYDRAULIC WORKS (DAMS, WATER REGULATING SYSTEM, HYDROME	930601	208954148		208789429
GENERATING PLANT AND MACHINERY	930701	120966078		118356635
PLANT AND MACHINERY-SUB STATION	930801	1903585		1903581
TRANSMISSION LINES	930901	0		0
PLANT AND MACHINERY-OTHERS	931001	517880		392658
CONSTRUCTION PLANT AND EQUIPMENT	931101	2073165		4248889
WATER SUPPLY AND DRAINS/ SEWERAGE -PLANT	931201	221222		0
Vehicles other than Motor Car/Jeep	931501	1797020		1418842
Motor Car/Jeep	931502	243067		227150
AIRCRAFT/BOATS	931601	138216		11518
FURNITURE, FIXTURES AND EQUIPMENT	931701	821583		730370
COMPUTERS	931801	2023726		2068046
COMMUNICATION EQUIPMENTS	931901	243719		330238
OFFICE EQUIPMENTS	932001	637771		504063
RESEARCH AND DEVELOPMENT EQUIPMENT (OTHER THAN PLANT AN	932101	0		0
AMORTISATION OF INTANGIBLE ASSETS	932201	0		33512
OTHER ASSETS	932501	2530902		1784607
CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	932601	0		0
FIXED ASSETS OF MINOR VALUE >750<5000	932801	485248		324550
	Depreciation for the	**370055649**		**366841945**
Depreciation adjustment of account of FERV	939001	0		0
CO/ Regional Office Allocation to Units				
Depreciation <Corporate/Regional Office>	939999	2549428		2715569
Depreciation <PID>	939995	13993		1699
Depreciation <Corporate/Regional Office>	980404	0		0
	Allocated to units	**2563421**		**2717268**
	Total (Depreciatior	**372619070**		**369559213**

NOTE NO. 26 PRIOR PERIOD EXPENDITURE

Particulars	Linkage	Period ended on 31st March, 2016		Period ended on 31st March, 2015
Income				
OTHER PRIOR PERIOD INCOMES	860121	-203769		0
	Total (Prior Period Inc	**(203769)**		**0**
Expenditure				
REPAIR AND MAINTENANCE	950403	-20617624		71990
FINANCE COST	950424	0		0
DEPRECIATION & AMORTIZATION EXPENSES	950425	66699		0
OTHERS	950450	186064		0
	Total (Prior Period Expen	**(20364861)**		**71990**
CO/ Regional Office Allocation to Units				
Prior Period Adjustments (Net) <Corporate/Regional Office>	959998	-27397		38700
	Allocated to Units	**(27397)**		**38700**
	Prior Period (Net)			
Extra-ordinary Income / Expenses				
Income				
Interest from Beneficiary States on overdue amount	841402	0		0
Expenses				
	Net Expenses	**0**		**0**

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NHPC LIMITED FARIDABAD

SALAL POWER STATION

BALANCE SHEET

AS ON 31.03.2017

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NHPC LIMITED
FARIDABAD

NHPC LIMITED

Name of the Unit : SALAL 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	3,19,94,03,692	3,45,70,05,977	3,71,80,77,086
b) Capital Work In Progress	2.2	14,85,10,607	12,45,44,561	1,01,15,482
c) Investment Property	2.3	-	-	-
d) Other Intangible Assets	2.4	8,54,108	-	-
e) **Financial Assets**				
i) Investments	3.1	-	-	-
ii) Loans	3.2	-	4,53,90,605	3,79,45,587
iii) Others	3.3	-	-	-
f) Other Non Current Assets	4	3,05,531	21,86,531	4,56,328
(2) CURRENT ASSETS				
a) Inventories	5	7,76,18,735	6,50,13,309	12,33,38,588
b) **Financial Assets**				
i) Investments	6	-	-	-
ii) Trade Receivables	7	-	-	-
iii) Cash & Cash Equivalents	8	10,68,368	2,58,095	4,15,215
iv) Bank balances	9	-	-	-
v) Loans	10	-	3,29,10,871	3,07,78,308
vi) Others	11	7,51,33,011	6,12,60,067	42,70,268
c) Current Tax Assets (Net)	12	-	-	-
d) Other Current Assets	13	18,24,96,129	16,99,56,560	5,52,08,644
TOTAL ASSETS		**3,68,53,90,181**	**3,95,85,26,576**	**3,98,06,05,506**
(3) Regulatory Deferral Account Debit Balances	14	-	-	-
TOTAL ASSETS AND REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES		**3,68,53,90,181**	**3,95,85,26,576**	**3,98,06,05,506**
EQUITY AND LIABILITIES				
(1) EQUITY				
(a) Equity Share Capital	15.1	-	-	-
(b) Other Equity	15.2	1,76,89,77,554	1,74,64,48,751	99,85,40,067
(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	9,76,847	31,05,770	22,84,199
b) Provisions	17	-	-	-
c) Deferred Tax Liabilities (Net)	18	-	-	-
d) Other non-current Liabilities	19	14,13,10,856	15,30,86,761	16,48,62,666
(3) CURRENT LIABILITIES				
a) **Financial Liabilities**				
i) Trade Payables	20.1			
Total outstanding dues of micro enterprises and small enterprises		17,68,572	-	-
Total outstanding dues of Creditors other than micro enterprises and small enterprises		7,50,01,976	6,97,09,619	5,29,10,290
ii) Other financial liabilities	20.2	3,40,30,030	2,39,89,076	2,12,72,254
b) Other Current Liabilities	21	1,00,88,02,151	1,06,91,74,277	1,07,56,24,457
c) Provisions	22	70,94,51,195	67,55,10,053	56,76,46,937
d) Current Tax Liabilities (Net)	23	-	-	-
(4) FUND FROM C.O.	15.3	(5,49,29,000)	21,75,02,269	1,09,74,64,636
TOTAL EQUITY & LIABILITIES		**3,68,53,90,181**	**3,95,85,26,576**	**3,98,06,05,506**

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

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

NHPC LIMITED FARIDABAD

For Gupta Gupta & Associates
Chartered Accountants
(Firm Regn. No.001728N)

480

(CA Lalit Nagotra)
Partner
M.No. 088613

Head of Finance **Head of Project**

Place: Jyotipuram
Date: 18.04.2017

NHPC LIMITED

Name of the Unit : SALAL 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	7,31,68,82,515	7,75,90,89,274
ii) Other Income	25	52,72,85,842	14,41,15,492
TOTAL INCOME		7,84,41,68,357	7,90,32,04,766
EXPENSES			
i) Generation and Other Expenses	26	4,34,61,98,401	4,63,83,76,464
ii) Employee Benefits Expense	27	1,36,41,34,091	1,16,50,71,710
iii) Finance Cost	28	11,08,885	8,75,414
iv) Depreciation & Amortization Expense	29	39,17,75,635	37,29,23,257
TOTAL EXPENSES		6,10,32,17,012	6,17,72,46,845
Profit before Exceptional Items,Rate Regulated Activities and Tax		1,74,09,51,345	1,72,59,57,921
Exceptional items		-	-
PROFIT BEFORE TAX		1,74,09,51,345	1,72,59,57,921
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		1,74,09,51,345	1,72,59,57,921
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.		1,74,09,51,345	1,72,59,57,921
Profit for the year from continuing operations (A)		1,74,09,51,345	1,72,59,57,921
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		(1,62,58,590)	-
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)		(1,62,58,590)	-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR (A+B)		1,72,46,92,755	1,72,59,57,921

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

For Gupta Gupta & Associates
Chartered Accountants
(Firm Regn. No. 001728N)

(CA Lalit Mangotra)
Partner
M.No. 088613

Head of Finance

Head of Project

Place: Jyotipuram
Date: 18.04.2017

NHPC LIMITED FARIDABAD

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:

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-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.

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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

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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.

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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

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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

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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.

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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.

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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

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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

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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.

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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.

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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

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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

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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.

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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.

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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	65150266	0	0	0	0	0	65150266	0			0	65150266	65150266
ii)	Land – Leasehold	0	0	0	0	0	0	0	0	0	0	0	0	0
iii)	Roads and Bridges	90451560	0	0	0	0	0	90451560	81073510	50783	0	81124293	9327267	9378050
iv)	Buildings	1033041860	0	22253003	0	2036886	0	1053257977	756999569	27882742	-1943417	782938894	270319083	276042291
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)	5544121628	0	0	0	0	0	5544121628	3654710014	208954122	0	3863664136	1680457492	1889411614
vii)	Generating Plant and machinery	2708001067	0	70860988	0	2302653	0	2776559402	1620366108	133446938	-1511170	1752301876	1024257526	1087634959
viii)	Plant and machinery Sub station	169347043	0	0	0	1315506	0	168031537	140661072	1823766	-1075670	141409168	26622369	28685971
ix)	Plant and machinery Transmission lines	0	0	0	0	0	0	0	0	0	0	0	0	0
x)	Plant and machinery Others	22597140	0	3670000	0	559000	-3670000	22038140	16547536	691611	-531050	16708097	5330043	6049604
xi)	Construction Equipment	109479119	0	174800	0	923580	0	108730339	86436976	2224592	-911268	87750300	20980039	23042143
xii)	Water Supply System/Drainage and Sewerage	3380843	0	7509999	0	0	-3121	10887721	221174	576979	0	798153	10089568	3159669
xiii)	Electrical installations	0	0	0	0	0	0	0	0	0	0	0	0	0
xiv)	Vehicles	47555241	0	4317849	0	2086439	0	49786651	26328636	2710776	-1911221	27128191	22658460	21226605
xv)	Aircraft/ Boats	1337135	0	0	0	0	0	1337135	293518	138216	0	431734	905401	1043617
xvi)	Furniture and fixture	18378835	0	782630	42700	382762	0	18736003	10841142	1024398	-298481	11567059	7168944	7537693
xvii)	Computers	21192676	0	2150749	140000	163239	0	23040186	17442027	1627091	-198186	18870932	4169254	3750649
xviii)	Communication Equipment	6399848	0	5739755	0	0	0	12139603	3760869	794825	0	4555694	7583909	2638979
xix)	Office Equipments	11443844	0	669612	0	76478	3670000	15706978	5695811	806397	-72302	6429906	9277072	5748033
xx)	Research and Development	0	0	0	0	0	0	0	0	0	0	0	0	0
xxi)	Other assets	42927440	0	12845531	0	165565	0	55607406	16424845	4140717	-61630	20503932	35103474	26502595
xxii)	Tangible Assets of minor value >750 and < Rs.5000	10188957	13290	984583	9400	331617	0	10845813	10185718	973801	-317231	10842288	3525	3239
	Total	9904994502	13290	131959499	192100	10343725	-3121	10026428345	6447988525	387867754	-8831626	6827024653	3199403692	3457005977
	Previous year	9841491988	21660	119505479	0	56024625	0	9904994502	6123414902	370050236	-45476613	6447988525	3457005977	3718077086

Explanatory Note: -

1) 'Title deeds/title in respect of freehold land amounting to Rs. 86,309 (Previous year Rs. 3,00,000) covering an area of 4.76 hectare (Previous year 25.18 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.'

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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	0	0	0	0	0	0	0	0	0

NOTE NO. 2.4 Other Intangible Assets

(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	0	0	0	0	0	0	0	0	0	0	0	0	0
ii)	Computer Software	2205173	1616560	252244	0	0	0	4073977	2205173	341496	673200	3219869	854108	0
	Total	2205173	1616560	252244	0	0	0	4073977	2205173	341496	673200	3219869	854108	0
	Previous year	2205173	0	0	0	0	0	2205173	2205173	0	0	2205173	0	0

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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	Classified under Finance Lease as at 01-Apr-2015	After Finance Lease 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	59827291	0	2689724592	0	5352000	0	29025	0	65150266	0			0	65150266	59827291
ii)	Land – Leasehold	0	0	3608234538	0	0	0	0	0	0	0	0	0	0	0	0
iii)	Roads and Bridges	90451560	0	2950397525	0	0	0	0	0	90451560	810022726	50784	0	81073510	9378050	9428834
iv)	Buildings	1020662397	0	24979077682	0	12379463	0	0	0	1033041860	730490700	26442170	66699	756999569	276042291	290171697
v)	Railway sidings	0	0	389566604	0	0	0	0	0	0	0	0	0	0	0	0
vi)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	5544121628	0	174074517553	0	0	0	0	0	5544121628	3445755866	208954148	0	3654710014	1889411614	2098365762
vii)	Generating Plant and machinery	2681879962	0	87897893652	0	76630357	0	50509252	0	2708001067	1540860659	120966078	-41460629	1620366108	1087634959	1141019303
viii)	Plant and machinerySub station	169347043	0	921580905	0	0	0	0	0	169347043	138757487	1903585	0	140661072	28685971	30589556
ix)	Plant and machineryTransmission lines	0	0	678705146	0	0	0	0	0	0	0	0	0	0	0	0
x)	Plant and machinery Others	21193170	0	470259790	0	1403970	0	0	0	22597140	16029656	517880	0	16547536	6049604	5163514
xi)	Construction Equipment	109042139	0	1037333932	0	436980	0	0	0	109479119	84363811	2073165	0	86436976	23042143	24678328
xii)	Water Supply System/Drainage and Sewerage	0	0	434426036	0	3380843	0	0	0	3380843	0	221174	0	221174	3159669	0
xiii)	Electrical Installations	0	0	35822644	0	0	0	0	0	0	0	0	0	0	0	0
xiv)	Vehicles	43514533	0	279585019	0	4795736	0	755028	0	47555241	24971813	2040087	-683264	26328636	21226605	18542720
xv)	Aircraft/ Boats	1337135	0	8651622	0	0	0	0	0	1337135	155302	138216	0	293518	1043617	1181833
xvi)	Furniture and fixture	17020792	0	498108225	11696	1393043	0	46696	0	18378835	10032204	821583	-12645	10841142	7537693	6988588
xvii)	Computers	23410256	0	617827587	0	230340	0	2447920	0	21192676	17745399	2023726	-2327098	17442027	3750649	5664857
xviii)	Communication Equipment	6989724	0	152335822	0	226238	0	816114	0	6399848	3722994	243719	-205844	3760869	2638979	3266730
xix)	Office Equipments	10574651	0	450139959	0	869193	0	0	0	11443844	5058040	637771	0	5695811	5748033	5516611
xx)	Research and Development	0	0	13502365	0	0	0	0	0	0	0	0	0	0	0	0
xxi)	Other assets	32291269	0	557028230	0	11921890	0	1281719	0	42927440	14622915	2530902	-728972	16424845	26502595	17668354
xxii)	Tangible Assets of minor value >750 and < Rs.5000	9828438	0	167482651	9964	485426	0	134871	0	10186957	9825330	485248	-124860	10185718	3239	3108
	Total	9841491988	0	302912202079	21660	119505479	0	56024625	0	9904994502	6123414902	370050236	-45476613	6447988525	3457005977	3718077086
	Previous year	9798893772			1016452	53491028	179960	4632205	-7097099	9841491988	5767204674	366808433	-10598205	6123414902	3718077086	4031689098

Explanatory Note: -

1) 'Title deeds/title in respect of freehold land amounting to Rs.3,00,000 (Previous year Rs. 4,65,000) covering an area of 25.18 hectare (Previous year 70.90 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.'

NHPC LIMITED FARIDABAD

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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
	Total	0			0	0	0	0	0	0	0	0	0	0	0	0
	Previous year				0	0	0	0	0	0	0	0	0	0	0	0
										0				0	0	0

NOTE NO. 2.4 Other Intangible Assets

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK									AMORTISATION				NET BLOCK	
		As at 01-Apr-2015	Classified under Finance Lease as at 01-Apr-2015	After Finance Lease 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	0	0	8117166051	0	0	0	0	0	0	0	0	0	0	0	0
ii)	Computer Software	2205173	0	401856690	0	0	0	0	0	2205173	2205173	0	0	2205173	0	0
	Total	2205173	0	8519022741	0	0	0	0	0	2205173	2205173	0	0	2205173	0	0
	Previous year	2205173			0	0	0	0	0	2205173	2171661	33512	0	2205173	0	33512

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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	11579636	16547899		22253003	5874532
iii)	Railway sidings	-				-
iv)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	-				-
v)	Generating Plant and Machinery	112132795	23201936			135334731
vi)	Plant and Machinery - Sub station	-				-
vii)	Plant and Machinery - Transmission lines	-				-
viii)	Plant and Machinery - Others	-	3670000		3670000	-
ix)	Construction Equipment	-				-
x)	Water Supply System/Drainage and Sewerage	-	7509999		7509999	-
xi)	Other assets awaiting installation	832130	68427434		61958220	7301344
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)	124544561	119357268	-	95391222	148510607
	* 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	124544561	119357268	-	95391222	148510607
	Previous year	10115482	196997435		82568356	124544561

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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	5720384	15970456		10111204	11579636
iii)	Railway sidings	-				-
iv)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	-				-
v)	Generating Plant and Machinery	-	112132795			112132795
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	-	3385122		3385122	-
xi)	Other assets awaiting installation	4395098	65020658		68583626	832130
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)	10115482	196509031	-	82079952	124544561
	* 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	10115482	196509031	-	82079952	124544561
	Previous year	16506419	43151209		49542146	10115482

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Annexure to Note 2.1 & 2.4 as at 31.03.2017

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	220 KV, 5 CORE, 800-600-400/1, OUTDOOR CURRENT TRANSFORMER	410714	454756
2	220 KV, 5 CORE, 800-600-400/1, OUTDOOR CURRENT TRANSFORMER	410714	227378
3	220 KV, 5 CORE, 800-600-400/1, OUTDOOR CURRENT TRANSFORMER	410714	227378
4	220 KV, 5 CORE, 800-600-400/1, OUTDOOR CURRENT TRANSFORMER	410714	227378
5	220 KV, 5 CORE, 800-600-400/1, OUTDOOR CURRENT TRANSFORMER	410714	227378
6	220 KV, 5 CORE, 800-600-400/1, OUTDOOR CURRENT TRANSFORMER	410714	227378
7	220 KV, 5 CORE, 800-600-400/1, OUTDOOR CURRENT TRANSFORMER	410714	227378
8	220 KV, 5 CORE, 800-600-400/1, OUTDOOR CURRENT TRANSFORMER	410714	227378
9	220 KV, 5 CORE, 800-600-400/1, OUTDOOR CURRENT TRANSFORMER	410714	227378
10	220 KV, 5 CORE, 800-600-400/1, OUTDOOR CURRENT TRANSFORMER	410714	227378
11	220 KV, 5 CORE, 800-600-400/1, OUTDOOR CURRENT TRANSFORMER	410714	227378
12	220 KV, 5 CORE, 800-600-400/1, OUTDOOR CURRENT TRANSFORMER	410714	227378
13	220 KV, 5 CORE, 800-600-400/1, OUTDOOR CURRENT TRANSFORMER	410714	227378
14	220 KV, 5 CORE, 800-600-400/1, OUTDOOR CURRENT TRANSFORMER	410714	227378
15	220 KV, 5 CORE, 800-600-400/1, OUTDOOR CURRENT TRANSFORMER	410714	227378
16	220 KV, 5 CORE, 800-600-400/1, OUTDOOR CURRENT TRANSFORMER	410714	227378
17	220 KV, 5 CORE, 800-600-400/1, OUTDOOR CURRENT TRANSFORMER	410714	227378
18	220 KV, 5 CORE, 800-600-400/1, OUTDOOR CURRENT TRANSFORMER	410714	227378
19	220 KV, 5 CORE, 800-600-400/1, OUTDOOR CURRENT TRANSFORMER	410714	227378
20	220 KV, 5 CORE, 800-600-400/1, OUTDOOR CURRENT TRANSFORMER	410714	227378
21	220 KV, 5 CORE, 800-600-400/1, OUTDOOR CURRENT TRANSFORMER	410714	227378
22	220 KV, 5 CORE, 800-600-400/1, OUTDOOR CURRENT TRANSFORMER	410714	227378

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23	220 KV, 5 CORE, 800-600-400/1, OUTDOOR CURRENT TRANSFORMER	410714	227378
24	220 KV, 5 CORE, 800-600-400/1, OUTDOOR CURRENT TRANSFORMER	410714	227378
25	220 KV, 5 CORE, 800-600-400/1, OUTDOOR CURRENT TRANSFORMER	410714	227378
26	220 KV, 5 CORE, 800-600-400/1, OUTDOOR CURRENT TRANSFORMER	410714	227378
27	220 KV, 5 CORE, 800-600-400/1, OUTDOOR CURRENT TRANSFORMER	410714	227378
28	220 KV, 5 CORE, 800-600-400/1, OUTDOOR CURRENT TRANSFORMER	410714	227378
29	220 KV, 5 CORE, 800-600-400/1, OUTDOOR CURRENT TRANSFORMER	410714	227378
30	220 KV, 5 CORE, 800-600-400/1, OUTDOOR CURRENT TRANSFORMER	410714	227378
31	220 KV, 5 CORE, 800-600-400/1, OUTDOOR CURRENT TRANSFORMER	410714	227378
32	220 KV, 5 CORE, 800-600-400/1, OUTDOOR CURRENT TRANSFORMER	410714	227378
33	220 KV, 5 CORE, 800-600-400/1, OUTDOOR CURRENT TRANSFORMER	410714	227378
34	220 KV, 5 CORE, 800-600-400/1, OUTDOOR CURRENT TRANSFORMER	410714	227378
35	220 KV, 5 CORE, 800-600-400/1, OUTDOOR CURRENT TRANSFORMER	410714	227378
36	220 KV, 5 CORE, 800-600-400/1, OUTDOOR CURRENT TRANSFORMER	410714	227378
37	220 KV, 5 CORE, 800-600-400/1, OUTDOOR CURRENT TRANSFORMER	410714	227378
38	220 KV, 5 CORE, 800-600-400/1, OUTDOOR CURRENT TRANSFORMER	410714	227378
39	220 KV, 5 CORE, 800-600-400/1, OUTDOOR CURRENT TRANSFORMER	410714	227378
40	220 KV, 5 CORE, 800-600-400/1, OUTDOOR CURRENT TRANSFORMER	410714	227378
41	220 KV, 5 CORE, 800-600-400/1, OUTDOOR CURRENT TRANSFORMER	410714	227378
42	70 KW SUBMERSIBLE PUMP SET 9000 LPM OR MORE AT 30 METER HEAD, KSB, KRTK 200-400/804UNG1-K	410714	4402724
43	70 KW SUBMERSIBLE PUMP SET 9000 LPM OR MORE AT 30 METER HEAD, KSB, KRTK 200-400/804UNG1-K	410714	4402724
44	MAHINDRA & MAHINDRA XYLOD4 BS3	411502	911085
45	GODREJ CHAIR PCH 7002 D	411701	15493
46	GODREJ CHAIR PCH 7002 D	411701	15493
47	GODREJ CHAIR PCH 7002 D	411701	15493
48	GODREJ CHAIR PCH 7002 D	411701	15493
49	GODREJ CHAIR PCH 7002 D	411701	15493
50	GODREJ CHAIR PCH 7002 D	411701	15493
51	GODREJ CHAIR PCH 7002 D	411701	15493
52	GODREJ CHAIR PCH 7002 D	411701	15493

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53	GODREJ CHAIR PCH 7002 D	411701	15493
54	GODREJ CHAIR PCH 7002 D	411701	15493
55	GODREJ CHAIR PCH 7002 D	411701	15493
56	GODREJ CHAIR PCH 7002 D	411701	15493
57	GODREJ HELIX CENTRE TABLE	411701	7832
58	GODREJ HELIX CENTRE TABLE	411701	7832
59	GODREJ HELIX CENTRE TABLE	411701	7832
60	CENTRE TABLE (SIZE-3' X 2')	411701	8400
61	CENTRE TABLE (SIZE-3' X 2')	411701	8400
62	CENTRE TABLE (SIZE-3' X 2')	411701	8400
63	MICRO PLUS 3ST IN SYN LTH (019, 012) (SOFA), STSFMPP3XXX	411701	24119
64	MICRO PLUS 3ST IN SYN LTH (019, 012) (SOFA), STSFMPP3XXX	411701	24119
65	MICRO PLUS 3ST IN SYN LTH (019, 012) (SOFA), STSFMPP3XXX	411701	24119
66	MICRO PLUS 2ST IN SYN LTH (019, 012) (SOFA), STSFMPP2XXX	411701	18387
67	MICRO PLUS 2ST IN SYN LTH (019, 012) (SOFA), STSFMPP2XXX	411701	18387
68	MICRO PLUS 2ST IN SYN LTH (019, 012) (SOFA), STSFMPP2XXX	411701	18387
69	SOFA TWO SEATER	411701	13000
70	SOFA TWO SEATER	411701	13000
71	SOFA TWO SEATER	411701	13000
72	SOFA TWO SEATER	411701	13000
73	SOFA TWO SEATER	411701	13000
74	SOFA TWO SEATER	411701	13000
75	SOFA SET FOUR SEATER, LOCAL MADE	411701	21600
76	SOFA SET FOUR SEATER, LOCAL MADE	411701	21600
77	DINING TABLE 4 SEATER WITH CHAIRS	411707	27800
78	DINING TABLE 4 SEATER WITH CHAIRS	411707	27800
79	SPX-400 PA SPEAKER 350W RMS 2-WAY (AHUJA)	412014	18874
80	SPX-400 PA SPEAKER 350W RMS 2-WAY (AHUJA)	412014	18874
81	INSULATION TESTER 10 KV OR MORE,MEASURING 1T OHM OR MORE	412502	521118
82	100 KV MICROPROCESSOR/ MOTORISED OIL BREAKDOWN VOLTAGE TEST SET	412502	792684
83	2 MP IP PTZ HD OUTDOOR CCTV CAMERA, DS-2DE52201-AE	412503	80097
84	2 MP IP PTZ HD OUTDOOR CCTV CAMERA, DS-2DE52201-AE	412503	80097
85	2 MP IP PTZ HD OUTDOOR CCTV CAMERA, DS-2DE52201-AE	412503	80097
86	PTZ CONTROLLER JOYSTICK KEYBOARD, DS-1005KI USB KEYBOARD	412503	23558
87	2 MP IP BULLET CAMERA OUTDOOR, DS-2CD2620F-I(S)	412503	23558
88	2 MP IP BULLET CAMERA OUTDOOR, DS-2CD2620F-I(S)	412503	23558
89	2 MP IP BULLET CAMERA OUTDOOR, DS-2CD2620F-I(S)	412503	23558
90	2 MP IP BULLET CAMERA OUTDOOR, DS-2CD2620F-I(S)	412503	23558
91	2 MP IP BULLET CAMERA OUTDOOR, DS-2CD2620F-I(S)	412503	23558
92	ONLINE UPS SYSTEM 1 KVA	412503	21202
93	ONLINE UPS SYSTEM 1 KVA	412503	21202
94	ONLINE UPS SYSTEM 1 KVA	412503	21202
95	16 CH. DIGITAL VIDEO RECORDER	412503	44760
96	NETWORK RACK 6 U WITH FAN TRAY	412503	6478
97	NETWORK RACK 6 U WITH FAN TRAY	412503	6478

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98	NETWORK RACK 6 U WITH FAN TRAY	412503	6478
99	NETWORK RACK 6 U WITH FAN TRAY	412503	6478
100	4 TB SURVEILLANCE HARD DISK	412503	15313
101	10/100/1000 MBPS 8 PORT POE SWITCH	412503	13546
102	10/100/1000 MBPS 8 PORT POE SWITCH	412503	13546
103	10/100/1000 MBPS 8 PORT POE SWITCH	412503	13546
104	10/100/1000 MBPS 8 PORT POE SWITCH	412503	13546
105	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
106	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
107	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
108	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
109	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
110	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
111	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
112	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
113	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
114	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
115	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
116	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
117	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
118	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
119	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
120	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
121	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
122	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
123	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
124	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
125	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
126	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
127	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
128	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
129	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
130	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
131	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
132	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
133	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
134	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
135	EXECUTIVE CHAIRS LOCAL MADE	412801	4900

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136	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
137	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
138	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
139	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
140	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
141	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
142	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
143	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
144	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
145	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
146	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
147	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
148	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
149	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
150	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
151	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
152	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
153	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
154	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
155	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
156	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
157	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
158	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
159	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
160	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
161	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
162	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
163	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
164	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
165	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
166	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
167	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
168	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
169	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
170	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
171	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
172	EXECUTIVE CHAIRS LOCAL MADE	412801	4900

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173	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
174	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
175	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
176	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
177	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
178	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
179	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
180	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
181	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
182	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
183	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
184	EXECUTIVE CHAIRS LOCAL MADE	412801	4900
185	FIRE EXTIGUISHER (WATER CO2 TYPE 9 LITRE CAPACITY)	412801	1528
186	FIRE EXTIGUISHER (WATER CO2 TYPE 9 LITRE CAPACITY)	412801	1528
187	FIRE EXTIGUISHER (WATER CO2 TYPE 9 LITRE CAPACITY)	412801	1528
188	FIRE EXTIGUISHER (WATER CO2 TYPE 9 LITRE CAPACITY)	412801	1528
189	FIRE EXTIGUISHER (WATER CO2 TYPE 9 LITRE CAPACITY)	412801	1528
190	FIRE EXTIGUISHER (WATER CO2 TYPE 9 LITRE CAPACITY)	412801	1528
191	FIRE EXTIGUISHER (WATER CO2 TYPE 9 LITRE CAPACITY)	412801	1528
192	FIRE EXTIGUISHER (WATER CO2 TYPE 9 LITRE CAPACITY)	412801	1528
193	FIRE EXTIGUISHER (WATER CO2 TYPE 9 LITRE CAPACITY)	412801	1528
194	FIRE EXTIGUISHER (WATER CO2 TYPE 9 LITRE CAPACITY)	412801	1528
195	FIRE EXTIGUISHER (WATER CO2 TYPE 9 LITRE CAPACITY)	412801	1528
196	FIRE EXTIGUISHER (WATER CO2 TYPE 9 LITRE CAPACITY)	412801	1528
197	FIRE EXTIGUISHER (WATER CO2 TYPE 9 LITRE CAPACITY)	412801	1528
198	FIRE EXTIGUISHER (WATER CO2 TYPE 9 LITRE CAPACITY)	412801	1528
199	FIRE EXTIGUISHER (WATER CO2 TYPE 9 LITRE CAPACITY)	412801	1528
200	FIRE EXTIGUISHER (WATER CO2 TYPE 9 LITRE CAPACITY)	412801	1528
201	FIRE EXTIGUISHER (WATER CO2 TYPE 9 LITRE CAPACITY)	412801	1528
202	FIRE EXTIGUISHER (WATER CO2 TYPE 9 LITRE CAPACITY)	412801	1528
203	FIRE EXTIGUISHER (WATER CO2 TYPE 9 LITRE CAPACITY)	412801	1528
204	FIRE EXTIGUISHER (WATER CO2 TYPE 9 LITRE CAPACITY)	412801	1528
205	FIRE EXTIGUISHER (WATER CO2 TYPE 9 LITRE CAPACITY)	412801	1528
206	FIRE EXTIGUISHER (WATER CO2 TYPE 9 LITRE CAPACITY)	412801	1528
207	FIRE EXTIGUISHER (WATER CO2 TYPE 9 LITRE CAPACITY)	412801	1528
208	FIRE EXTIGUISHER (WATER CO2 TYPE 9 LITRE CAPACITY)	412801	1528
209	FIRE EXTIGUISHER (WATER CO2 TYPE 9 LITRE CAPACITY)	412801	1528

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210	FIRE EXTIGUISHER (WATER CO2 TYPE 9 LITRE CAPACITY)	412801	1528
211	FIRE EXTIGUISHER (WATER CO2 TYPE 9 LITRE CAPACITY)	412801	1528
212	FIRE EXTIGUISHER (WATER CO2 TYPE 9 LITRE CAPACITY)	412801	1528
213	FIRE EXTIGUISHER (WATER CO2 TYPE 9 LITRE CAPACITY)	412801	1528
214	FIRE EXTIGUISHER (WATER CO2 TYPE 9 LITRE CAPACITY)	412801	1528
215	FIRE EXTIGUISHER (WATER CO2 TYPE 9 LITRE CAPACITY)	412801	1528
216	FIRE EXTIGUISHER (WATER CO2 TYPE 9 LITRE CAPACITY)	412801	1528
217	FIRE EXTIGUISHER (WATER CO2 TYPE 9 LITRE CAPACITY)	412801	1528
218	FIRE EXTIGUISHER (WATER CO2 TYPE 9 LITRE CAPACITY)	412801	1528
219	FIRE EXTIGUISHER (WATER CO2 TYPE 9 LITRE CAPACITY)	412801	1528
220	FIRE EXTIGUISHER (WATER CO2 TYPE 9 LITRE CAPACITY)	412801	1528
221	FIRE EXTIGUISHER (WATER CO2 TYPE 9 LITRE CAPACITY)	412801	1528
222	FIRE EXTIGUISHER (WATER CO2 TYPE 9 LITRE CAPACITY)	412801	1528
223	FIRE EXTIGUISHER (WATER CO2 TYPE 9 LITRE CAPACITY)	412801	1528
224	FIRE EXTIGUISHER (WATER CO2 TYPE 9 LITRE CAPACITY)	412801	1528
225	FIRE EXTIGUISHER (WATER CO2 TYPE 9 LITRE CAPACITY)	412801	1528
226	FIRE EXTIGUISHER (WATER CO2 TYPE 9 LITRE CAPACITY)	412801	1528
227	FIRE EXTIGUISHER (WATER CO2 TYPE 9 LITRE CAPACITY)	412801	1528
228	FIRE EXTIGUISHER (WATER CO2 TYPE 9 LITRE CAPACITY)	412801	1528
229	FIRE EXTIGUISHER (WATER CO2 TYPE 9 LITRE CAPACITY)	412801	1528
230	FIRE EXTIGUISHER (WATER CO2 TYPE 9 LITRE CAPACITY)	412801	1528
231	FIRE EXTIGUISHER (WATER CO2 TYPE 9 LITRE CAPACITY)	412801	1528
232	FIRE EXTIGUISHER (WATER CO2 TYPE 9 LITRE CAPACITY)	412801	1528
233	FIRE EXTIGUISHER (WATER CO2 TYPE 9 LITRE CAPACITY)	412801	1528
234	FIRE EXTIGUISHER (WATER CO2 TYPE 9 LITRE CAPACITY)	412801	1528
235	FIRE EXTIGUISHER (WATER CO2 TYPE 9 LITRE CAPACITY)	412801	1528
236	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	1204
237	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	1204
238	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	1204
239	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	1204
240	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	1204
241	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	1204
242	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	1204
243	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	1204
244	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	1204
245	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	1204
246	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	1204

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247	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	1204
248	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	1204
249	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	1204
250	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	1204
251	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	1204
252	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	1204
253	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	1204
254	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	1204
255	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	1204
256	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	1204
257	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	1204
258	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	1204
259	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	1204
260	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	1204
261	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	1204
262	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE, CAPACITY 9 LTRS.	412801	1681
263	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE, CAPACITY 9 LTRS.	412801	1681
264	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE, CAPACITY 9 LTRS.	412801	1681
265	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE, CAPACITY 9 LTRS.	412801	1681
266	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE, CAPACITY 9 LTRS.	412801	1681
267	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE, CAPACITY 9 LTRS.	412801	1681
268	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE, CAPACITY 9 LTRS.	412801	1681
269	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE, CAPACITY 9 LTRS.	412801	1681
270	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE, CAPACITY 9 LTRS.	412801	1681
271	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE, CAPACITY 9 LTRS.	412801	1681
272	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE, CAPACITY 9 LTRS.	412801	1681
273	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE, CAPACITY 9 LTRS.	412801	1681
274	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE, CAPACITY 9 LTRS.	412801	1681
275	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE, CAPACITY 9 LTRS.	412801	1681
276	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE, CAPACITY 9 LTRS.	412801	1681

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277	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE, CAPACITY 9 LTRS.	412801	1681
278	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE, CAPACITY 9 LTRS.	412801	1681
279	ACCUCHEK ACTIVE GLUCOMETER	412801	1501
280	10 Seater Sofa Set plus 1 No. Center Table	411702	50000
281	FULLY AUTO. CAPACITANCE AND TAN DELTA MEASURING KIT WITH COMPENSATING REACTORS,MEGGER, MODEL 4110	412502	3378169
282	1 NO. CORDLESS TELEPHONE	412801	3500
283	10 KVA ON LINE UPS,INPUT 3 PH. 415 VAC , OUTPUT SINGLE PH. 230 V AC ALONG WITH BATTERIES AND RACK	410713	317210
284	10 KVA ON LINE UPS,INPUT 3 PH. 415 VAC , OUTPUT SINGLE PH. 230 V AC ALONG WITH BATTERIES AND RACK	410713	317210
285	DIGITAL MULTIMETER AC VOLT-0-750 VOLT,DC VOLT 0-1000 V, AC/DC CURRENT 0-10 AMP	412502	26414
286	DIGITAL MULTIMETER AC VOLT-0-750 VOLT,DC VOLT 0-1000 V, AC/DC CURRENT 0-10 AMP	412502	26414
287	DIGITAL MULTIMETER AC VOLT-0-750 VOLT,DC VOLT 0-1000 V, AC/DC CURRENT 0-10 AMP	412502	26414
288	FERRULE PRINTING MACHINE, MAKE:MAX LETATWIN, MODEL:LM-390A	412503	61313
289	EXCERCISE CYCLE (LIFELINE)	412503	5690
290	EXCERCISE CYCLE (LIFELINE)	412503	5690
291	EXCERCISE CYCLE (LIFELINE)	412503	5690
292	EXCERCISE CYCLE (LIFELINE)	412503	5690
293	EXCERCISE CYCLE (LIFELINE)	412503	5690
294	EXCERCISE CYCLE (LIFELINE)	412503	5690
295	EXCERCISE CYCLE (LIFELINE)	412503	5690
296	EXCERCISE CYCLE (LIFELINE)	412503	5690
297	EXCERCISE CYCLE (LIFELINE)	412503	5690
298	EXCERCISE CYCLE (LIFELINE)	412503	5690
299	CEILLING FAN 1200MM, CORMPTON GREAVES, ENT1200EW	412801	1715
300	CEILLING FAN 1200MM, CORMPTON GREAVES, ENT1200EW	412801	1715
301	CEILLING FAN 1200MM, CORMPTON GREAVES, ENT1200EW	412801	1715
302	CEILLING FAN 1200MM, CORMPTON GREAVES, ENT1200EW	412801	1715
303	CEILLING FAN 1200MM, CORMPTON GREAVES, ENT1200EW	412801	1715
304	CEILLING FAN 1200MM, CORMPTON GREAVES, ENT1200EW	412801	1715
305	CEILLING FAN 1200MM, CORMPTON GREAVES, ENT1200EW	412801	1715
306	CEILLING FAN 1200MM, CORMPTON GREAVES, ENT1200EW	412801	1715
307	CEILLING FAN 1200MM, CORMPTON GREAVES, ENT1200EW	412801	1715

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308	CEILLING FAN 1200MM, CORMPTON GREAVES, ENT1200EW	412801	1715
309	CEILLING FAN 1200MM, CORMPTON GREAVES, ENT1200EW	412801	1715
310	CEILLING FAN 1200MM, CORMPTON GREAVES, ENT1200EW	412801	1715
311	CEILLING FAN 1200MM, CORMPTON GREAVES, ENT1200EW	412801	1715
312	CEILLING FAN 1200MM, CORMPTON GREAVES, ENT1200EW	412801	1715
313	CEILLING FAN 1200MM, CORMPTON GREAVES, ENT1200EW	412801	1715
314	CEILLING FAN 1200MM, CORMPTON GREAVES, ENT1200EW	412801	1715
315	CEILLING FAN 1200MM, CORMPTON GREAVES, ENT1200EW	412801	1715
316	CEILLING FAN 1200MM, CORMPTON GREAVES, ENT1200EW	412801	1715
317	CEILLING FAN 1200MM, CORMPTON GREAVES, ENT1200EW	412801	1715
318	CEILLING FAN 1200MM, CORMPTON GREAVES, ENT1200EW	412801	1715
319	DVD PLAYER, 370 SAMSUNG	412801	2975
320	DVD PLAYER, 370 SAMSUNG	412801	2975
321	DVD PLAYER, 370 SAMSUNG	412801	2975
322	DVD PLAYER, 370 SAMSUNG	412801	2975
323	DVD PLAYER, 370 SAMSUNG	412801	2975
324	DUMBELLS 4 KG	412801	1135
325	DUMBELLS 4 KG	412801	1135
326	DUMBELLS 4 KG	412801	1135
327	DUMBELLS 4 KG	412801	1135
328	DUMBELLS 4 KG	412801	1135
329	WALL MOUNTED FAN	412801	1890
330	WALL MOUNTED FAN	412801	1890
331	WALL MOUNTED FAN	412801	1890
332	DIGITAL SOUND LEVEL METER,MODEL - KM 926	412502	6014
333	DIGITAL SOUND LEVEL METER,MODEL - KM 926	412502	6014
334	DIGITAL LUX METER, MODEL KM - LUX- 99	412801	3309
335	DIGITAL LUX METER, MODEL KM - LUX- 99	412801	3309
336	PORTABLE DGA MEASURING INSTRUMENT-GE-KELMAN, TRANSPORT-X	412502	4457145
337	SAMSUNG MICROWAVE OVEN, 20 LITER SOLO SAMSUNG, MW73AD-B	412503	6050
338	WATER PURIFIER (KENT- RO), PRIDE	412503	16300
339	UV BASED WATER PURIFIER, MAKE KENT & MODEL :KENT ULTRA WATER PURIFIER	412503	7200
340	PAINTING SPRAY GUN, PNEUMATIC, OPERATING AIR PRESSURE-0-5KG/CM2	412801	2950
341	CYBEROAM CR50ING UTM APPLIANCE	412201	61768
342	ALL-IN-ONE DESKTOP COMPUTER, HP AIO 23-Q141IN	411801	66300
343	ONLINE UPS SYSTEM 1 KVA	411903	31920
344	ONLINE UPS SYSTEM 1 KVA	411903	31920
345	ONLINE UPS SYSTEM 1 KVA	411903	31920

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346	ONLINE UPS SYSTEM 1 KVA	411903	31920
347	ONLINE UPS SYSTEM 1 KVA	411903	31920
348	SERVER ARCHITECTURE TECHNOLOGY, IP AT CORE BASED EPABX SYSYEM (516 EXT) - MAKE-TADIRAN, MODEL:AEONIC	411903	4973477
349	ALMIRAH TYPE MDF FOR 1200 LINE	411903	290812
350	MDF FOR 400 LINE	411903	97215
351	IP PHONE WITH CLI - MAKE-TADIRAN,MODEL:T19	411903	6666
352	IP PHONE WITH CLI - MAKE-TADIRAN,MODEL:T19	411903	6666
353	IP PHONE WITH CLI - MAKE-TADIRAN,MODEL:T19	411903	6666
354	IP PHONE WITH CLI - MAKE-TADIRAN,MODEL:T19	411903	6666
355	IP PHONE WITH CLI - MAKE-TADIRAN,MODEL:T19	411903	6666
356	IP PHONE WITH CLI - MAKE-TADIRAN,MODEL:T19	411903	6666
357	IP PHONE WITH CLI - MAKE-TADIRAN,MODEL:T19	411903	6666
358	IP PHONE WITH CLI - MAKE-TADIRAN,MODEL:T19	411903	6666
359	IP PHONE WITH CLI - MAKE-TADIRAN,MODEL:T19	411903	6666
360	IP PHONE WITH CLI - MAKE-TADIRAN,MODEL:T19	411903	6666
361	DIGITAL PHONE	411903	14756
362	DIGITAL PHONE	411903	14756
363	DIGITAL PHONE	411903	14756
364	DIGITAL PHONE	411903	14756
365	FIXED CELLULAR TERMINAL (FCT)	411903	22219
366	OFC MEDIA CONVERTER	411903	8458
367	OFC MEDIA CONVERTER	411903	8458
368	OFC MEDIA CONVERTER	411903	8458
369	OFC MEDIA CONVERTER	411903	8458
370	OFC MEDIA CONVERTER	411903	8458
371	OFC MEDIA CONVERTER	411903	8458
372	TELEPHONE TWIN SET WITH CALLER ID	412801	899
373	TELEPHONE TWIN SET WITH CALLER ID	412801	899
374	TELEPHONE TWIN SET WITH CALLER ID	412801	899
375	TELEPHONE TWIN SET WITH CALLER ID	412801	899
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385	TELEPHONE TWIN SET WITH CALLER ID	412801	899
386	TELEPHONE TWIN SET WITH CALLER ID	412801	899
387	TELEPHONE TWIN SET WITH CALLER ID	412801	899
388	TELEPHONE TWIN SET WITH CALLER ID	412801	899

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389	TELEPHONE TWIN SET WITH CALLER ID	412801	899
390	TELEPHONE TWIN SET WITH CALLER ID	412801	899
391	TELEPHONE TWIN SET WITH CALLER ID	412801	899
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460	TELEPHONE TWIN SET WITH CALLER ID	412801	899
461	TELEPHONE TWIN SET WITH CALLER ID	412801	899
462	TELEPHONE TWIN SET WITH CALLER ID	412801	899

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463	TELEPHONE TWIN SET WITH CALLER ID	412801	899
464	TELEPHONE TWIN SET WITH CALLER ID	412801	899
465	TELEPHONE TWIN SET WITH CALLER ID	412801	899
466	TELEPHONE TWIN SET WITH CALLER ID	412801	899
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470	TELEPHONE TWIN SET WITH CALLER ID	412801	899
471	TELEPHONE TWIN SET WITH CALLER ID	412801	899
472	MAHINDRA & MAHINDRA IMPERIO DC 2 BS-IV	411502	677216
473	MAHINDRA & MAHINDRA IMPERIO DC 2 BS-IV	411502	677216
474	STETOSCOPE LITTMAN CLASSIC 3M	412005	8190
475	STETOSCOPE LITTMAN CLASSIC 3M	412005	8190
476	REFRIGERATOR SAMSUNG, 192 LTR.(RR19J20A3RH)	412013	12000
477	TELEVISONS/MUSIC SYSTEMS OTHER THAN FOR OFFICE, PROJECTORS, AUDIO VISUALS EQUIPMENTS	412501	45250
478	TELEVISONS/MUSIC SYSTEMS OTHER THAN FOR OFFICE, PROJECTORS, AUDIO VISUALS EQUIPMENTS	412501	45250
479	TELEVISONS/MUSIC SYSTEMS OTHER THAN FOR OFFICE, PROJECTORS, AUDIO VISUALS EQUIPMENTS	412501	45250
480	TELEVISONS/MUSIC SYSTEMS OTHER THAN FOR OFFICE, PROJECTORS, AUDIO VISUALS EQUIPMENTS	412501	45250
481	TELEVISONS/MUSIC SYSTEMS OTHER THAN FOR OFFICE, PROJECTORS, AUDIO VISUALS EQUIPMENTS	412501	45250
482	LED 02 SEARCH LIGHT 3 WATT WITH RANGE OF 500 MTR. (APPROX),MAKE:DISL, MODEL:LED-02	412801	3950
483	LED 02 SEARCH LIGHT 3 WATT WITH RANGE OF 500 MTR. (APPROX),MAKE:DISL, MODEL:LED-02	412801	3950
484	LED 02 SEARCH LIGHT 3 WATT WITH RANGE OF 500 MTR. (APPROX),MAKE:DISL, MODEL:LED-02	412801	3950
485	LED 02 SEARCH LIGHT 3 WATT WITH RANGE OF 500 MTR. (APPROX),MAKE:DISL, MODEL:LED-02	412801	3950
486	LED 06 SEARCH LIGHT 15 WATT WITH RANGE OF 1000 MTR. (APPROX),MAKE:DISL, MODEL:LED-06	412801	4695
487	LED 06 SEARCH LIGHT 15 WATT WITH RANGE OF 1000 MTR. (APPROX),MAKE:DISL, MODEL:LED-06	412801	4695

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488	LED 06 SEARCH LIGHT 15 WATT WITH RANGE OF 1000 MTR. (APPROX),MAKE:DISL, MODEL:LED-06	412801	4695
489	LED 06 SEARCH LIGHT 15 WATT WITH RANGE OF 1000 MTR. (APPROX),MAKE:DISL, MODEL:LED-06	412801	4695
490	LED 06 SEARCH LIGHT 15 WATT WITH RANGE OF 1000 MTR. (APPROX),MAKE:DISL, MODEL:LED-06	412801	4695
491	LED 06 SEARCH LIGHT 15 WATT WITH RANGE OF 1000 MTR. (APPROX),MAKE:DISL, MODEL:LED-06	412801	4695
492	B.P. APPARATUS NON MERCURY, SHIV RAM MEDICAL DEVICES. MODEL CE0197	412801	2940
493	B.P. APPARATUS NON MERCURY, SHIV RAM MEDICAL DEVICES. MODEL CE0197	412801	2940
494	220V DC 1000AH TUBULAR LEAD ACID BATERY BANK ALONG WITH COMPETE STANDARD RACK with AIN 5810100003	410714	209000
495	Wirless intelligent fire detection and alrm system admin 1,2 zorawar hospital, fire station 103/719	412503	775000
496	Construction of Boundary Wall from Mandir Chowk to Arnas Bypass near JCO Colony Jyotipuram.	410328	22253003
497	2000A, 415V, LT DISTRIBUTION PANEL HAVING 02 NOS. OF 1600A, I/C ACBS, ONE NO B/C AND 10 NOS OF O	410713	1650156
498	FOUR CYLINDER MINI TRUCK CHASIS TATA LPT 909 EX/38 WITH CABIN BS IV	410713	1147080
499	STAT. TYPE, AIR COOLED, EL.DR.,SCREW COMPRESSOR, 250CFM,ACCOUSTIC CANOPY, INGERSOLL RAND, 37ML7.5-A	410714	859843
500	STAT. TYPE, AIR COOLED, EL.DR.,SCREW COMPRESSOR, 250CFM,ACCOUSTIC CANOPY, INGERSOLL RAND, 37ML7.5-A	410714	859843
501	STAT. TYPE, AIR COOLED, EL.DR.,SCREW COMPRESSOR, 250CFM,ACCOUSTIC CANOPY, INGERSOLL RAND, 37ML7.5-A	410714	859843
502	MICRO PROCESSOR BASED DIGITAL VOLTAGE REGULATION PANEL	410714	6649081
503	MICRO PROCESSOR BASED DIGITAL VOLTAGE REGULATION PANEL	410714	6649081
504	MICRO PROCESSOR BASED DIGITAL VOLTAGE REGULATION PANEL	410714	6649081
505	UGB/LGB OIL COOLERS DRAWING NO.1-261-02-67000C	410714	321902
506	THYRISTOR PANEL FOR EXCITATION SYSTEM	410714	7252931
507	THYRISTOR PANEL FOR EXCITATION SYSTEM	410714	7252931
508	UGB/LGB OIL COOLERS DRAWING NO.1-261-02-67000C	410714	321902
509	UGB/LGB OIL COOLERS DRAWING NO.1-261-02-67000C	410714	321902
510	UGB/LGB OIL COOLERS DRAWING NO.1-261-02-67000C	410714	321902
511	UGB/LGB OIL COOLERS DRAWING NO.1-261-02-67000C	410714	321902

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512	UGB/LGB OIL COOLERS DRAWING NO.1-261-02-67000C	410714	321902
513	UGB/LGB OIL COOLERS DRAWING NO.1-261-02-67000C	410714	321902
514	UGB/LGB OIL COOLERS DRAWING NO.1-261-02-67000C	410714	321902
515	UGB/LGB OIL COOLERS DRAWING NO.1-261-02-67000C	410714	321902
516	UGB/LGB OIL COOLERS DRAWING NO.1-261-02-67000C	410714	321902
517	UGB/LGB OIL COOLERS DRAWING NO.1-261-02-67000C	410714	321902
518	UGB/LGB OIL COOLERS DRAWING NO.1-261-02-67000C	410714	321902
519	UGB/LGB OIL COOLERS DRAWING NO.1-261-02-67000C	410714	321902
520	UGB/LGB OIL COOLERS DRAWING NO.1-261-02-67000C	410714	321902
521	UGB/LGB OIL COOLERS DRAWING NO.1-261-02-67000C	410714	321902
522	UGB/LGB OIL COOLERS DRAWING NO.1-261-02-67000C	410714	321902
523	UGB/LGB OIL COOLERS DRAWING NO.1-261-02-67000C	410714	321902
524	UGB/LGB OIL COOLERS DRAWING NO.1-261-02-67000C	410714	321902
525	UGB/LGB OIL COOLERS DRAWING NO.1-261-02-67000C	410714	321902
526	UGB/LGB OIL COOLERS DRAWING NO.1-261-02-67000C	410714	321902
527	UGB/LGB OIL COOLERS DRAWING NO.1-261-02-67000C	410714	321902
528	UGB/LGB OIL COOLERS DRAWING NO.1-261-02-67000C	410714	321902
529	UGB/LGB OIL COOLERS DRAWING NO.1-261-02-67000C	410714	321902
530	UGB/LGB OIL COOLERS DRAWING NO.1-261-02-67000C	410714	321902
531	MICOM RELAY P343, P34391GQ6M0360K	410714	447065
532	MICOM RELAY P442, P44291GE7M0550K	410714	292683
533	MICOM RELAY P746, P74691GL6M0030K	410714	563344
534	33KV OUTDOOR NEUTRAL CT -CGL MAKE 43.33 MVA GEN. TRANSFORMER, PRAGATI ELECTRICALS PVT LTD,M1774-1	410714	249019
535	SCREW PUMP T3ST 60/46 WITH TEFC MOTOR,PRESSURE 40 KG/CM2,CAPACITY 540 LPM,2900 RPM WITH COUPLINGS	410714	1243788
536	SCREW PUMP T3ST 60/46 WITH TEFC MOTOR,PRESSURE 40 KG/CM2,CAPACITY 540 LPM,2900 RPM WITH COUPLINGS	410714	1243788
537	GEN PROT RELAY INSTALLATION AIN 4775200001 to 4775200030 capitalised on 20/09/2013	410714	67039
538	AIR COMPRESSOR ,RECEIVER CAPACITY 300 LITERS - 7.5HP, MAKE - VAYUTECH EQUIPMENT & MODEL NO. -VLT750	411115	174800
539	01 lac. Gallaons GSR at Jyotipuram	411201	3834999
540	Automatic Sewage Diposal System At Jyotipuram Colony	411202	3675000
541	TATA TIPPER LPK-1613/36 BS4, 8.5 CUM	411508	2052332
542	DINING TABLE 4 SEATER WITH CHAIRS	411701	24800
543	DINING TABLE 4 SEATER WITH CHAIRS	411701	24800
544	DINING TABLE 4 SEATER WITH CHAIRS	411701	24800

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545	DINING TABLE 4 SEATER WITH CHAIRS	411701	24800
546	LASER THERAPY UNIT (TOUCH SCREEN MODEL), PHYSIO CARE ELECTRONICS, MODEL PCE LAZER	411706	94500
547	HP ELITE 800, DESKTOP MINI PC, INTEL CORE I7- 6700 3.4 G 4C CPU, 4GB DDR4, 500GB SATA2 2.5 HDD 2USB	411801	62475
548	HP ELITE 800, DESKTOP MINI PC, INTEL CORE I7- 6700 3.4 G 4C CPU, 4GB DDR4, 500GB SATA2 2.5 HDD 2USB	411801	62475
549	HP ELITE 800, DESKTOP MINI PC, INTEL CORE I7- 6700 3.4 G 4C CPU, 4GB DDR4, 500GB SATA2 2.5 HDD 2USB	411801	62475
550	HP ELITE 800, DESKTOP MINI PC, INTEL CORE I7- 6700 3.4 G 4C CPU, 4GB DDR4, 500GB SATA2 2.5 HDD 2USB	411801	62475
551	HP ELITE 800, DESKTOP MINI PC, INTEL CORE I7- 6700 3.4 G 4C CPU, 4GB DDR4, 500GB SATA2 2.5 HDD 2USB	411801	62475
552	HP ELITE 800, DESKTOP MINI PC, INTEL CORE I7- 6700 3.4 G 4C CPU, 4GB DDR4, 500GB SATA2 2.5 HDD 2USB	411801	62475
553	HP ELITE 800, DESKTOP MINI PC, INTEL CORE I7- 6700 3.4 G 4C CPU, 4GB DDR4, 500GB SATA2 2.5 HDD 2USB	411801	62475
554	HP ELITE 800, DESKTOP MINI PC, INTEL CORE I7- 6700 3.4 G 4C CPU, 4GB DDR4, 500GB SATA2 2.5 HDD 2USB	411801	62475
555	HP ELITE 800, DESKTOP MINI PC, INTEL CORE I7- 6700 3.4 G 4C CPU, 4GB DDR4, 500GB SATA2 2.5 HDD 2USB	411801	62475
556	HP ELITE 800, DESKTOP MINI PC, INTEL CORE I7- 6700 3.4 G 4C CPU, 4GB DDR4, 500GB SATA2 2.5 HDD 2USB	411801	62475
557	HP ELITE 800, DESKTOP MINI PC, INTEL CORE I7- 6700 3.4 G 4C CPU, 4GB DDR4, 500GB SATA2 2.5 HDD 2USB	411801	62475
558	HP ELITE 800, DESKTOP MINI PC, INTEL CORE I7- 6700 3.4 G 4C CPU, 4GB DDR4, 500GB SATA2 2.5 HDD 2USB	411801	62475
559	HP ELITE 800, DESKTOP MINI PC, INTEL CORE I7- 6700 3.4 G 4C CPU, 4GB DDR4, 500GB SATA2 2.5 HDD 2USB	411801	62475
560	HP ELITE 800, DESKTOP MINI PC, INTEL CORE I7- 6700 3.4 G 4C CPU, 4GB DDR4, 500GB SATA2 2.5 HDD 2USB	411801	62475
561	HP ELITE 800, DESKTOP MINI PC, INTEL CORE I7- 6700 3.4 G 4C CPU, 4GB DDR4, 500GB SATA2 2.5 HDD 2USB	411801	62475
562	HP ELITE 800, DESKTOP MINI PC, INTEL CORE I7- 6700 3.4 G 4C CPU, 4GB DDR4, 500GB SATA2 2.5 HDD 2USB	411801	62475
563	HP ELITE 800, DESKTOP MINI PC, INTEL CORE I7- 6700 3.4 G 4C CPU, 4GB DDR4, 500GB SATA2 2.5 HDD 2USB	411801	62475

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564	HP ELITE 800, DESKTOP MINI PC, INTEL CORE I7- 6700 3.4 G 4C CPU, 4GB DDR4, 500GB SATA2 2.5 HDD 2USB	411801	62475
565	HP ELITE 800, DESKTOP MINI PC, INTEL CORE I7- 6700 3.4 G 4C CPU, 4GB DDR4, 500GB SATA2 2.5 HDD 2USB	411801	62475
566	HP ELITE 800, DESKTOP MINI PC, INTEL CORE I7- 6700 3.4 G 4C CPU, 4GB DDR4, 500GB SATA2 2.5 HDD 2USB	411801	62475
567	HP ELITE 800, DESKTOP MINI PC, INTEL CORE I7- 6700 3.4 G 4C CPU, 4GB DDR4, 500GB SATA2 2.5 HDD 2USB	411801	62475
568	HP ELITE 800, DESKTOP MINI PC, INTEL CORE I7- 6700 3.4 G 4C CPU, 4GB DDR4, 500GB SATA2 2.5 HDD 2USB	411801	62475
569	HP ELITE 800, DESKTOP MINI PC, INTEL CORE I7- 6700 3.4 G 4C CPU, 4GB DDR4, 500GB SATA2 2.5 HDD 2USB	411801	62475
570	HP ELITE 800, DESKTOP MINI PC, INTEL CORE I7- 6700 3.4 G 4C CPU, 4GB DDR4, 500GB SATA2 2.5 HDD 2USB	411801	62475
571	INTEL XEON SERVER WITH WINDOWS 7 (32BIT), 16 GB RAM, 2 X1TB HARD DISK	411806	206550
572	HP DL360 GEN 9 1U 2P 8-CORE RACK SERVER	411806	319999
573	WINDOWS SERVER 2016	411806	58500
574	MULTIMODE MEDIA CONVERTER - MAKE : TECHROUTS MODEL:TD-MFMC-FE	411903	10000
575	MULTIMODE MEDIA CONVERTER - MAKE : TECHROUTS MODEL:TD-MFMC-FE	411903	10000
576	RUBBER WEIGHT PLATES (PAIR OF 2.5KG, 5 KG 7.5 KG, 10KG , 12.5 KG & 15 KG) ALONG WITH BENCH PRESS RO	412006	23529
577	RUBBER WEIGHT PLATES (PAIR OF 2.5KG, 5 KG 7.5 KG, 10KG , 12.5 KG & 15 KG) ALONG WITH BENCH PRESS RO	412006	23529
578	CABLE CROSS OVER MACHINE - GYM VIVA FITNESS (WEIGHT: 220 LBS X 2)LXWXH: 335X110X235 CM	412006	141980
579	DUMBELLS (SETS IN KG : 2.5X2,5X2,7.5X2,10X2,12.5KGX2,15KGX2, 17.5X2,20X2,22.5X2,25X2) WITH STAND	412006	64446
580	FLAT /INCLINE/ DECLINE BENCH PRESS	412006	15500
581	HOME GYM WITH COVER (CHEST PRESS, LEG EXTENSION, PULLING, BUTTERFLY, BICEP), AVON,HG-1241	412006	34000
582	AIR CONDITIONER 1.5 TONNE,SPLIT TYPE, HOT & COOL WITH CORDLESS REMOTE	412008	32500
583	AIR CONDITIONER 1.5 TONNE,SPLIT TYPE, HOT & COOL WITH CORDLESS REMOTE	412008	32500
584	AIR CONDITIONER 1.5 TONNE,SPLIT TYPE, HOT & COOL WITH CORDLESS REMOTE	412008	32500
585	AIR CONDITIONER 1.5 TONNE,SPLIT TYPE, HOT & COOL WITH CORDLESS REMOTE	412008	32500

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586	TOWER AIR CONDITIONER, 3 TON CAPACITY, MAKE-VOLTAS MODEL-VENTURE	412008	80500
587	TOWER AIR CONDITIONER, 3 TON CAPACITY, MAKE-VOLTAS MODEL-VENTURE	412008	80500
588	PA SYSTEM, CONFRERENCE SYSTEM & TRAINING ROOM EQUIPMENT ON POWER HOUSE 6X115 SPS	412014	3670000
589	MICROWAVE OVEN	412020	9500
590	ZWCAD 2017 PROFESSIONAL SOFTWARE LICENSES (STAND ALONE/LAN VER.PERPETUAL LICENSES)	412201	31746
591	ZWCAD 2017 PROFESSIONAL SOFTWARE LICENSES (STAND ALONE/LAN VER.PERPETUAL LICENSES)	412201	31746
592	ZWCAD 2017 PROFESSIONAL SOFTWARE LICENSES (STAND ALONE/LAN VER.PERPETUAL LICENSES)	412201	31746
593	ZWCAD 2017 PROFESSIONAL SOFTWARE LICENSES (STAND ALONE/LAN VER.PERPETUAL LICENSES)	412201	31746
594	ZWCAD 2017 PROFESSIONAL SOFTWARE LICENSES (STAND ALONE/LAN VER.PERPETUAL LICENSES)	412201	31746
595	ZWCAD 2017 PROFESSIONAL SOFTWARE LICENSES (STAND ALONE/LAN VER.PERPETUAL LICENSES)	412201	31746
596	NON-CONTACT TYPE VOLTAGE DETECTOR UPTO 220KV WITH REGULATORY SWITCH, INSULATING CAP AND AV ALARM	412502	354399
597	DOOR FRAME AND METAL DETECTOR(DFMD)	412503	118576
598	DOOR FRAME AND METAL DETECTOR(DFMD)	412503	118576
599	2 MEGA PIXEL HD IP BOX CAMERA DAY&NIGHT VISION WITH IP 66 CP PLUS HFW2221RP	412503	20606
600	2 MEGA PIXEL HD IP BOX CAMERA DAY&NIGHT VISION WITH IP 66 CP PLUS HFW2221RP	412503	20606
601	2 MEGA PIXEL HD IP BOX CAMERA DAY&NIGHT VISION WITH IP 66 CP PLUS HFW2221RP	412503	20606
602	2 MEGA PIXEL HD IP BOX CAMERA DAY&NIGHT VISION WITH IP 66 CP PLUS HFW2221RP	412503	20606
603	2 MEGA PIXEL HD IP BOX CAMERA DAY&NIGHT VISION WITH IP 66 CP PLUS HFW2221RP	412503	20606
604	2 MEGA PIXEL HD IP BOX CAMERA DAY&NIGHT VISION WITH IP 66 CP PLUS HFW2221RP	412503	20606
605	2 MEGA PIXEL HD IP BOX CAMERA DAY&NIGHT VISION WITH IP 66 CP PLUS HFW2221RP	412503	20606
606	2 MEGA PIXEL HD IP BOX CAMERA DAY&NIGHT VISION WITH IP 66 CP PLUS HFW2221RP	412503	20606
607	2 MEGA PIXEL HD IP BOX CAMERA DAY&NIGHT VISION WITH IP 66 CP PLUS HFW2221RP	412503	20606
608	2 MEGA PIXEL HD IP BOX CAMERA DAY&NIGHT VISION WITH IP 66 CP PLUS HFW2221RP	412503	20606

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609	2 MEGA PIXEL HD IP DOME CAMERA DAY&NIGHT VISION WITH IP 66 CP PLUS DA20L3S	412503	20606
610	2 MEGA PIXEL HD IP DOME CAMERA DAY&NIGHT VISION WITH IP 66 CP PLUS DA20L3S	412503	20606
611	2 MEGA PIXEL HD IP DOME CAMERA DAY&NIGHT VISION WITH IP 66 CP PLUS DA20L3S	412503	20606
612	2 MEGA PIXEL HD IP DOME CAMERA DAY&NIGHT VISION WITH IP 66 CP PLUS DA20L3S	412503	20606
613	2 MEGA PIXEL HD IP DOME CAMERA DAY&NIGHT VISION WITH IP 66 CP PLUS DA20L3S	412503	20606
614	2 MEGA PIXEL HD IP DOME CAMERA DAY&NIGHT VISION WITH IP 66 CP PLUS DA20L3S	412503	20606
615	2 MEGA PIXEL HD IP DOME CAMERA DAY&NIGHT VISION WITH IP 66 CP PLUS DA20L3S	412503	20606
616	2 MEGA PIXEL HD IP DOME CAMERA DAY&NIGHT VISION WITH IP 66 CP PLUS DA20L3S	412503	20606
617	VHF REPEATER KENWOOD SYNTHESIZED BACK TO BACK TRANSCEIVER MODEL TK-7360 WITH ALL STD. ACCESSORIES	412503	28923
618	VHF REPEATER KENWOOD SYNTHESIZED BACK TO BACK TRANSCEIVER MODEL TK-7360 WITH ALL STD. ACCESSORIES	412503	28923
619	VHF REPEATER KENWOOD SYNTHESIZED BACK TO BACK TRANSCEIVER MODEL TK-7360 WITH ALL STD. ACCESSORIES	412503	28923
620	VHF REPEATER KENWOOD SYNTHESIZED BACK TO BACK TRANSCEIVER MODEL TK-7360 WITH ALL STD. ACCESSORIES	412503	28923
621	KENWOOD VHF HAND HELD SETS TK-2000	412503	8556
622	KENWOOD VHF HAND HELD SETS TK-2000	412503	8556
623	KENWOOD VHF HAND HELD SETS TK-2000	412503	8556
624	KENWOOD VHF HAND HELD SETS TK-2000	412503	8556
625	KENWOOD VHF HAND HELD SETS TK-2000	412503	8556
626	KENWOOD VHF HAND HELD SETS TK-2000	412503	8556
627	KENWOOD VHF HAND HELD SETS TK-2000	412503	8556
628	KENWOOD VHF HAND HELD SETS TK-2000	412503	8556
629	KENWOOD VHF HAND HELD SETS TK-2000	412503	8556
630	KENWOOD VHF HAND HELD SETS TK-2000	412503	8556
631	KENWOOD VHF HAND HELD SETS TK-2000	412503	8556
632	KENWOOD VHF HAND HELD SETS TK-2000	412503	8556
633	KENWOOD VHF HAND HELD SETS TK-2000	412503	8556
634	KENWOOD VHF HAND HELD SETS TK-2000	412503	8556
635	KENWOOD VHF HAND HELD SETS TK-2000	412503	8556
636	KENWOOD VHF HAND HELD SETS TK-2000	412503	8556
637	KENWOOD VHF HAND HELD SETS TK-2000	412503	8556

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638	KENWOOD VHF HAND HELD SETS TK-2000	412503	8556
639	KENWOOD VHF HAND HELD SETS TK-2000	412503	8556
640	KENWOOD VHF HAND HELD SETS TK-2000	412503	8556
641	KENWOOD VHF HAND HELD SETS TK-2000	412503	8556
642	KENWOOD VHF HAND HELD SETS TK-2000	412503	8556
643	LARGE FORMATTED DISPLAY (LFD) 55 WITH 24X7 FEATURE - LG 555M 5KB	412503	117630
644	LARGE FORMATTED DISPLAY (LFD) 55 WITH 24X7 FEATURE - LG 555M 5KB	412503	117630
645	LARGE FORMATTED DISPLAY (LFD) 55 WITH 24X7 FEATURE - LG 555M 5KB	412503	117630
646	DGS-1210-28 28-PORT GIGABIT WEB SMART SWITCH (24) 10/100/1000BASE-T PORT, (4) GB SFP PORT, WEB UI	412503	17515
647	DGS-1210-28 28-PORT GIGABIT WEB SMART SWITCH (24) 10/100/1000BASE-T PORT, (4) GB SFP PORT, WEB UI	412503	17515
648	DGS-1210-28 28-PORT GIGABIT WEB SMART SWITCH (24) 10/100/1000BASE-T PORT, (4) GB SFP PORT, WEB UI	412503	17515
649	BRUSH CUTTER, UE NT	412503	31300
650	BRUSH CUTTER, U2 NT	412503	29300
651	LAWN MOVER, HRJ 216 K2	412503	57100
652	GEYSER 15L	412503	11600
653	GEYSER 15L	412503	11600
654	GEYSER 15L	412503	11600
655	GEYSER 15L	412503	11600
656	GEYSER 15L	412503	11600
657	GEYSER 15L	412503	11600
658	GEYSER 15L	412503	11600
659	HAND HELD METAL DETECTOR	412801	3060
660	HAND HELD METAL DETECTOR	412801	3060
661	HAND HELD METAL DETECTOR	412801	3060
662	HAND HELD METAL DETECTOR	412801	3060
663	HAND HELD METAL DETECTOR	412801	3060
664	HAND HELD METAL DETECTOR	412801	3060
665	HAND HELD METAL DETECTOR	412801	3060
666	HAND HELD METAL DETECTOR	412801	3060
667	HAND HELD METAL DETECTOR	412801	3060
668	HAND HELD METAL DETECTOR	412801	3060
669	POE ADAPTER TPLINK-TENDAPOE15F	412801	2424
670	POE ADAPTER TPLINK-TENDAPOE15F	412801	2424
671	POE ADAPTER TPLINK-TENDAPOE15F	412801	2424
672	POE ADAPTER TPLINK-TENDAPOE15F	412801	2424
673	POE ADAPTER TPLINK-TENDAPOE15F	412801	2424
674	POE ADAPTER TPLINK-TENDAPOE15F	412801	2424
675	POE ADAPTER TPLINK-TENDAPOE15F	412801	2424
676	POE ADAPTER TPLINK-TENDAPOE15F	412801	2424
677	POE ADAPTER TPLINK-TENDAPOE15F	412801	2424
678	POE ADAPTER TPLINK-TENDAPOE15F	412801	2424
679	POE ADAPTER TPLINK-TENDAPOE15F	412801	2424
680	POE ADAPTER TPLINK-TENDAPOE15F	412801	2424

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681	POE ADAPTER TPLINK-TENDAPOE15F	412801	2424
682	POE ADAPTER TPLINK-TENDAPOE15F	412801	2424
683	POE ADAPTER TPLINK-TENDAPOE15F	412801	2424
684	POE ADAPTER TPLINK-TENDAPOE15F	412801	2424
685	POE ADAPTER TPLINK-TENDAPOE15F	412801	2424
686	POE ADAPTER TPLINK-TENDAPOE15F	412801	2424
687	SET TOP BOX	412801	1500
688	SET TOP BOX	412801	1500
689	SET TOP BOX	412801	1500
690	SET TOP BOX	412801	1500
691	SET TOP BOX	412801	1500
692	SET TOP BOX	412801	1500
693	SET TOP BOX	412801	1500
694	SET TOP BOX	412801	1500
695	SET TOP BOX	412801	1500
696	SET TOP BOX	412801	1500
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699	SET TOP BOX	412801	1500
700	SET TOP BOX	412801	1500
701	SET TOP BOX	412801	1500
702	SET TOP BOX	412801	1500
703	SET TOP BOX	412801	1500
704	SET TOP BOX	412801	1500
705	SET TOP BOX	412801	1500
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714	SET TOP BOX	412801	1500
715	SET TOP BOX	412801	1500
716	SET TOP BOX	412801	1500
717	SET TOP BOX	412801	1500
718	SET TOP BOX	412801	1500
719	SET TOP BOX	412801	1500
720	SET TOP BOX	412801	1500
721	SET TOP BOX	412801	1500
722	SET TOP BOX	412801	1500
723	SET TOP BOX	412801	1500
724	SET TOP BOX	412801	1500
725	SET TOP BOX	412801	1500
726	SET TOP BOX	412801	1500
727	SET TOP BOX	412801	1500
728	SET TOP BOX	412801	1500
729	SET TOP BOX	412801	1500
730	LAN SWITCH 8 PORT	412801	900
731	LAN SWITCH 8 PORT	412801	900
732	HYDRAULIC PRESSURE JACK 10 TON CAPACITY MAKE-LEADER	412801	3500
733	HYDRAULIC PRESSURE JACK 10 TON CAPACITY MAKE-LEADER	412801	3500
734	HYDRAULIC PRESSURE JACK 10 TON CAPACITY MAKE-PANMOL	412801	3500
735	HYDRAULIC PRESSURE JACK 10 TON CAPACITY MAKE-PANMOL	412801	3500
736	HYDRAULIC PRESSURE JACK 10 TON CAPACITY MAKE-PANMOL	412801	3500
737	ELECTRONIC BALANCE 320 GRAM CAPACITY, LEAST COUNT 1MG	412801	3963
738	ELECTRONIC BALANCE 320 GRAM CAPACITY, LEAST COUNT 1MG	412801	3963

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739	ELECTRONIC WEIGHING MACHINE 200 KGS CAP.	412801	2805
740	ELECTRONIC WEIGHING MACHINE 200 KGS CAP.	412801	2805
741	ELECTRONIC WEIGHING MACHINE 200 KGS CAP.	412801	2805
742	PANASONIC PHONE C/L KX-TG3811-AG ANSARI	412801	3500
743	HEAT PILLAR	412801	3975
744	HEAT PILLAR	412801	3975
745	HEAT PILLAR	412801	3975
746	HEAT PILLAR	412801	3975
747	HEAT PILLAR	412801	3975
748	HEAT PILLAR	412801	3975
749	HEAT PILLAR	412801	3975
750	HEAT PILLAR	412801	3975
751	HEAT PILLAR	412801	3975
752	HEAT PILLAR	412801	3975
753	HEAT PILLAR	412801	3975
754	HEAT PILLAR	412801	3975
755	HEAT PILLAR	412801	3975
756	HEAT PILLAR	412801	3975
757	BENCH PRESS MACHINE - M1	412801	3206
758	BENCH PRESS MACHINE - M1	412801	3206
	Total		132211743

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 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-17
2	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-18
3	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-19
4	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-20
5	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-21
6	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-22
7	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-23
8	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-24
9	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-25
10	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-26
11	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-27
12	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-28
13	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-29
14	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-30
15	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-31
16	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-32
17	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-33

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18	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-34
19	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-35
20	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-36
21	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-37
22	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-38
23	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-39
24	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-40
25	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-41
26	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-42
27	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-43
28	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-44
29	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-45
30	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-46
31	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-47
32	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-48
33	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-49
34	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-50
35	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-51
36	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-52
37	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-53
38	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-54
39	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-55
40	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-56
41	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-57
42	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-58
43	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-59
44	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-60
45	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-61
46	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-62
47	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-63
48	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-64
49	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-65
50	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-66
51	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-67
52	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-68
53	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-69
54	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-70
55	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-71
56	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-72
57	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-73
58	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-74
59	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-75

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60	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-76
61	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-77
62	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-78
63	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-79
64	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-80
65	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-81
66	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-82
67	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-83
68	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-84
69	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-85
70	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-86
71	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-87
72	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-88
73	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-89
74	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-90
75	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-91
76	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-92
77	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-93
78	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-94
79	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-95
80	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-96
81	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-97
82	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-98
83	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-99
84	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-100
85	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-101
86	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-102
87	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-103
88	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	C.O.	100	IUA16-100-152301/Q2-104
89	SYMANTEC ANTIVIRUS SOLUTION FOR MOBILE/TABLET FOR 3 YEAR	412801	2215	C.O.	100	IUA16-100-152301/Q4-20
90	SYMANTEC ANTIVIRUS SOLUTION FOR MOBILE/TABLET FOR 3 YEAR	412801	2215	C.O.	100	IUA16-100-152301/Q4-21
91	SYMANTEC ANTIVIRUS SOLUTION FOR MOBILE/TABLET FOR 3 YEAR	412801	2215	C.O.	100	IUA16-100-152301/Q4-22
92	SYMANTEC ANTIVIRUS SOLUTION FOR MOBILE/TABLET FOR 3 YEAR	412801	2215	C.O.	100	IUA16-100-152301/Q4-23
93	SYMANTEC ANTIVIRUS SOLUTION FOR MOBILE/TABLET FOR 3 YEAR	412801	2215	C.O.	100	IUA16-100-152301/Q4-24
94	SYMANTEC ANTIVIRUS SOLUTION FOR MOBILE/TABLET FOR 3 YEAR	412801	2215	C.O.	100	IUA16-100-152301/Q4-25
	Total		1629850			

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

Sl. No.	Particular of assets	Head of account	Gross block Addition (Rs.)
1	OFFICE SHED, JYOTIPURAM	410304	99483
2	OFFICE SHED, JYOTIPURAM	410304	99483
3	OFFICE SHED, JYOTIPURAM	410304	99483
4	OFFICE SHED, JYOTIPURAM	410304	99483
5	OFFICE SHED, JYOTIPURAM	410304	99483
6	OFFICE SHED, JYOTIPURAM	410304	99483

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7	OFFICE SHED, JYOTIPURAM	410304	99483
8	OFFICE SHED, JYOTIPURAM	410304	99482
9	B-TYPE QUARTER AT JYOTIPURAM	410325	37905
10	C-TYPE QUARTER AT JYOTIPURAM	410325	44950
11	C-TYPE QUARTER AT JYOTIPURAM	410325	44950
12	C-TYPE QUARTER AT JYOTIPURAM	410325	44950
13	C-TYPE QUARTER AT JYOTIPURAM	410325	44950
14	C-TYPE QUARTER AT JYOTIPURAM	410325	44950
15	C-TYPE QUARTER AT JYOTIPURAM	410325	44950
16	C-TYPE QUARTER AT JYOTIPURAM	410325	44950
17	C-TYPE QUARTER AT JYOTIPURAM	410325	44950
18	C-TYPE QUARTER AT JYOTIPURAM	410325	44950
19	C-TYPE QUARTER AT JYOTIPURAM	410325	44950
20	C-TYPE QUARTER AT JYOTIPURAM	410325	44950
21	C-TYPE QUARTER AT JYOTIPURAM	410325	44950
22	C-TYPE QUARTER AT JYOTIPURAM	410325	44950
23	C-TYPE QUARTER AT JYOTIPURAM	410325	44950
24	C-TYPE QUARTER AT JYOTIPURAM	410325	44950
25	C-TYPE QUARTER AT JYOTIPURAM	410325	44950
26	C-TYPE QUARTER AT JYOTIPURAM	410325	44950
27	C-TYPE QUARTER AT JYOTIPURAM	410325	44950
28	C-TYPE QUARTER AT JYOTIPURAM	410325	44950
29	C-TYPE QUARTER AT JYOTIPURAM	410325	44950
30	C-TYPE QUARTER AT JYOTIPURAM	410325	44950
31	C-TYPE QUARTER AT JYOTIPURAM	410325	44950
32	C-TYPE QUARTER AT JYOTIPURAM	410325	44950
33	C-TYPE QUARTER AT JYOTIPURAM	410325	41666
34	I-TYPE QUARTER AT JYOTIPURAM	410325	5583
35	I-TYPE QUARTER AT JYOTIPURAM	410325	5583
36	I-TYPE QUARTER AT JYOTIPURAM	410325	5583
37	I-TYPE QUARTER AT JYOTIPURAM	410325	5583
38	I-TYPE QUARTER AT JYOTIPURAM	410325	5583
39	I-TYPE QUARTER AT JYOTIPURAM	410325	5583
40	I-TYPE QUARTER AT TALWARA	410325	3921
41	I-TYPE QUARTER AT TALWARA	410325	3921
42	I-TYPE QUARTER AT TALWARA	410325	3921
43	I-TYPE QUARTER AT TALWARA	410325	3921
44	I-TYPE QUARTER AT TALWARA	410325	3921
45	I-TYPE QUARTER AT TALWARA	410325	3921
46	I-TYPE QUARTER AT TALWARA	410325	3921
47	I-TYPE QUARTER AT TALWARA	410325	3921
48	I-TYPE QUARTER AT TALWARA	410325	3921
49	I-TYPE QUARTER AT TALWARA	410325	3921
50	I-TYPE QUARTER AT TALWARA	410325	3921

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51	I-TYPE QUARTER AT TALWARA	410325	3921
52	I-TYPE QUARTER AT TALWARA	410325	3921
53	I-TYPE QUARTER AT TALWARA	410325	3921
54	I-TYPE QUARTER AT TALWARA	410325	3921
55	I-TYPE QUARTER AT TALWARA	410325	3921
56	I-TYPE QUARTER AT TALWARA	410325	3921
57	I-TYPE QUARTER AT TALWARA	410325	3921
58	I-TYPE QUARTER AT TALWARA	410325	3921
59	I-TYPE QUARTER AT TALWARA	410325	3921
60	I-TYPE QUARTER AT TALWARA	410325	3921
61	I-TYPE QUARTER AT TALWARA	410325	3921
62	I-TYPE QUARTER AT TALWARA	410325	3921
63	I-TYPE QUARTER AT TALWARA	410325	3921
64	TATA MODEL 1210/42 4225 MM TRANSPORT JK 02B 2397 ENG NO 692D23401544	411507	595974
65	TATA MODEL 1210/42 4225 MM TRANSPORT JK 02B 2338	411507	595974
66	CYBEROAM CR50IA APPLIANCE	411806	128169
67	CEILLING FAN 1200MM, CORMPTON GREAVES, ENT1200EW	412801	1715
68	CEILLING FAN 1200MM, CORMPTON GREAVES, ENT1200EW	412801	1715
69	CEILLING FAN 1200MM, CORMPTON GREAVES, ENT1200EW	412801	1715
70	CEILLING FAN 1200MM, CORMPTON GREAVES, ENT1200EW	412801	1715
71	CEILLING FAN 1200MM, CORMPTON GREAVES, ENT1200EW	412801	1715
72	CEILLING FAN 1200MM, CORMPTON GREAVES, ENT1200EW	412801	1715
73	CEILLING FAN 1200MM, CORMPTON GREAVES, ENT1200EW	412801	1715
74	CEILLING FAN 1200MM, CORMPTON GREAVES, ENT1200EW	412801	1715
75	CEILLING FAN 1200MM, CORMPTON GREAVES, ENT1200EW	412801	1715
76	DVD PLAYER, 370 SAMSUNG	412801	2975
77	DVD PLAYER, 370 SAMSUNG	412801	2975
78	DUMBELLS 4 KG	412801	1135
79	DUMBELLS 4 KG	412801	1135
80	TELEVISONS/MUSIC SYSTEMS OTHER THAN FOR OFFICE, PROJECTORS, AUDIO VISUALS EQUIPMENTS	412501	45250
81	TELEVISONS/MUSIC SYSTEMS OTHER THAN FOR OFFICE, PROJECTORS, AUDIO VISUALS EQUIPMENTS	412501	45250
82	SUPPLY OF SUB-STANDARD ENERGY METER RSS METER TYPE RS4-2ECE S/O.NH/CPG/EC/TL/CK	410713	42227
83	SUPPLY OF SUB-STANDARD ENERGY METER RSS METER TYPE RS4-2ECE S/O.NH/CPG/EC/TL/CK	410713	42226
84	MICRO DIESEL GEN.SETS OF VARIOUS CAPACITIES "180KVA 2NOS,31KVA 2NOS,	411002	559000
85	DESERT COOLER SYMPHONY 3000 MODEL EUS/O&M/DC/01-10	412011	5074
86	WATER DESERT COOLER WHEEL MOUNTED (WINDY)	412801	4000
87	WATER DESERT COOLER WHEEL MOUNTED (WINDY)	412801	4000

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88	WATER DESERT COOLER WHEEL MOUNTED (WINDY)	412801	4000
89	WATER DESERT COOLER WHEEL MOUNTED (WINDY)	412801	4000
90	GYSER 135L - CROMPTON	412007	7830
91	REFRIGERATOR -290 LT TRANSFER FROM 411701 (IN MARCH 2006)	412505	20100
92	REFRIGERATOR 65 LT.	412505	9440
93	HEAT CONVERTER	412801	1790
94	HEAT CONVERTER	412801	1790
95	HEAT CONVERTER	412801	1790
96	HEAT CONVERTER	412801	1790
97	HEAT CONVERTER	412801	1790
98	HEAT CONVERTER	412801	1790
99	HEAT CONVERTER	412801	2400
100	HEAT CONVERTOR	412801	950
101	DINNING TABLE	412801	1511
102	GODREJ CHAIR CH-7, GR NO. GLS2008100043 OF 19-001-02-2009	412801	1601
103	GODREJ VISITING CHAIR WITH ARM PCH-7003, GR NO. GLS2008100043 OF 19-001-02-2009	412801	4810
104	GODREJ VISITING CHAIR WITH ARM PCH-7003, GR NO. GLS2008100043 OF 19-001-02-2009	412801	4809
105	OFFICE TABLE WOODEN 2.5X4PIPE FRAME WITH SIDE DRAWER & CUP BOARDS TOP WITH MICA	412801	4700
106	OFFICE TABLE WOODEN 2.5X4PIPE FRAME WITH SIDE DRAWER & CUP BOARDS TOP WITH MICA	412801	4700
107	PEDESTAL FANS CLASSIC MODEL	412801	1700
108	PEDESTAL FANS CLASSIC MODEL	412801	1700
109	HEAT CONVECTOR, 5855 12/03 BAJAJ GR 13762 12/03 T&ED	412801	1120
110	HEAT CONVECTOR, 5855 12/03 BAJAJ GR 13762 12/03 T&ED	412801	1120
111	HEAT PILLARS DELUXE MODEL MAKE GOPI	412801	3926
112	HEAT PILLARS DELUXE MODEL MAKE GOPI	412801	3926
113	HEAT PILLARS DELUXE MODEL MAKE GOPI	412801	3926
114	HEAT PILLARS DELUXE MODEL MAKE GOPI	412801	3926
115	HEAT PILLARS DELUXE MODEL MAKE GOPI	412801	3926
116	HEAT PILLARS DELUXE MODEL MAKE GOPI	412801	3926
117	HEAT PILLARS DELUXE MODEL MAKE GOPI	412801	3926
118	HEAT PILLARS DELUXE MODEL MAKE GOPI	412801	3926
119	HEAT PILLARS DELUXE MODEL MAKE GOPI	412801	3926
120	HEAT PILLARS DELUXE MODEL MAKE GOPI	412801	3425
121	HEAT PILLARS DELUXE MODEL MAKE GOPI	412801	3425
122	CEILING FAN "ORIENT 48""GR NO 10354 12/01, EUS/O&M/CF/501-520	412801	1325
123	CEILING FAN "ORIENT 48""GR NO 10354 12/01, EUS/O&M/CF/501-520	412801	1325
124	CEILING FAN 133 20-01-04 QTY.150 TRF.TO "SEWA-II,J10832/31.3.06"USHA ELS	412801	820

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125	CEILING FAN 133 20-01-04 QTY.150 TRF.TO "SEWA-II,J10832/31.3.06"USHA ELS	412801	820
126	CEILING FAN 133 20-01-04 QTY.150 TRF.TO "SEWA-II,J10832/31.3.06"USHA ELS	412801	819
127	PEDESRAL FAN ORIENT GR NO 10320 10/01, 04/PF/01/001-008/16	412801	1920
128	PEDESTAL FAN "GR ELS 2004100129/15.03.05,"MIN-2004200323 3.2005, EUS/O&M/PF/17-26	412801	1750
129	CROMPTON GREAVES EXHAUST FAN, MIN NO.ELS2005200046,GR/ELS2005100032 DT.20.07.05,	412801	1058
130	EXHOUST FAN, "ORIENT 12""""GR NO 10320 10/01, EUS/O&M/EF/28-33	412801	1000
131	EXAUST FAN 12 CROMPTON GREAVES MAKE SO-NH/SPS/CAMP JAMMU/23-06-09 GR ELS 200910008 MIN ELS200920046	412801	1400
132	EXAUST FAN 12 CROMPTON GREAVES MAKE SO-NH/SPS/CAMP JAMMU/23-06-09 GR ELS 200910008 MIN ELS200920054	412801	1400
133	VOLTAGE STABLILZER AUTOMATIC, GR.NO.ELS100001 DT. 9.5.07 MIN.	412801	1300
134	SUPPLY OF PLCC (OUTDOOR) S/O.NO.NH/CPG/EC/SL/23/82-83/80-105 DT.20.2.84	410803	941469
135	245 KVCT OF RATIO 800/1A 5 CORES PHEMD - II TRANSFORMER	410803	275007
136	SUPPLY OF 198KV LIGHTING ARRESTOR. S/O.NO.NH/CPG/EC/SL/104/82/PO-44/82 DT.30.9.82	410804	49515
137	SUPPLY OF 198KV LIGHTING ARRESTOR. S/O.NO.NH/CPG/EC/SL/104/82/PO-44/82 DT.30.9.82	410804	49515
138	220 V 1000 AH Battery Bank	410713	1252707
139	DESIGN, MANUFACTURE, TESTING, SUPPLY AND SUPERVISION OF ERRECTION OF	410713	482746
140	DESIGN, MANUFACTURE, TESTING, SUPPLY AND SUPERVISION OF ERRECTION OF LOW	410713	482747
141	DRE HIGH PRESSURE PUMP 120HP	411112	25000
142	15 HP MOTOR IDA 109 OF 3/91 PUMP	411112	15000
143	CETRIFUGAL PUMP WITH 50HP MOTOR	411112	25000
144	KIRLOSKAR MAKE 50 HP LOW SPEED	411112	42300
145	VOTA BRAND HORIZONTAL PUMP 30KW	411112	16880
146	BECP 20 HP	411112	6000
147	HIGH SPEED PUMP & ELECTRIC MOTOR 20 HP	411112	46125
148	JYOTI ELECTRIC DRIVEN PUMP 10""* 8"" C.F.FITTE WITH 90 HP MOTOR SR.No 95122,9693	411112	53000
149	JYOTI ELECTRIC DRIVEN PUMP 10""* 8"" C.F.FITTE WITH 90 HP MOTOR SR.No 95122,9693	411112	53000

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150	G.D.AIR MOTOR ONE NO SOLD QTY NOW 3	411116	16200
151	G.D.AIR MOTOR ONE NO SOLD QTY NOW 3	411116	16200
152	G.D.AIR MOTOR ONE NO SOLD QTY NOW 3	411116	16200
153	PULVISHER TWO DISH 175MM.	411130	16740
154	CONCRETE MIXER 4 CFT	411130	8400
155	CEMENT MORTAR	411130	11448
156	JAW CRUSHER	411130	11730
157	CABLE REEL	411130	46179
158	CONNECTOR ON CABLE FOR SIMCER	411130	5870
159	SHLDER BELI SOCKET	411130	6500
160	PRILAR DRILL WITH 5 HP MOTOR 04-PILLAR DRILL M/C-TPT/BIDDA/003	411130	13000
161	METERING UNIT (L&T/PM UNIT) S.NO.DS/L&T-085	411130	12000
162	SICO DIGITAL PH METER	411130	7786
163	SICO DIGITAL PH METER	411130	7785
164	SPECFIC CONDUCTIVITY METER	411130	5280
165	SPECFIC CONDUCTIVITY METER	411130	5280
166	UNIVERSAL TRI-AXIAL CR TEST M/C	411130	17790
167	UNIVERSAL TRI-AXIAL CR TEST M/C	411130	17789
168	HEAVY DUTY SINGLE SHEAVE PUULY BLOCK 20 TON CAP. QTY. 14-6=8	411130	5382
169	HEAVY DUTY SINGLE SHEAVE PUULY BLOCK 20 TON CAP. QTY. 14-6=8	411130	5382
170	HEAVY DUTY SINGLE SHEAVE PUULY BLOCK 20 TON CAP. QTY. 14-6=8	411130	5382
171	HEAVY DUTY SINGLE SHEAVE PUULY BLOCK 20 TON CAP. QTY. 14-6=8	411130	5382
172	HEAVY DUTY SINGLE SHEAVE PUULY BLOCK 20 TON CAP. QTY. 14-6=9	411130	5382
173	VIBRATING DEVICE	411130	18696
174	PUMP ACY.	411130	8000
175	ROYAL HI-SPEED PILLER MACH. MODEL RD406 SL NO 16040827	411130	15408
176	MECHNAICAL SCREEN SHAKER 18 Q	411130	5737
177	MECHNAICAL SCREEN SHAKER 18 Q	411130	5737
178	ABTM BROSS GRADE i PADESTAL GRINDER 2545138 B-146 WITH 3 HP MOTOR	411130	7206
179	ABTN BRAND GRINDER WITH EXAUST EQUIPMENT	411130	13000
180	WALF ELECTRIC PORTABLE GRINDER	411130	12953
181	GECO MAKE DOUBLE END PEDSTEL GRIN SPS/PHAMS/GDR/29	411130	8981
182	HINDUSTAN SURFACING M/H WITH STD ACCESSORIES	411130	245350
183	SPARE PARTS WORKING TRAY	411130	7500
184	SPARE PARTS WORKING TRAY	411130	7500
185	TIPIPRIZED (GST) WITH ACCESORIES.	411130	16120
186	MARUTI GYPSY JK-02B-7942 ,TRANSPORT 04-VH-JP/055	411502	246546
187	TATA LP-1210-E,04-VH-FT-001" JKQ - 2178	411505	308575
188	TATA LP-1210-E,04-VH-FT-003" JKQ - 3408	411505	318654
189	PROPELLER SHAFT CROSS ASY 265141100105,MMS CODE - 982001037716, BIN - TA141.	411514	4228

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190	REAR AXLE SHAFT TAT 257435707904 MMS CODE-982001021140, BIN TT-2247,D.O.P. 23.03.2004	411514	1276
191	REAR AXLE SHAFT TAT 257435707904 MMS CODE-982001021140, BIN TT-2247,D.O.P. 23.03.2004	411514	1277
192	REAR AXLE SHAFT TAT 257435707904 MMS CODE-982001021140, BIN TT-2247,D.O.P. 23.03.2004	411514	1277
193	GEAR BORE HOUSING 251526103705, MMS-982001030490,BIN-TA490,D.O.P. 15.07.1999	411514	2912
194	GEAR BORE HOUSING 251526103705, MMS-982001030490,BIN-TA490,D.O.P. 15.07.1999	411514	2912
195	GEAR BOX HOUSING-250526103709/250526103723 MMS CODE- 982001021842,	411514	3068
196	GEAR CASE GBC-30 250626103704,MMS CODE-982001021843, BIN -TT2125,D.O.P. 18.06.1994	411514	2686
197	GEAR CASE TAT 250626103701, MMS CODE-982001021092,BIN - TT1643,D.O.P. 11.11.2002	411514	1080
198	STEEL TABLE SM/SDC/CASH-6/AA/89/4404 OF 24.6.89	411701	11258
199	COMMON MOBILE ST UNIT-20 BODY EACH(WITH SHUTER) "GR GLS 2004100020/22.09.04	411701	211295
200	HEAT CONVECTOR,ROOM HEATER,ELECT.KETTLE(2+12+1)	411701	5190
201	MISC.ITEMS FLASH GUN CT 45/VITTER/PE/3875	411701	16120
202	CARPET (3NOS) 1. 15 X 13, 2.""12 X 13, 3. 13 X 17" ZOROWAR HOSPITAL	411701	7957
203	CARPET (3NOS) 1. 15 X 13, 2.""12 X 13, 3. 13 X 17" ZOROWAR HOSPITAL	411701	7957
204	CARPET (3NOS) 1. 15 X 13, 2.""12 X 13, 3. 13 X 17" ZOROWAR HOSPITAL	411701	7957
205	CARPET 412*35 GM OFFICE GR NO 13396 12/01	411701	14420
206	WOOLLEN CARPET 10X12 120 SQFT. "G.R NO-743,28/9/99	411701	5300
207	WOOLLEN CARPET 10X12 120 SQFT. "G.R NO-743,28/9/99	411701	5300
208	SYNTHTIC CARPET 1971 SQ FT. "G.R NO 330,DT 1/2/00	411701	74274
209	MISC.ITEMS WOOLEN CARPET	411701	15734
210	EXAUST FAN	412011	1890
211	EXAUST FAN	412011	1890
212	EXAUST FAN	412011	1891
213	EXAUST FAN	412011	1891
214	EXAUST FAN	412011	1891
215	EXAUST FAN	412011	1891
216	USHA WATER COOLER	412011	14385
217	USHA WATER COOLER NO.90.07.I.1498 HOSPITAL J'PURAM 04-USHA WATER COOLER-TPT-BIDDA-001	412011	11611
218	DESERT WATER COOLER	412011	26234
219	W.L.M SYSTEM SIGNAL CABLE 66 DT 13/05/03 2C*1 GR 13655 05/03	412502	17755
220	REFRIGERATOR 286 LTR TRANSFER FROM 412005 (IN MARCH 2006)	412505	5002

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221	REFRIGERATOR/WATER COOLER REF.NO.2145-47 DT.12.7.89	412505	11384
222	REFRIGERATOR/WATER COOLER REF.NO.2145-47 DT.12.7.89 TRANS FROM 411701	412505	11384
223	CENTER PIECE CPR 530 1E J &K MOTORS PVT. LTD.	412801	1970
224	CENTER PIECE CPR 530 1E J &K MOTORS PVT. LTD.	412801	1970
225	CENTER PIECE CPR 530 7E J & K MOTORS PVT. LTD.	412801	3582
226	CENTER PIECE CPR 530 7E J & K MOTORS PVT. LTD.	412801	3582
227	DESERT COOLER SUPER FITTED WITH MOKET/KIT (MOTOR &PUMP)	412801	879
228	DESERT COOLER SUPER FITTED WITH MOKET/KIT (MOTOR &PUMP)	412801	880
229	HEAT CONVECTOR	412801	1250
230	HEAT CONVECTOR	412801	1205
231	HEAT CONVECTOR	412801	1205
232	HEAT CONVECTOR	412801	1205
233	HEAT CONVECTOR	412801	1205
234	HEAT PILLARS DELUXE MODEL MAKE GOPI	412801	3926
235	HEAT PILLARS DELUXE MODEL MAKE GOPI	412801	3926
236	HEAT PILLARS DELUXE MODEL MAKE GOPI	412801	3926
237	HEAT PILLARS DELUXE MODEL MAKE GOPI	412801	3926
238	EXHAUST FAN 15 "" (380 MM) 14"00 RPM GR NO 4369 DT 26/11/98	412801	1891
239	EXHAUST FAN 15 "" (380 MM) 14"00 RPM GR NO 4369 DT 26/11/99	412801	1891
240	BATTERY CHARGER	412801	2080
241	BATTERY CHARGER	412801	2080
242	BATTERY CHARGER	412801	2080
243	BATTERY CHARGER	412801	2080
244	BATTERY CHARGER	412801	2080
245	BATTERY CHARGER	412801	2080
246	BATTERY CHARGER	412801	2080
247	BATTERY CHARGER	412801	2080
248	RE CHARGEABLE BATTERIES 12 V, OLTS 7 AMP CAP, (CBB MAKE), INV-836 DT 1/1/2000,	412801	1970
249	RE CHARGEABLE BATTERIES 12 V, OLTS 7 AMP CAP, (CBB MAKE), INV-836 DT 1/1/2000,	412801	1971
250	BATTERY SECONDARY 2 VOLTS 120 AMP.COMPLETE WITH STAND CODE NO. 1036,	412801	1944
251	BATTERY SECONDARY 2 VOLTS 120 AMP.COMPLETE WITH STAND CODE NO. 1036,	412801	1944
252	BATTERY SECONDARY 2 VOLTS 120 AMP.COMPLETE WITH STAND CODE NO. 1036,	412801	1944
253	BATTERY SECONDARY 2 VOLTS 120 AMP.COMPLETE WITH STAND CODE NO. 1036,	412801	1944
254	BATTERY SECONDARY 2 VOLTS 120 AMP.COMPLETE WITH STAND CODE NO. 1036,	412801	1944
255	BATTERY SECONDARY 2 VOLTS 120 AMP.COMPLETE WITH STAND CODE NO. 1036,	412801	1944
256	BATTERY SECONDARY 2 VOLTS 120 AMP.COMPLETE WITH STAND CODE NO. 1036,	412801	1944

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257	BATTERY SECONDARY 2 VOLTS 120 AMP.COMPLETE WITH STAND CODE NO. 1036,	412801	1944
258	BATTERY SECONDARY 2 VOLTS 120 AMP.COMPLETE WITH STAND CODE NO. 1036,	412801	1944
259	BATTERY SECONDARY 2 VOLTS 120 AMP.COMPLETE WITH STAND CODE NO. 1036,	412801	1944
260	BATTERY SECONDARY 2 VOLTS 120 AMP.COMPLETE WITH STAND CODE NO. 1036,	412801	1944
261	BATTERY SECONDARY 2 VOLTS 120 AMP.COMPLETE WITH STAND CODE NO. 1036,	412801	1944
262	BATTERY SECONDARY 2 VOLTS 120 AMP.COMPLETE WITH STAND CODE NO. 1036,	412801	1943
263	BATTERY SECONDARY 2 VOLTS 120 AMP.COMPLETE WITH STAND CODE NO. 1036,	412801	1943
264	BATTERY SECONDARY 2 VOLTS 120 AMP.COMPLETE WITH STAND CODE NO. 1036,	412801	1943
265	BATTERY SECONDARY 2 VOLTS 120 AMP.COMPLETE WITH STAND CODE NO. 1036,	412801	1943
266	EMERGENCY LIGHT	412801	1685
267	GREASE GUN GR-PHS2005100002/17.8.05 IND - PHS/2005200015/3.9.05, MILL GREASE GUN	412801	3742
268	VUNADTY DIAMOND SEGMENT SAW, DIAMETER 500MM.	412801	5000
269	VUNADTY DIAMOND SEGMENT SAW, DIAMETER 500MM.	412801	5000
270	VUNADTY DIAMOND SEGMENT SAW, DIAMETER 500MM.	412801	5000
271	VUNADTY DIAMOND SEGMENT SAW, DIAMETER 500MM.	412801	5000
272	HAMMER DRILL 10MM (BLACK & DECKER)	412801	2025
273	HOT PLATE 1250W	412801	1225
274	HOT PLATE 1250W	412801	1225
275	HOT PLATE 1250W	412801	1225
276	GAS CHULLAH SUNFLAME	412801	1744
277	ASTRAWRITE BOARD SIZE 600X900MM (2"X3")	412801	1558
278	PRESSURE COOKER 12 LTRS	412801	1800
279	COIL STONE HOT PLATE SUNFLAME	412801	1688
280	ELECTRIC KETTLE STAINLESS STEEL	412801	968
281	ELECTRIC KETTLE STAINLESS STEEL	412801	992
282	THERMOS (1000 ML)	412801	850
283	THERMOS 1 LTR (MILTON)	412801	902
284	THERMOS 1 LTR (MILTON)	412801	901
285	THERMOS 1 LTR (MILTON)	412801	901
286	BAJAJ WATER FILTER-20 LTR,IN" JAMMU" "GR-738,29/9/99	412801	1000
287	WATER DESERT COOLER WHEEL MOUNTED (WINDY)	412801	4000
288	WATER DESERT COOLER WHEEL MOUNTED (WINDY)	412801	4000
289	WATER DESERT COOLER WHEEL MOUNTED (WINDY)	412801	4000
290	WATER DESERT COOLER WHEEL MOUNTED (WINDY)	412801	4000
291	VACCUM CLEANER EUROCLEAN TURBO	412801	3990
292	COIR MATRESSES 15""*30""*4""TOWNSHIP, JYOTIPURAM	412801	2747

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293	COIR MATRESSES 15""*30""*4""TOWNSHIP, JYOTIPURAM	412801	2747
294	COIR MATRESSES 15""*30""*4""TOWNSHIP, JYOTIPURAM	412801	2747
295	COIR MATRESSES 15""*30""*4""TOWNSHIP, JYOTIPURAM	412801	2747
296	COIR MATRESSES 15""*30""*4""TOWNSHIP, JYOTIPURAM	412801	2747
297	COIR MATRESSES 15""*30""*4""TOWNSHIP, JYOTIPURAM	412801	2747
298	COIR MATRESSES 15""*30""*4""TOWNSHIP, JYOTIPURAM	412801	2747
299	COIR MATRESSES 15""*30""*4""TOWNSHIP, JYOTIPURAM	412801	2747
300	COIR MATRESSES 15""*30""*4""TOWNSHIP, JYOTIPURAM	412801	2747
301	COIR MATRESSES 15""*30""*4""TOWNSHIP, JYOTIPURAM	412801	2747
302	COIR MATRESSES 15""*30""*4""TOWNSHIP, JYOTIPURAM	412801	2747
303	COIR MATRESSES 15""*30""*4""TOWNSHIP, JYOTIPURAM	412801	2747
304	COIR MATRESSES 15""*30""*4""TOWNSHIP, JYOTIPURAM	412801	2747
305	COIR MATRESSES 15""*30""*4""TOWNSHIP, JYOTIPURAM	412801	2748
	Total		10308655

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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
1	MOTOROLA XOOM TABLET-MZ601-WIFI+3G	411801	35070	1754	NHDC, Bhopal	IUA16-103-150101/Q4-8
	Total		35070			

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	LAPTOP, DELL INS 7537,I7,8GB,1TB,2GB,W-8,FULL HD TOUCH	411801	78700	C.O.	100	Out - IUA16-103-150101/Q2-13
2	LAPTOP INSPIRON 5547, I7 4510U,WIN 8.1 ,8GB RAM,1TB HDD 15.6" TOUCH FHD ,DELL MAKE	411801	61300	L.O. Lucknow	158	Out - IUA16-103-151201/Q2-2
3	SOFA SET (3+1+1)	411701	22700	L.O. Lucknow	158	Out - IUA16-103-151201/Q3-1
4	DIWAN	411701	20000	L.O. Lucknow	158	Out - IUA16-103-151201/Q3-3
5	DATA CARD	412801	2400	C.O.	100	Out - IUA16-103-150101/Q3-6
6	XPERIA X1904/M/SS/WHITE	412801	3500	L.O. Lucknow	158	Out - IUA16-103-151201/Q3-2
7	MOBILE PHONE (NOKIA LUMIA 520)	412801	3500	C.O.	100	Out - IUA16-103-150101/Q3-5
	Total		192100			

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)
	Total		0

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CUMMULATIVE EDC

Annexure to Note 2.2

(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
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**

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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**

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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)	-	4,00,42,479	3,75,36,832
- Unsecured (considered good)	-	53,48,126	4,08,755
- Unsecured (considered doubtful)	-	-	-
Less : Provisions for doubtful Employees loans *1	-	-	-
Sub-total	-	4,53,90,605	3,79,45,587
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	-	4,53,90,605	3,79,45,587
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	-	-	-

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Provision for Doubtful Deposits *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 period - For Corporate Office only	NIL	NIL	NIL
ii) Advance due by firms or private companies in which any Director of the Company is a Director or member	NIL	NIL	NIL
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.			

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)	-	18,81,000	-
Unsecured (considered good)			
– Against bank guarantee	-	-	-
– Others	3,05,531	3,05,531	3,05,531
Less : Provision for expenditure awaiting utilisation certificate	-	-	-
Unsecured (considered doubtful)	10,92,542	10,92,542	10,92,542
Less : Provisions for doubtful advances *1	10,92,542	10,92,542	10,92,542
Sub-total	3,05,531	21,86,531	3,05,531
B. ADVANCES OTHER THAN CAPITAL ADVANCES			
i) DEPOSITS			
- Unsecured (considered good)	-	-	1,50,797
Less : Provision against demand raised by Govt.Depts.	-	-	-
- Unsecured (considered doubtful)	-	-	-
Less : Provision for Doubtful Deposits *2	-	-	-
	-	-	1,50,797
ii) Other advances			
- Unsecured (considered good)	-	-	-
- Unsecured (considered doubtful)	-	-	-
	-	-	-
C. Others			
i) Defferred Foreign Currency Fluctuation			
Deferred Foreign Currency Fluctuation Assets	-	-	-
Deferred Expenditure on Foreign Currency Fluctuation	-	-	-
	-	-	-
ii) Deferred Cost on Employee loans given			
Secured - Considered Good	-	-	-
Employee loans - Unsecured	-	-	-
	-	-	-
TOTAL	3,05,531	21,86,531	4,56,328

Provision for doubtful Advances *1			
Opening Balance	10,92,542	10,92,542	10,92,542
Addition during the year			
Used during the year			
Reversed during the year			
Closing balance	10,92,542	10,92,542	10,92,542
Provision for doubtful Deposits *2			
Opening Balance	-	-	-
Addition during the year			
Used during the year			
Reversed during the year			
Closing balance	-	-	-

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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	11,23,44,974	10,04,10,270	16,05,70,967
Stores in transit/ pending inspection	-	-	-
Loose tools	20,76,202	22,35,934	28,77,108
Scrap inventory	10,44,688	22,75,546	10,23,120
Material at site	-	-	-
Material issued to contractors/ fabricators	-	-	-
Inventory for Self Generated VER's	-	-	-
Less: Provision for Obsolescence & Diminution in Value *1	3,78,47,129	3,99,08,441	4,11,32,607
TOTAL	7,76,18,735	6,50,13,309	12,33,38,588
*1 Provision for Obsolescence & Diminution in Value			
Opening Balance	3,99,08,441	4,11,32,607	4,11,32,607
Addition during the year			
Used during the year			
Reversed during the year	20,61,312	12,24,166	
Closing balance	3,78,47,129	3,99,08,441	4,11,32,607
Explantory Note:			
i) During the period/year, inventories written down to net realisable value (NRV) and recognised as an expense in profit or loss.	-	-	-
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	-	-	-
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.			
ii) Debt due by subsidiaries/ Joint Ventures and others related parties of the company at point(i) above			
iii) Due to the short-term nature of the current receivables, their carrying amount is assumed to be the same as their fair value.			
iv) Refer Note No. 34 for receivable pledged as security.-For Corporate Office only			

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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	10,68,368	2,58,095	3,12,910
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	-	-	1,02,305
D	**Other Bank Balances**	-	-	-
	TOTAL	10,68,368	2,58,095	4,15,215
	Explanatory Note: -			
	1) Cash on hand -(Includes stamps on hand)	-	-	-
	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			

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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)	-	81,43,929	83,74,479
- Unsecured (considered good)	-	2,47,66,942	2,24,03,829
- Unsecured (considered doubtful)	90,872	90,872	90,872
Less : Provisions for doubtful Employee loans & advances *1	90,872	90,872	90,872
	-	3,29,10,871	3,07,78,308
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	-	3,29,10,871	3,07,78,308

*1 **Provisions for doubtful Employee loans & advances**			
Opening Balance	90,872	90,872	90,872
Addition during the year			
Used during the year			
Reversed during the year			
Closing balance	90,872	90,872	90,872
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 -**For Corporate Office only**			

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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	7,73,59,220	6,34,86,276	54,15,036
Less: Provisions for Doubtful Claims *1	22,26,209	22,26,209	11,44,768
Sub-total	7,51,33,011	6,12,60,067	42,70,268
b) Interest Income accrured 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	7,51,33,011	6,12,60,067	42,70,268
*1 Provisions for Doubtful Claims			
Opening Balance	22,26,209	11,44,768	11,44,768
Addition during the year		14,19,249	
Used during the year		3,37,808	
Reversed during the year			
Closing balance	22,26,209	22,26,209	11,44,768
Explanatory Note:-			
1) Receivable from Subsidiaries / JV's includes claim of the company towards capital expenditure incurred on Pakaldul, 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)

(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	-	-	-

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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)	57,71,349	57,71,349	-
Less : Provision against demand raised by Govt.Depts.	-	-	-
- Unsecured (considered doubtful)	-	-	-
Less : Provision for Doubtful Deposits *1	-	-	-
Sub-total	57,71,349	57,71,349	-
b) Advance to contractor / supplier			
- Secured (considered good)	-	-	-
- Unsecured (considered good)			
– Against bank guarantee	-	-	-
– Others	12,27,49,269	10,49,80,147	1,10,54,079
Less : Provisions for expenditure awaiting utilization certificate	-	-	-
- Unsecured (considered doubtful)	-	-	-
Less : Provisions for doubtful advances *2	-	-	-
Sub-total	12,27,49,269	10,49,80,147	1,10,54,079
c) Other advances - Employees			
- Unsecured (considered good)	4,75,574	37,20,063	15,66,462
- Unsecured (considered doubtful)			
Sub-total	4,75,574	37,20,063	15,66,462
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	-	-	-
Less: Provision for losses pending investigation/awaiting write off / sanction *5	-	-	-
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	5,04,58,138	5,35,90,582	3,83,72,188
f) Deferred Employee Costs			
Secured - Considered Good	-	-	-
Unsecured	-	-	-
g) Surplus / Obsolete Assets held for disposal	7,07,558	6,49,950	6,21,367
h) Others	23,34,241	12,44,469	35,94,548
TOTAL	18,24,96,129	16,99,56,560	5,52,08,644
*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	-	-	-

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***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			
Addition during the year	-	-	-
Used during the year			
Reversed during the year			
Closing balance	-	-	-
Explanatory Note:-			
1 Loans and Advances due from Directors or other officers at the end of the year/ period **-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 Receivable on account of unbilled revenue represents			
Difference of grossing up of ROE			
J&K water cess			
RLDC Charges			
Tax adjustment			
MEA Sales			
MAT Impact			
Effective Tax rate			
FERV			
Others			
(For Corporate Office Only)			
4 Surplus Assets / Obsolete Assets held for disposal are shwon at lower of book value and net realizable value.	7,07,558	6,49,950	6,21,367

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			

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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	3,10,341	3,10,341	3,10,341
	ii) Other Equity - Ind AS Adjustment	2,01,80,489	2,01,80,489	-
	iii) Ind AS - Surplus (Ind AS Adjustment - Profit/Loss Entries - F.Y 2015-16)	2,37,93,969	-	-
	iv) Opening balance Remeasurements of the defined benefit plans	-	-	-
	Transferred from OCI	(1,62,58,590)	-	
	Closing Balance Remeasurements of the defined benefit plans	(1,62,58,590)	-	-
	v) Surplus	1,74,09,51,345	1,72,59,57,921	99,82,29,726
10	FVTOCI Reserve-			
	- Equity Instruments	-	-	-
	- Debt Instruments	-	-	-
	Total	1,76,89,77,554	1,74,64,48,751	99,85,40,067
	* Surplus			
	Profit for the Year as per Statement of Profit and Loss	1,74,09,51,345	1,72,59,57,921	99,82,29,726
	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	1,74,09,51,345	1,72,59,57,921	99,82,29,726
	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	1,74,09,51,345	1,72,59,57,921	99,82,29,726

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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)	1,91,96,66,221	2,09,56,94,362	2,68,54,32,209
IUT Closing Entries - CO	51,46,77,826	(7,37,13,58,058)	(6,72,21,98,966)
L.O. MUMBAI	-	-	-
L.O. LUCKNOW	1,831	-	-
RO-JAMMU	(60,998)	-	-
RO-ITANAGAR	2,89,02,928	1,82,48,703	2,65,55,664
RO-SILIGURI	-	-	-
BAIRASIUL	-	27,230	55,230
RO-BANIKHET	4,875	21,80,218	2,95,437
LOKTAK	7,16,661	-	5,06,696
SALAL	-	-	-
TANAKPUR	-	-	-
CHAMERA-I	(16,106)	(1,51,906)	(1,00,301)
URI - I	53,956	21,98,626	1,65,554
RANGIT	46,431	1,58,401	5,94,299
CHAMERA-II	-	34,423	16,49,430
DULHASTI	57	-	20,645
DHAULIGANGA-I	16,896	(3,89,770)	25,47,795
TEESTA-V	-	(5,671)	7,83,319
CHAMERA-III	-	-	2,82,570
CHUTAK	50,828	4,549	3,165
TLDP-III	(413)	56,520	3,86,567
PARBATI -II	-	(723)	723
PARBATI-III	1,44,281	7,53,459	5,57,629
SEWA-II	(5,748)	1,85,297	1,06,075
URI - II	8,802	13,01,539	2,07,130
KISHANGANGA	(2,626)	63,013	3,76,809
BURSUR	(1,464)	9,59,388	3,63,377
NIMMO BAZGO	(66,392)	91,373	56,253
TLDP-IV	-	2,17,717	80,936
TEESTA-IV	-	(1,77,000)	4,98,085
SUBANSARI LOWER	-	-	-
DIBANG	(86,000)	-	1,39,074
TAWANG I & II	-	-	(66,347)
KOTLIBHEL 1A	-	-	-
INVESTIGATION PROJECTS, UTTRAKHAND	75,088	4,54,066	6,000
RE CELL	-	427	21,30,346
WIND POWER PROJECTS, JAISALMER	-	-	4,12,763
BRRP	-	-	-
CHEQUE PAID ACCOUNT	2,22,830	-	1,73,667
CHEQUE COLLECTED ACCOUNT	17,61,43,000	17,58,66,000	13,56,79,000
COMMERCIAL - IUT	(2,54,89,689)	(4,88,43,595)	(2,84,00,677)
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	(7,77,47,74,917)	-	-
CENTRALIZED VENDOR PAYMENT ACCOUNT	95,11,28,111	1,00,41,20,539	97,98,28,088
Total	4,15,37,14,731	4,33,58,13,142	4,00,83,36,392
	(5,49,29,000)	21,75,02,269	1,09,74,64,636

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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	9,76,847	31,05,770	22,84,199
TOTAL	9,76,847	31,05,770	22,84,199

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	10,94,599	34,93,426	25,94,540
More than 3 Year & Less than 5 Years			
More than 5 Years			
TOTAL	10,94,599	34,93,426	25,94,540

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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 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	-	-	-
TOTAL	-	-	-

Explanatory Notes:-

Information about Provisions are given in Note 34 of Balance Sheet

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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).-

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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)	14,13,10,856	15,30,86,761	16,48,62,666
Deferred Foreign Currency Fluctuation Liabilities	-	-	-
Deferred Income from Foreign Currency Fluctuation Account	-	-	-
Grants in aid-from Government-Deferred Income	-	-	-
TOTAL	14,13,10,856	15,30,86,761	16,48,62,666
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)	17,68,572	-	-
Total outstanding dues of Creditors other than micro enterprises and small enterprises	7,50,01,976	6,97,09,619	5,29,10,290
TOTAL	7,67,70,548	6,97,09,619	5,29,10,290

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	90,52,695	28,00,940	77,66,781
Interest accrued but not due on borrowings	-	-	-
Interest accrued and due on borrowings	-	-	-
Deposits/ retention money	2,49,77,335	2,11,88,136	1,35,05,473
Due to Subsidiaries	-	-	-
Unpaid dividend	-	-	-
Unpaid interest	-	-	-
TOTAL	3,40,30,030	2,39,89,076	2,12,72,254

* 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)**

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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)	1,17,75,905	1,17,75,905	1,17,75,905
Unspent amount of deposit/agency basis works	-	-	-
Statutory dues payables	93,50,62,031	99,50,69,874	99,73,05,494
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	6,19,64,215	6,23,28,498	6,65,43,058
Grants in aid - pending utilization	-	-	-
Grants in aid-from Government-Deferred Income	-	-	-
TOTAL	1,00,88,02,151	1,06,91,74,277	1,07,56,24,457

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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	18,60,529	1,04,52,981	1,04,52,981
Additions during the year	(18,60,529)	4,76,465	-
Amount used during the year		90,68,917	-
Amount reversed during the year	-	-	-
Closing Balance	-	18,60,529	1,04,52,981
Less: Advance paid	-	18,60,529	1,04,52,981
Closing Balance (Net of advance)	-	-	-
vi) Provision for Performance Related Pay/Incentive			
As per last Balance Sheet	7,59,70,081	8,06,46,818	8,06,46,818
Additions during the year	(6,58,17,915)	7,59,70,081	-
Amount used during the year		6,73,18,102	-
Amount reversed during the year	-	1,33,28,716	-
Closing Balance	1,01,52,166	7,59,70,081	8,06,46,818
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	7,82,69,011	-	-
Amount used during the year		-	-
Amount reversed during the year		-	-
Closing Balance	7,82,69,011	-	-
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	5,95,37,961	-	-
Additions during the year	1,35,26,065	9,33,40,889	-
Amount used during the year	96,67,694	3,38,02,928	-
Amount reversed during the year	-	-	-
Closing Balance	6,33,96,332	5,95,37,961	-

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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	54,00,02,011	48,70,00,119	48,70,00,119
Additions during the year	2,49,61,578	6,36,80,875	-
Amount used during the year	50,68,533	1,06,78,983	-
Amount reversed during the year	22,61,370	-	-
Closing Balance	55,76,33,686	54,00,02,011	48,70,00,119
TOTAL	70,94,51,195	67,55,10,053	56,76,46,937

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 NIL and Rs. 9068719 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	-	-	-

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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	7,43,90,31,607	8,08,79,29,287
	Less :		
	Sales adjustment on a/c of Foreign Exchange Rate Variation	-	-
	Tariff Adjustments	3,95,65,299	85,49,594
	Regulated Power Adjustment	9,41,40,409	34,84,07,368
	Income from generation of electricity – precommissioning (Transferred to Expenditure Attributable to Construction)	-	-
	Rebate to customers	45,12,307	54,20,905
	Sub - Total (A)	7,30,08,13,592	7,72,55,51,420
B	Income from Finance Lease	-	-
C	Income from Operating Lease	-	-
D	ADVANCE AGAINST DEPRECIATION -Written back during the year	1,17,75,905	1,17,75,905
E	OTHER OPERATING INCOME		
	Interest from Beneficiary States (Revision of Tariff)	42,93,018	2,17,61,949
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)	7,31,68,82,515	7,75,90,89,274

Explanatory Note: -

1) Amount of earlier year sales arising out of finalisation of tariff included in current period Sales. - **For Corporate Office only**

2) 'Deemed generation' included in Sales of the Power stations as allowed by 'CERC' - **For Corporate Office only**

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 amount stated herein are included in sales 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. **For Corporate Office only**

4) Amount adjusted on account of regulated power against the outstanding dues of those beneficiaries. - **For Corporate Office only**

5) Amount of sales not yet billed included in Sales. **(For Corporate Office only)**

6) 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.

7) 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.

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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	13,521	12,644
- Employee's Loans and Advances	-	30,12,539
- Employee's Loans and Advances-Adjustment on a/c of Effective Interest	-	-
- Others	-	-
Late payment surcharge	47,96,43,446	1,47,12,905
Income From Sale of Self Generated VERs	-	-
Realization of Loss Due To Business Interuption	-	-
Profit on sale of investments	-	-
Profit on sale of assets	15,70,378	15,20,523
Income from Insurance Claim	1,35,26,065	7,39,51,159
Liability/ Provisions not required written back #	93,14,249	1,87,28,238
Others	1,94,71,666	2,73,39,026
Exchange rate variation	-	2,02,087
Adjustment on a/c of Effective Interest		
- Others	-	-
- Grant in aid	-	-
'Effective Interest On Investments - Debt Instruments	-	-
Sub-total	**52,35,39,325**	**13,94,79,121**
Add/(Less): C.O./Regional Office/PID Expenses	37,46,517	46,36,371
Sub-total	**52,72,85,842**	**14,41,15,492**
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	**52,72,85,842**	**14,41,15,492**
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)	**20,61,312**	**12,24,166**
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 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(v) of Note No-22)	-	-
q) Provision for PRP / Incentive /Productivity Linked Incentive (Sl.no-A(vi) of Note No-22)	-	1,33,28,716
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	72,52,937	41,75,356
TOTAL	**93,14,249**	**1,87,28,238**
	-	-

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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		3,64,39,99,272	3,82,32,50,544
(ii) Consumption of stores and spare parts		2,88,469	1,67,36,096
B. Direct Expenditure on Contract, Project Management and Consultancy Works		-	-
C. REPAIRS & MAINTENANCE			
- Building		4,60,96,604	4,01,57,893
- Machinery		8,99,17,806	9,31,84,581
- Others		9,52,14,992	7,08,34,391
D. OTHER EXPENSES			
Rent & Hire Charges		54,05,095	85,16,172
Rates and taxes		6,69,192	2,89,609
Insurance		14,88,12,009	14,21,60,368
Security expenses		15,32,22,370	13,86,90,039
Electricity Charges		3,67,70,680	8,99,93,037
Travelling and Conveyance		74,10,220	79,00,291
Expenses on vehicles		80,45,624	68,97,731
Telephone, telex and Postage		44,06,742	49,67,875
Advertisement and publicity		44,01,303	24,48,383
Entertainment and hospitality expenses		35,550	29,550
Printing and stationery		15,25,778	11,65,648
Consultancy charges - Indigenous		6,03,683	7,67,646
Consultancy charges - Foreign		-	-
Audit expenses (Refer explanatory note-3 below)		92,774	72,403
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses		-	-
Expenditure on land not belonging to company		-	-
Loss on Assets		40,54,336	7,52,293
Losses out of insurance claims (upto excess clause)		-	2,00,00,000
Losses out of insurance claims (beyond excess clause)		1,35,26,065	7,39,51,159
Books & Periodicals		1,28,892	45,783
Donation		-	-
CSR/ Sustainable Development		60,07,433	3,00,83,216
Community Development Expenses		-	-
Directors' expenses		-	-
Research and development expenses		-	-
Interest on Arbitration/ Court Cases		-	37,774
Interest to beneficiary states		1,37,51,585	93,46,920
Expenditure on Self Generated VER's		-	-
Expenses for Regulated Power		77,43,381	3,06,10,285
Less: - Exp Recoverable on Regulated Power		(77,43,381)	(3,06,10,285)
Exchange rate variation		-	-
Other general expenses		4,73,34,659	4,34,76,990
	Sub-total	4,33,17,21,133	4,62,57,56,392
Add/(Less): C.O./Regional Office/PID Expenses		1,44,71,370	1,12,00,823
	Sub-total	4,34,61,92,503	4,63,69,57,215
Less: Amount transferred to Expenditure Attributable to Construction		-	-
Less: Recoverable from Deposit Works		-	-
		4,34,61,92,503	4,63,69,57,215
E. PROVISIONS			
Bad and doubtful debts provided		-	-
Expected Credit Loss Allowance-Trade Receivables		-	-
Bad and doubtful advances / deposits provided		-	-
Bad and doubtful claims provided		-	14,19,249
Doubtful Interest Provided for		-	-
Diminution in value of stores and spares		-	-
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	-	14,19,249
Add/(Less): C.O./Regional Office/PID Expenses		5,898	-
	Sub-total	5,898	14,19,249
Less: Amount transferred to Expenditure Attributable to Construction		-	-
Less: Recoverable from Deposit Works		-	-
		5,898	14,19,249
Total carried forward to Statement of Profit & Loss		4,34,61,98,401	4,63,83,76,464

NHPC LIMITED FARIDABAD

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	92,774	60,045
Reimbursement of expenses	-	12,358
Total Audit Expenses	92,774	72,403

NHPC LIMITED FARIDABAD

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	1,06,64,01,716	93,82,87,680
Gratuity, Contribution to provident fund & pension scheme (incl. administration fees)	16,71,16,945	13,36,83,587
Staff welfare expenses	3,82,88,036	3,24,88,000
Leave Salary & Pension Contribution	-	-
Amortisation Expenses Of Deferred Employee Cost	-	-
Sub-total	1,27,18,06,697	1,10,44,59,267
Add/(Less): C.O./Regional Office Expenses	9,23,27,394	6,06,12,443
Sub-total	1,36,41,34,091	1,16,50,71,710
Less: Employee Cost transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	1,36,41,34,091	1,16,50,71,710

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	6,07,18,861	6,12,51,378
ii) towards Employees Defined Contribution Superannuation Scheme	9,05,08,406	10,28,17,338

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	-	-
	Term loan	-	-
	Adjustment on account of effective Interest - Grant in Aid	-	-
	Sub-total	-	-
B	Other Borrowing Cost		
	Loss on Hedging Transactions	-	-
	Bond issue/ service expenses	-	-
	Commitment fee	-	-
	Guarantee fee on foreign loan	-	-
	Other finance charges	4,27,233	3,56,089
	Adjustment on account of effective Interest	6,75,286	5,14,124
	Committed Capital Expenses-Adjustment For Time Value	-	-
	Sub-total	11,02,519	8,70,213
C	Applicable net gain/ loss on Foreign currency transactions and translation		
	Exchange differences regarded as adjustment to interest cost	-	-
	Less: Interest adjustment on account of Foreign Exchange Rate Variation	-	-
	Sub-total	-	-
	Total (A + B + C)	11,02,519	8,70,213
	Add/(Less): C.O./Regional Office/PID Expenses	6,366	5,201
	TOTAL	11,08,885	8,75,414
	Less: Finance Cost transferred to Expenditure Attributable to Construction	-	-
	Less: Recoverable from Deposit Works	-	-
	Total carried forward to Statement of Profit & Loss	11,08,885	8,75,414

NHPC LIMITED FARIDABAD

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	38,82,09,250	37,00,50,236
Depreciation adjustment on account of Foreign Exchange Rate Variation	-	-
Add/(Less): C.O./Regional Office / PID Expenses	35,66,385	28,73,021
Sub-total	39,17,75,635	37,29,23,257
Less: Depreciation & Amortisation Expenses transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	39,17,75,635	37,29,23,257

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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	1,74,09,51,345	1,72,59,57,921
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 foreseeable future.		

NHPC LIMITED FARIDABAD

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	-	-

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, 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	-	-

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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)	-	-



SALAL 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			-		4,53,90,605		3,79,45,587
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		-	-	-	4,53,90,605	-	3,79,45,587
Current Financial assets			-		-		-
(i) Current Investments	6		-		-		-
(ii) Trade Receivables	7		-		-		-
(iii) Cash and cash equivalents	8		10,68,368		2,58,095		4,15,215
(iv) Bank balances	9		-		-		-
(v) Loans	10		-		3,29,10,871		3,07,78,308
(vi) others							
(a) Claims recoverables	11		7,51,33,011		6,12,60,067		42,70,268
(b) interest receibable on investments and bank deposits	11		-		-		-
(c) interest receibable from beneficiery	11		-		-		-
(d) other receivables	11		-		-		-
Sub total		-	7,51,33,011	-	6,12,60,067	-	42,70,268
Total Current Financial Assets		-	7,62,01,379	-	9,44,29,033	-	3,54,63,791
Total Financial Assets		-	7,62,01,379	-	13,98,19,638	-	7,34,09,378

NHPC LIMITED FARIDABAD

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		9,76,847		31,05,770		22,84,199
(III)Trade Payables including MSME	20.1		7,67,70,548		6,97,09,619		5,29,10,290
(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		2,49,77,335		2,11,88,136		1,35,05,473
e) Liability against Capital Works/Supplies	20.2		90,52,695		28,00,940		77,66,781
f) interest payable on borrowings	20.2		-		-		-
g) Other Payables	20.2		-		-		-
Sub total			3,40,30,030	-	2,39,89,076	-	2,12,72,254
Total		-	11,17,77,425	-	9,68,04,465	-	7,64,66,743

Note:

1. The company does not classify any financial asset/financial liability at fair value through profit or loss (FVTPL).

NHPC LIMITED FARIDABAD

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			37945587	
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	37945587	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				989282			3138285			2284199
Total Financial Liabilities		0	0	989282	0	0	3138285	0	0	2284199

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(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		-		4,53,90,605		3,79,45,587	3,79,45,587
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		-		4,53,90,605		3,79,45,587	
Financial Liabilities	16.1						
(i) Long-term borrowings							
a) Bonds		-		-		-	
b) Term Loans		-		-		-	
c) Subordinate Debts		-		-		-	
(ii) Other Long Term Financial Liabilities	16.2						
-Deposits/Retention Money		9,76,847	9,89,282	31,05,770	31,38,285	22,84,199	22,84,199
Total Financial Liabilities		9,76,847		31,05,770		22,84,199	

NHPC LIMITED FARIDABAD

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NAME OF UNIT: Salal Power Station

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)	34,93,426	10,94,599
Fair Value- Non Current portion	3138285	989282
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	3138285	31-Mar-17	0	989282
19-May-17	15148		22-Jun-18	70000	
17-May-17	108465		20-Apr-18	17000	
04-Apr-17	9000		24-Jun-18	745729	
15-May-17	70114		28-Apr-18	22000	
08-Jul-17	217401		10-May-18	67559	
03-Aug-17	56721		10-May-18	136178	
28-May-17	1496040		05-Apr-18	9000	
05-Jun-17	42085		28-Aug-18	20000	
31-Dec-17	69000		24-Aug-18	7133	
02-Jun-17	107000				
15-Feb-18	37913				
09-Jun-17	749580				
20-Jun-17	439440				
19-Jun-17	32015				
28-Apr-17	18784				
06-Mar-18	24720				
	3493426	3138285		1094599	989282

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.

NHPC LIMITED FARIDABAD

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(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	3,51,90,856	3,40,96,257	10,94,599	-	-
Trade Payables	20.2	7,67,70,548	7,67,70,548	-	-	-
Total Financial Liabilities		**11,19,61,404**	**11,08,66,805**	**10,94,599**	-	-

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	2,77,47,824	2,42,54,398	34,93,426	-	-
Trade Payables	20.2	6,97,09,619	6,97,09,619	-	-	-
Total Financial Liabilities		**9,74,57,443**	**9,39,64,017**	**34,93,426**	-	-

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	2,38,66,794	2,12,72,254	25,94,540	-	-
Trade Payables	20.2	5,29,10,290	5,29,10,290	-	-	-
Total Financial Liabilities		**7,67,77,084**	**7,41,82,544**	**25,94,540**	-	-

NHPC LIMITED FARIDABAD

(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.)	-	-	-
Net Exposure to foreign currency (liabilities)	0	0	0

For Gupta Gupta & Associates
Chartered Accountants

(Firm Regn. No. 001728N)

(CA Lalit Magotra)
Partner
M.No. 088613

(Head of Finance)

(Head of Project)

NHPC LIMITED

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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 65,62,69,496.00 (previous year Rs 62,60,90,064.00 and as at 01.04.2015 Rs 60,72,35,669.00) 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 53,71,95,045.00 (previous year Rs 51,10,96,500.00 and as at 01.04.2015 Rs 48,49,97,956.00) 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 28,24,63,113.00 (previous year Rs 28,24,63,113.00 and as at 01.04.2015 Rs 28,24,63,113.00) based on probability of outflow of resources embodying economic benefits and estimated Rs 37,38,06,383.00 (previous year Rs 34,36,26,951.00 and as at 01.04.2015 Rs 32,47,72,556.00) 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 85,92,083.00 (previous year Rs 83,86,819.00 and as at 01.04.2015 Rs 1,34,35,789.00) 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 85,952,083.00 (previous year Rs 83,86,819.00 and as at 01.04.2015 Rs 1,34,35,789.00) 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.

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(iv) Others

Claims on account of other miscellaneous matters amount to Rs 25,52,18,314.00 (previous year Rs 27,26,06,332.00 and as at 01.04.2015 Rs 23,60,26,839.00). These claims are pending before various forums. Pending settlement, the Company has assessed and provided an amount of Rs 25,46,64,440.00 (previous year Rs 24,21,,17,023.00 and Rs 19,12,54,804.00) based on probability of outflow of resources embodying economic benefits and estimated Rs 5,53,874.00 (previous year Rs 3,04,89,309.00 and 01.04.2015 Rs 4,47,72,305.00) 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	65,62,69,496.00	28,24,63,113.00	37,38,06,383.00	34,36,26,951.00	3,01,79,432.00
2.	Land Compensation cases	85,92,0,83.00	NIL	85,92,083.00	83,68,818.00	2,05,265.00
3.	Disputed tax matters	NIL	NIL	NIL	NIL	NIL
4.	Others	25,52,18,314.00	25,46,64,440.00	5,53,874.00	3,04,89,309.00	(2,99,35,435.00)
	Total	**92,00,79,892.00**	**53,71,27,553.00**	**38,29,52,338.00**	**38,25,03,078.00**	**4,49,260**

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	62,60,90,064.00	28,24,63,113.00	34,36,26,951.00	32,47,72,556.00	1,88,54,395.00
2.	Land Compensation cases	83,86,819.00	Nil	83,86,819.00	1,34,35,789.00	(50,48,971.00)
3.	Disputed tax matters	Nil	Nil	Nil	Nil	Nil
4.	Others	27,26,06,332.00	24,21,17,023.00	3,04,89,309.00	4,47,72,035.00	(1,42,82,726.00)
	Total	**90,70,83,215.00**	**52,45,80,136.00**	**38,25,03,077.00**	**38,29,80,380.00**	**(4,77,303.00)**

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(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** (previous year Rs **NIL** and as at 01.04.2015 Rs **NIL**) towards above contingent liabilities.

(e) An amount of Rs 3,82,748.00 (previous year Rs 3,82,748.00 and as at 01.04.2015 Rs 1,50,797.00) 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	NIL	NIL	NIL	NIL	NIL
2	State Govt. departments or Local Bodies	25,46,64,440.00	25,46,64,440.00	NIL	NIL	NIL
3	CPSEs	NIL	NIL	NIL	NIL	NIL
4	Others	66,54,15,453.00	28,24,63,113.00	38,29,52,338.00	38,25,03,078.00	4,49,260.00
	TOTAL	92,00,79,892.00	53,71,27,553.00	38,39,52,338.00	38,25,03,078.00	4,49,260.00

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.

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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 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	TO BE GIVEN AT CORPORATE OFFICE	TO BE GIVEN AT CORPORATE OFFICE	TO BE GIVEN AT CORPORATE OFFICE
3.	Revenue to the extent not recognised	TO BE GIVEN AT CORPORATE OFFICE	TO BE GIVEN AT CORPORATE OFFICE	TO BE GIVEN AT CORPORATE OFFICE
4.	Other cases	NIL	NIL	NIL
	Total	NIL	NIL	NIL

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)	41,11,34,033.00	39,05,66,030.00	11,02,95,766.00
2.	Investment Property	NIL	NIL	NIL
3.	Intangible assets	NIL	NIL	NIL
	Total	41,11,34,033.00	39,05,66,030.00	11,02,95,766.00

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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
(i)	(ii)	(iii)	(iv)	(v)
1.	Aggregate amount of costs incurred and recognised profits (less recognised losses) on contracts in progress upto reporting date.	N.A.	N.A.	N.A.
2.	Amount of advances received.	N.A.	N.A.	N.A.
3.	Amount of retention.	N.A.	N.A.	N.A.
4.	The gross amount due from customers for contract works as an asset.	N.A.	N.A.	N.A.
5.	The gross amount due to customers for contract works as a liability.	N.A.	N.A.	N.A.

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)	NIL	NIL
(ii)	Amount charged to Statement of Profit & Loss excluding depreciation (as Borrowing Cost)*	NIL	NIL
(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	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 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.

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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:

(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	5,28,55,246.00	Nil	5,85,70,462.00
Services Received by the Company	14,27,82,465.00	1,07,94,219.00	13,07,14,501.00	57,88,104.00
Sale of PPE/CWIP	Nil	Nil	Nil	Nil
Sale of goods/Inventory	Nil	Nil	Nil	Nil
Services Provided by the Company	Nil	Nil	Nil	Nil
Total	14,27,82,465.00	6,36,49,465.00	13,07,14,501.00	6,43,58,566.00

(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	1,33,73,490.00	1,31,24,768.00	1,21,57,512.00	16,17,944.00	10,15,777.00	6,84,519.00

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Receivables by the Company	Nil	Nil	Nil	15450483.00	39889311.00	33,69,530.00
Balance out of Commitments made by the Company:	Nil	Nil	Nil	Nil	Nil	Nil
(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.

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	- - -	- - -
c)*	Value of spare parts and Components consumed in operating units. i) Imported ii) Indigenous	- 4,27,94,699.00	- 39,05,66,141.00
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

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Trade receivable	NIL	NIL	NIL
Deposits, Advances to contractors/ suppliers/service providers/ others including for capital expenditure and material issued to contractors	5,34,92,141.00	NIL	12,25,87,070.00
Trade/Other payables	2,67,81,323.00	2,04,18,733.00	8,58,23,243.00
Security Deposit/Retention Money payable	2,19,14,156.00	82,91,063.00	2,61,38,161.00

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	6,00,490.00	NIL
2	Education & Skill Development	17,92,969.00	36,53,158.00
3	Women Empowerment /Senior Citizen	4,72,623.00	NIL
4	Environment	NIL	NIL
5	Art & Culture	2,98,582.00	NIL
6	Ex-Armed Forces	NIL	NIL
7	Sports	1,70,000.00	1,59,000.00
8	National Welfare Fund	NIL	NIL
9	Technology & Research	NIL	NIL
10	Rural Development	23,05,095.00	NIL
11	Capacity Building	NIL	NIL
12	SwachhVidyalayaAbhiyan	-918.00	2,52,08,756.00
13	Swachh Bharat Abhiyan	3,68,592.00	NIL
	Total amount	**60,07,433.00**	**3,00,83,216.00**

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(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	NIL	NIL	NIL
(ii)	On purpose other than (i) above	60,07,433.00	NIL	60,07,433.00
	Total			

(b) As stated above, a sum of Rs NIL out of total expenditure of Rs 60, 07,433.00 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 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	17,68,572.00 -	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 Sheet date	-	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

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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	NIL	NIL	NIL
(+) Permitted receipts	NIL	NIL	NIL
(-) Permitted payments	NIL	NIL	NIL
(-) Amount deposited in Banks	NIL	NIL	NIL
Closing cash in hand as on 30 December 2016	NIL	NIL	NIL

* 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

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.

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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)**.

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		
Sales Tax /VAT		
Service Tax		
Custom Duty		
Excise Duty		
Works Contract Tax		
Any other levies (Please specify)		

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			
Finance Act,1994	Service Tax			
Custom Act,1962	Custom Duty			
Central Excise Tariff Act, 1985	Excise Duty			
Works Contract Tax	Works Contract Tax			
Please specify	Any other levies			

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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				

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
1.	Freehold	86,309.00	86,309.00	4.76	Pending Mutation

(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.	Yes, Rs. 34,650.00 has been written off on approval of the competent authority. This amount was recoverable from Chahal Engineering & Construction Vo. Pvt. Ltd. Since long.
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 Gupta Gupta & Associates
Chartered Accountants
FRN. – 001728N

(CA Lalit Mangotra)
Partner
M. No. 088613

(R.K.Jha)
Head of Finance

(A.G. Ansari)
Head of Project

Date: 18.04.2017

Place: Jyotipuram

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Appendix-I to Note 34

Summary of the above contingent liabilities as on 31.03.2017 is as under

Particulars	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	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 01.04.16	Addition to the amount of Contingent Liabilities during the period
(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	62,60,90,064	3,01,79,432	-	65,62,69,496	28,24,63,113	-	37,38,06,383	34,36,26,951	3,01,79,432
ii) Capital works – Claim under arbitrations	-	-	-	-	-	-	-	-	-
iii) Capital works - claims pending with Management	-	-	-	-	-	-	-	-	-
B) Land compensation cases	83,86,818	2,05,265	-	85,92,083	-	-	85,92,083	83,86,818	2,05,265
C) Disputed tax matters	-	-	-	-	-	-	-	-	-
D) Others	24,25,70,897	1,26,47,417	-	25,52,18,314	25,46,64,440	-	5,53,874	3,04,89,309	(2,99,35,435)
Total	**87,70,47,779**	**4,30,32,113**	-	**92,00,79,892**	**53,71,27,553**	-	**38,29,52,338**	**38,25,03,078**	**4,49,260**

Note:- Individual case wise detail needs to be given in the Annexure-X enlcosed.

(R. K. [illegible])
Sr. Manager (Fin.)

(A. G. Ansari)
General Manager

NHPC LIMITED FARIDABAD

Appendix-II to Note 34

Summary of the above contingent liabilities-Agency Wise as on 31.03.2017 is as under

Particulars	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	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 01.04.16	Addition to the amount of Contingent Liabilities during the period
(1)	(2)	(3)	(4)	(5)=(2+3-4)	(6)	(7)	(8)=5-6-7	(9)	(10)=8-9
Central Govt. departments	-	-	-	-	-	-	-	-	-
State Govt. departments or Local Bodies	24,20,17,023	1,26,47,417	0	25,46,64,440	25,46,64,440	0	0	0	0
CPSEs	-	-	-	-	-	-	-	-	-
Others	63,50,30,756	3,03,84,697	0	66,54,15,453	28,24,63,113	0	38,29,52,338	38,25,03,078	4,49,260
Total	87,70,47,779	4,30,32,113	0	92,00,79,892	53,71,27,553	0	38,29,52,338	38,25,03,078	4,49,260

Note:- Individual case wise detail needs to be given in the Annexure-X enlcosed.

(R. K. Jha)
Sr. Manager (Fin.)

(A. G. Ansari)
General Manager

NHPC LIMITED
FARIDABAD

Name of the unit: - Salal Power Station
DETAILS OF CONTINGENT LIABILITIES AS ON 31.03.2017

Annexure-J

Summary of contingent liabilities

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	Closing balance of claims as on 30.09.2016	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 ARBITRATION AWARD/ COURT ORDER HAS BEEN PASSED AND CHALLENGED/BEING CHALLNEGED FURTHER													
1	NH/Contract/CC/SL(II)-001 dt. 7.3.1990 Arbitration matter for the dispute arisen out of contract no. NH/Contract/CC/SL(II)-001 dt. 7.3.1990 for payment in respect of award dt. 09.09.2000 regarding construction of TRT -II Outlet Package of SHEP.(Principal/ Awarded amount inculding preaward interest is Rs. 1,94,32,794/- thereafter interest @ 21%)	Karam Chand Thapar V/S NHPC.	Other	114993564	4080887	0	119074451	51642650	0	67431801	119074451		The award has been set aside by the Hon'ble High Court Delhi in favour of NHPC LTD vide its order dated 11.02.2010. The KCT has filed the appeal in the High Court Delhi against the order dt. 11.02.2010.	Appealed filed by clairiant on 11.02.2010. Since then Pending in the Court.
2	EE/TRTD-I dt.22.8.1978 The contractor has filed the claim for the disputes and differences arising out of the contract for construction of Tail Race Tunnel of SHEP.(Principal / Awarded amount inculding preaward interest is Rs. 21,74,87,873/-thereafter interest @ 12%)	NHPC V/S .M/S Gammon India Ltd,	Other	511096500	26098545	0	537195045	230820463	0	306374582	537195045		The Award pronounced by the arbitrators is without jurisdiction and the claims of the contractors are not tenable as per contract agreement. Interest @ 12% has been shown as contingent liability.	Pending in Court. The case is listed on 06.07.2016 for service of notice. Proceedings at court are awaited at Power Station.
	SUB TOTAL			626090064	30179432	0	656269496	282463113	0	373806383	656269496			
b)	CASES UNDER ARBITRATION/ADJUDICATION.													
							0				0			
							0				0			
	SUB TOTAL			0	0	0	0	0	0	0	0			
c)	CASES UNDER EXAMINATION BY THE MANAGEMENT													
							0				0			
							0				0			
							0				0			

NHPC LIMITED FARIDABAD

	SUB TOTAL			0	0	0	0	0	0	0	0			
	SUB TOTAL- CAPITAL WORKS (A)			626090064	30179432	0	656269496	282463113	0	373806383	656269496			
B.	LAND COMPENSATION CASES													
1	An Appeal has been filed by Salal Power Station against the judgement 15.04.2006 passed in case titled Baldev Singh & ors. V/S Salal H.E. Project & ors. Wherein the rate of compensation has been enhanced to Rs. 11,372/- per kanal with 15 % jabrana on the enhanced amount and interest @ 6% w.e.f. 11.01.1989 to 11.01.1990 & 10 % thereafter till date of realization in respect of the land measuring 15 kanal 12 marlas in survey No. 262 situated at village Bidda Tehsil Reasi.(Principal / Awarded amount 51524 thereafter interest @ 10%)	Salal Power Station V/S Baldev Singh & Ors.	Other	198882	5152		204034	0	0	204034	204034		The rates of land assessed by the collector, Reasi are justified. The rates enhanced by the Hon'ble Addl.. Distt. Court Reasi are not acceptable to the appellant being exhorbitant and the judgement of the Hon'ble Court has been passed without going in to the merits of the case.The Project has filed appeal in the Hon'ble High Court at Jammu,which is still pending.	Appealed filed by claimant against order dated 15.04.2006 . Since then Pending in the Court.
2	The petitioner Smt. Raj Begum has filed the revision petition in the Hon'ble High Court of Jammu against the judgement of Learned District Judge Reasi on 30.03.13, in the case titled Ishar Dass(dead) through his Lr & Ors. v/s Collector Reasi & ors.(Principal / Awarded amount is Rs. 20,01,125/-thereafter interest @ 10%)	Raj Begum V/s Collector Reasi & GM Salal PS	Other	8187936	200113		8388049	0	0	8388049	8388049		The case was Decided in favour of NHPC. The petitioner has filed the revision petition in the Hon'ble High Court, Jammu.	Appealed filed by claimant against order dated 30.03.2013 . Since then Pending in the Court.
							0				0			
	SUB TOTAL- LAND COMPENSATION CASES (B)			8386818	205265	0	8592083	0	0	8592083	8592083			
C	Disputed Tax Matters						0				0			
							0				0			
	SUB TOTAL- Disputed Tax Matters (C)			0	0	0	0	0	0	0	0			
D	Others													
							0				0			
1	SRFD/4 of 1979 -80. Dispute for refund of damages caused due to delay for performance of payment of extra items for anchoring the fabric by D&G holes and refund of hire charges for machinery etc. in r/o Gunniting of Core Base of Rockfill Dam.	M/S Shah Pandey V/S NHPC	Other	171126	0	0	171126	0	0	171126	171126		The Amount claimed by the Contractor is not payable as per terms and conditions stipulated in the contract agreement and since the arbitrator has erred in his award which is not acceptable.	The case was listed on 10.7.2015 but no report on summons issues to arbitrator received in court hence adjourned. Further date has been fixed till now 30.03.2016

NHPC LIMITED FARIDABAD

2	The suit filed by S. Durlabh Singh was decided by the Addl. District Judge Jammu vide its judgement dated 01.06.07. The Hon'ble court awarded an amount of Rs. 64391/- along with interest @ 7% till realisation of the same. Against the judgement of the court the project has filed the appeal in the hon'ble high court Jammu for setting aside the said judgement claiming that the judgement against the facts of the cases. The project has also deposited an amount of Rs. 1,50,797/- along with the appeal by way of DD as awarded by the Addl. Distt. Judgement for the maintainability of the appeal and to avoid the future interest. The appeal admitted and for further hearing.	NHPC v/s Durlabh Singh	Other	150797			150797	0		150797	150797		The project has objected the claims of the contractor on the ground that the same are not payable as per terms and conditions contained in the contract.	Appeal filed by NHPC against order dated 01.06.2007. Since then pending in Court.
3	The applicant has claimed compensation on the ground thet, his foot has been cutted while working as a labour on the work of NHPC Jyotipuram at Bidda Sue Nalla and has claimed Rs. 20,00,000/- along with interest @ 12% from the date of accidentie., 07/12/2010.	Baldev Singh V/s GM Salal PS.	Other	231951	0	0	231951	0	0	231951	231951		The case has been awarded by ALC Jammu vide order dated 31.07.2015 aginst NHPC for an amount of Rs. 2,29,089/-. However, NHPC prefered an appeal and deposited an amount of Rs.2,31,951/- (Rs. 2,29,089 plus interest Rs. 2,862/-) as protest money.	Appeal filed by NHPC against order dated 31.07.2015. Since then pending in Court.
4	JKPDD has claimed against electricity duty @ 22% on consumption of elctricity by Salal Power Station for the period from April 1998 & surchrge on total outstanding amount	JKPDD	State Govt Department	170120645	-2660624		167460021	167460021	0	0	167460021		Salal Power Station has not admitted the claim. However, the details of break up/ calculation of the claim and the Electricity Duty Act notification/Circular, based upon which JKPDD has claimed so much amount has been asked by Salal Power Station from JKPDD for verification which is under process.	Disputed between NHPC & JKPDD.

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5	JKPDD has claimed Electricity Charges in monthly consumption bill forte electricity consumed by Talwara migrants. As the J&K Govt. has not reimbursed the Electricity Charges claimed by JKPDD towards Talwara Colony,	JKPDD	State Govt Department	71896378	15308041		87204419	87204419		0	87204419		As NHPC is not a licencee for power distribution and being the nodal agency, JKPDD have to do metering billing. In place of taking over Talwara network along with metering billing works, JKPDD is raising bill to NHPC at industrial rate. On the other hand JKPDD itself directly do the billings as per domestic rate. Therefore, Rs. 8 lacs per month from Feb. 2008 to May 2014 & actual usage by Talwara Migrants from June 2014 onwards has been deducted by Salal Power Station from the Electricity Charges of JKPDD on account of consumption of Talwara Migrants.	Disputed between NHPC & JKPDD.
	SUB TOTAL- OTHER CASES (D)			**242570897**	**12647417**	**0**	**255218314**	**254664440**	**0**	**553874**	**255218314**			
	GRAND TOTAL (A+B+C+D)			**877047779**	**43032113**	**0**	**920079892**	**537127553**	**0**	**382952338**	**920079892**			

Signature
Detail of Provisionmade is attached in Annuxure

NHPC LIMITED FARIDABAD

(R K Jha)
Sr. Manager (Fin.)

(A G Ansari)
General Manager

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Annexure-I

NAME OF THE UNIT

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 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		NIL								
2										
3										
	SUB TOTAL- (A)		0	0	0	0	0	0	0	
B.	Surcharge billed on debtors	Dealt With CO								
	SUB TOTAL- (B)									
C	Revenue to the extent not recognised in respect of power stations	Dealt With CO								
	SUB TOTAL- (C)		0	0	0	0	0	0	0	
D	Other Cases- (if any)-specify									
1		NIL								
2										
3										
	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)

(HOP)

NHPC LIMITED FARIDABAD

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Annexure to Annexure J

Sl. No. A (a) 1 . Karam Chand Thapar V/S NHPC.			
HOA	Description	Amount (Dr.)	Amount (Cr.)
410607	TAILRACE TUNNEL	2,35,13,681	
922801	INTEREST ON ARBITRATION / COURT CASES	2,81,28,969	
350919	PROVISION FOR OTHER EXPENSES		5,16,42,650

Sl. No. A(a) 2 .NHPC V/S .M/S Gammon India Ltd,			
HOA	Description	Amount (Dr.)	Amount (Cr.)
410607	TAILRACE TUNNEL	8,33,28,687	
922801	INTEREST ON ARBITRATION / COURT CASES	14,74,91,776	
350919	PROVISION FOR OTHER EXPENSES		23,08,20,463

Sl. No. D - (10 & 11) JKPDD			
921510	ELECTRICITY EXPENSES - OTHER THAN OFFICE AND RESIDENTIAL	25,46,64,440	
350919	PROVISION FOR OTHER EXPENSES		25,46,64,440

NHPC LIMITED
FARIDABAD

MANAGEMENT REPRESENTATION LETTER ON SPECIFIED BANK NOTES

Name of Region / Project /Unit / Division: SALAL POWER STATION

We have appropriately disclosed vide Note No. 34 to the Accounts for the financial year 2016-17, the details of Specified Bank Notes (SBN) held and transacted during the period from 8th November, 2016 to 30th December, 2016 pursuant to the requirement of Notification G.S.R 308(E) dated 30th March 2017. Further we confirm that we have complied with all relevant guidelines/notifications issued by Reserve Bank of India from time to time in respect of holding and dealing with Specified Bank Notes, and that the Unit had proper controls, system and procedures in place for such compliances.

(Head of Finance)

RECONCILIATION OF CASH BALANCE FOR THE PERIOD 8th NOVEMBER 2016 TO 30th DECEMBER 2016:

	SBNs		Other Denomination Notes		TOTAL	
Closing balance as at 8th November 2016	Denomination	Amount	Denomination	Amount	Denomination	Amount
Transactions between 9th November 2016 and 30th December 2016						
Add: Withdrawal from Bank Accounts						
Add: Receipts for permitted transactions						
Add: Receipts for non-permitted transactions, if any			NIL			
Less: Paid for permitted transactions						
Less: Paid for non-permitted transactions, if any						
Less: Deposited in bank accounts						
Closing Balance as at 30th December 2016						

NHPC LIMITED FARIDABAD

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(Head of Finance)

Detail of Transactions and Balances with Related Parties

(Amount in Rs.)

		Transaction For the Year 2016-17/ Opening Balances as at 01.04.2016 and closing Balances as at 31st March 2017									Transaction For the Year 2015-16/ Opening Balances as at 01.04.2015 and closing Balances as at 31st March 2016							
		Central Government	Other entities Controlled by the Central Governmennt e.g.Transactions with CPSUs (CPSU wise detail to be provided)						State Government J&K		Central Government	Other entities Controlled by the Central Governmennt e.g.Transactions with CPSUs (CPSU wise detail to be provided)					State Government J&K	
		CISF	BHEL	IOCL	PGCIL	PSOCO	Andrew Yule	TOTAL	Water Cess	JKPDD	CISF	BHEL	IOCL	PGCIL	PSOCO	TOTAL	Water Cess	JKPDD
A)	**Transactions in the Ordinary Course of Business**																	
1	**Purchase of Goods :**																	
(i)	Opening Balance (Payable)																	
	Add: Transactions (Purchase) during the year																	
	Less: Amount Paid during the year																	
	Closing Balance																	
(ii)																		
	Opening Balance (Advances Recoverable)		-35453072	-4436239				-39889311										
	Add: Released during the year		56512419	20781655				77294074				-3385326	15796			-3369530		
	Less:- Adjusted during the year		35362306	17492940				52855246				7935655	14115026			22050681		
	Closing Balance		-14302959	-1147524				-15450483				40003401	18567061			58570462		
iii)	Nature of Advance- Secured/Unsecured											-35453072	-4436239			-39889311		
(iv)	Outstanding value of Bank Guarantees & Collaterals received against above advance																	
2	**Sale of Goods :**																	
(i)	Opening Balance (Receivable)																	
	Add: Transactions (Sold) during the year																	
	Less:- Amount Received during the year																	
	Closing Balance																	
3	**Purchase of Assets/Property**																	
(i)	Opening Balance (Payable)																	
	Add: Transactions (Purchase) during the year																	
	Less:- Amount Paid during the year																	
	Closing Balance																	
(ii)																		
	Opening Balance (Advances Recoverable)																	
	Add: Released during the year																	
	Less:- Adjusted during the year																	
	Closing Balance																	
iii)	Nature of Advance- Secured/Unsecured																	

NHPC LIMITED
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(iv)	Outstanding value of Bank Guarantees & Collaterals received against above advance																	
4	Sale of Assets/Property																	
	Opening Balance (Receivable)																	
	Add: Transactions (Sold) during the year																	
	Less:- Amount Received during the year																	
	Closing Balance																	

NHPC LIMITED

5	**Services Received by the Company :**																	
(i)	Opening Balance (Payable)	13124768			0	1015777	0	1015777	983876112	55857275	12157512			54991	629528	684519	987600384	52345848
	Add: Transactions during the year	142782465			937246	4948662	4908311	10794219	3643999272	27433168	130714501			3654	5784450	5788104	3823250544	39558347
	Less:- Amount Paid during the year	142533743			352246	5664692	4175114	10192052	3703216968	31433168	129747245			58645	5398201	5456846	3826974816	36046920
	Closing Balance	13373490			585000	299747	733197	1617944	924658416	51857275	13124768			0	1015777	1015777	983876112	55857275
(ii)	Opening Balance (Advances Recoverable)																	
	Add: Released during the year																	
	Less:- Adjusted during the year																	
	Closing Balance																	
iii)	Nature of Advance- Secured/Unsecured																	
(iv)	Outstanding value of Bank Guarantees & Collaterals received against above advance																	
6	**Services Provided by the Company :**																	
(i)	Opening Balance (Receivable/Recoverable)																	
	Add: Transactions (Billed) during the year																	
	Less:- Amount received during the year																	
	Closing Balance																	
(ii)	Opening Balance (advance from Client)																	
	Add: Received during the year																	
	Less:- Adjusted during the year																	
	Closing Balance																	
	Outstanding value of Bank Guarantees & Collaterals given against above advance																	
7(i)	**Settlement by company on behalf of Related Party**																	
7(ii)	**Settlement by Related Party on behalf of Company**																	
8	**Balance out of Commitments made by the company:**																	
a)	For purchase of goods/assets/property by the Company																	
b)	For sale of goods/assets/property by the Company																	
c)	For services received by the Company																	
d)	For services provided by the Company																	

NHPC LIMITED FARIDABAD

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B)	Material Individual transactions which are not on an Arm's Length Basis (If Any)																	

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

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

NHPC LIMITED

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, the 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.

NHPC LIMITED FARIDABAD

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- 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 Gupta Gupta & Associates
Chartered Accountants
FRN. – 001728N

(CA Lalit Mangotra)
Partner
M.No. 088613

(R.K. Jha)
Head of Finance

(A.G. Ansari)
Head of Project

Date: 18.04.2017

Place: Jyotipuram

NHPC LIMITED
FARIDABAD

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Name of the Unit : SALAL 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	3,41,33,74,156	4,36,31,821	3,45,70,05,977	3,71,80,77,086	-	3,71,80,77,086
b) Capital Work in Progress	2.2	12,45,44,561	-	12,45,44,561	1,01,15,482	-	1,01,15,482
c) Investment Property	2.3	-	-	-	-	-	-
d) Other Intangible Assets	2.4	-	-	-	-	-	-
e) Financial Assets							
i) Investments	3.1	-	-	-	-	-	-
ii) Loans	3.2	4,75,77,136	(21,86,531)	4,53,90,605	3,84,01,915	(4,56,328)	3,79,45,587
iii) Others	3.3	-	-	-	-	-	-
f) Other Non Current Assets	4	-	21,86,531	21,86,531	-	4,56,328	4,56,328
(2) CURRENT ASSETS							
a) Inventories	5	6,50,13,309	-	6,50,13,309	12,33,38,588	-	12,33,38,588
b) Financial Assets							
i) Investments	6	-	-	-	-	-	-
ii) Trade Receivables	7	-	-	-	-	-	-
iii) Cash & Cash Equivalents	8	2,58,095	-	2,58,095	4,15,215	-	4,15,215
iv) Bank balances	9	-	-	-	-	-	-
v) Loans	10	20,09,73,012	(16,80,62,141)	3,29,10,871	8,17,71,037	(5,09,92,729)	3,07,78,308
vi) Others	11	-	6,12,60,067	6,12,60,067	-	42,70,268	42,70,268
c) Current Tax Assets (Net)	12	-	-	-	-	-	-
d) Other Current Assets	13	6,31,54,486	10,68,02,074	16,99,56,560	84,86,183	4,67,22,461	5,52,08,644
TOTAL ASSETS		3,91,48,94,755	4,36,31,821	3,95,85,26,576	3,98,06,05,506	-	3,98,06,05,506
(3) Regulatory Deferral Account Debit Balances	14	-	-	-	-	-	-
Total assets and regulatory deferral account debit balances		3,91,48,94,755	4,36,31,821	3,95,85,26,576	3,98,06,05,506	-	3,98,06,05,506
EQUITY AND LIABILITIES							
(1) EQUITY							
(a) Equity Share Capital	15.1	-	-	-	-	-	-
(b) Other Equity	15.2	1,70,21,63,952	4,42,84,799	1,74,64,48,751	99,82,29,726	3,10,341	99,85,40,067
(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	-	31,05,770	31,05,770	-	22,84,199	22,84,199
b) Provisions	17	-	-	-	-	-	-
c) Deferred Tax Liabilities (Net)	18	-	-	-	-	-	-
d) Other non-current Liabilities	19	15,33,84,806	(2,98,045)	15,30,86,761	17,10,41,725	(61,79,059)	16,48,62,666
(3) CURRENT LIABILITIES							
a) Financial Liabilities							
i) Trade Payables							
Total outstanding dues of micro enterprises and small enterprises	20.1	6,97,09,619	-	6,97,09,619	5,29,10,290	-	5,29,10,290
Total outstanding dues of Creditors other than micro enterprises and small enterprises							
ii) Other financial liabilities	20.2	-	2,39,89,076	2,39,89,076	-	2,12,72,254	2,12,72,254
b) Other Current Liabilities	21	1,09,66,24,056	(2,74,49,779)	1,06,91,74,277	1,09,33,12,192	(1,76,87,735)	1,07,56,24,457
c) Provisions	22	67,55,10,053	-	67,55,10,053	56,76,46,937	-	56,76,46,937
d) Current Tax Liabilities (Net)	23	-	-	-	-	-	-
(4) FUND FROM C.O.	15.3	21,75,02,269	-	21,75,02,269	1,09,74,64,636	-	1,09,74,64,636
TOTAL EQUITY & LIABILITIES		3,91,48,94,755	4,36,31,821	3,95,85,26,576	3,98,06,05,506		3,98,06,05,506

Head of Finance

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Head of Project

NHPC LIMITED FARIDABAD

Name of the Unit : SALAL 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	7,76,45,10,179	(54,20,905)	7,75,90,89,274
II) Other Income	25	7,01,64,333	7,39,51,159	14,41,15,492
TOTAL INCOME		7,83,46,74,512	6,85,30,254	7,90,32,04,766
EXPENSES				
I) Generation and Other Expenses	26	4,61,43,29,379	2,40,47,085	4,63,83,76,464
II) Employee Benefits Expense	27	1,16,50,71,710	-	1,16,50,71,710
III) Finance Cost	28	3,61,290	5,14,124	8,75,414
iv) Depreciation & Amortization Expense	29	37,29,28,670	(5,413)	37,29,23,257
TOTAL EXPENSES		6,15,26,91,049	2,45,55,796	6,17,72,46,845
Prior Period Items		(2,01,80,489)	2,01,80,489	
Profit before Exceptional Items,Rate Regulated Activities and Tax		1,70,21,63,952	4,39,74,458	1,72,59,57,921
Exceptional Items		-		-
PROFIT BEFORE TAX		1,70,21,63,952	2,37,93,969	1,72,59,57,921
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		1,70,21,63,952	2,37,93,969	1,72,59,57,921
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.		1,70,21,63,952	2,37,93,969	1,72,59,57,921
Profit for the year from continuing operations		1,70,21,63,952	2,37,93,969	1,72,59,57,921
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)		1,70,21,63,952	2,37,93,969	1,72,59,57,921

(Head of Finance)

(Head of Project)

NHPC LIMITED FARIDABAD

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Appendix-II to Note-35

SALAL 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	1,70,21,63,952	99,82,29,726
Adjustments :		
Impact of arrangements/contracts containing a lease	-	-
Fair valuation of Investments	-	-
Fair valuation of Financial Assets and Financial liabilities other than investments	6,00,215	3,10,341
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)	4,36,84,584	-
Tax effect of adjustments	-	-
	4,42,84,799	**3,10,341**
Total equity as per IND AS	**1,74,64,48,751**	**99,85,40,067**

(B)RECONCILIATION STATEMENT OF TOTAL COMPREHENSIVE INCOME

(Amount in ₹)

Particulars	31st March 2016
Profit after tax as per Previous GAAP	**1,70,21,63,952**
Adjustments:	
Impact of arrangements/contracts containing a lease	-
Fair valuation of Financial Assets and Financial liabilities other than investments	2,89,874
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)	4,36,84,584
Impact of Prior Period expenses transferred to Opening reserves	-2,01,80,489
Remeasurement of defined Benefit plan	-
Tax effect of adjustments	-
Total Adjustments	2,37,93,969
Profit after tax as per IND AS	**1,72,59,57,921**
Other comprehensive income	-
Total comprehensive income	**1,72,59,57,921**

NHPC LIMITED FARIDABAD

(Head of Finance)

(Head of Project)

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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	-	-	-	-	-	-	-	-	4,42,84,799	-	-	4,42,84,799
Change in Accounting Policy												-
Prior Period errors (Net)												-
Restated Balance at the Beginning of the Reporting Period (A)	-	-	-	-	-	-	-	-	4,42,84,799	-	-	4,42,84,799
Profit for the year		-	-	-	-	-	-	-	1,74,09,51,345	-	-	1,74,09,51,345
Other Comprehensive Income		-	-	-	-	-	-	-	-1,62,58,590	-	-	-1,62,58,590
Total Comprehensive Income	-	-	-	-	-	-	-	-	1,72,46,92,755	-	-	1,72,46,92,755
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	-	-	-	-	-	-	-	-	1,76,89,77,554	-	-	1,76,89,77,554

For Gupta Gupta & Associates
Chartered Accountants
(Firm Regn. No. 001728N)

(CA Lalit Mangotra)
Partner
M.No. 088613

Head of Finance

Head of Project

NHPC LIMITED
FARIDABAD

STATEMENT OF CHANGES IN EQUITY AS AT 31ST MARCH, 2016

OTHER EQUITY

(Amount In ₹)

Attributable to equity holders	Reserve & Surplus									Other Comprehensive		
	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	-	-	-	-	-	-	-	-	3,10,341	-	-	3,10,341
Change in Accounting Policy												-
Prior Period errors (Net)									2,01,80,489			2,01,80,489
Restated Balance at the Beginning of the Reporting Period (A)	-	-	-	-	-	-	-	-	2,04,90,830	-	-	2,04,90,830
Profit for the year									1,72,59,57,921	-	-	1,72,59,57,921
Other Comprehensive Income									-	-	-	-
Total Comprehensive Income	-	-	-	-	-	-	-	-	1,72,59,57,921	-	-	1,72,59,57,921
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	-	-	-	-	-	-	-	-	1,74,64,48,751	-	-	1,74,64,48,751

For Gupta Gupta & Associates
Chartered Accountants
(Firm Regn. No. 001728N)

(CA Lalit Mangotra)
Partner
M.No. 088613

Head of Finance

Head of Project

NHPC LIMITED FARIDABAD

Name of Unit

Annexure -XII

(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	450201	M/s Gammon India Ltd.	For Execution of Work	Since Construction	305531	Nil	305531	Consider Good, and case is under arbritation As liability stands for same amount.
2	450240	M/s Gammon India Ltd.	For Execution of Work	Since Construction	1092542	1092542	Nil	-
3	660403	Various Suppliers	For Suppluy and Execution of Work	During 2016-17	123806356	Nil	123806356	Shall be adjusted on receipt of material.
4	660407	DY. COMMISSIONER COMMERCIALTAX LAKHANPUR	Against material Purchase from Outside parties other than J&K	Since 2013	162199	NIL	162199	The amount of entry tax will be adjusted on purchase of any material which requires entry tax to be paid on entrance in J&K State.

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

NHPC LIMITED
FARIDABAD

Signature
Head of Project/Power Station/Unit

Name of Unit **Salal 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	Hiring of consultancy services for planning, design of Bachelor accommodation at Salal Power Station, Jyotipuram.	450000	Mar-17	Work is Under Process
2	430328	Construction of 12 nos. shops (in two blocks) in market area at Jyotipuram.	5320436	Oct-15	Work is Under Process Due to non dismentling of existing old structure
3	430328	ELECTRIFICATION OF SHOPPING COMPLEX	104096	Oct-15	Work is Under Process Due to non dismentling of existing old structure
			5874532		

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

NHPC LIMITED FARIDABAD

Signature
Head of Project/Power Station/Unit

Annexure-G

Name of unit: SALAL POWER STATION

Entries relating to prior period passed through natural head of accounts relating to income & Expenditure, Assets & Liabilities during Period ended 31.03.2017

Sl No	Head Of Account	Account Description	Dr/Cr	Amount of Prior Period Adjustment	Reasons for prior period adjustment
1	920401	REPAIR AND MAINTENANCE-MATERIAL CONSUMED-GPM-MAIN POWER PLANT	Cr	1581624	During FY 2015-16 the expenditure was charged to natural head but was to be charged against provision
2	920802	SPECIAL REPAIRS-PAYMENT TO OUTSIDE AGENCY-WATER REGULATING SYSTEM	Cr	503000	During FY 2015-16 the expenditure was charged to natural head but was to be charged against provision
3	920202	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-POWER PLANT BUILDING	Cr	302787	During FY 2015-16 the expenditure was charged to natural head but was to be charged against provision
4	920201	REPAIR AND MAINTENANCE-MATERIAL CONSUMED-POWER PLANT BUILDING	Cr	167745	During FY 2015-16 the expenditure was charged to natural head but was to be charged against provision
5	921702	POL EXPENSE ON TRANSPORT VEHICLE	Cr	5886	During FY 2015-16 the expenditure was charged to natural head but was to be charged against provision
6	920732	REPAIR AND MAINTENENCE-MATERIALS CONSUMED-CAR/JEEP	Cr	230	During FY 2015-16 the expenditure was charged to natural head but was to be charged against provision

Summary of Prior Period Adjustments made during Period ended 31.03.2017

Sl No	Nature	Amount of Prior Period Adjustment	Year from which error pertains
A.	**Income**		
	Revenue from Operations		
	Other Income		
	Total Income (A)		
B.	**Expense**		
	Generation, Administration and Other Expenses	-2561272	2015-16
	Employee Benefits Expense		
	Finance Cost		

NHPC LIMITED FARIDABAD

	Depreciation & Amortization Expenses		
	total expenses (B)	**-2561272**	
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)		

(Head of Finance)

NHPC LIMITED
FARIDABAD

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Annexure: IX

Directions indicating the areas to be examined by the Statutory Auditors during the course of audit of annual accounts of Salal Power Station for the year 2016-17 issued by the Comptroller & Auditor General of India under Section 143(5) of the Companies Act, 2013:

Sl. No.	Directions	Auditors' Reply
1	Whether the company has clear title/lease deeds for freehold and leasehold land respectively? If not, please state the area of freehold and leasehold land for which title/lease deeds are not available.	Freehold Land- 4.76 Hectare, value rs.86,309/- Pending Mutation
2	Whether there are any cases of waiver/write off of debts/loans/interest etc. If yes, the reasons thereof and amount involved.	Yes, Rs. 34,650.00 has been written off on approval of the competent authority. This amount was recoverable from Chahal Engineering & Construction Vo. Pvt. Ltd. Since long.
3	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 Gupta Gupta & Associates
Chartered Accountants
FRN. – 001728N

(CA Lalit Mangotra)
Partner
M. No. 088613

Date: 18.04.2017

Place: Jyotipuram

NHPC LIMITED
FARIDABAD

SALAL POWER STATION

BALANCE SHEET

AS ON 31.03.2018

NHPC LIMITED
FARIDABAD

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NHPC LIMITED

Name of the Unit : SALAL 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	3,23,73,11,530	3,19,94,03,692
b) Capital Work In Progress	2.2	16,79,12,944	14,85,10,607
c) Investment Property	2.3	-	-
d) Other Intangible Assets	2.4	4,26,814	8,54,108
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	-	3,05,531
TOTAL NON CURRENT ASSETS		**3,40,56,51,288**	**3,34,90,73,938**
(2) CURRENT ASSETS			
a) Inventories	5	8,93,75,318	7,76,18,735
b) **Financial Assets**			
i) Investments	6	-	-
ii) Trade Receivables	7	-	-
iii) Cash & Cash Equivalents	8	(5,98,414)	10,68,368
iv) Bank balances	9	-	-
v) Loans	10	-	-
vi) Others	11	5,85,19,699	7,51,40,496
c) Current Tax Assets (Net)	12	-	-
d) Other Current Assets	13	13,32,84,864	18,24,96,129
TOTAL CURRENT ASSETS		**28,05,81,467**	**33,63,23,728**
(3) Regulatory Deferral Account Debit Balances	14	48,02,70,557	31,17,10,526
TOTAL ASSETS AND REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES		**4,16,65,03,312**	**3,99,71,08,192**
EQUITY AND LIABILITIES			
(1) EQUITY			
(a) Equity Share Capital	15.1	-	-
(b) Other Equity	15.2	1,98,52,64,923	1,86,30,91,966
TOTAL EQUITY		**1,98,52,64,923**	**1,86,30,91,966**
(2) LIABILITIES			
NON-CURRENT LIABILITIES			
a) **Financial Liabilities**			
i) Borrowings	16.1	-	-
ii) Other financial liabilities	16.2	3,88,392	9,76,847
b) Provisions	17	-	-
c) Deferred Tax Liabilities (Net)	18	-	-
d) Other non-current Liabilities	19	12,95,34,952	14,13,10,856
TOTAL NON CURRENT LIABILITIES		**12,99,23,344**	**14,22,87,703**
(3) CURRENT LIABILITIES			
a) **Financial Liabilities**			
i) Borrowings	20.1	-	-
ii) Trade Payables	20.2		
Total outstanding dues of micro enterprises and small enterprises		11,78,082	17,68,572
Total outstanding dues of Creditors other than micro enterprises and small enterprises		9,78,47,026	7,50,01,976
iii) Other financial liabilities	20.3	14,25,42,950	9,59,94,245
b) Other Current Liabilities	21	69,47,02,667	94,68,37,936
c) Provisions	22	56,66,74,332	62,10,30,018
d) Current Tax Liabilities (Net)	23	-	-
(4) FUND FROM C.O.	15.3	54,83,69,988	25,10,95,776
TOTAL CURRENT LIABILITIES		**2,05,13,15,045**	**1,99,17,28,523**
TOTAL EQUITY & LIABILITIES		**4,16,65,03,312**	**3,99,71,08,192**

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

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

For M/s Arora Vohra & Co.
Chartered Accountants
(Firm Regn. No 009487N)

(CA Hardeep Aggarwal)
Partner
M.No. 88243

Place: - JAMMU
Date: - 16/04/18

Head of Finance

Head of Project

NHPC LIMITED FARIDABAD

NHPC LIMITED

Name of the Unit : SALAL 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	7,48,37,43,510	7,43,02,84,030
ii) Other Income	25	45,17,47,735	49,38,70,056
TOTAL INCOME		**7,93,54,91,245**	**7,92,41,54,086**
EXPENSES			
i) Generation and Other Expenses	26	4,28,60,66,640	4,36,74,79,268
ii) Employee Benefits Expense	27	1,39,89,09,723	1,62,69,50,218
iii) Finance Cost	28	1,69,983	21,08,853
iv) Depreciation & Amortization Expense	29	41,48,11,617	39,19,83,445
TOTAL EXPENSES		**6,09,99,57,963**	**6,38,85,21,784**
Profit before Exceptional items, Rate Regulated Activities and Tax		**1,83,55,33,282**	**1,53,56,32,302**
Exceptional items		-	-
PROFIT BEFORE TAX		**1,83,55,33,282**	**1,53,56,32,302**
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		**1,83,55,33,282**	**1,53,56,32,302**
Movement in Regulatory Deferral Account Balances (Net of Tax)	31	16,83,92,595	29,18,67,960
PROFIT FOR THE YEAR AFTER NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES.		**2,00,39,25,877**	**1,82,75,00,262**
Profit for the year from continuing operations (A)		**2,00,39,25,877**	**1,82,75,00,262**
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		(1,88,28,390)	(2,85,35,661)
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		1,67,436	1,98,42,566
Less: Impact of Tax on Regulatory Deferral Accounts		-	-
Sub total (a)		**(1,86,60,954)**	**(86,93,095)**
(b)Investment in Equity Instruments		-	-
Less: Income Tax on Equity Instruments		-	-
Sub total (b)		-	-
Total (i)=(a)+(b)		**(1,86,60,954)**	**(86,93,095)**
(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)		**(1,86,60,954)**	**(86,93,095)**
TOTAL COMPREHENSIVE INCOME FOR THE YEAR (A+B)		**1,98,52,64,923**	**1,81,88,07,167**

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

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

NHPC LIMITED FARIDABAD

For M/s Arora Vohra & Co.
Chartered Accountants
(Firm Regn. No. 009487N)

(CA Hardeep Aggarwal)
Partner
M.No. 98243

Head of Finance

Head of Project

Place: JAMMU
Date: 16/04/18

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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

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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 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) 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 derecognition.

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

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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 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.

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.

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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.

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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.

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 inthe 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 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

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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) 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 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.

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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) 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

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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

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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.

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.

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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

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.

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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 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

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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 M/s Arora Vohra & Co.
Chartered Accountants
FRN: 009487N

ARORA VOHRA & CO. CHARTERED ACCOUNTANTS

(CA Hardeep Aggarwal)
Partner

NHPC LIMITED FARIDABAD

(Head of Project) **(Head of Finance)**

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	65150266	0	0	0	0	0	65150266	0			0		65150266	65150266
ii)	Land – Leasehold	0	0	0	0	0	0	0	0	0	0	0		0	0
iii)	Roads and Bridges	90451560	0	0	0	0	0	90451560	81124293	50784	0	81175077		9276483	9327267
iv)	Buildings	1053257977	0	10965514	0	3675934	0	1060547557	782938894	27372913	-3395086	806916721		253630836	270319083
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)	5544121628	0	5196240	0	0	0	5549317868	3863664136	207203122	0	4070867258		1478450610	1680457492
vii)	Generating Plant and machinery	2776559402	0	407867808	0	4732625	0	3179694585	1752301876	157117769	-3813457	1905606188		1274088397	1024257526
viii)	Plant and machinery Sub station	168031537	0	0	0	0	0	168031537	141409168	1843281	0	143252449		24779088	26622369
ix)	Plant and machinery Transmission lines	0	0	0	0	0	0	0	0	0	0	0		0	0
x)	Plant and machinery Others	22038140	0	0	0	0	0	22038140	16708097	691609	0	17399706		4638434	5330043
xi)	Construction Equipment	108730339	0	0	0	721194	0	108009145	87750300	2012777	-705860	89057217		18951928	20980039
xii)	Water Supply System/Drainage and Sewerage	10887721	0	3346080	0	0	0	14233801	798153	1665727	0	2463880		11769921	10089568
xiii)	Electrical installations	0	0	0	0	0	0	0	0	0	0	0		0	0
xiv)	Vehicles	49786651	0	283000	0	4093001	0	45976650	27128191	3185479	-3683702	26629968		19346682	22658460
xv)	Aircraft/ Boats	1337135	0	0	0	0	0	1337135	431734	138216	0	569950		767185	905401
xvi)	Furniture and fixture	18736003	15028	2167869	0	37653	0	20881247	11567059	1181967	-10787	12738239		8143008	7168944
xvii)	Computers	23040186	94760	1772963	0	2370482	0	22537427	18870932	1392904	-2193419	18070417		4467010	4169254
xviii)	Communication Equipment	12139603	0	139186	0	3255005	0	9023784	4555694	1179916	-2339950	3395660		5628124	7583909
xix)	Office Equipments	15706978	25147	2020838	0	869138	0	16883825	6429906	1502296	-605161	7327041		9556784	9277072
xx)	Research and Development	0	0	0	0	0	0	0	0	0	0	0		0	0
xxi)	Other assets	55607406	0	19290302	0	24400	0	74873308	20503932	5724347	-18138	26210141		48663167	35103474
xxii)	Tangible Assets of minor value >750 and < Rs.5000	10845813	4623	703181	0	261604	0	11292013	10842288	702943	-256825	11288406		3607	3525
	Total	**10026428345**	**139558**	**453752981**	**0**	**20041036**	**0**	**10460279848**	**6827024653**	**412966050**	**-17022385**	**7222968318**		**3237311530**	**3199403692**
	Previous year	9904994502	13290	131959499	192100	10343725	-3121	10026428345	6447988525	387867754	-8831626	6827024653		3199403692	3457005977

Explanatory Note: -

1) 'Title deeds/title in respect of freehold land amounting to Rs. 86.309 (Previous year Rs. 86,309) covering an area of 4.76 hectare (Previous year 4.76 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.'

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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

NOTE NO. 2.4 Other Intangible Assets

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	0	0	0	0	0	0	0	0	0	0	0	0	0
ii)	Computer Software	4073977	0	0	0	0	0	4073977	3219869	427294	0	3647163	426814	854108
	Total	**4073977**	**0**	**0**	**0**	**0**	**0**	**4073977**	**3219869**	**427294**	**0**	**3647163**	**426814**	**854108**
	Previous year	2205173	1616560	252244	0	0	0	4073977	2205173	341496	673200	3219869	854108	0

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Note no. 2.2 Capital Work In Progress

(Amount in ₹)

	Particulars	Linkage		As at 01-Apr-2017	Addition	Adjustment	Capitalised	As at 31st March, 2018
i)	Roads and Bridges	4302		-				-
ii)	Buildings	4303	4304	5874532	6726881		10965514	**1635899**
iii)	Railway sidings	4305		-				-
iv)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	4306		-				-
v)	Generating Plant and Machinery	4307	4331	135334731	309495884		294018070	**150812545**
vi)	Plant and Machinery - Sub station	4308		-				-
vii)	Plant and Machinery - Transmission lines	4309		-				-
viii)	Plant and Machinery - Others	4310		-				-
ix)	Construction Equipment	4311		-				-
x)	Water Supply System/Drainage and Sewerage	4312		-	15452500			**15452500**
xi)	Other assets awaiting installation	4414, 6114,4318		7301344	141480053		148769397	**12000**
xii)	CWIP - Assets Under 5 KM Scheme Of the GOI	4327		-				-
xiii)	Survey, investigation, consultancy and supervision charges	4340		-				-
xiv)	Expenditure on compensatory Afforestation	4350		-				-
xv)	Expenditure attributable to construction *	4375, 4380, 4381		-				-
	Less: Provided for	350922		-				-
	Sub total (a)			**148510607**	**473155318**	-	**453752981**	**167912944**
	*** For addition during the period refer Note No. 32**							
	Construction Stores			-			-	-
	Less : Provisions for construction stores			-			-	-
	Sub total (b)			0	-	-	-	0
	TOTAL			**148510607**	**473155318**	-	**453752981**	**167912944**
	Previous year			124544561	119357268		95391222	**148510607**

42	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	410713	5496
43	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	410713	5496
44	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	410713	5496
45	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	410713	5496
46	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	410713	5496
47	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	410713	5496
48	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	410713	5496
49	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	410713	5496
50	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	410713	5496
51	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	410713	5496
52	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	410713	5496
53	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	410713	5496
54	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	410713	5496
55	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	410713	5496
56	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	410713	5496
57	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	410713	5496
58	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	410713	5496
59	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	410713	5496
60	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	410713	5496
61	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	410713	5496
62	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	410713	5496
63	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	410713	5496
64	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	410713	5496
65	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	410713	5496
66	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	410713	5496
67	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	410713	5496
68	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	410713	5496
69	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	410713	5496
70	DINING TABLE WITH GLASS TOP & 6 CHAIRS	411707	40000
71	WOODEN STUDY TABLE AND CHAIR	411707	9000
72	WOODEN STUDY TABLE AND CHAIR	411707	9000
73	WOODEN STUDY TABLE AND CHAIR	411707	9000
74	WOODEN STUDY TABLE AND CHAIR	411707	9000
75	CENTER TABLE 4'X2' WITH GLASS TOP	411707	8000
76	CENTER TABLE 4'X2' WITH GLASS TOP	411707	8000
77	DRESSING TABLE WOODEN.	411707	10000
78	WOODEN BED-6'X3'	411707	7000
79	WOODEN BED-6'X3'	411707	7000
80	WOODEN BED-6'X3'	411707	7000
81	WOODEN BED-6'X3'	411707	7000
82	WOODEN BED-6'X3'	411707	7000
83	WOODEN BED-6'X3'	411707	7000
84	WOODEN BED-6'X3'	411707	7000
85	WOODEN BED-6'X3'	411707	7000
86	WOODEN BED-6'X3'	411707	7000
87	WOODEN BED-6'X3'	411707	7000

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88	WOODEN BED-6'X3'	411707	7000
89	WOODEN BED-6'X3'	411707	7000
90	WOODEN BED-6'X3'	411707	7000
91	WOODEN BED-6'X3'	411707	7000
92	WOODEN BED-6'X3'	411707	7000
93	WOODEN BED-6'X3'	411707	7000
94	DOUBLE BED SIZE (6 FT X 6 FT)	411707	25400
95	DOUBLE BED SIZE (6 FT X 6 FT)	411707	25400
96	DOUBLE BED SIZE (6 FT X 6 FT)	411707	25400
97	SOFA SET (3+1+1)	411707	37000
98	SOFA SET (3+1+1)	411707	37000
99	OVEN - IFB 25BCSDD1	411707	16501
100	KITCHEN CHIMNEY	411707	16000
101	REFRIGERATOR 321 LITRE - SAMSUNG RT34M302358/HL	411707	32401
102	WASHING MACHINE 6 KG. MAKE IFB	411707	25490
103	LAN SWITCH, 24 PORTS, 10/100/1000 SPEED, 4 OFC INPUT PORTS	411903	30562
104	LAN SWITCH, 24 PORTS, 10/100/1000 SPEED, 4 OFC INPUT PORTS	411903	30562
105	LAN SWITCH, 24 PORTS, 10/100/1000 SPEED, 4 OFC INPUT PORTS	411903	30562
106	AIR CONDITIONER 1.5 TONNE,SPLIT TYPE, HOT & COOL WITH CORDLESS REMOTE	412008	42800
107	AIR CONDITIONER 1.5 TONNE,SPLIT TYPE, HOT & COOL WITH CORDLESS REMOTE	412008	42800
108	AIR CONDITIONER 1.5 TONNE,SPLIT TYPE, HOT & COOL WITH CORDLESS REMOTE	412008	42800
109	AIR CONDITIONER 2.0 TON,SPLIT TYPE, HOT & COOL WITH CORDLESS REMOTE	412008	52600
110	KENWOOD VHF HAND HELD SETS TK-2000	412503	8556
111	KENWOOD VHF HAND HELD SETS TK-2000	412503	8556
112	KENWOOD VHF HAND HELD SETS TK-2000	412503	8556
113	KENWOOD VHF HAND HELD SETS TK-2000	412503	8556
114	HD DISH TV WITH STB AND DISH	412503	11000
115	I PHONE7, APPLE, 32 GB	411904	47500
116	4 TB SURVEILLANCE HARD DISK	412503	13350
117	4 TB SURVEILLANCE HARD DISK	412503	13350
118	4 TB SURVEILLANCE HARD DISK	412503	13350
119	ELECTRIC GEYSER 40 LITERS, JAGUAR, MODEL VERSA	412503	10195
120	ELECTRIC GEYSER 40 LITERS, JAGUAR, MODEL VERSA	412503	10195
121	ELECTRIC GEYSER 40 LITERS, JAGUAR, MODEL VERSA	412503	10195
122	ELECTRIC GEYSER 40 LITERS, JAGUAR, MODEL VERSA	412503	10195
123	ELECTRIC GEYSER 40 LITERS, JAGUAR, MODEL VERSA	412503	10195
124	ELECTRIC GEYSER 40 LITERS, JAGUAR, MODEL VERSA	412503	10195
125	ELECTRIC GEYSER 40 LITERS, JAGUAR, MODEL VERSA	412503	10195
126	ELECTRIC GEYSER 40 LITERS, JAGUAR, MODEL VERSA	412503	10195
127	CEILING FAN	412801	1775
128	CEILING FAN	412801	1775
129	CEILING FAN	412801	1775
130	CEILING FAN	412801	1775
131	CEILING FAN	412801	1775
132	CEILING FAN	412801	1775
133	CEILING FAN	412801	1775
134	CEILING FAN	412801	1775
135	CEILING FAN	412801	1775
136	CEILING FAN	412801	1775
137	WALL MOUNTED FAN	412801	1980
138	WALL MOUNTED FAN 2 Nos.	412801	3960
139	WALL MOUNTED FAN	412801	1980

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140	WALL MOUNTED FAN	412801	1980
141	WALL MOUNTED FAN	412801	1980
142	WALL MOUNTED FAN	412801	1980
143	EXHAUST FAN	412801	1325
144	EXHAUST FAN	412801	1325
145	EXHAUST FAN	412801	1325
146	EXHAUST FAN	412801	1325
147	EXHAUST FAN	412801	1325
148	EXHAUST FAN	412801	1325
149	EXHAUST FAN	412801	1325
150	WIRELESS COLLAR MIC - MAKE-AHUJA, MODEL- AWM-520VL	412801	2800
151	WIRELESS COLLAR MIC - MAKE-AHUJA, MODEL- AWM-520VL	412801	2800
152	TELETWIN (1+1) TELELPHONE PLAN SET, BEETEL: M-78	412801	3799
153	INSTANT GEYSER 3 LTR	412801	3532
154	INSTANT GEYSER 3 LTR	412801	3532
155	FLY INSECT KILLER DOUBLE ROD	412801	4650
156	FLY INSECT KILLER DOUBLE ROD	412801	4650
157	FLY INSECT KILLER DOUBLE ROD	412801	4650
158	FLY INSECT KILLER DOUBLE ROD	412801	4650
159	LUMBER TRACTION KIT - PHYSITRAC SPL PCE08	412801	4095
160	CERVICAL TRACTION KIT - PHYSITRAC REGULAR PCE07	412801	4095
161	MICROPROCESSOR BASED DIGITAL GOVERNOR	410701	8930449
162	MICROPROCESSOR BASED DIGITAL GOVERNOR	410701	8930449
163	MICROPROCESSOR BASED DIGITAL GOVERNOR	410701	8930449
164	MICROPROCESSOR BASED DIGITAL GOVERNOR	410701	8930449
165	MICROPROCESSOR BASED DIGITAL GOVERNOR	410701	8930449
166	MICROPROCESSOR BASED DIGITAL GOVERNOR	410701	8930449
167	AIR COOLIED SCREW WATER CHILLED UNIT OF 70 TR CAPACITY, MAKE - CARRIER, MODEL 30XA(AC Plant)	410709	4544408
168	AIR COOLIED SCREW WATER CHILLED UNIT OF 70 TR CAPACITY, MAKE - CARRIER, MODEL 30XA(AC Plant)	410709	4544408
169	CHILLED WATER PUMPS, CAPACITY 189USGPM, 30M, 10HP, MAKE-KIRLOSKER, FOR CARRIER, MODEL 30XA(AC Plant	410709	154141
170	CHILLED WATER PUMPS, CAPACITY 189USGPM, 30M, 10HP, MAKE-KIRLOSKER, FOR CARRIER, MODEL 30XA(AC Plant	410709	154141
171	1000 LTR CAPACITY CHILLED WATER MAKEUP TANK FOR MAKE - CARRIER, MODEL 30XA(AC Plant)	410709	198180
172	DCP TYPE TROLLY MONTED FIRE EXTINGUISHER CAP-75 KG , IS: 10658 MARKED.	410713	20110
173	DCP TYPE TROLLY MONTED FIRE EXTINGUISHER CAP-75 KG , IS: 10658 MARKED.	410713	20110
174	DCP TYPE TROLLY MONTED FIRE EXTINGUISHER CAP-75 KG , IS: 10658 MARKED.	410713	20110
175	DCP TYPE TROLLY MONTED FIRE EXTINGUISHER CAP-75 KG , IS: 10658 MARKED.	410713	20110
176	DCP TYPE TROLLY MONTED FIRE EXTINGUISHER CAP-75 KG , IS: 10658 MARKED.	410713	20110

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177	CLEAN AGENT(STORED PRESSUE) TYPE FIRE EXTINGUISHER,CAP-6 KG,FILLED WITH HFC236FA GAS ,CONFIRMING TO	410713	13536
178	CLEAN AGENT(STORED PRESSUE) TYPE FIRE EXTINGUISHER,CAP-6 KG,FILLED WITH HFC236FA GAS ,CONFIRMING TO	410713	13536
179	CLEAN AGENT(STORED PRESSUE) TYPE FIRE EXTINGUISHER,CAP-6 KG,FILLED WITH HFC236FA GAS ,CONFIRMING TO	410713	13536
180	CLEAN AGENT(STORED PRESSUE) TYPE FIRE EXTINGUISHER,CAP-6 KG,FILLED WITH HFC236FA GAS ,CONFIRMING TO	410713	13536
181	CLEAN AGENT(STORED PRESSUE) TYPE FIRE EXTINGUISHER,CAP-6 KG,FILLED WITH HFC236FA GAS ,CONFIRMING TO	410713	13536
182	CLEAN AGENT(STORED PRESSUE) TYPE FIRE EXTINGUISHER,CAP-6 KG,FILLED WITH HFC236FA GAS ,CONFIRMING TO	410713	13536
183	CLEAN AGENT(STORED PRESSUE) TYPE FIRE EXTINGUISHER,CAP-6 KG,FILLED WITH HFC236FA GAS ,CONFIRMING TO	410713	13536
184	CLEAN AGENT(STORED PRESSUE) TYPE FIRE EXTINGUISHER,CAP-6 KG,FILLED WITH HFC236FA GAS ,CONFIRMING TO	410713	13536
185	CLEAN AGENT(STORED PRESSUE) TYPE FIRE EXTINGUISHER,CAP-6 KG,FILLED WITH HFC236FA GAS ,CONFIRMING TO	410713	13536
186	CLEAN AGENT(STORED PRESSUE) TYPE FIRE EXTINGUISHER,CAP-6 KG,FILLED WITH HFC236FA GAS ,CONFIRMING TO	410713	13536
187	CLEAN AGENT(STORED PRESSUE) TYPE FIRE EXTINGUISHER,CAP-6 KG,FILLED WITH HFC236FA GAS ,CONFIRMING TO	410713	13536
188	CLEAN AGENT(STORED PRESSUE) TYPE FIRE EXTINGUISHER,CAP-6 KG,FILLED WITH HFC236FA GAS ,CONFIRMING TO	410713	13536
189	CLEAN AGENT(STORED PRESSUE) TYPE FIRE EXTINGUISHER,CAP-6 KG,FILLED WITH HFC236FA GAS ,CONFIRMING TO	410713	13536
190	CLEAN AGENT(STORED PRESSUE) TYPE FIRE EXTINGUISHER,CAP-6 KG,FILLED WITH HFC236FA GAS ,CONFIRMING TO	410713	13536
191	CLEAN AGENT(STORED PRESSUE) TYPE FIRE EXTINGUISHER,CAP-6 KG,FILLED WITH HFC236FA GAS ,CONFIRMING TO	410713	13536
192	CLEAN AGENT(STORED PRESSUE) TYPE FIRE EXTINGUISHER,CAP-6 KG,FILLED WITH HFC236FA GAS ,CONFIRMING TO	410713	13536

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193	VEHICLES-MOTOR CYCLE, ROYAL ENFIELD,BULLET	411511	141466
194	VEHICLES-MOTOR CYCLE, ROYAL ENFIELD,BULLET	411511	141534
195	RECEPTION COUNTER WITH GLASS TOP 7' X 2' X 2.5 FEET HIGH	411701	80000
196	SOFA SET 3 SEATER	411701	28500
197	WOODEN BED-6'X3'	411707	7000
198	WOODEN BED-6'X3'	411707	7000
199	WOODEN BED-6'X3'	411707	7000
200	WOODEN BED-6'X3'	411707	7000
201	WOODEN BED-6'X3'	411707	7000
202	WOODEN BED-6'X3'	411707	7000
203	WOODEN BED-6'X3'	411707	7000
204	WOODEN BED-6'X3'	411707	7000
205	WOODEN BED-6'X3'	411707	7000
206	WOODEN BED SIZE 6-1/2'X3'	411707	8100
207	WOODEN BED SIZE 6-1/2'X3'	411707	8100
208	WOODEN BED SIZE 6-1/2'X3'	411707	8100
209	WOODEN BED SIZE 6-1/2'X3'	411707	8100
210	WOODEN BED SIZE 6-1/2'X3'	411707	8100
211	WOODEN BED SIZE 6-1/2'X3'	411707	8100
212	WOODEN BED SIZE 6-1/2'X3'	411707	8100
213	WOODEN BED SIZE 6-1/2'X3'	411707	8100
214	WOODEN BED SIZE 6-1/2'X3'	411707	8100
215	WOODEN BED SIZE 6-1/2'X3'	411707	8100
216	GODREJ FIRE RESISTANT SAFE. CENTIGAURD	411707	6300
217	HP LAPTOP X360 13 AC059TU	411801	153000
218	APPLE LAPTOP MBA 13 1.8GHZ/DC I5 INTELCORE/128GBSSD/8GB (MQD32HN/A)	411801	63000
219	DELL XPS 13 CI7 7TH GEN 16 GB 515SSD INT WIN10 13.6 INCH QHD 1PRE+ADP	411801	147990
220	CISCO ROUTER 1921 WITH 02 NOS GIGABIT ETHERNET PORTS.	411806	39334
221	CISCO ROUTER 1921 WITH 02 NOS GIGABIT ETHERNET PORTS.	411806	39334
222	DIGISOL DG-GS1024D-E 24 PORT 10/100/1000MBPS GIGABIT ETHERNET UN-MANAGED SWITCH	411806	7305
223	DIGISOL DG-GS1024D-E 24 PORT 10/100/1000MBPS GIGABIT ETHERNET UN-MANAGED SWITCH	411806	7305
224	DIGISOL DG-GS1024D-E 24 PORT 10/100/1000MBPS GIGABIT ETHERNET UN-MANAGED SWITCH	411806	7305
225	DIGISOL DG-GS1024D-E 24 PORT 10/100/1000MBPS GIGABIT ETHERNET UN-MANAGED SWITCH	411806	7305
226	DIGISOL DG-GS1024D-E 24 PORT 10/100/1000MBPS GIGABIT ETHERNET UN-MANAGED SWITCH	411806	7305
227	DIGISOL DG-GS1024D-E 24 PORT 10/100/1000MBPS GIGABIT ETHERNET UN-MANAGED SWITCH	411806	7305
228	DIGISOL DG-GS1024D-E 24 PORT 10/100/1000MBPS GIGABIT ETHERNET UN-MANAGED SWITCH	411806	7305
229	DIGISOL DG-GS1024D-E 24 PORT 10/100/1000MBPS GIGABIT ETHERNET UN-MANAGED SWITCH	411806	7305
230	DIGISOL DG-GS1024D-E 24 PORT 10/100/1000MBPS GIGABIT ETHERNET UN-MANAGED SWITCH	411806	7305

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231	DIGISOL DG-GS1024D-E 24 PORT 10/100/1000MBPS GIGABIT ETHERNET UN-MANAGED SWITCH	411806	7305
232	DIGISOL DG-GS1024D-E 24 PORT 10/100/1000MBPS GIGABIT ETHERNET UN-MANAGED SWITCH	411806	7305
233	DIGISOL DG-GS1024D-E 24 PORT 10/100/1000MBPS GIGABIT ETHERNET UN-MANAGED SWITCH	411806	7305
234	DIGISOL DG-GS1024D-E 24 PORT 10/100/1000MBPS GIGABIT ETHERNET UN-MANAGED SWITCH	411806	7305
235	DIGISOL DG-GS1024D-E 24 PORT 10/100/1000MBPS GIGABIT ETHERNET UN-MANAGED SWITCH	411806	7305
236	16 PORTS UNMANAGED GIGABIT LAN SWITCH - DIGISOL & DG-GS1016D/E	411806	6181
237	16 PORTS UNMANAGED GIGABIT LAN SWITCH - DIGISOL & DG-GS1016D/E	411806	6181
238	16 PORTS UNMANAGED GIGABIT LAN SWITCH - DIGISOL & DG-GS1016D/E	411806	6181
239	16 PORTS UNMANAGED GIGABIT LAN SWITCH - DIGISOL & DG-GS1016D/E	411806	6181
240	16 PORTS UNMANAGED GIGABIT LAN SWITCH - DIGISOL & DG-GS1016D/E	411806	6181
241	16 PORTS UNMANAGED GIGABIT LAN SWITCH - DIGISOL & DG-GS1016D/E	411806	6181
242	16 PORTS UNMANAGED GIGABIT LAN SWITCH - DIGISOL & DG-GS1016D/E	411806	6181
243	16 PORTS UNMANAGED GIGABIT LAN SWITCH - DIGISOL & DG-GS1016D/E	411806	6181
244	16 PORTS UNMANAGED GIGABIT LAN SWITCH - DIGISOL & DG-GS1016D/E	411806	6181
245	16 PORTS UNMANAGED GIGABIT LAN SWITCH - DIGISOL & DG-GS1016D/E	411806	6181
246	16 PORTS UNMANAGED GIGABIT LAN SWITCH - DIGISOL & DG-GS1016D/E	411806	6181
247	16 PORTS UNMANAGED GIGABIT LAN SWITCH - DIGISOL & DG-GS1016D/E	411806	6181
248	16 PORTS UNMANAGED GIGABIT LAN SWITCH - DIGISOL & DG-GS1016D/E	411806	6181
249	16 PORTS UNMANAGED GIGABIT LAN SWITCH - DIGISOL & DG-GS1016D/E	411806	6181
250	LAN EXTENDER	411806	7901
251	LAN EXTENDER	411806	7901
252	LAN EXTENDER	411806	7901
253	LAN EXTENDER	411806	7901
254	LAN EXTENDER	411806	7901
255	LAN EXTENDER	411806	7901
256	LAN EXTENDER	411806	7901
257	LAN EXTENDER	411806	7901
258	LAN EXTENDER	411806	7901
259	LAN EXTENDER	411806	7901
260	DOSA BHATTI WITH TAWA 3' SIZE	412007	7901
261	LG AC 2.0 TONNE INVERTER H&C-HIMANSHU SHEKHAR	412008	75000
262	WATER COOLER SIZE 20/20, COOLING CAPACITY 20 LTR AND STORAGE 20 LTR	412011	49500

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263	WATER COOLER SIZE 20/20, COOLING CAPACITY 20 LTR AND STORAGE 20 LTR	412011	49500
264	WATER COOLER SIZE 20/20, COOLING CAPACITY 20 LTR AND STORAGE 20 LTR	412011	49500
265	WATER COOLER SIZE 20/20, COOLING CAPACITY 20 LTR AND STORAGE 20 LTR	412011	49500
266	65 KWP SOLAR PV POWER PLANT ON GRID WITH ALL ACCESSORIES COMPLETE	412503	3502047
267	35 KWP SOLAR PV POWER PLANT ON GRID WITH ALL ACCESSORIES COMPLETE	412503	2264968
268	20 METER HIGH MAST TOWER COMPLETE WITH RAISING/LOWERING MECHANISM WITH LIGHT FITTINGS	412503	1064287
269	20 METER HIGH MAST TOWER COMPLETE WITH RAISING/LOWERING MECHANISM WITH LIGHT FITTINGS	412503	1064287
270	20 METER HIGH MAST TOWER COMPLETE WITH RAISING/LOWERING MECHANISM WITH LIGHT FITTINGS	412503	1064287
271	20 METER HIGH MAST TOWER COMPLETE WITH RAISING/LOWERING MECHANISM WITH LIGHT FITTINGS	412503	1064287
272	20 METER HIGH MAST TOWER COMPLETE WITH RAISING/LOWERING MECHANISM WITH LIGHT FITTINGS	412503	1064287
273	20 METER HIGH MAST TOWER COMPLETE WITH RAISING/LOWERING MECHANISM WITH LIGHT FITTINGS	412503	1064287
274	20 METER HIGH MAST TOWER COMPLETE WITH RAISING/LOWERING MECHANISM WITH LIGHT FITTINGS	412503	1064288
275	20 METER HIGH MAST TOWER COMPLETE WITH RAISING/LOWERING MECHANISM WITH LIGHT FITTINGS	412503	1064288
276	KENWOOD VHF HAND HELD SETS TK-2000	412503	8556
277	KENWOOD VHF HAND HELD SETS TK-2000	412503	8556
278	KENWOOD VHF HAND HELD SETS TK-2000	412503	8556
279	KENWOOD VHF HAND HELD SETS TK-2000	412503	8556
280	TATA SKY PLUS HD AS A MULTI-TV CONNECTION	412503	8000
281	HEAVY DUTY PNEUMATIC WRENCH TORQUE RANGE-150-650 NMM WITH ACCESSORIES	412503	134394
282	HEAVY DUTY PNEUMATIC WRENCH TORQUE RANGE-150-650 NMM WITH ACCESSORIES	412503	134394
283	HEAVY DUTY PNEUMATIC TORQUE WRENCH 560-2200 NM, 1, WITH HOSE FRL UNIT & SOCKET SET M-24 TO 42	412503	389982
284	HYDRAULIC CRIMPING TOOL, CRIMPING RANGE-50 SQ.MM-400 SQ. MM, WITH SUITABLE DIE SET	412503	28852
285	PLASTIC CHAIR WITH CUSHION SEAT & BACK	412801	2000
286	PLASTIC CHAIR WITH CUSHION SEAT & BACK	412801	2000
287	PLASTIC CHAIR WITH CUSHION SEAT & BACK	412801	2000
288	PLASTIC CHAIR WITH CUSHION SEAT & BACK	412801	2000
289	PLASTIC CHAIR WITH CUSHION SEAT & BACK	412801	2000

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290	PLASTIC CHAIR WITH CUSHION SEAT & BACK	412801	2000
291	PLASTIC CHAIR WITH CUSHION SEAT & BACK	412801	2000
292	PLASTIC CHAIR WITH CUSHION SEAT & BACK	412801	2000
293	PLASTIC CHAIR WITH CUSHION SEAT & BACK	412801	2000
294	PLASTIC CHAIR WITH CUSHION SEAT & BACK	412801	2000
295	PLASTIC CHAIR WITH CUSHION SEAT & BACK	412801	2000
296	PLASTIC CHAIR WITH CUSHION SEAT & BACK	412801	2000
297	IRON TABLE (LAUNDRY PRESS TABLE)	412801	1901
298	EXHAUST FAN	412801	1350
299	DRY CHEMICAL POWDER (DCP) FIRE EXTINGUISHER, 9 KG CAPACITY	412801	3092
300	DRY CHEMICAL POWDER (DCP) FIRE EXTINGUISHER, 9 KG CAPACITY	412801	3092
301	DRY CHEMICAL POWDER (DCP) FIRE EXTINGUISHER, 9 KG CAPACITY	412801	3092
302	DRY CHEMICAL POWDER (DCP) FIRE EXTINGUISHER, 9 KG CAPACITY	412801	3092
303	DRY CHEMICAL POWDER (DCP) FIRE EXTINGUISHER, 9 KG CAPACITY	412801	3092
304	DRY CHEMICAL POWDER (DCP) FIRE EXTINGUISHER, 9 KG CAPACITY	412801	3092
305	DRY CHEMICAL POWDER (DCP) FIRE EXTINGUISHER, 9 KG CAPACITY	412801	3092
306	DRY CHEMICAL POWDER (DCP) FIRE EXTINGUISHER, 9 KG CAPACITY	412801	3092
307	DRY CHEMICAL POWDER (DCP) FIRE EXTINGUISHER, 9 KG CAPACITY	412801	3092
308	DRY CHEMICAL POWDER (DCP) FIRE EXTINGUISHER, 9 KG CAPACITY	412801	3092
309	MR. LIGHT RX7 RECHARGABLE LED FLASH LIGHTS,X000MWPK3B	412801	2800
310	PLAN SET TELEPHONE	412801	2700
311	PLAN SET TELEPHONE	412801	2700
312	MOTOROLA CORDLESS TELEPHONE C6021 TWIN BLACK	412801	3790
313	8 PORTS UNMANAGED GIGABIT LAN SWITCH - DIGISOL & DG-GS1008 DG	412801	1756
314	8 PORTS UNMANAGED GIGABIT LAN SWITCH - DIGISOL & DG-GS1008 DG	412801	1756
315	8 PORTS UNMANAGED GIGABIT LAN SWITCH - DIGISOL & DG-GS1008 DG	412801	1756
316	8 PORTS UNMANAGED GIGABIT LAN SWITCH - DIGISOL & DG-GS1008 DG	412801	1756
317	8 PORTS UNMANAGED GIGABIT LAN SWITCH - DIGISOL & DG-GS1008 DG	412801	1756
318	8 PORTS UNMANAGED GIGABIT LAN SWITCH - DIGISOL & DG-GS1008 DG	412801	1756
319	8 PORTS UNMANAGED GIGABIT LAN SWITCH - DIGISOL & DG-GS1008 DG	412801	1756
320	8 PORTS UNMANAGED GIGABIT LAN SWITCH - DIGISOL & DG-GS1008 DG	412801	1756
321	8 PORTS UNMANAGED GIGABIT LAN SWITCH - DIGISOL & DG-GS1008 DG	412801	1756

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322	8 PORTS UNMANAGED GIGABIT LAN SWITCH - DIGISOL & DG-GS1008 DG	412801	1756
323	8 PORTS UNMANAGED GIGABIT LAN SWITCH - DIGISOL & DG-GS1008 DG	412801	1756
324	8 PORTS UNMANAGED GIGABIT LAN SWITCH - DIGISOL & DG-GS1008 DG	412801	1756
325	DG-MC 5123 10/100 MBPS TO 100 BASE-FX MEDIA CONVERTER (SINGLE MODE 20 KMS)	412801	2655
326	DG-MC 5123 10/100 MBPS TO 100 BASE-FX MEDIA CONVERTER (SINGLE MODE 20 KMS)	412801	2655
327	DG-MC 5123 10/100 MBPS TO 100 BASE-FX MEDIA CONVERTER (SINGLE MODE 20 KMS)	412801	2655
328	DG-MC 5123 10/100 MBPS TO 100 BASE-FX MEDIA CONVERTER (SINGLE MODE 20 KMS)	412801	2655
329	DG-MC 5123 10/100 MBPS TO 100 BASE-FX MEDIA CONVERTER (SINGLE MODE 20 KMS)	412801	2655
330	DG-MC 5123 10/100 MBPS TO 100 BASE-FX MEDIA CONVERTER (SINGLE MODE 20 KMS)	412801	2655
331	DG-MC 5123 10/100 MBPS TO 100 BASE-FX MEDIA CONVERTER (SINGLE MODE 20 KMS)	412801	2655
332	DG-MC 5123 10/100 MBPS TO 100 BASE-FX MEDIA CONVERTER (SINGLE MODE 20 KMS)	412801	2655
333	DG-MC 5123 10/100 MBPS TO 100 BASE-FX MEDIA CONVERTER (SINGLE MODE 20 KMS)	412801	2655
334	DG-MC 5123 10/100 MBPS TO 100 BASE-FX MEDIA CONVERTER (SINGLE MODE 20 KMS)	412801	2655
335	8 PORT UNMANAGED SWITCH	412801	2675
336	8 PORT UNMANAGED SWITCH	412801	2675
337	8 PORT UNMANAGED SWITCH	412801	2675
338	8 PORT UNMANAGED SWITCH	412801	2675
339	8 PORT UNMANAGED SWITCH	412801	2675
340	8 PORT UNMANAGED SWITCH	412801	2675
341	8 PORT UNMANAGED SWITCH	412801	2675
342	8 PORT UNMANAGED SWITCH	412801	2675
343	8 PORT UNMANAGED SWITCH	412801	2675
344	8 PORT UNMANAGED SWITCH	412801	2675
345	8 PORT UNMANAGED SWITCH	412801	2675
346	8 PORT UNMANAGED SWITCH	412801	2675
347	8 PORT UNMANAGED SWITCH	412801	2675
348	8 PORT UNMANAGED SWITCH	412801	2675
349	8 PORT UNMANAGED SWITCH	412801	2675
350	8 PORT UNMANAGED SWITCH	412801	2675
351	8 PORT UNMANAGED SWITCH	412801	2675
352	8 PORT UNMANAGED SWITCH	412801	2675
353	8 PORT UNMANAGED SWITCH	412801	2675
354	8 PORT UNMANAGED SWITCH	412801	2675
355	CENTRIFUGAL PUMP .5 HP	412801	4001
356	DAY NIGHT VISION HD BINOCULARS BLUE COATING 20X50 ZOOM O/D TRAVEL TELESCOPE,SHOPEE XPEDITION XPERTS	412801	1358
357	ELECTRIC KETTLE STAINLESS STEEL	412801	1500
358	INDUCTION COOK TOP(PRESTIGE)	412801	3200
359	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	3750
360	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	3750
361	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	3750
362	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	3750
363	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	3750

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364	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	3750
365	RUNNER UNIT#6 (VOITH HYDRO PVT LTD)	410701	91072359
366	MICRO PROCESSOR BASED DIGITAL VOLTAGE REGULATION PANEL (AVR and DVR Installation BHEL)	410714	4519451
367	12 NO'S SHOPS (IN TWO BLOCKS) IN MARKET JYOTIPURAM(SHOPING COMPLEX)	410328	10086295
368	TRASH RACK SCREEN SIZE 4000X 2450 TOP INTERCHANGEABLE SECTION FOR PENSTOCK INTAKE - DRG. NO. 21.1/2	410601	110615
369	TRASH RACK SCREEN SIZE 4000X 2450 TOP INTERCHANGEABLE SECTION FOR PENSTOCK INTAKE - DRG. NO. 21.1/2	410601	110615
370	TRASH RACK SCREEN SIZE 4000X 2450 TOP INTERCHANGEABLE SECTION FOR PENSTOCK INTAKE - DRG. NO. 21.1/2	410601	110615
371	TRASH RACK SCREEN SIZE 4000X 2450 TOP INTERCHANGEABLE SECTION FOR PENSTOCK INTAKE - DRG. NO. 21.1/2	410601	110615
372	TRASH RACK SCREEN SIZE 4000X 2450 TOP INTERCHANGEABLE SECTION FOR PENSTOCK INTAKE - DRG. NO. 21.1/2	410601	110615
373	TRASH RACK SCREEN SIZE 4000X 2450 TOP INTERCHANGEABLE SECTION FOR PENSTOCK INTAKE - DRG. NO. 21.1/2	410601	110615
374	TRASH RACK SCREEN SIZE 4000X 2450 TOP INTERCHANGEABLE SECTION FOR PENSTOCK INTAKE - DRG. NO. 21.1/2	410601	110615
375	TRASH RACK SCREEN SIZE 4000X 2450 TOP INTERCHANGEABLE SECTION FOR PENSTOCK INTAKE - DRG. NO. 21.1/2	410601	110615
376	TRASH RACK SCREEN SIZE 4000X 2450 TOP INTERCHANGEABLE SECTION FOR PENSTOCK INTAKE - DRG. NO. 21.1/2	410601	110615
377	TRASH RACK SCREEN SIZE 4000X 2450 TOP INTERCHANGEABLE SECTION FOR PENSTOCK INTAKE - DRG. NO. 21.1/2	410601	110615
378	TRASH RACK SCREEN SIZE 4000X 2450 TOP INTERCHANGEABLE SECTION FOR PENSTOCK INTAKE - DRG. NO. 21.1/2	410601	110615
379	TRASH RACK SCREEN SIZE 4000X 2450 TOP INTERCHANGEABLE SECTION FOR PENSTOCK INTAKE - DRG. NO. 21.1/2	410601	110615
380	TRASH RACK SCREEN SIZE 4360X2450 BOTTOM NON-INTERCHANGEABLE SECTION FOR PENSTOCK INTAKE D.NO. 21.1/3	410601	105895

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381	TRASH RACK SCREEN SIZE 4360X2450 BOTTOM NON-INTERCHANGEABLE SECTION FOR PENSTOCK INTAKE D.NO. 21.1/3	410601	105895
382	TRASH RACK SCREEN SIZE 4360X2450 BOTTOM NON-INTERCHANGEABLE SECTION FOR PENSTOCK INTAKE D.NO. 21.1/3	410601	105895
383	TRASH RACK SCREEN SIZE 4360X2450 BOTTOM NON-INTERCHANGEABLE SECTION FOR PENSTOCK INTAKE D.NO. 21.1/3	410601	105895
384	TRASH RACK SCREEN SIZE 4360X2450 BOTTOM NON-INTERCHANGEABLE SECTION FOR PENSTOCK INTAKE D.NO. 21.1/3	410601	105895
385	TRASH RACK SCREEN SIZE 4360X2450 BOTTOM NON-INTERCHANGEABLE SECTION FOR PENSTOCK INTAKE D.NO. 21.1/3	410601	105895
386	TRASH RACK SCREEN SIZE 4360X2450 BOTTOM NON-INTERCHANGEABLE SECTION FOR PENSTOCK INTAKE D.NO. 21.1/3	410601	105895
387	TRASH RACK SCREEN SIZE 4360X2450 BOTTOM NON-INTERCHANGEABLE SECTION FOR PENSTOCK INTAKE D.NO. 21.1/3	410601	105895
388	TRASH RACK SCREEN SIZE 4360X2450 BOTTOM NON-INTERCHANGEABLE SECTION FOR PENSTOCK INTAKE D.NO. 21.1/3	410601	105895
389	TRASH RACK SCREEN SIZE 4360X2450 BOTTOM NON-INTERCHANGEABLE SECTION FOR PENSTOCK INTAKE D.NO. 21.1/3	410601	105895
390	TRASH RACK SCREEN SIZE 4360X2450 BOTTOM NON-INTERCHANGEABLE SECTION FOR PENSTOCK INTAKE D.NO. 21.1/3	410601	105895
391	TRASH RACK SCREEN SIZE 4360X2450 BOTTOM NON-INTERCHANGEABLE SECTION FOR PENSTOCK INTAKE D.NO. 21.1/3	410601	105895
392	TRASH RACK SCREEN SIZE 4000X 2450 TOP INTERCHANGEABLE SECTION FOR PENSTOCK INTAKE - DRG. NO. 21.1/2	410601	110615
393	TRASH RACK SCREEN SIZE 4000X 2450 TOP INTERCHANGEABLE SECTION FOR PENSTOCK INTAKE - DRG. NO. 21.1/2	410601	110615
394	TRASH RACK SCREEN SIZE 4000X 2450 TOP INTERCHANGEABLE SECTION FOR PENSTOCK INTAKE - DRG. NO. 21.1/2	410601	110615
395	TRASH RACK SCREEN SIZE 4000X 2450 TOP INTERCHANGEABLE SECTION FOR PENSTOCK INTAKE - DRG. NO. 21.1/2	410601	110615
396	TRASH RACK SCREEN SIZE 4000X 2450 TOP INTERCHANGEABLE SECTION FOR PENSTOCK INTAKE - DRG. NO. 21.1/2	410601	110615

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397	TRASH RACK SCREEN SIZE 4000X 2450 TOP INTERCHANGEABLE SECTION FOR PENSTOCK INTAKE - DRG. NO. 21.1/2	410601	110615
398	TRASH RACK SCREEN SIZE 4000X 2450 TOP INTERCHANGEABLE SECTION FOR PENSTOCK INTAKE - DRG. NO. 21.1/2	410601	110615
399	TRASH RACK SCREEN SIZE 4000X 2450 TOP INTERCHANGEABLE SECTION FOR PENSTOCK INTAKE - DRG. NO. 21.1/2	410601	110615
400	TRASH RACK SCREEN SIZE 4000X 2450 TOP INTERCHANGEABLE SECTION FOR PENSTOCK INTAKE - DRG. NO. 21.1/2	410601	110615
401	TRASH RACK SCREEN SIZE 4000X 2450 TOP INTERCHANGEABLE SECTION FOR PENSTOCK INTAKE - DRG. NO. 21.1/2	410601	110615
402	TRASH RACK SCREEN SIZE 4000X 2450 TOP INTERCHANGEABLE SECTION FOR PENSTOCK INTAKE - DRG. NO. 21.1/2	410601	110615
403	TRASH RACK SCREEN SIZE 4000X 2450 TOP INTERCHANGEABLE SECTION FOR PENSTOCK INTAKE - DRG. NO. 21.1/2	410601	110615
404	TRASH RACK SCREEN SIZE 4360X2450 BOTTOM NON-INTERCHANGEABLE SECTION FOR PENSTOCK INTAKE D.NO. 21.1/3	410601	105895
405	TRASH RACK SCREEN SIZE 4360X2450 BOTTOM NON-INTERCHANGEABLE SECTION FOR PENSTOCK INTAKE D.NO. 21.1/3	410601	105895
406	TRASH RACK SCREEN SIZE 4360X2450 BOTTOM NON-INTERCHANGEABLE SECTION FOR PENSTOCK INTAKE D.NO. 21.1/3	410601	105895
407	TRASH RACK SCREEN SIZE 4360X2450 BOTTOM NON-INTERCHANGEABLE SECTION FOR PENSTOCK INTAKE D.NO. 21.1/3	410601	105895
408	TRASH RACK SCREEN SIZE 4360X2450 BOTTOM NON-INTERCHANGEABLE SECTION FOR PENSTOCK INTAKE D.NO. 21.1/3	410601	105895
409	TRASH RACK SCREEN SIZE 4360X2450 BOTTOM NON-INTERCHANGEABLE SECTION FOR PENSTOCK INTAKE D.NO. 21.1/3	410601	105895
410	TRASH RACK SCREEN SIZE 4360X2450 BOTTOM NON-INTERCHANGEABLE SECTION FOR PENSTOCK INTAKE D.NO. 21.1/3	410601	105895
411	TRASH RACK SCREEN SIZE 4360X2450 BOTTOM NON-INTERCHANGEABLE SECTION FOR PENSTOCK INTAKE D.NO. 21.1/3	410601	105895
412	TRASH RACK SCREEN SIZE 4360X2450 BOTTOM NON-INTERCHANGEABLE SECTION FOR PENSTOCK INTAKE D.NO. 21.1/3	410601	105895

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413	TRASH RACK SCREEN SIZE 4360X2450 BOTTOM NON-INTERCHANGEABLE SECTION FOR PENSTOCK INTAKE D.NO. 21.1/3	410601	105895
414	TRASH RACK SCREEN SIZE 4360X2450 BOTTOM NON-INTERCHANGEABLE SECTION FOR PENSTOCK INTAKE D.NO. 21.1/3	410601	105895
415	TRASH RACK SCREEN SIZE 4360X2450 BOTTOM NON-INTERCHANGEABLE SECTION FOR PENSTOCK INTAKE D.NO. 21.1/3	410601	105895
416	RUNNER # UNIT 5 (VOITH HYDRO)	410701	83960160
417	RUNNER UNIT#4 (VOITH HYDRO)	410701	83960161
418	SIEMENS MAKE 3AP1FI, 245KV, 3150A, 3 POLE SF6 GAS CIRCUIT BREAKER-Captive BAY	410707	1598723
419	MANDATORY SPARES FOR 245KV CB INCLUDING ONE POLE,TRIP & CLOSE COIL, COUNTER, LR SWITCH- Captive BAY	410707	579424
420	245 KV, 2000 A, DOUBLE BREAK, CENTRAL POST TOTATING TYPE, 3 PHASE ISOLATOR WITH ALL ACCESSORIES	410707	624813
421	DOUBLE BREAK ISOLATOR WITH EARTH SWITCH MOTOR OPERATED 3 PH 245 KV 2000 A WITH ALL ACCESSORIES	410707	546130
422	SUPPORT STRUCTURE CONSISTING OF HOT DIP GI SUPPORT STRUCTURE FOR 245KV 2000A ISOLATOR = 2938 MM X 40	410707	151184
423	SUPPORT STRUCTURE CONSISTING OF HOT DIP GI SUPPORT STRUCTURE FOR 245KV 2000A ISOLATOR = 2938 MM X 40	410707	151184
424	MANDATORY SPARE PARTS FOR 245KV, 2000A OUTDOOR TYPE, MOTOR OPERATED, DOUBLE BREAK ISOLATOR	410707	190528
425	11 KV, 1250 A, 40 KA VCB/SF6 CIRCUIT BREAKER PANEL-Captive Bay	410707	4908311
426	220/11 KV, 3- PHASE, 10 MVA POWER TRANSFORMER-CAPTIVE BAY	410707	18394425
427	245 KV, 5 CORE, 50/1 A, ACCURACY CLASS FOR METERING 0.2, 1- PHASE CURRENT TRANSFORMER	410707	365319
428	245 KV, 5 CORE, 50/1 A, ACCURACY CLASS FOR METERING 0.2, 1- PHASE CURRENT TRANSFORMER	410707	365319
429	245 KV, 5 CORE, 50/1 A, ACCURACY CLASS FOR METERING 0.2, 1- PHASE CURRENT TRANSFORMER	410707	365319
430	CAPTIVE BAY BUILDING OF SALAL POWER STATION	410707	29512515
431	RECHARGEABLE BATTERY OPERATED PORTABLE WELDING MACHINE. MAKE - FRONIUS, MODEL-ACCUPOCKET 150	410713	358505
432	RECHARGEABLE BATTERY OPERATED PORTABLE WELDING MACHINE. MAKE - FRONIUS, MODEL-ACCUPOCKET 150	410713	358505
433	SERVO MOTOR DRG NO. 51021000	410714	3327600
434	SERVO MOTOR DRG NO. 51021000	410714	3327600

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435	TRANSFORMER OIL COOLER FOR 43.3 MVA, 220/11 KV GENERATOR TRANSFORMER-SN IND. DRG NO SNI/TC/90012	410714	348100
436	TRANSFORMER OIL COOLER FOR 43.3 MVA, 220/11 KV GENERATOR TRANSFORMER-SN IND. DRG NO SNI/TC/90012	410714	348100
437	TRANSFORMER OIL COOLER FOR 43.3 MVA, 220/11 KV GENERATOR TRANSFORMER-SN IND. DRG NO SNI/TC/90012	410714	348100
438	TRANSFORMER OIL COOLER FOR 43.3 MVA, 220/11 KV GENERATOR TRANSFORMER-SN IND. DRG NO SNI/TC/90012	410714	348100
439	HS LUB PUMP(100 KG/CM2)	410714	22134
440	HS LUB PUMP(100 KG/CM2)	410714	22134
441	HS LUB PUMP(100 KG/CM2)	410714	22134
442	1600 AMP, 415 V ACB, MAKE C&S MODEL: AH16NRCSMP4.1ED	410714	345625
443	1600 AMP, 415 V ACB, MAKE C&S MODEL: AH16NRCSMP4.1ED	410714	345625
444	1600 AMP, 415 V ACB, MAKE C&S MODEL: AH16NRCSMP4.1ED	410714	345625
445	1600 AMP, 415 V ACB, MAKE C&S MODEL: AH16NRCSMP4.1ED	410714	345625
446	1600 AMP, 415 V ACB, MAKE C&S MODEL: AH16NRCSMP4.1ED	410714	345625
447	1600 AMP, 415 V ACB, MAKE C&S MODEL: AH16NRCSMP4.1ED	410714	345625
448	1600 AMP, 415 V ACB, MAKE C&S MODEL: AH16NRCSMP4.1ED	410714	345625
449	1600 AMP, 415 V ACB, MAKE C&S MODEL: AH16NRCSMP4.1ED	410714	345625
450	SUB. PUMP MOTOR SET WITH CONTROL PANEL CAP.360M3/HRS FOR 40 METRE HEAD - FLYGT-3301.180-1770020	410714	2602568
451	SUB. PUMP MOTOR SET WITH CONTROL PANEL CAP.360M3/HRS FOR 40 METRE HEAD - FLYGT-3301.180-1770020	410714	2602568
452	SUB. PUMP MOTOR SET WITH CONTROL PANEL CAP.360M3/HRS FOR 40 METRE HEAD - FLYGT-3301.180-1770020	410714	2602568
453	SUB. PUMP MOTOR SET WITH CONTROL PANEL CAP.360M3/HRS FOR 40 METRE HEAD - FLYGT-3301.180-1770020	410714	2602568
454	CENTRIF. PUMP,MOTOR ALONG WITH ASSEMB. B. FRAME OF CAP. 110KW/150HP,1500 R.P.M,BEST & CROMPTON,FOB6	411201	1115360
455	CENTRIF. PUMP,MOTOR ALONG WITH ASSEMB. B. FRAME OF CAP. 110KW/150HP,1500 R.P.M,BEST & CROMPTON,FOB6	411201	1115360
456	CENTRIF. PUMP,MOTOR ALONG WITH ASSEMB. B. FRAME OF CAP. 110KW/150HP,1500 R.P.M,BEST & CROMPTON,FOB6	411201	1115360
457	CAFETERIA UMBRELLA TABLE CHAIR SET	411701	28500
458	CAFETERIA UMBRELLA TABLE CHAIR SET	411701	28500
459	CAFETERIA UMBRELLA TABLE CHAIR SET	411701	28500
460	CAFETERIA UMBRELLA TABLE CHAIR SET	411701	28500
461	CAFETERIA UMBRELLA TABLE CHAIR SET	411701	28500
462	CAFETERIA UMBRELLA TABLE CHAIR SET	411701	28500
463	CAFETERIA UMBRELLA TABLE CHAIR SET	411701	28500
464	DINING TABLE WITH 4 SEATER (1200 X 800 X 850H)	411707	37425
465	DINING TABLE WITH 4 SEATER (1200 X 800 X 850H)	411707	37425

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466	DINING TABLE WITH 4 SEATER (1200 X 800 X 850H)	411707	37425
467	DINING TABLE WITH 4 SEATER (1200 X 800 X 850H)	411707	37425
468	CENTRE TABLE WITH GLASS TOP (2'X4')	411707	8645
469	CENTRE TABLE WITH GLASS TOP (2'X4')	411707	8645
470	CENTRE TABLE WITH GLASS TOP (2'X4')	411707	8645
471	CENTRE TABLE WITH GLASS TOP (2'X4')	411707	8645
472	CENTRE TABLE WITH GLASS TOP (2'X4')	411707	8645
473	CENTRE TABLE WITH GLASS TOP (2'X4')	411707	8645
474	CENTRE TABLE WITH GLASS TOP (2'X4')	411707	8645
475	CENTRE TABLE WITH GLASS TOP (2'X4')	411707	8645
476	DINING TABLE WITH 4 SEATER (1200 X 800 X 850H)	411707	37425
477	DINING TABLE WITH 4 SEATER (1200 X 800 X 850H)	411707	37425
478	WOODEN DOUBLE BED 6' X 6.5'	411707	16520
479	WOODEN DOUBLE BED 6' X 6.5'	411707	16520
480	WOODEN DOUBLE BED 6' X 6.5'	411707	16520
481	WOODEN DOUBLE BED 6' X 6.5'	411707	16520
482	WOODEN DOUBLE BED 6' X 6.5'	411707	16520
483	WOODEN DOUBLE BED 6' X 6.5'	411707	16520
484	WOODEN DOUBLE BED 6' X 6.5'	411707	16520
485	WOODEN DOUBLE BED 6' X 6.5'	411707	16520
486	WOODEN DOUBLE BED 6' X 6.5'	411707	16520
487	WOODEN DOUBLE BED 6' X 6.5'	411707	16520
488	WOODEN DOUBLE BED 6' X 6.5'	411707	16520
489	WOODEN DOUBLE BED 6' X 6.5'	411707	16520
490	WOODEN DOUBLE BED 6' X 6.5'	411707	16520
491	WOODEN DOUBLE BED 6' X 6.5'	411707	16520
492	WOODEN DOUBLE BED 6' X 6.5'	411707	16520
493	WOODEN DOUBLE BED 6' X 6.5'	411707	16520
494	WOODEN DOUBLE BED 6' X 6.5'	411707	16520
495	WOODEN DOUBLE BED 6' X 6.5'	411707	16520
496	WOODEN DOUBLE BED 6' X 6.5'	411707	16520
497	WOODEN DOUBLE BED 6' X 6.5'	411707	16520
498	SOFA SET (3+1+1)	411707	34575
499	SOFA SET (3+1+1)	411707	34575
500	SOFA SET (3+1+1)	411707	34570
501	SOFA SET (3+1+1)	411707	34570
502	SOFA SET (3+1+1)	411707	34570
503	SOFA SET (3+1+1)	411707	34570
504	NON TOUCH ALL IN ONE DESKTOP COMPUTER CORE I5 7TH GEN 8 GB RAM 1 TB HDD, HP MAKE, MODEL G205IN	411801	73140
505	NON TOUCH ALL IN ONE DESKTOP COMPUTER CORE I5 7TH GEN 8 GB RAM 1 TB HDD, HP MAKE, MODEL G205IN	411801	73140
506	NON TOUCH ALL IN ONE DESKTOP COMPUTER CORE I5 7TH GEN 8 GB RAM 1 TB HDD, HP MAKE, MODEL G205IN	411801	73140
507	NON TOUCH ALL IN ONE DESKTOP COMPUTER CORE I5 7TH GEN 8 GB RAM 1 TB HDD, HP MAKE, MODEL G205IN	411801	73140
508	NON TOUCH ALL IN ONE DESKTOP COMPUTER CORE I5 7TH GEN 8 GB RAM 1 TB HDD, HP MAKE, MODEL G205IN	411801	73140
509	NON TOUCH ALL IN ONE DESKTOP COMPUTER CORE I5 7TH GEN 8 GB RAM 1 TB HDD, HP MAKE, MODEL G205IN	411801	73140
510	NON TOUCH ALL IN ONE DESKTOP COMPUTER CORE I5 7TH GEN 4 GB RAM 1 TB HDD, HP MAKE, MODEL: B251IN	411801	56025

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511	NON TOUCH ALL IN ONE DESKTOP COMPUTER CORE I5 7TH GEN 4 GB RAM 1 TB HDD, HP MAKE, MODEL: B251IN	411801	56025
512	NON TOUCH ALL IN ONE DESKTOP COMPUTER CORE I5 7TH GEN 4 GB RAM 1 TB HDD, HP MAKE, MODEL: B251IN	411801	56025
513	NON TOUCH ALL IN ONE DESKTOP COMPUTER CORE I5 7TH GEN 4 GB RAM 1 TB HDD, HP MAKE, MODEL: B251IN	411801	56025
514	NON TOUCH ALL IN ONE DESKTOP COMPUTER CORE I5 7TH GEN 4 GB RAM 1 TB HDD, HP MAKE, MODEL: B251IN	411801	56025
515	NON TOUCH ALL IN ONE DESKTOP COMPUTER CORE I5 7TH GEN 4 GB RAM 1 TB HDD, HP MAKE, MODEL: B251IN	411801	56025
516	NON TOUCH ALL IN ONE DESKTOP COMPUTER CORE I5 7TH GEN 4 GB RAM 1 TB HDD, HP MAKE, MODEL: B251IN	411801	56025
517	NON TOUCH ALL IN ONE DESKTOP COMPUTER CORE I5 7TH GEN 4 GB RAM 1 TB HDD, HP MAKE, MODEL: B251IN	411801	56025
518	NON TOUCH ALL IN ONE DESKTOP COMPUTER CORE I5 7TH GEN 4 GB RAM 1 TB HDD, HP MAKE, MODEL: B251IN	411801	56025
519	NON TOUCH ALL IN ONE DESKTOP COMPUTER CORE I5 7TH GEN 4 GB RAM 1 TB HDD, HP MAKE, MODEL: B251IN	411801	56025
520	APPLE LAPTOP MBA 13 1.8GHZ/DC I5 INTELCORE/128GBSSD/8GB (MQD32HN/A)	411801	63401
521	XEROX C 7020 COLOR PHOTOCOPIER 02 TRAY	412003	264236
522	XEROX C 7020 COLOR PHOTOCOPIER SINGLE TRAY	412003	207000
523	WINDOW TYPE AIR CONDITIONER 1.5 TON	412008	27500
524	WINDOW TYPE AIR CONDITIONER 1.5 TON	412008	27500
525	WINDOW TYPE AIR CONDITIONER 1.5 TON	412008	27500
526	WINDOW TYPE AIR CONDITIONER 1.5 TON	412008	27500
527	WINDOW TYPE AIR CONDITIONER 1.5 TON	412008	27500
528	WINDOW TYPE AIR CONDITIONER 1.5 TON	412008	27500
529	WINDOW TYPE AIR CONDITIONER 1.5 TON	412008	27500
530	WINDOW TYPE AIR CONDITIONER 1.5 TON	412008	27500
531	WINDOW TYPE AIR CONDITIONER 1.5 TON	412008	27500
532	WINDOW TYPE AIR CONDITIONER 1.5 TON	412008	27500
533	WINDOW TYPE AIR CONDITIONER 1.5 TON	412008	27500
534	WINDOW TYPE AIR CONDITIONER 1.5 TON	412008	27500
535	WINDOW TYPE AIR CONDITIONER 1.5 TON	412008	27500
536	WINDOW TYPE AIR CONDITIONER 1.5 TON	412008	27500
537	AIR CONDITIONER 2.0 TON,SPLIT TYPE, HOT & COOL WITH CORDLESS REMOTE	412008	43500
538	AUTOMATIC VOLTAGE STABILIZER V. GUARD 500	412008	6001
539	REFRIGERATOR 290 LITRES	412013	32500
540	SONY LED TV 32" MODEL KLV-32W672E	412014	37900

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541	SONY LED TV 32" MODEL KLV-32W672E	412014	37900
542	SONY LED TV 32" MODEL KLV-32W672E	412014	37900
543	SONY LED TV 32" MODEL KLV-32W672E	412014	37900
544	SONY LED TV 32" MODEL KLV-32W672E	412014	37900
545	SONY LED TV 32" MODEL KLV-32W672E	412014	37900
546	SONY LED TV 32" MODEL KLV-32W672E	412014	37900
547	SONY LED TV 32" MODEL KLV-32W672E	412014	37900
548	SONY LED TV 32" MODEL KLV-32W672E	412014	37900
549	SONY LED TV 32" MODEL KLV-32W672E	412014	37900
550	SONY LED TV 32" MODEL KLV-32W672E	412014	37900
551	SONY LED TV 32" MODEL KLV-32W672E	412014	37900
552	SONY LED TV 32" MODEL KLV-32W672E	412014	37900
553	3 MEGA PIXEL NETWORK DOME CAMERA WITH NIGHT VISION CAPABILITY, MAKE - HIKEVISION MODEL DS2CD2335	412503	15775
554	3 MEGA PIXEL NETWORK DOME CAMERA WITH NIGHT VISION CAPABILITY, MAKE - HIKEVISION MODEL DS2CD2335	412503	15775
555	3 MEGA PIXEL NETWORK DOME CAMERA WITH NIGHT VISION CAPABILITY, MAKE - HIKEVISION MODEL DS2CD2335	412503	15775
556	3 MEGA PIXEL NETWORK DOME CAMERA WITH NIGHT VISION CAPABILITY, MAKE - HIKEVISION MODEL DS2CD2335	412503	15775
557	3 MEGA PIXEL NETWORK DOME CAMERA WITH NIGHT VISION CAPABILITY, MAKE - HIKEVISION MODEL DS2CD2335	412503	15775
558	3 MEGA PIXEL NETWORK DOME CAMERA WITH NIGHT VISION CAPABILITY, MAKE - HIKEVISION MODEL DS2CD2335	412503	15775
559	3 MEGA PIXEL NETWORK DOME CAMERA WITH NIGHT VISION CAPABILITY, MAKE - HIKEVISION MODEL DS2CD2335	412503	15775
560	3 MEGA PIXEL NETWORK DOME CAMERA WITH NIGHT VISION CAPABILITY, MAKE - HIKEVISION MODEL DS2CD2335	412503	15775
561	3 MEGA PIXEL NETWORK DOME CAMERA WITH NIGHT VISION CAPABILITY, MAKE - HIKEVISION MODEL DS2CD2335	412503	15775
562	3 MEGA PIXEL NETWORK DOME CAMERA WITH NIGHT VISION CAPABILITY, MAKE - HIKEVISION MODEL DS2CD2335	412503	15775
563	3 MEGA PIXEL NETWORK DOME CAMERA WITH NIGHT VISION CAPABILITY, MAKE - HIKEVISION MODEL DS2CD2335	412503	15775
564	3 MEGA PIXEL NETWORK DOME CAMERA WITH NIGHT VISION CAPABILITY, MAKE - HIKEVISION MODEL DS2CD2335	412503	15775
565	3 MEGA PIXEL NETWORK DOME CAMERA WITH NIGHT VISION CAPABILITY, MAKE - HIKEVISION MODEL DS2CD2335	412503	15775
566	3 MEGA PIXEL NETWORK DOME CAMERA WITH NIGHT VISION CAPABILITY, MAKE - HIKEVISION MODEL DS2CD2335	412503	15775

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567	3 MEGA PIXEL NETWORK DOME CAMERA WITH NIGHT VISION CAPABILITY, MAKE - HIKEVISION MODEL DS2CD2335	412503	15775
568	3 MEGA PIXEL NETWORK DOME CAMERA WITH NIGHT VISION CAPABILITY, MAKE - HIKEVISION MODEL DS2CD2335	412503	15775
569	3 MEGA PIXEL NETWORK DOME CAMERA WITH NIGHT VISION CAPABILITY, MAKE - HIKEVISION MODEL DS2CD2335	412503	15775
570	TRANSDUCER FOR JOINT METER RANGE 50 MM - AIMIL (CODE:AIM 806T)	412503	11333
571	TRANSDUCER FOR JOINT METER RANGE 50 MM - AIMIL (CODE:AIM 806T)	412503	11333
572	TRANSDUCER FOR JOINT METER RANGE 50 MM - AIMIL (CODE:AIM 806T)	412503	11333
573	TRANSDUCER FOR JOINT METER RANGE 50 MM - AIMIL (CODE:AIM 806T)	412503	11333
574	TRANSDUCER FOR JOINT METER RANGE 50 MM - AIMIL (CODE:AIM 806T)	412503	11333
575	TRANSDUCER FOR JOINT METER RANGE 50 MM - AIMIL (CODE:AIM 806T)	412503	11333
576	TRANSDUCER FOR JOINT METER RANGE 50 MM - AIMIL (CODE:AIM 806T)	412503	11333
577	TRANSDUCER FOR JOINT METER RANGE 50 MM - AIMIL (CODE:AIM 806T)	412503	11333
578	TRANSDUCER FOR JOINT METER RANGE 50 MM - AIMIL (CODE:AIM 806T)	412503	11333
579	TRANSDUCER FOR JOINT METER RANGE 50 MM - AIMIL (CODE:AIM 806T)	412503	11333
580	TRANSDUCER FOR JOINT METER RANGE 50 MM - AIMIL (CODE:AIM 806T)	412503	11333
581	TRANSDUCER FOR JOINT METER RANGE 50 MM - AIMIL (CODE:AIM 806T)	412503	11333
582	TRANSDUCER FOR JOINT METER RANGE 50 MM - AIMIL (CODE:AIM 806T)	412503	11333
583	TRANSDUCER FOR JOINT METER RANGE 50 MM - AIMIL (CODE:AIM 806T)	412503	11333
584	TRANSDUCER FOR JOINT METER RANGE 50 MM - AIMIL (CODE:AIM 806T)	412503	11333
585	TRANSDUCER FOR JOINT METER RANGE 50 MM - AIMIL (CODE:AIM 806T)	412503	11333
586	TRANSDUCER FOR JOINT METER RANGE 50 MM - AIMIL (CODE:AIM 806T)	412503	11333
587	TRANSDUCER FOR JOINT METER RANGE 50 MM - AIMIL (CODE:AIM 806T)	412503	11333
588	TRANSDUCER FOR JOINT METER RANGE 50 MM - AIMIL (CODE:AIM 806T)	412503	11333
589	TRANSDUCER FOR JOINT METER RANGE 50 MM - AIMIL (CODE:AIM 806T)	412503	11333
590	TRANSDUCER FOR JOINT METER RANGE 50 MM - AIMIL (CODE:AIM 806T)	412503	11333
591	TRANSDUCER FOR JOINT METER RANGE 50 MM - AIMIL (CODE:AIM 806T)	412503	11333
592	TRANSDUCER FOR JOINT METER RANGE 50 MM - AIMIL (CODE:AIM 806T)	412503	11333

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593	TRANSDUCER FOR JOINT METER RANGE 50 MM - AIMIL (CODE:AIM 806T)	412503	11333
594	TRANSDUCER FOR JOINT METER RANGE 50 MM - AIMIL (CODE:AIM 806T)	412503	11333
595	ADSL ROUTER WIFI, MAKE CISCO MODEL 1815I	412503	46980
596	ADSL ROUTER WIFI, MAKE CISCO MODEL 1815I	412503	46980
597	ADSL ROUTER WIFI, MAKE CISCO MODEL 1815I	412503	46980
598	10/100/1000 MBPS 8 PORT POE SWITCH	412503	21350
599	10/100/1000 MBPS 8 PORT POE SWITCH	412503	21350
600	10/100/1000 MBPS 8 PORT POE SWITCH	412503	21350
601	10/100/1000 MBPS 8 PORT POE SWITCH	412503	21350
602	CHAIN PULLEY BLOCK, CAPACITY-5 TON, LIFT- 10 METER	412503	56640
603	CHAIN PULLEY BLOCK, CAPACITY-5 TON, LIFT- 10 METER	412503	56640
604	PULLING AND LIFTING MACHINE, PULLING CAP. 5 TON, LIFTING CAP. 3 TON WITH 10 METER WIRE ROPE	412503	54870
605	PULLING AND LIFTING MACHINE, PULLING CAP. 5 TON, LIFTING CAP. 3 TON WITH 10 METER WIRE ROPE	412503	54870
606	VW READOUT UNIT - AIMIL (CODE:AIM 758P)	412503	41709
607	VW READOUT UNIT - AIMIL (CODE:AIM 758P)	412503	41709
608	VW READOUT UNIT - AIMIL (CODE:AIM 758P)	412503	41709
609	VW READOUT UNIT - AIMIL (CODE:AIM 758P)	412503	41709
610	HYDRAULIC TORQUE WRENCH, TU-27, SQUARE DRIVE 2 1/2, MAKE:TORCUPMODEL NO. TU-27	412503	847692
611	ELECTRICALLY OPERATED HYDRAULIC TORQUE WRENCH POWER PACK, EP-1000, 1.5HP, MAKE:TORCUP MODEL:EP-1000	412503	637534
612	MAGNETIC BASE PORTABLE DRILLING MACHINE, DRILL BIT SIZE UPTO 40 MM, MAKE-BROACHCUTTER, MODEL:TITAN	412503	187030
613	ROTARY HAMMER DRILLING MACHINE, DRILL BIT UPTO 22 MM, BATTERY OPERATED, MAKE-DEWALT,MODEL-D25033	412503	43070
614	POWER HACKSAW PORTABLE BATTERY OR PETROL OPERATED, MAKE- RALLI,MODEL - D50E	412503	42716
615	WELDING SET 200 AMP, (MODEL-ORIGO ARC-200) WITH 3 MTR. INPUT CABLE & 3 MTR. OUTPUT CABLE WITH HOLDER	412503	22004
616	WELDING SET 200 AMP, (MODEL-ORIGO ARC-200) WITH 3 MTR. INPUT CABLE & 3 MTR. OUTPUT CABLE WITH HOLDER	412503	22004
617	THREE PHASE WELDING RECTIFIER SET, CURRENT:UPTO 600AMP	412503	109535
618	THREE PHASE WELDING RECTIFIER SET, CURRENT:UPTO 600AMP	412503	109535
619	THREE PHASE WELDING RECTIFIER SET, CURRENT:UPTO 600AMP	412503	109535

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620	3 PHASE DC ARC WELDING RECTIFIER MACHINE WITH THYRISTOR TECH., CAP-1000A, ADOR MODEL THYROLUXE 1000	412503	274457
621	3 PHASE DC ARC WELDING RECTIFIER MACHINE WITH THYRISTOR TECH., CAP-1000A, ADOR MODEL THYROLUXE 1000	412503	274457
622	GAS STOVE 4 BURNDER MAKE - SUNFLAME	412503	8701
623	STORAGE WATER HEATER 25 LTRS	412503	8400
624	STORAGE WATER HEATER 25 LTRS	412503	8400
625	STORAGE WATER HEATER 25 LTRS	412503	8400
626	STORAGE WATER HEATER 25 LTRS	412503	8400
627	STORAGE WATER HEATER 25 LTRS	412503	8400
628	STORAGE WATER HEATER 25 LTRS	412503	8400
629	STORAGE WATER HEATER 25 LTRS	412503	8400
630	STORAGE WATER HEATER 25 LTRS	412503	8400
631	STORAGE WATER HEATER 25 LTRS	412503	8400
632	STORAGE WATER HEATER 25 LTRS	412503	8400
633	STORAGE WATER HEATER 25 LTRS	412503	8400
634	STORAGE WATER HEATER 25 LTRS	412503	8400
635	STORAGE WATER HEATER 25 LTRS	412503	8400
636	Bed side Table With Glass Top	412801	2714
637	Bed side Table With Glass Top	412801	2714
638	Bed side Table With Glass Top	412801	2714
639	Bed side Table With Glass Top	412801	2714
640	Bed side Table With Glass Top	412801	2714
641	Bed side Table With Glass Top	412801	2714
642	STUDY TABLE	412801	3600
643	STUDY TABLE	412801	3600
644	STUDY TABLE	412801	3600
645	STUDY TABLE	412801	3600
646	STUDY TABLE	412801	3600
647	STUDY TABLE	412801	3600
648	STUDY TABLE	412801	3600
649	STUDY TABLE	412801	3600
650	STUDY TABLE	412801	3600
651	STUDY TABLE	412801	3600
652	STUDY TABLE	412801	3600
653	STUDY TABLE	412801	3600
654	STUDY TABLE	412801	3600
655	STUDY TABLE	412801	3600
656	STUDY TABLE	412801	3600
657	STUDY TABLE	412801	3600
658	STUDY TABLE	412801	3600
659	STUDY TABLE	412801	3600
660	STUDY TABLE	412801	3600
661	STUDY TABLE	412801	3600
662	Peg Table with glass Top	412801	5000
663	Peg Table with glass Top	412801	5000
664	Peg Table with glass Top	412801	5000
665	Peg Table with glass Top	412801	5000
666	Peg Table with glass Top	412801	5000
667	Peg Table with glass Top	412801	5000
668	AUTOMATIC VOLTAGE STABLIZER	412801	4650
669	AUTOMATIC VOLTAGE STABLIZER	412801	4650
670	AUTOMATIC VOLTAGE STABLIZER	412801	4650
671	AUTOMATIC VOLTAGE STABLIZER	412801	4650
672	AUTOMATIC VOLTAGE STABLIZER	412801	4650
673	AUTOMATIC VOLTAGE STABLIZER	412801	4650

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674	AUTOMATIC VOLTAGE STABLIZER	412801	4650
675	AUTOMATIC VOLTAGE STABLIZER	412801	4650
676	AUTOMATIC VOLTAGE STABLIZER	412801	4650
677	AUTOMATIC VOLTAGE STABLIZER	412801	4650
678	AUTOMATIC VOLTAGE STABLIZER	412801	4650
679	AUTOMATIC VOLTAGE STABLIZER	412801	4650
680	AUTOMATIC VOLTAGE STABLIZER	412801	4650
681	AUTOMATIC VOLTAGE STABLIZER	412801	4650
682	Bed side Table With Glass Top	412801	2714
683	Bed side Table With Glass Top	412801	2714
684	Bed side Table With Glass Top	412801	2714
685	Side Table With Glass Top	412801	2655
686	BI-REFLEX TARGET - AIMIL (CODE:AIM 875)	412801	2979
687	BI-REFLEX TARGET - AIMIL (CODE:AIM 875)	412801	2979
688	BI-REFLEX TARGET - AIMIL (CODE:AIM 875)	412801	2979
689	BI-REFLEX TARGET - AIMIL (CODE:AIM 875)	412801	2979
690	BI-REFLEX TARGET - AIMIL (CODE:AIM 875)	412801	2979
691	BI-REFLEX TARGET - AIMIL (CODE:AIM 875)	412801	2979
692	BI-REFLEX TARGET - AIMIL (CODE:AIM 875)	412801	2979
693	BI-REFLEX TARGET - AIMIL (CODE:AIM 875)	412801	2979
694	BI-REFLEX TARGET - AIMIL (CODE:AIM 875)	412801	2979
695	BI-REFLEX TARGET - AIMIL (CODE:AIM 875)	412801	2979
696	BI-REFLEX TARGET - AIMIL (CODE:AIM 875)	412801	2979
697	BI-REFLEX TARGET - AIMIL (CODE:AIM 875)	412801	2979
698	BI-REFLEX TARGET - AIMIL (CODE:AIM 875)	412801	2979
699	BI-REFLEX TARGET - AIMIL (CODE:AIM 875)	412801	2979
700	BI-REFLEX TARGET - AIMIL (CODE:AIM 875)	412801	2979
701	BI-REFLEX TARGET - AIMIL (CODE:AIM 875)	412801	2979
702	BI-REFLEX TARGET - AIMIL (CODE:AIM 875)	412801	2979
703	BI-REFLEX TARGET - AIMIL (CODE:AIM 875)	412801	2979
704	BI-REFLEX TARGET - AIMIL (CODE:AIM 875)	412801	2979
705	BI-REFLEX TARGET - AIMIL (CODE:AIM 875)	412801	2979
706	BI-REFLEX TARGET - AIMIL (CODE:AIM 875)	412801	2979
707	BI-REFLEX TARGET - AIMIL (CODE:AIM 875)	412801	2979
708	BI-REFLEX TARGET - AIMIL (CODE:AIM 875)	412801	2979
709	BI-REFLEX TARGET - AIMIL (CODE:AIM 875)	412801	2979
710	BI-REFLEX TARGET - AIMIL (CODE:AIM 875)	412801	2979
711	BI-REFLEX TARGET - AIMIL (CODE:AIM 875)	412801	2979
712	BI-REFLEX TARGET - AIMIL (CODE:AIM 875)	412801	2979
713	BI-REFLEX TARGET - AIMIL (CODE:AIM 875)	412801	2979
714	BI-REFLEX TARGET - AIMIL (CODE:AIM 875)	412801	2979
715	BI-REFLEX TARGET - AIMIL (CODE:AIM 875)	412801	2979

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716	BI-REFLEX TARGET - AIMIL (CODE:AIM 875)	412801	2979
717	BI-REFLEX TARGET - AIMIL (CODE:AIM 875)	412801	2979
718	BI-REFLEX TARGET - AIMIL (CODE:AIM 875)	412801	2979
719	BI-REFLEX TARGET - AIMIL (CODE:AIM 875)	412801	2979
720	BI-REFLEX TARGET - AIMIL (CODE:AIM 875)	412801	2979
721	BI-REFLEX TARGET - AIMIL (CODE:AIM 875)	412801	2979
722	BI-REFLEX TARGET - AIMIL (CODE:AIM 875)	412801	2979
723	Bed side Table With Glass Top	412801	2714
724	Bed side Table With Glass Top	412801	2714
725	Bed side Table With Glass Top	412801	2714
726	Bed side Table With Glass Top	412801	2714
727	Bed side Table With Glass Top	412801	2714
728	Bed side Table With Glass Top	412801	2714
729	Bed side Table With Glass Top	412801	2714
730	Side Table With Glass Top	412801	2655
731	Side Table With Glass Top	412801	2655
732	Side Table With Glass Top	412801	2655
733	Side Table With Glass Top	412801	2655
734	Side Table With Glass Top	412801	2655
735	Side Table With Glass Top	412801	2655
736	Side Table With Glass Top	412801	2655
737	Side Table With Glass Top	412801	2655
738	Side Table With Glass Top	412801	2655
739	Side Table With Glass Top	412801	2655
740	Side Table With Glass Top	412801	2655
741	Side Table With Glass Top	412801	2655
742	Side Table With Glass Top	412801	2655
743	Side Table With Glass Top	412801	2655
744	Side Table With Glass Top	412801	2655
745	Side Table With Glass Top	412801	2655
746	Side Table With Glass Top	412801	2655
747	Side Table With Glass Top	412801	2655
748	Side Table With Glass Top	412801	2655
749	Peg Table with glass Top	412801	5000
750	Peg Table with glass Top	412801	5000
751	Peg Table with glass Top	412801	5000
752	Peg Table with glass Top	412801	5000
753	PILLAR HEATER 2 ROD, 1500 WATT	412801	3578
754	PILLAR HEATER 2 ROD, 1500 WATT	412801	3578
755	PILLAR HEATER 2 ROD, 1500 WATT	412801	3578
756	Side Table With Glass Top	412801	2655
757	Side Table With Glass Top	412801	2655
758	Side Table With Glass Top	412801	2655
759	Side Table With Glass Top	412801	2655
760	ELECTRIFICATION OF SHOPING COMPLEX (12 NO'S SHOPS AT JYOTIPURAM)	410428	104096
761	TOILET FOR CISF AT DHYANGARH	410328	775123
762	FOUR CYLINDER MINI TRUCK CHASIS TATA LPT 909 EX/38 WITH CABIN BS IV	410713	804317
	Total		453752981

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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	TREADMILL	411701	15028	CO	100	IUA17-100-152301/Q1-12
2	MACBOOK PRO MC724 LAPTOP	411801	94760	CO	100	IUA17-100-152301/Q1-15
3	AIR CONDITIONER	412008	25147	CO	100	IUA17-100-152301/Q1-13
4	CORDLESS PHONE	412801	4623	CO	100	IUA17-100-152301/Q1-14
	Total		139558			

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

Sl. No.	Particular of assets	Head of account	Gross block Addition (Rs.)
1	SHOPPING CENTRE COMPLEX	410328	507115
2	JK-14 - 5034 "GR 8768 DT 4/99 JV-1964,235, 2443- 1999-2000	411507	818272
3	BUS ENG697D28-CQQ108458 CH-359350-CQQ105725 IDA 3/2003-04 JK-14A-1520 (OLD NO.	411507	738221
4	TREADMILL	411701	15028
5	MACBOOK PRO MC724 LAPTOP	411801	94760
6	AIR CONDITIONER	412008	25147
7	CORDLESS PHONE	412801	4623
8	DESIGN,MANUFACTURE,TESTING SUPPLY OF CONTROL & PROTECTIVE EQUIPMENTS ., POWERHOUSE	410701	181977
9	DESIGN,MANUFACTURE,TESTING SUPPLY OF CONTROL & PROTECTIVE EQUIPMENTS ., POWERHOUSE	410701	181977
10	DESIGN,MANUFACTURE,TESTING SUPPLY OF CONTROL & PROTECTIVE EQUIPMENTS ., POWERHOUSE	410701	181977
11	DESIGN,MANUFACTURE,TESTING SUPPLY OF CONTROL & PROTECTIVE EQUIPMENTS ., POWERHOUSE	410701	181977
12	DESIGN,MANUFACTURE,TESTING SUPPLY OF CONTROL & PROTECTIVE EQUIPMENTS ., POWERHOUSE	410701	181977
13	DESIGN,MANUFACTURE,TESTING SUPPLY OF CONTROL & PROTECTIVE EQUIPMENTS ., POWERHOUSE	410701	181978
14	COOLING TOWER 60 TR FRP EGC	410712	61238
15	AIR CONDITIONING PLANT SUPPLIED. S/O.NO.NH/CONT/EC/SL/42/80/13/85 .DT.5.11.85.	410713	108000
16	AIR CONDITIONING PLANT SUPPLIED. S/O.NO.NH/CONT/EC/SL/42/80/13/85 .DT.5.11.85.	410713	108000
17	SUPPLY AND INSTT. OF AIR CONDITIONING SYSTEM IN POWER HOUSE.	410713	433687
18	SUPPLY AND INSTT. OF AIR CONDITIONING SYSTEM IN POWER HOUSE.	410713	433687

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19	KIRLOSKAR MAKE 400 AMP SINGLE MOTOR WELDING SET SNO 810201-76 & 80,WELDING	411114	56416
20	KIRLOSKAR MAKE 400 AMP WELDING SET (S.NO. 780401-10,08,04) TRF FROM 411130	411114	18854
21	KIRLOSKAR MAKE 400 AMP WELDING SET (S.NO. 780401-10,08,04) TRF FROM 411130	411114	18854
22	KIRLOSKAR MAKE 600 AMP MOTOR GEN WELDING SET SL.NO 790-803-05 &	411114	33870
23	AIR COMPRESSOR JS 702	411115	250000
24	LAPTOP INTEL CORE I7 2.2GHZ,8GB DDR3 RAM,750 GB HDD,14" TFT,BT,W/LESS,WIN 8,SONY VAIO SVE14A27CN/H	411801	78700
25	OFFICE SHED, JYOTIPURAM	410304	99483
26	OFFICE SHED, JYOTIPURAM	410304	99483
27	OFFICE SHED, JYOTIPURAM	410304	99483
28	OFFICE SHED, JYOTIPURAM	410304	99483
29	OFFICE SHED, JYOTIPURAM	410304	99483
30	OFFICE SHED, JYOTIPURAM	410304	99483
31	OFFICE SHED, JYOTIPURAM	410304	99483
32	OFFICE SHED, JYOTIPURAM	410304	99483
33	OFFICE SHED, JYOTIPURAM	410304	99483
34	OFFICE SHED, JYOTIPURAM	410304	99482
35	OFFICE SHED, JYOTIPURAM	410304	99482
36	OFFICE SHED, JYOTIPURAM	410304	99482
37	D-TYPE QUARTER AT JYOTIPURAM	410325	18448
38	D-TYPE QUARTER AT JYOTIPURAM	410325	18448
39	D-TYPE QUARTER AT JYOTIPURAM	410325	18448
40	D-TYPE QUARTER AT JYOTIPURAM	410325	18448
41	D-TYPE QUARTER AT JYOTIPURAM	410325	18448
42	D-TYPE QUARTER AT JYOTIPURAM	410325	18448
43	D-TYPE QUARTER AT JYOTIPURAM	410325	18448
44	D-TYPE QUARTER AT JYOTIPURAM	410325	18448
45	D-TYPE QUARTER AT JYOTIPURAM	410325	18448
46	D-TYPE QUARTER AT JYOTIPURAM	410325	18448
47	D-TYPE QUARTER AT JYOTIPURAM	410325	18448
48	D-TYPE QUARTER AT JYOTIPURAM	410325	18448
49	D-TYPE QUARTER AT JYOTIPURAM	410325	18448
50	D-TYPE QUARTER AT JYOTIPURAM	410325	18448
51	D-TYPE QUARTER AT JYOTIPURAM	410325	18448
52	D-TYPE QUARTER AT JYOTIPURAM	410325	18448
53	D-TYPE QUARTER AT JYOTIPURAM	410325	18448
54	D-TYPE QUARTER AT JYOTIPURAM	410325	18448
55	D-TYPE QUARTER AT JYOTIPURAM	410325	18447
56	D-TYPE QUARTER AT JYOTIPURAM	410325	18447
57	D-TYPE QUARTER AT JYOTIPURAM	410325	18447
58	D-TYPE QUARTER AT JYOTIPURAM	410325	18447
59	D-TYPE QUARTER AT JYOTIPURAM	410325	18447
60	D-TYPE QUARTER AT JYOTIPURAM	410325	18447
61	D-TYPE QUARTER AT JYOTIPURAM	410325	18447
62	D-TYPE QUARTER AT JYOTIPURAM	410325	18447
63	D-TYPE QUARTER AT JYOTIPURAM	410325	18447
64	D-TYPE QUARTER AT JYOTIPURAM	410325	18447
65	D-TYPE QUARTER AT JYOTIPURAM	410325	18447
66	D-TYPE QUARTER AT JYOTIPURAM	410325	18447
67	D-TYPE QUARTER AT JYOTIPURAM	410325	18447
68	D-TYPE QUARTER AT JYOTIPURAM	410325	18447
69	D-TYPE QUARTER AT JYOTIPURAM	410325	18447
70	D-TYPE QUARTER AT JYOTIPURAM	410325	18447
71	D-TYPE QUARTER AT JYOTIPURAM	410325	18447
72	D-TYPE QUARTER AT JYOTIPURAM	410325	18447
73	D-TYPE QUARTER AT JYOTIPURAM	410325	18447
74	D-TYPE QUARTER AT JYOTIPURAM	410325	18447
75	D-TYPE QUARTER AT JYOTIPURAM	410325	18447
76	D-TYPE QUARTER AT JYOTIPURAM	410325	18447
77	D-TYPE QUARTER AT JYOTIPURAM	410325	18447
78	D-TYPE QUARTER AT JYOTIPURAM	410325	18447
79	D-TYPE QUARTER AT JYOTIPURAM	410325	18447
80	D-TYPE QUARTER AT JYOTIPURAM	410325	18447
81	D-TYPE QUARTER AT JYOTIPURAM	410325	18447
82	D-TYPE QUARTER AT JYOTIPURAM	410325	18447
83	D-TYPE QUARTER AT JYOTIPURAM	410325	18447
84	D-TYPE QUARTER AT JYOTIPURAM	410325	18447
85	D-TYPE QUARTER AT JYOTIPURAM	410325	18447
86	D-TYPE QUARTER AT JYOTIPURAM	410325	18447
87	D-TYPE QUARTER AT JYOTIPURAM	410325	18447

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88	D-TYPE QUARTER AT JYOTIPURAM	410325	18447
89	D-TYPE QUARTER AT JYOTIPURAM	410325	18447
90	D-TYPE QUARTER AT JYOTIPURAM	410325	18447
91	D-TYPE QUARTER AT JYOTIPURAM	410325	18447
92	D-TYPE QUARTER AT JYOTIPURAM	410325	18447
93	D-TYPE QUARTER AT JYOTIPURAM	410325	18447
94	D-TYPE QUARTER AT JYOTIPURAM	410325	18447
95	D-TYPE QUARTER AT JYOTIPURAM	410325	18447
96	D-TYPE QUARTER AT JYOTIPURAM	410325	18447
97	E-TYPE QUARTER AT JYOTIPURAM	410325	15015
98	E-TYPE QUARTER AT JYOTIPURAM	410325	15015
99	E-TYPE QUARTER AT JYOTIPURAM	410325	15015
100	E-TYPE QUARTER AT JYOTIPURAM	410325	15015
101	E-TYPE QUARTER AT JYOTIPURAM	410325	15015
102	E-TYPE QUARTER AT JYOTIPURAM	410325	15015
103	E-TYPE QUARTER AT JYOTIPURAM	410325	15015
104	E-TYPE QUARTER AT JYOTIPURAM	410325	15015
105	E-TYPE QUARTER AT JYOTIPURAM	410325	15015
106	E-TYPE QUARTER AT JYOTIPURAM	410325	15015
107	E-TYPE QUARTER AT JYOTIPURAM	410325	15015
108	E-TYPE QUARTER AT JYOTIPURAM	410325	15015
109	E-TYPE QUARTER AT JYOTIPURAM	410325	15015
110	E-TYPE QUARTER AT JYOTIPURAM	410325	15015
111	E-TYPE QUARTER AT JYOTIPURAM	410325	15015
112	E-TYPE QUARTER AT JYOTIPURAM	410325	15015
113	E-TYPE QUARTER AT JYOTIPURAM	410325	15015
114	E-TYPE QUARTER AT JYOTIPURAM	410325	15015
115	E-TYPE QUARTER AT JYOTIPURAM	410325	15015
116	E-TYPE QUARTER AT JYOTIPURAM	410325	15015
117	E-TYPE QUARTER AT JYOTIPURAM	410325	15015
118	E-TYPE QUARTER AT JYOTIPURAM	410325	15015
119	E-TYPE QUARTER AT JYOTIPURAM	410325	15015
120	E-TYPE QUARTER AT JYOTIPURAM	410325	15015
121	E-TYPE QUARTER AT JYOTIPURAM	410325	15015
122	E-TYPE QUARTER AT JYOTIPURAM	410325	15015
123	E-TYPE QUARTER AT JYOTIPURAM	410325	15015
124	E-TYPE QUARTER AT JYOTIPURAM	410325	15015
125	E-TYPE QUARTER AT JYOTIPURAM	410325	15015
126	E-TYPE QUARTER AT JYOTIPURAM	410325	15015
127	E-TYPE QUARTER AT JYOTIPURAM	410325	15015
128	E-TYPE QUARTER AT JYOTIPURAM	410325	15015
129	E-TYPE QUARTER AT JYOTIPURAM	410325	15015
130	E-TYPE QUARTER AT JYOTIPURAM	410325	15015
131	E-TYPE QUARTER AT JYOTIPURAM	410325	15015
132	E-TYPE QUARTER AT JYOTIPURAM	410325	15015
133	F-TYPE QUARTER AT JYOTIPURAM	410325	13652
134	F-TYPE QUARTER AT JYOTIPURAM	410325	13652
135	F-TYPE QUARTER AT JYOTIPURAM	410325	13652
136	F-TYPE QUARTER AT JYOTIPURAM	410325	13652
137	F-TYPE QUARTER AT JYOTIPURAM	410325	13652
138	F-TYPE QUARTER AT JYOTIPURAM	410325	13652
139	F-TYPE QUARTER AT JYOTIPURAM	410325	13652
140	F-TYPE QUARTER AT JYOTIPURAM	410325	13652
141	F-TYPE QUARTER AT JYOTIPURAM	410325	13652
142	F-TYPE QUARTER AT JYOTIPURAM	410325	13652
143	F-TYPE QUARTER AT JYOTIPURAM	410325	13652
144	F-TYPE QUARTER AT JYOTIPURAM	410325	13652
145	F-TYPE QUARTER AT JYOTIPURAM	410325	13652
146	F-TYPE QUARTER AT JYOTIPURAM	410325	13652
147	F-TYPE QUARTER AT JYOTIPURAM	410325	13652
148	F-TYPE QUARTER AT JYOTIPURAM	410325	13652
149	F-TYPE QUARTER AT JYOTIPURAM	410325	13652
150	F-TYPE QUARTER AT JYOTIPURAM	410325	13652
151	F-TYPE QUARTER AT JYOTIPURAM	410325	13652
152	F-TYPE QUARTER AT JYOTIPURAM	410325	13652
153	F-TYPE QUARTER AT JYOTIPURAM	410325	13652
154	F-TYPE QUARTER AT JYOTIPURAM	410325	13652
155	F-TYPE QUARTER AT JYOTIPURAM	410325	13652
156	F-TYPE QUARTER AT JYOTIPURAM	410325	13652
157	COMPUTER INTEL P-4 IBM GR NO ELS 77 DT 2911/2004 MI ELS227 29/12/04 IT SECTION	411801	61515
158	COMPUTER INTEL P-4 IBM GR NO ELS 77 DT 2911/2004 MI ELS227 29/12/04 IT SECTION	411801	61514
159	COMPUTER INTEL P-4 PROCESSOR 2.8GHZ GR NO ELS 77 DT 29/11/2004 MI ELS227 29/12/04	411801	36871

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160	COMPUTER INTEL P-4 PROCESSOR 2.8GHZ GR NO ELS 77 DT 29/11/2004 MI ELS227 29/12/04	411801	36871
161	Laptop INTEL CENTRINO MOBILE TECH.P"ROCESSOR 750, 1.86GH" GR NO.ELS 11 DT.27.7.06 SO-2,IBM	411801	70616
162	INTEL PENTIUM 4 PROCESSOR WITH HT TECH AT 3.0 GHZ "256MB,DDR2RAM,80GB" IBM MAKE	411801	43600
163	INTEL PENTIUM 4 PROCESSOR WITH HT TECH AT 3.0 GHZ "256MB,DDR2RAM,80GB" IBM MAKE	411801	43600
164	INTEL PENTIUM 4 PROCESSOR WITH HT TECH AT 3.0 GHZ "256MB,DDR2RAM,80GB" IBM MAKE	411801	43600
165	INTEL PENTIUM 4PROCESSOR 915 GV CHIPSET 256MB "7200RPM,COMBO,SECURITY	411801	49800
166	INTEL PENTIUM 4PROCESSOR 915 GV CHIPSET 256MB "7200RPM,COMBO,SECURITY	411801	49800
167	INTEL PENTIUM 4PROCESSOR 915 GV CHIPSET 256MB "7200RPM,COMBO,SECURITY	411801	49800
168	INTEL PENTIUM 4PROCESSOR 915 GV CHIPSET 256MB "7200RPM,COMBO,SECURITY	411801	49800
169	INTEL PENTIUM 4PROCESSOR 915 GV CHIPSET 256MB "7200RPM,COMBO,SECURITY	411801	49800
170	INTEL PENTIUM 4PROCESSOR 915 GV CHIPSET 256MB "7200RPM,COMBO,SECURITY	411801	49800
171	INTEL PENTIUM 4PROCESSOR 915 GV CHIPSET 256MB "7200RPM,COMBO,SECURITY	411801	52000
172	INTEL PENTIUM DUAL CORE 2.8G "HZ 512MB RAM 15"" TFT" GR NO.GLS2007100002 DT.9.7.07	411801	46600
173	INTEL PENTIUM DUAL CORE 2.8G "HZ 512MB RAM 15"" TFT" GR NO.GLS2007100002 DT.9.7.07	411801	46600
174	INTEL PENTIUM DUAL CORE 2.8G "HZ 512MB RAM 15"" TFT" GR NO.GLS2007100002 DT.9.7.07	411801	46600
175	INTEL PENTIUM DUAL CORE 2.8G "HZ 512MB RAM 15"" TFT" GR NO.GLS2007100002 DT.9.7.07	411801	46600
176	LAPTOP INTEL P-4 ZENITH GR NO ELS 77 DT 2911/2004 MI ELS227 29/12/04 ZENITH IT SECTION	411801	65021
177	LAPTOP INTEL P-IV "1.4 GHZ,30 GBHD T&ED" SPS/LAPTOP/IBM/002	411801	102738
178	LAPTOP INTEL P-IV "1.4 GHZ,30 GBHD EGC" SPS/LAPTOP/IBM/001	411801	102738
179	LIPI PRINTER F&A T-61000 GRNO-13639-04/03 FINANCE DEPT.	411803	293020
180	TVSE 136601.24 PIN 300 LPS DOT MATRIX PRINTER "MODEL 345 MAKE, GR NO. ELS2008100069/	411803	12800
181	HP BUSINESS-1000 INJJET PRINTER IT SECTION SPS/PRN/HLJ/001-003	411803	6136
182	HP BUSINESS-1000 INJJET PRINTER IT SECTION SPS/PRN/HLJ/001-003	411803	6136
183	HP BUSINESS-1000 INJJET PRINTER IT SECTION SPS/PRN/HLJ/001-003	411803	6136
184	HP OFFICE JET PRINT/SCAN/COPY/FAX/PHONE GR NO ELS 77 DT 2911/2004 MI ELS227 29/12/04 IBM	411803	10941

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185	HP OFFICE JET PRINT/SCAN/COPY/FAX/PHONE GR NO ELS 77 DT 2911/2004 MI ELS227 29/12/04 IBM	411803	10941
186	HP 1018 PRINTERS LEDGER PRINTERS IT SECTION	411803	5539
187	SCANNER HP 200C USB POST - IT & C	411804	5450
188	SCANNER HP ST 7400 - IT & C SPS/PRN/HSJ/001-002	411804	30244
189	SCANNER HP ST 7400 - IT & C SPS/PRN/HSJ/001-002	411804	30243
190	HP CD WRITER - IT & C	411804	9500
191	TELEPHONE EXCHANGE C-DOT NEW TELEPHONE EXHENGE COMPLATE ON BYBACK OF	411902	3237027
192	PUSH BUTTON TELEPHONE(13),	411902	1382
193	PUSH BUTTON TELEPHONE(13),	411902	1383
194	PUSH BUTTON TELEPHONE(13),	411902	1383
195	PUSH BUTTON TELEPHONE(13),	411902	1383
196	PUSH BUTTON TELEPHONE(13),	411902	1383
197	PUSH BUTTON TELEPHONE(13),	411902	1383
198	PUSH BUTTON TELEPHONE(13),	411902	1383
199	PUSH BUTTON TELEPHONE(13),	411902	1383
200	PUSH BUTTON TELEPHONE(13),	411902	1383
201	PUSH BUTTON TELEPHONE(13),	411902	1383
202	PUSH BUTTON TELEPHONE(13),	411902	1383
203	PUSH BUTTON TELEPHONE(13),	411902	1383
204	PUSH BUTTON TELEPHONE(13),	411902	1383
205	A.C.VIDEOCON WITH STABILIZER FOR GUEST HOUSE RC155FW EUS/O&M/AC/06-07	412008	34000
206	A.C.VIDEOCON WITH STABILIZER FOR GUEST HOUSE RC155FW EUS/O&M/AC/06-07	412008	34000
207	SONY CD PLAYER (TRANS FR.412503 TO 412501 IN 2005-06) MHC/V- 40 GR 10191 11/00	412501	24400
208	SINGLE UNIT BATTERY CHARGER FOR GP-900, GR 110/17-12-03 MIN ELS114/2-13	412801	897
209	SINGLE UNIT BATTERY CHARGER FOR GP-900, GR 110/17-12-03 MIN ELS114/2-13	412801	897
210	SINGLE UNIT BATTERY CHARGER, ELS20031001 GP-900 220V DAM COMPLEX 2	412801	897
211	SINGLE UNIT BATTERY CHARGER, ELS20031001 GP-900 220V DAM COMPLEX 2	412801	897
212	SINGLE UNIT BATTERY CHARGER, GP-900 220V DAM COMPLEX 2, ELS20031001	412801	897
213	UPS "PROC,M&SC,P&P,T/SHIP,HRD,G.M ".O,EGC,DISP,TRT ETC."650VA AVR 140-270,	412801	3752
214	UPS "PROC,M&SC,P&P,T/SHIP,HRD,G.M ".O,EGC,DISP,TRT ETC."650VA AVR 140-270,	412801	3752
215	UPS "PROC,M&SC,P&P,T/SHIP,HRD,G.M ".O,EGC,DISP,TRT ETC."650VA AVR 140-270,	412801	3752
216	UPS "PROC,M&SC,P&P,T/SHIP,HRD,G.M ".O,EGC,DISP,TRT ETC."650VA AVR 140-270,	412801	3752
217	UPS "PROC,M&SC,P&P,T/SHIP,HRD,G.M ".O,EGC,DISP,TRT ETC."650VA AVR 140-270,	412801	3752
218	UPS "PROC,M&SC,P&P,T/SHIP,HRD,G.M ".O,EGC,DISP,TRT ETC."650VA AVR 140-270,	412801	3752

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219	UPS "PROC,M&SC,P&P,T/SHIP,HRD,G.M ".O,EGC,DISP,TRT ETC."650VA AVR 140-270,	412801	3752
220	UPS "PROC,M&SC,P&P,T/SHIP,HRD,G.M ".O,EGC,DISP,TRT ETC."650VA AVR 140-270,	412801	3752
221	UPS "PROC,M&SC,P&P,T/SHIP,HRD,G.M ".O,EGC,DISP,TRT ETC."650VA AVR 140-270,	412801	3752
222	UPS "PROC,M&SC,P&P,T/SHIP,HRD,G.M ".O,EGC,DISP,TRT ETC."650VA AVR 140-270.	412801	3752
223	UPS "PROC,M&SC,P&P,T/SHIP,HRD,G.M ".O,EGC,DISP,TRT ETC."650VA AVR 140-270,	412801	3752
224	UPS "PROC,M&SC,P&P,T/SHIP,HRD,G.M ".O,EGC,DISP,TRT ETC."650VA AVR 140-270,	412801	3752
225	UPS "PROC,M&SC,P&P,T/SHIP,HRD,G.M ".O,EGC,DISP,TRT ETC."650VA AVR 140-270,	412801	3752
226	UPS "PROC,M&SC,P&P,T/SHIP,HRD,G.M ".O,EGC,DISP,TRT ETC."650VA AVR 140-270,	412801	3752
227	UPS "PROC,M&SC,P&P,T/SHIP,HRD,G.M ".O,EGC,DISP,TRT ETC."650VA AVR 140-270,	412801	3752
228	UPS "PROC,M&SC,P&P,T/SHIP,HRD,G.M ".O,EGC,DISP,TRT ETC."650VA AVR 140-270,	412801	3752
229	UPS "PROC,M&SC,P&P,T/SHIP,HRD,G.M ".O,EGC,DISP,TRT ETC."650VA AVR 140-270,	412801	3752
230	UPS "PROC,M&SC,P&P,T/SHIP,HRD,G.M ".O,EGC,DISP,TRT ETC."650VA AVR 140-270,	412801	3752
231	UPS "PROC,M&SC,P&P,T/SHIP,HRD,G.M ".O,EGC,DISP,TRT ETC."650VA AVR 140-270,	412801	3752
232	CORDLESS PHONE PANASONIC ELS150/09-02-04 COMMUNICATION S/DIV.	412801	4700
233	INTER COM TELEPHONE SET (BEETAL MAKE) "GR-10049,20/12/99" AVAILABLE IN	412801	901
234	INTER COM TELEPHONE SET (BEETAL MAKE) "GR-10049,20/12/99" AVAILABLE IN	412801	901
235	INTER COM TELEPHONE SET (BEETAL MAKE) "GR-10049,20/12/99" AVAILABLE IN	412801	901
236	INTER COM TELEPHONE SET (BEETAL MAKE) "GR-10049,20/12/99" AVAILABLE IN	412801	901
237	INTER COM TELEPHONE SET (BEETAL MAKE) "GR-10049,20/12/99" AVAILABLE IN	412801	901
238	INTER COM TELEPHONE SET (BEETAL MAKE) "GR-10049,20/12/99" AVAILABLE IN	412801	900
239	TELEPHONE PLANE (1+1)UNIT WITH 12 V ELELMINATOR, AVAILABLE IN COMMUNICATION WING	412801	2500

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240	TELEPHONE PLANE (1+1)UNIT WITH 12 V ELELMINATOR, AVAILABLE IN COMMUNICATION WING	412801	2500
241	TELEPHONE PLANE (1+1)UNIT WITH 12 V ELELMINATOR, AVAILABLE IN COMMUNICATION WING	412801	2500
242	TELEPHONE PLANE (1+1)UNIT WITH 12 V ELELMINATOR, AVAILABLE IN COMMUNICATION WING	412801	2500
243	TELEPHONE PLANE (1+1)UNIT WITH 12 V ELELMINATOR, AVAILABLE IN COMMUNICATION WING	412801	2500
244	TELEPHONE PLANE (1+1)UNIT WITH 12 V ELELMINATOR, AVAILABLE IN COMMUNICATION WING	412801	2500
245	TELEPHONE PLANE (1+1)UNIT WITH 12 V ELELMINATOR, AVAILABLE IN COMMUNICATION WING	412801	2500
246	TELEPHONE PLANE (1+1)UNIT WITH 12 V ELELMINATOR, AVAILABLE IN COMMUNICATION WING	412801	2500
247	TELEPHONE PLANE (1+1)UNIT WITH 12 V ELELMINATOR, AVAILABLE IN COMMUNICATION WING	412801	2500
248	TELEPHONE PLANE (1+1)UNIT WITH 12 V ELELMINATOR, AVAILABLE IN COMMUNICATION WING	412801	2500
249	TELEPHONE SET BEETAL MARVEL CLIP GR 13657 06/03 COMMUNICATION S/DIV.1367 06/03	412801	1172
250	TELEPHONE SET BEETAL MARVEL CLIP GR 13657 06/03 COMMUNICATION S/DIV.1367 06/03	412801	1172
251	TELEPHONE SET BEETAL MARVEL CLIP GR 13657 06/03 COMMUNICATION S/DIV.1367 06/03	412801	1172
252	TELEPHONE SET BEETAL MARVEL CLIP GR 13657 06/03 COMMUNICATION S/DIV.1367 06/03	412801	1172
253	TELEPHONE SET BEETAL MARVEL CLIP GR 13657 06/03 COMMUNICATION S/DIV.1367 06/03	412801	1171
254	TELEPHONE SET BEETAL MARVEL CLIP GR 13657 06/03 COMMUNICATION S/DIV.1367 06/03	412801	1171
255	TELEPHONE SET BEETAL MARVEL CLIP GR 13657 06/03 COMMUNICATION S/DIV.1367 06/03	412801	1171
256	TELEPHONE SET CLI SPK MODEL BLUE CLIP, GR NO ELS2007100109 DT12/05/2008	412801	896
257	TELEPHONE SET CLI SPK MODEL BLUE CLIP, GR NO ELS2007100109 DT12/05/2008	412801	896
258	TELEPHONE SET CLI SPK MODEL BLUE CLIP, GR NO ELS2007100109 DT12/05/2008	412801	896
259	TELEPHONE SET CLI SPK MODEL BLUE CLIP, GR NO ELS2007100109 DT12/05/2008	412801	896
260	TELEPHONE SET CLI SPK MODEL BLUE CLIP, GR NO ELS2007100109 DT12/05/2008	412801	896

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261	TELEPHONE SET CLI SPK MODEL BLUE CLIP, GR NO ELS2007100109 DT12/05/2008	412801	896
262	TELEPHONE SET CLI SPK MODEL BLUE CLIP, GR NO ELS2007100109 DT12/05/2008	412801	896
263	TELEPHONE SET CLI SPK MODEL BLUE CLIP, GR NO ELS2007100109 DT12/05/2008	412801	896
264	TELEPHONE SET CLI SPK MODEL BLUE CLIP, GR NO ELS2007100109 DT12/05/2008	412801	896
265	TELEPHONE SET CLI SPK MODEL BLUE CLIP, GR NO ELS2007100109 DT12/05/2008	412801	896
266	TELEPHONE SET CLI SPK MODEL BLUE CLIP, GR NO ELS2007100109 DT12/05/2008	412801	896
267	TELEPHONE SET CLI SPK MODEL BLUE CLIP, GR NO ELS2007100109 DT12/05/2008	412801	896
268	TELEPHONE SET CLI SPK MODEL BLUE CLIP, GR NO ELS2007100109 DT12/05/2008	412801	896
269	TELEPHONE SET CLI SPK MODEL BLUE CLIP, GR NO ELS2007100109 DT12/05/2008	412801	896
270	TELEPHONE SET CLI SPK MODEL BLUE CLIP, GR NO ELS2007100109 DT12/05/2008	412801	896
271	TELEPHONE SET CLI SPK MODEL BLUE CLIP, GR NO ELS2007100109 DT12/05/2008	412801	895
272	TELEPHONE SET CLI SPK MODEL BLUE CLIP, GR NO ELS2007100109 DT12/05/2008	412801	895
273	TELEPHONE SET CLI SPK MODEL BLUE CLIP, GR NO ELS2007100109 DT12/05/2008	412801	895
274	TELEPHONE SET CLI SPK MODEL BLUE CLIP, GR NO ELS2007100109 DT12/05/2008	412801	895
275	TELEPHONE SET CLI SPK MODEL BLUE CLIP, GR NO ELS2007100109 DT12/05/2008	412801	895
276	TELEPHONE SET CLI SPK MODEL BLUE CLIP, GR NO ELS2007100109 DT12/05/2008	412801	895
277	TELEPHONE SET CLI SPK MODEL BLUE CLIP, GR NO ELS2007100109 DT12/05/2008	412801	895
278	TELEPHONE SET CLI SPK MODEL BLUE CLIP, GR NO ELS2007100109 DT12/05/2008	412801	895
279	TELEPHONE SET CLI SPK MODEL BLUE CLIP, GR NO ELS2007100109 DT12/05/2008	412801	895
280	TELEPHONE SET CLI SPK MODEL BLUE CLIP, GR NO ELS2007100109 DT12/05/2008	412801	895
281	TELEPHONE SET CLI SPK MODEL BLUE CLIP, GR NO ELS2007100109 DT12/05/2008	412801	895
282	TELEPHONE SET CLI SPK MODEL BLUE CLIP, GR NO ELS2007100109 DT12/05/2008	412801	895
283	TELEPHONE SET CLI SPK MODEL BLUE CLIP, GR NO ELS2007100109 DT12/05/2008	412801	895
284	TELEPHONE SET CLI SPK MODEL BLUE CLIP, GR NO ELS2007100109 DT12/05/2008	412801	895
285	TELEPHONE SET CLI SPK MODEL BLUE CLIP, GR NO ELS2007100109 DT12/05/2008	412801	895
286	TELEPHONE SET CLI SPK MODEL BLUE CLIP, GR NO ELS2007100109 DT12/05/2008	412801	895
287	TELEPHONE SET CLI SPK MODEL BLUE CLIP, GR NO ELS2007100109 DT12/05/2008	412801	895

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288	TELEPHONE SET CLI SPK MODEL BLUE CLIP, GR NO ELS2007100109 DT12/05/2008	412801	895
289	TELEPHONE SET CLI SPK MODEL BLUE CLIP, GR NO ELS2007100109 DT12/05/2008	412801	895
290	TELEPHONE SET CLI SPK MODEL BLUE CLIP, GR NO ELS2007100109 DT12/05/2008	412801	895
291	TELEPHONE SET CLI SPK MODEL BLUE CLIP, GR NO ELS2007100109 DT12/05/2008	412801	895
292	TELEPHONE SET CLI SPK MODEL BLUE CLIP, GR NO ELS2007100109 DT12/05/2008	412801	895
293	TELEPHONE SET CLI SPK MODEL BLUE CLIP, GR NO ELS2007100109 DT12/05/2008	412801	895
294	TELEPHONE SET CLI SPK MODEL BLUE CLIP, GR NO ELS2007100109 DT12/05/2008	412801	895
295	TELEPHONE SET CLI SPK MODEL BLUE CLIP, GR NO ELS2007100109 DT12/05/2008	412801	895
296	TELEPHONE SET PANASONIC/TATA GR 10179 9/00, AVAILABLE WITH COMMUNICATION	412801	5000
297	TELEPHONE SET PANASONIC/TATA GR 10179 9/00, AVAILABLE WITH COMMUNICATION	412801	5000
298	TELEPHONE SET PANASONIC/TATA GR 10179 9/00, AVAILABLE WITH COMMUNICATION	412801	5000
299	TELEPHONE SET PANASONIC/TATA GR 10179 9/00, AVAILABLE WITH COMMUNICATION	412801	5000
300	TELEPHONE SET PANASONIC/TATA GR 10179 9/00, AVAILABLE WITH COMMUNICATION	412801	5000
301	TELEPHONE SET PANASONIC/TATA GR 10179 9/00, AVAILABLE WITH COMMUNICATION	412801	5000
302	TELEPHONE SET, BEETEL MAKE, GR 10127 5/00, AVAILABLE WITH COMMUNICATION WING	412801	901
303	TELEPHONE SET, BEETEL MAKE, GR 10127 5/00, AVAILABLE WITH COMMUNICATION WING	412801	901
304	TELEPHONE SET, BEETEL MAKE, GR 10127 5/00, AVAILABLE WITH COMMUNICATION WING	412801	901
305	TELEPHONE SET, BEETEL MAKE, GR 10127 5/00, AVAILABLE WITH COMMUNICATION WING	412801	901
306	TELEPHONE SET, BEETEL MAKE, GR 10127 5/00, AVAILABLE WITH COMMUNICATION WING	412801	901
307	TELEPHONE SET, GR 10172 8/00, ALPHA EDT-90 ESP141AAF02SL02, AVAILABLE WITH	412801	775
308	TELEPHONE SET, GR 10172 8/00, ALPHA EDT-90 ESP141AAF02SL02, AVAILABLE WITH	412801	775
309	TELEPHONE SET, GR 10172 8/00, ALPHA EDT-90 ESP141AAF02SL02, AVAILABLE WITH	412801	775
310	TELEPHONE SET, GR 10172 8/00, ALPHA EDT-90 ESP141AAF02SL02, AVAILABLE WITH	412801	775

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311	TELEPHONE SET, GR 10172 8/00, ALPHA EDT-90 ESP141AAF02SL02, AVAILABLE WITH	412801	775
312	TELEPHONE SET, GR 10172 8/00, ALPHA EDT-90 ESP141AAF02SL02, AVAILABLE WITH	412801	775
313	TELEPHONE SET, GR 10172 8/00, ALPHA EDT-90 ESP141AAF02SL02, AVAILABLE WITH	412801	775
314	TELEPHONE SET, GR 10172 8/00, ALPHA EDT-90 ESP141AAF02SL02, AVAILABLE WITH	412801	775
315	TELEPHONE SET, GR 10172 8/00, ALPHA EDT-90 ESP141AAF02SL02, AVAILABLE WITH	412801	775
316	TELEPHONE SET, GR 10172 8/00, ALPHA EDT-90 ESP141AAF02SL02, AVAILABLE WITH	412801	775
317	TELEPHONE SET, GR 10172 8/00, ALPHA EDT-90 ESP141AAF02SL02, AVAILABLE WITH	412801	775
318	TELEPHONE SET, GR 10172 8/00, ALPHA EDT-90 ESP141AAF02SL02, AVAILABLE WITH	412801	775
319	TELEPHONE SET, GR 10172 8/00, ALPHA EDT-90 ESP141AAF02SL02, AVAILABLE WITH	412801	775
320	TELEPHONE SET, GR 10172 8/00, ALPHA EDT-90 ESP141AAF02SL02, AVAILABLE WITH	412801	775
321	TELEPHONE SET, GR 10172 8/00, ALPHA EDT-90 ESP141AAF02SL02, AVAILABLE WITH	412801	775
322	TELEPHONE SET, GR 10172 8/00, ALPHA EDT-90 ESP141AAF02SL02, AVAILABLE WITH	412801	775
323	TELEPHONE SET, GR 10172 8/00, ALPHA EDT-90 ESP141AAF02SL02, AVAILABLE WITH	412801	775
324	TELEPHONE SET, GR 10172 8/00, ALPHA EDT-90 ESP141AAF02SL02, AVAILABLE WITH	412801	775
325	TELEPHONE SET, GR 10172 8/00, ALPHA EDT-90 ESP141AAF02SL02, AVAILABLE WITH	412801	775
326	TELEPHONE SET, GR 10172 8/00, ALPHA EDT-90 ESP141AAF02SL02, AVAILABLE WITH	412801	775
327	TELEPHONE SET, GR 10172 8/00, ALPHA EDT-90 ESP141AAF02SL02, AVAILABLE WITH	412801	775
328	TELEPHONE SET, GR 10172 8/00, ALPHA EDT-90 ESP141AAF02SL02, AVAILABLE WITH	412801	775
329	TELEPHONE SET, GR 10172 8/00, ALPHA EDT-90 ESP141AAF02SL02, AVAILABLE WITH	412801	775
330	TELEPHONE SET, GR 10172 8/00, ALPHA EDT-90 ESP141AAF02SL02, AVAILABLE WITH	412801	775

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331	TELEPHONE SET, GR 10172 8/00, ALPHA EDT-90 ESP141AAF02SL02, AVAILABLE WITH	412801	775
332	TELEPHONE SET, GR 10172 8/00, ALPHA EDT-90 ESP141AAF02SL02, AVAILABLE WITH	412801	775
333	TELEPHONE SET, GR 10172 8/00, ALPHA EDT-90 ESP141AAF02SL02, AVAILABLE WITH	412801	775
334	TELEPHONE SET, GR 10172 8/00, ALPHA EDT-90 ESP141AAF02SL02, AVAILABLE WITH	412801	775
335	TELEPHONE SET, GR 10172 8/00, ALPHA EDT-90 ESP141AAF02SL02, AVAILABLE WITH	412801	774
336	TELEPHONE SET, GR 10172 8/00, ALPHA EDT-90 ESP141AAF02SL02, AVAILABLE WITH	412801	774
337	TELEPHONE SET, GR 10172 8/00, ALPHA EDT-90 ESP141AAF02SL02, AVAILABLE WITH	412801	774
338	TELEPHONE SET, GR 10172 8/00, ALPHA EDT-90 ESP141AAF02SL02, AVAILABLE WITH	412801	774
339	TELEPHONE SET, GR 10172 8/00, ALPHA EDT-90 ESP141AAF02SL02, AVAILABLE WITH	412801	774
340	TELEPHONE SET, GR 10172 8/00, ALPHA EDT-90 ESP141AAF02SL02, AVAILABLE WITH	412801	774
341	TELEPHONE SET, GR 10172 8/00, ALPHA EDT-90 ESP141AAF02SL02, AVAILABLE WITH	412801	774
342	TELEPHONE SET, GR 10172 8/00, ALPHA EDT-90 ESP141AAF02SL02, AVAILABLE WITH	412801	774
343	TELEPHONE SET, GR 10172 8/00, ALPHA EDT-90 ESP141AAF02SL02, AVAILABLE WITH	412801	774
344	TELEPHONE SET, GR 10172 8/00, ALPHA EDT-90 ESP141AAF02SL02, AVAILABLE WITH	412801	774
345	TELEPHONE SET, GR 10172 8/00, ALPHA EDT-90 ESP141AAF02SL02, AVAILABLE WITH	412801	774
346	TELEPHONE SET, GR 10172 8/00, ALPHA EDT-90 ESP141AAF02SL02, AVAILABLE WITH	412801	774
347	TELEPHONE SET, GR 10172 8/00, ALPHA EDT-90 ESP141AAF02SL02, AVAILABLE WITH	412801	774
348	TELEPHONE SET, GR 10172 8/00, ALPHA EDT-90 ESP141AAF02SL02, AVAILABLE WITH	412801	774
349	TELEPHONE SET, GR 10172 8/00, ALPHA EDT-90 ESP141AAF02SL02, AVAILABLE WITH	412801	774
350	TELEPHONE SET, GR 10172 8/00, ALPHA EDT-90 ESP141AAF02SL02, AVAILABLE WITH	412801	774

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351	TELEPHONE SET, GR 10172 8/00, ALPHA EDT-90 ESP141AAF02SL02, AVAILABLE WITH	412801	774
352	TELEPHONE SET, GR 10172 8/00, ALPHA EDT-90 ESP141AAF02SL02, AVAILABLE WITH	412801	774
353	TELEPHONE SET, GR 10172 8/00, ALPHA EDT-90 ESP141AAF02SL02, AVAILABLE WITH	412801	775
354	TELEPHONE SET, GR 10172 8/00, ALPHA EDT-90 ESP141AAF02SL02, AVAILABLE WITH	412801	775
355	CORDLESS PHONE, PANASONIC, SINGLE LINE PENASONIC CE RESID, KX 7C 1713	412801	3800
356	EXE.SECRETARY SYSTEM TELE.SE, T WITH BATTARY ELIMINA, "27,13/7/99	412801	4220
357	EXE.SECRETARY SYSTEM TELE.SE, T WITH BATTARY ELIMINA, "27,13/7/99	412801	4220
358	EXE.SECRETARY SYSTEM TELE.SE, T WITH BATTARY ELIMINA, "27,13/7/99	412801	4220
359	WEB-CAMERA	412801	1390
360	LAN WITH ACCESSORIES INCLUDING SERVER - IT & C EDP AND ALL OFFICE GR NO 10281-82 302 9	411806	487552
361	AVR	410701	832050
362	AVR	410701	832050
363	AVR	410701	832050
364	ELECTRICAL SUBMERSIBLE SEVERAGE PUMP 2 HP	411112	34320
365	ELECTRICAL SUBMERSIBLE SEVERAGE PUMP 2 HP	411112	34320
366	ELECTRICAL SUBMERSIBLE SEVERAGE PUMP 2 HP	411112	34320
367	ELECTRICAL SUBMERSIBLE SEVERAGE PUMP 2 HP	411112	34320
368	ELECTRICAL SUBMERSIBLE SEVERAGE PUMP 2 HP	411112	34320
369	ELECTRICAL SUBMERSIBLE SEVERAGE PUMP 2 HP	411112	34320
370	ELECTRICAL SUBMERSIBLE SEVERAGE PUMP 2 HP	411112	34320
371	ELECTRICAL SUBMERSIBLE SEVERAGE PUMP 2 HP	411112	34320
372	ELECTRICAL SUBMERSIBLE SEVERAGE PUMP 2 HP	411112	34320
373	ELECTRICAL SUBMERSIBLE SEVERAGE PUMP 2 HP	411112	34320
374	TATA SUMO -2400 JK 14- 3728 "SD1,BIDDA TRANSPORT	411502	402450
375	TATA SUMO -2400 JK 14- 3734 "SD1,BIDDA TRANSPORT	411502	402450
376	TATA SUMO -2400 JK 14- 3735 "SD1,BIDDA TRANSPORT	411502	402450
377	TATA SUMO SE+ 10 SEATER ENG NO 483DL47MXZ719137 TELCO JAMMU CHSSIS NO(JK-14-9086)	411502	423043
378	TATA SUMO SE+10 SEATER CHNO-41807AWZ40080 2003(JK14-9084)	411502	423043
379	AC TATA SUMO SE+ 10 SEATER ENG NO 483DL47MXZ71920 TELCO JAMMU CHSSIS(JK-14-9299)	411502	483072
380	PHOTO COPIER MODI XEROX	412003	314908
381	PHOTO COPIER XEROX5821 MECH STORES GR 13729 10/03 JYOTIPURAM	412003	92227
382	PHOTOCOPY MEC./XEROX 5834 LV MODI CORP.	412003	142152

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383	XEROX WORK CENTRE PRO 428(PHOTO COPIIER) GR ELS 76 DT 25/11/2004 MI ELS 221/ 01/12/2004	412003	226704
	Total		19929361

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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
1	DIWAN	411701	22625	11838	NHDC BHOPAL	IUA17-103-150101/Q1-15
2	LAPTOP, DELL INS 7537,I7,8GB,1TB,2GB,W-8,FULL HD TOUCH	411801	76500	13506	NHDC BHOPAL	IUA17-103-150101/Q1-10
3	SIDE TABLE	412801	2263	1	NHDC BHOPAL	IUA17-103-150101/Q1-14
4	CENTRE TABLE	412801	4525	1	NHDC BHOPAL	IUA17-103-150101/Q1-11
5	CENTRE TABLE	412801	2262	1	NHDC BHOPAL	IUA17-103-150101/Q1-13
6	PANASONIC PHONE C/L KX-TG3811-AG ANSARI	412801	3500	1	NHDC BHOPAL	IUA17-103-150101/Q1-12
	Total		111675			

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 Additon, (-) for Deduction)
	Total		0

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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**

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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**

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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	-	-

Explanatory Note: -

i) Loan included in Other Loans (Employees) due from directors or other officers of the company at the end of the period - **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.

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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		-	3,05,531
	Less : Provision for expenditure awaiting utilisation certificate		-	-
	Unsecured (considered doubtful)		10,92,542	10,92,542
	Less : Provisions for doubtful advances *1		10,92,542	10,92,542
		Sub-total	-	**3,05,531**
B.	**ADVANCES OTHER THAN CAPITAL ADVANCES**			
	i) DEPOSITS			
	- Unsecured (considered good)		-	-
	Less : Provision 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) Deferred Foreign Currency Fluctuation Assets/Expenditure			
	Deferred Foreign Currency Fluctuation Assets		-	-
	Deferred Expenditure on Foreign Currency Fluctuation		-	-
			-	-
	ii) Deferred Cost on Employee loans given			
	Secured - Considered Good		-	-
	Employee loans - Unsecured		-	-
			-	-
	TOTAL		-	**3,05,531**
	Provision for doubtful Advances *1			
	Opening Balance		10,92,542	10,92,542
	Addition during the year			
	Used during the year			
	Reversed during the year			
	Closing balance		**10,92,542**	**10,92,542**
	Provision for doubtful Deposits *2			
	Opening Balance		-	
	Addition during the year			
	Used during the year			
	Reversed during the year			
	Closing balance		-	-

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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	12,67,37,961	11,23,44,974
Stores in transit/ pending inspection	-	-
Loose tools	22,43,828	20,76,202
Scrap inventory	1,49,636	10,44,688
Material at site	-	-
Material issued to contractors/ fabricators	-	-
Inventory for Self Generated VER's/REC	-	-
Less: Provision for Obsolescence & Diminution in Value *1	3,97,56,107	3,78,47,129
TOTAL	**8,93,75,318**	**7,76,18,735**
***1 Provision for Obsolescence & Diminution in Value**		
Opening Balance	3,78,47,129	3,99,08,441
Addition during the year	19,08,978	
Used during the year		
Reversed during the year #		20,61,312
Closing balance	**3,97,56,107**	**3,78,47,129**

Explanatory Note:

i) During the year, inventories written down to net realisable value (NRV) and recognised as an expense in profit or loss. **19,08,978** -

ii)For details, refer para-9 of Note No. 34- Other Explanatory Notes to Accounts for information of assets mortgaged/hypothecated with banks as security for related borrowings. - **For Corporate Office only**

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	-	-

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.

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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	(5,98,414)	10,68,368
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	-	-
	TOTAL	**(5,98,414)**	**10,68,368**
	Explanatory Note: -		
	1) Cash on hand -(Includes stamps on hand)	-	-
	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	-	-
	(c) Others (Specify Nature)		

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)	90,872	90,872
	Less : Provisions for doubtful Employee loans & advances *1	90,872	90,872
		-	-
	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	90,872	90,872
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	**90,872**	**90,872**
	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 -**For Corporate Office only**		

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NOTE NO. 11 FINANCIAL ASSETS - CURRENT - OTHERS

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Others		
a) Claims recoverable	6,06,44,857	7,73,66,705
Less: Provisions for Doubtful Claims *1	21,25,158	22,26,209
Sub-total	**5,85,19,699**	**7,51,40,496**
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	**5,85,19,699**	**7,51,40,496**

***1 Provisions for Doubtful Claims**		
Opening Balance	22,26,209	22,26,209
Addition during the year		
Used during the year		
Reversed during the year	1,01,051	
Closing balance	**21,25,158**	**22,26,209**

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 Pakaldul, 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, 2018	As at 31st March, 2017
Current Tax Assets		
Current Tax (Refer Note No-23)	-	-
Total	**-**	**-**

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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)		3,82,748	57,71,349
Less : Provision against demand raised by Govt.Depts.		-	-
- Unsecured (considered doubtful)		-	-
Less : Provision for Doubtful Deposits *1		-	-
	Sub-total	**3,82,748**	**57,71,349**
b) **Advance to contractor / supplier**			
- Secured (considered good)		-	-
- Unsecured (considered good)			
– Against bank guarantee		-	-
– Others		5,17,49,605	12,27,49,269
Less : Provisions for expenditure awaiting utilization certificate		-	-
- Unsecured (considered doubtful)		-	-
Less : Provisions for doubtful advances *2		-	-
	Sub-total	**5,17,49,605**	**12,27,49,269**
c) **Other advances - Employees**			
- Unsecured (considered good)		5,62,588	4,75,574
- Unsecured (considered doubtful)			
	Sub-total	**5,62,588**	**4,75,574**
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		-	-
Less: Provision for losses pending investigation/awaiting write off / sanction *5		-	-
	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**		7,80,78,402	5,04,58,138
e) **Deferred Employee Costs**			
Secured - Considered Good		-	-
Unsecured		-	-
f) **Deferred Foreign Currency Fluctuation**			
Deferred Foreign Currency Fluctuation Assets		-	-
Deferred Expenditure on Foreign Currency Fluctuation		-	-
g) **Surplus / Obsolete Assets**		9,95,036	7,07,558
h) **Input GST**		-	-
i) **Others**		15,16,485	23,34,241
TOTAL		**13,32,84,864**	**18,24,96,129**

***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	**-**	**-**

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	***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	-	
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-
	Explanatory Note:-		
1	Loans and Advances due from Directors or other officers at the end of the year/ period **-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.	9,95,036	7,07,558

NOTE NO. 14 REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
(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		
Closing balance	-	-
(ii) Wage Revision as per 3rd PRC		
Opening Balance	31,17,10,526	-
Addition during the year	16,85,60,031	31,17,10,526
Adjustment during the year		
Reversed during the year		
Closing balance	**48,02,70,557**	**31,17,10,526**
(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)	**48,02,70,557**	**31,17,10,526**
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)	**48,02,70,557**	**31,17,10,526**

* For details refer para 25 of Note No.-34-Other Explanatory Notes to Accounts

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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	-	4,42,84,799
	ii) Closing Balance Remeasurement of the defined benefit plans	(1,86,60,954)	(86,93,095)
	iii) Surplus	2,00,39,25,877	1,82,75,00,262
9	FVTOCI Reserve-		
	- Equity Instruments	-	-
	- Debt Instruments	-	-
	Total	**1,98,52,64,923**	**1,86,30,91,966**
	*** Surplus**		
	Profit for the Year as per Statement of Profit and Loss	2,00,39,25,877	1,82,75,00,262
	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	**2,00,39,25,877**	**1,82,75,00,262**
	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	**2,00,39,25,877**	**1,82,75,00,262**

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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			7,64,34,06,901	74.50%
- LIC			90,61,83,502	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

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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	2,11,41,87,742	1,91,96,66,221
C.O.(FDB)	56,02,37,820	87,44,40,500
IUT Closing Entries - CO	-	-
L.O. MUMBAI	99,406	1,831
L.O. LUCKNOW	(365)	(60,998)
RO-JAMMU	3,30,51,093	3,26,78,033
RO-ITANAGAR	-	-
RO-SILIGURI	-	-
BAIRASIUL	(74)	4,875
RO-BANIKHET	4,65,956	7,16,661
LOKTAK	-	-
SALAL	-	-
TANAKPUR	4,470	(16,106)
CHAMERA-I	-	53,956
URI - I	(55,272)	46,431
RANGIT	(3,435)	-
CHAMERA-II	4,812	57
DULHASTI	22,368	(49,496)
DHAULIGANGA-I	-	-
TEESTA-V	-	-
CHAMERA-III	-	50,828
CHUTAK	(1,750)	(413)
TLDP-III	1,71,521	-
PARBATI -II	554	1,44,281
PARBATI-III	(738)	(5,748)
SEWA-II	-	8,802
URI - II	8,942	(2,626)
KISHANGANGA	(1,030)	(1,464)
NIMMO BAZGO	-	-
TLDP-IV	(1,944)	-
TEESTA-IV	-	-
SUBANSARI LOWER	(63,701)	(86,000)
DIBANG	-	-
TAWANG I & II	-	-
KOTLIBHEL 1A	1,31,828	75,088
INVESTIGATION PROJECTS, UTTRAKHAND	-	-
RE CELL	-	-
WIND POWER PROJECTS, JAISALMER	-	-
BRRP	-	2,22,830
50MW SOLAR POWER PROJECT, TAMILNADU	-	-
POWER TRADING CELL	-	-
CHEQUE PAID ACCOUNT	19,14,99,793	17,61,43,000
CHEQUE COLLECTED ACCOUNT	(4,04,45,825)	(2,54,89,689)
COMMERCIAL - IUT	(4,14,32,13,245)	(7,83,22,87,920)
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	96,80,26,420	95,11,28,111
CENTRALIZED VENDOR PAYMENT ACCOUNT	86,42,44,642	4,15,37,14,731
Total	**54,83,69,988**	**25,10,95,776**

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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	-	-

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NOTE NO. 16.2 FINANCIAL LIABILTIES - NON CURRENT - OTHERS

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Deposits/ retention money	3,88,392	9,76,847
TOTAL	**3,88,392**	**9,76,847**
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	**4,26,864**	**10,94,599**
More than 3 Year & Less than 5 Years		
More than 5 Years		
TOTAL	4,26,864	10,94,599

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

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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)	12,95,34,952	14,13,10,856
Deferred Foreign Currency Fluctuation Liabilities	-	-
Deferred Income from Foreign Currency Fluctuation Account	-	-
Grants in aid-from Government-Deferred Income	-	-
TOTAL	**12,95,34,952**	**14,13,10,856**
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)	11,78,082	17,68,572
Total outstanding dues of Creditors other than micro enterprises and small enterprises	9,78,47,026	7,50,01,976
TOTAL	**9,90,25,108**	**7,67,70,548**

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.

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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	5,20,69,228	90,52,695
Liability against capital works/supplies-MSME	-	-
Interest accrued but not due on borrowings	-	-
Interest accrued and due on borrowings	-	-
Deposits/ retention money	2,77,25,530	2,49,77,335
Due to Subsidiaries	-	-
Liability for share application money -to the extent refundable	-	-
Unpaid dividend	-	-
Unpaid interest	-	-
Other Payables-Payable to Employees	1,13,18,969	1,00,62,953
Other Payables-Payable to Others	5,14,29,223	5,19,01,262
TOTAL	**14,25,42,950**	**9,59,94,245**

* 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)**

NOTE NO. 21 OTHER CURRENT LIABILITIES

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Income received in advance (Advance against depreciation)	1,17,75,905	1,17,75,905
Deferred Income from Foreign Currency Fluctuation Account	-	-
Deferred Foreign Currency Fluctuation Liabilities	-	-
Unspent amount of deposit/agency basis works	-	-
Statutory dues payables	68,29,26,762	93,50,62,031
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	**69,47,02,667**	**94,68,37,936**

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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	6,33,96,332	5,95,37,961
Additions during the year	3,46,549	1,35,26,065
Amount used during the year	6,37,42,881	96,67,694
Amount reversed during the year		
Closing Balance	-	**6,33,96,332**

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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	28,24,63,113	28,24,63,113
Additions during the year	-	
Amount used during the year	-	
Amount reversed during the year	-	
Closing Balance	**28,24,63,113**	**28,24,63,113**
vi) **Provision - Others**		
As per last Balance Sheet	27,51,70,573	25,75,38,898
Additions during the year	3,14,58,541	2,49,61,578
Amount used during the year	8,93,160	50,68,533
Amount reversed during the year	2,15,24,735	22,61,370
Closing Balance	**28,42,11,219**	**27,51,70,573**
TOTAL	**56,66,74,332**	**62,10,30,018**

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, advance against personal pay adjustment of Rs. NIL paid upto 31.01.2014 has been set-off against the Provision for wage revision. However, pending final decision in the matter, the balance amount of Rs. NIL is continued in advance.
Thus, the cumulative amount provided towards the Personal Pay Adjustment w.e.f 01/02/2014 to 31/03/2018 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 para 17 of Note 34 of Balance Sheet

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	-	-

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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	7,56,30,79,354	7,56,28,34,408
	ADVANCE AGAINST DEPRECIATION -Written back during the year	1,17,75,904	1,17,75,905
	Less :		
	Sales adjustment on a/c of Foreign Exchange Rate Variation	-	-
	Tariff Adjustments	8,45,54,827	4,91,92,607
	Regulated Power Adjustment	-	9,41,82,989
	Income from generation of electricity – precommissioning (Transferred to Expenditure Attributable to Construction)	-	-
	Rebate to customers	74,57,312	52,43,705
	Sub - Total (A)	**7,48,28,43,119**	**7,42,59,91,012**
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)	**7,48,28,43,119**	**7,42,59,91,012**
E	**OTHER OPERATING REVENUE**		
	Interest from Beneficiary States (Revision of Tariff)	9,00,391	42,93,018
	Sub-Total-II	9,00,391	42,93,018
	TOTAL (I+II)	**7,48,37,43,510**	**7,43,02,84,030**

Explanatory Note: -

1) Amount of earlier year sales arising out of finalisation of tariff included in current period Sales. **- For Corporate Office only**

2) 'Deemed generation' included in Sales of the Power as allowed by 'CERC' - **For Corporate Office only**

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 amount stated herein are included in sales 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. **For Corporate Office only**

4) Amount adjusted from sale of power on account of regulated power against the outstanding dues of those beneficiaries. **- For Corporate Office only**

5) Amount of sales not yet billed included in Sales. **(For Corporate Office only)**

6) 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.**(For Corporate Office only)**

7) 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 period.**(For Corporate Office only)**



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	-	13,521
- 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	38,09,19,320	44,66,69,744
Income From Sale of Self Generated VERs/REC	-	-
Realization of Loss Due To Business Interruption	-	-
Profit on sale of investments	-	-
Profit on sale of Assets.	15,91,621	-
Income from Insurance Claim	3,46,549	1,35,26,065
Liability/ Provisions not required written back #	5,02,21,640	93,14,249
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	-	-
Others	1,77,38,346	1,94,71,666
Sub-total	**45,08,17,476**	**48,89,95,245**
Add/(Less): C.O./Regional Office/PID Expenses	9,30,259	48,74,811
Sub-total	**45,17,47,735**	**49,38,70,056**
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	**45,17,47,735**	**49,38,70,056**
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)	-	**20,61,312**
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)	**1,01,051**	-
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)	-	-
x) Write back of Project expenses provided for	-	-
y) Provision for 3rd PRC (Sl. No-A(v) of Note No.-22)	-	-
z) Others	5,01,20,589	72,52,937
TOTAL	**5,02,21,640**	**93,14,249**

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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	3,45,73,70,736	3,64,39,99,272
(ii) Consumption of stores and spare parts	2,18,91,566	2,88,469
B. Direct Expenditure on Contract, Project Management and Consultancy Works	-	-
C. REPAIRS & MAINTENANCE		
- Building	5,98,10,548	4,60,96,604
- Machinery	9,61,91,292	8,99,17,806
- Others	14,45,12,171	9,52,14,992
D. OTHER EXPENSES		
Rent & Hire Charges	70,46,692	54,05,095
Rates and taxes	5,11,819	6,69,192
Insurance	14,33,33,551	14,88,12,009
Security expenses	19,89,36,772	15,32,22,370
Electricity Charges	5,45,48,186	3,67,70,680
Travelling and Conveyance	62,28,219	74,10,220
Expenses on vehicles	71,55,201	80,45,624
Telephone, telex and Postage	1,22,69,047	44,06,742
Advertisement and publicity	50,03,484	44,01,303
Entertainment and hospitality expenses	40,220	35,550
Printing and stationery	22,43,260	15,25,778
Consultancy charges - Indigenous	24,73,668	6,03,683
Consultancy charges - Foreign	-	-
Audit expenses (Refer explanatory note-3 below)	-	92,774
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	-	-
Expenditure on land not belonging to company	-	-
Loss on Assets	-	24,83,958
Losses out of insurance claims (upto excess clause)	-	-
Losses out of insurance claims (beyond excess clause)	3,46,549	1,35,26,065
Books & Periodicals	1,16,068	1,28,892
Donation	-	-
CSR/ Sustainable Development	22,12,331	60,07,433
Community Development Expenses	-	-
Directors' expenses	-	-
Research and development expenses	-	-
Interest on Arbitration/ Court Cases	-	-
Interest to beneficiary states	-	1,37,51,585
Expenditure on Self Generated VER's/REC	-	-
Expenses for Regulated Power	-	77,43,381
Less: - Exp Recoverable on Regulated Power	-	(77,43,381)
Exchange rate variation	-	-
Training Expenses	31,89,670	36,67,618
Petition Fee /Registration Fee /Other Fee – To CERC/RLDC/RPC	91,16,553	93,90,721
Operational/Running Expenses of Kendriya Vidyalay	2,30,23,952	1,98,31,754
Operational/Running Expenses of Other Schools	-	-
Operational/Running Expenses of Guest House/Transit Hostel	67,11,947	45,94,199
Operating Expenses of DG Set-Other than Residential	75,61,036	37,90,674
Other general expenses	59,26,088	60,59,693
Sub-total	**4,27,77,70,626**	**4,33,01,50,755**
Add/(Less): C.O./Regional Office/PID Expenses	63,87,036	1,44,09,288
Sub-total	**4,28,41,57,662**	**4,34,45,60,043**
Less: Amount transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Less: Transfer of Generation & other expenses - IPO/Buyback	-	-
	4,28,41,57,662	**4,34,45,60,043**
E. PROVISIONS		
Bad and doubtful debts provided	-	1,63,00,980
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	19,08,978	-
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	-	66,13,830
Provision for interest against court/arbitration award	-	-
Others	-	-
Sub-total	**19,08,978**	**2,29,14,810**
Add/(Less): C.O./Regional Office/PID Expenses	-	4,415
Sub-total	**19,08,978**	**2,29,19,225**
Less: Amount transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
	19,08,978	**2,29,19,225**
Total carried forward to Statement of Profit & Loss	**4,28,60,66,640**	**4,36,74,79,268**

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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.	-	66,13,830

(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	-	92,774
Reimbursement of expenses	-	-
Total Audit Expenses	-	**92,774**

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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	1,07,49,37,473	1,12,68,38,152
Gratuity, Contribution to provident fund & pension scheme (incl. administration fees)	15,89,60,353	35,21,81,606
Staff welfare expenses	4,45,41,646	3,49,51,850
Leave Salary & Pension Contribution	-	-
Sub-total	**1,27,84,39,472**	**1,51,39,71,608**
Add/(Less): C.O./Regional Office Expenses	12,04,70,251	11,29,78,610
Sub-total	**1,39,89,09,723**	**1,62,69,50,218**
Less: Employee Cost transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	**1,39,89,09,723**	**1,62,69,50,218**

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	5,78,46,360	6,07,18,861
ii) towards Employees Defined Contribution Superannuation Scheme	7,11,78,212	6,93,99,423

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	-	-
	Term loan	-	-
	Foreign loan	-	-
	Government of India loan	-	-
	Unwinding of discount-GOI Loan	-	-
	Sub-total	-	-
B	**Other Borrowing Cost**		
	Loss on Hedging Transactions	-	-
	Bond issue/ service expenses	-	-
	Commitment fee	-	-
	Guarantee fee on foreign loan	-	-
	Other finance charges	-	4,27,233
	Unwinding of discount-Provision & Financial Liablities	1,69,417	6,75,286
	Sub-total	**1,69,417**	**11,02,519**
C	**Applicable net gain/ loss on Foreign currency transactions and translation**		
	Exchange differences regarded as adjustment to interest cost	-	-
	Less: Interest adjustment on account of Foreign Exchange Rate Variation	-	-
	Sub-total	-	-
	Total (A + B + C)	**1,69,417**	**11,02,519**
	Add/(Less): C.O./Regional Office/PID Expenses	566	10,06,334
	TOTAL	**1,69,983**	**21,08,853**
	Less: Finance Cost transferred to Expenditure Attributable to Construction	-	-
	Less: Recoverable from Deposit Works	-	-
	Total carried forward to Statement of Profit & Loss	**1,69,983**	**21,08,853**

Explanatory Note: -

NHPC LIMITED FARIDABAD

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	41,33,93,344	38,82,09,250
Depreciation adjustment on account of Foreign Exchange Rate Variation	-	-
Add/(Less): C.O./Regional Office / PID Expenses	14,18,273	37,74,195
Sub-total	**41,48,11,617**	**39,19,83,445**
Less: Depreciation & Amortisation Expenses transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	**41,48,11,617**	**39,19,83,445**

Explanatory Note: -

NHPC LIMITED FARIDABAD

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	1,83,55,33,282	1,53,56,32,302
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	-	-

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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	16,83,92,595	29,18,67,960
(III) Exchange Differences on Monetary Items	-	-
TOTAL (A)=(i)+(ii)+(III)	**16,83,92,595**	**29,18,67,960**
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)	**16,83,92,595**	**29,18,67,960**

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)	-	-

NHPC LIMITED FARIDABAD

STATEMENT OF CHANGES IN EQUITY AS AT 31 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		-	-	-	-	-	2,00,39,25,877	-	-	2,00,39,25,877
Other Comprehensive Income		-	-	-	-	-	-1,86,60,954	-	-	-1,86,60,954
Total Comprehensive Income		-	-	-	-	-	1,98,52,64,923	-	-	1,98,52,64,923
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	-	-	-	-	-	-	**1,98,52,64,923**	-	-	**1,98,52,64,923**

For M/s Arora Vohra & Co.
Chartered Accountants
(Firm Regn. No. 009487N)

(CA Hardeep Aggarwal)
Partner
M.No. 88243

ARORA VOHRA & CO. JAMMU CHARTERED ACCOUNTANTS

Head of Finance

Head of Project

NHPC LIMITED FARIDABAD

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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

SALAL 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		(5,98,414)		10,68,368
(iv) Bank balances	9		-		-
(v) Loans	10		-		-
(vi) others (Excluding Lease Receivables)	11		5,85,19,699		7,51,40,496
Total Current Financial Assets		-	5,79,21,285	-	7,62,08,864
Total Financial Assets		-	5,79,21,285	-	7,62,08,864

Financial Liabilities	Notes	As at 31st March, 2018		As as 31st March, 2017	
		FVTOCI	Amortised Cost	FVTOCI	Amortised Cost
(i) Long-term borrowings	16.1		-		-
(ii) Other Financial Liabilities	16.2		3,88,392		9,76,847
(iii) Borrowing -Short Term	20.1		-		-
(iv)Trade Payables including MSME	20.2		9,90,25,108		7,67,70,548
(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		14,25,42,950		9,59,94,245
Total Financial Liabilities			24,19,56,450		17,37,41,640

NHPC LIMITED FARIDABAD

(Amount In ₹)

B) FAIR VALUATION MEASUREMENT

(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			3,92,752			989282
Total Financial Liabilities		**0**	**0**	**392752**	**0**	**0**	**989282**



(c) Fair value of Financial Assets and liabilities measured at Amortised Cost

(Amount in `)

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	3,88,392	3,92,752	9,76,847	9,89,282
Total Financial Liabilities		3,88,392	3,92,752	9,76,847	9,89,282

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Note:-

1. The Carrying amounts of current investments, Trade and other receivables, Cash an[illegible] equivalents,Short-term loans and advances, Short term borrowings, Trade payabl[illegible] 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.



(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.

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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	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	-598414	1068368
Bank balances	0	0
Loans -Current	0	0
Total (A)	**-598414**	**1068368**
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)	**-598414**	**1068368**

(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	90872	90872
Changes in Loss Allowances	0	0	0	0
Balance as at 31.03.2018	0	0	90872	90872

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(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.

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	14,29,92,796	14,25,65,932	4,26,864	-	-
Trade Payables	20.2	9,90,25,108	9,90,25,108	-	-	-
Total Financial Liabilities		**24,20,17,904**	**24,15,91,040**	**4,26,864**	-	-

As at 31st March 2017

(Amount in `)

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	9,71,55,071	9,60,60,472	10,94,599	-	-
Trade Payables	20.2	7,67,70,548	7,67,70,548	-	-	-
Total Financial Liabilities		**17,39,25,619**	**17,28,31,020**	**10,94,599**	-	-

NHPC LIMITED FARIDABAD

(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 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 .

Particulars	(Amount in)	
	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.

(b) Price Risk Sensitivity

For Investment in Equity Instruments (Investment in equity shar 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		
Other Financial Liabilities	-	-
Net Exposure to foreign currency (liabilities)	**0**	**0**

(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 M/s Arora Vohra & Co.
Chartered Accountants

(Firm Regn. No. 009487N)

(CA 009487N)
Partner
M.No. 88243

(CA Mandeep Aggarwal)

(Head of Finance)

(Head of Project)

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(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	1,98,52,64,923	1,86,30,91,966
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 M/s Arora Vohra & Co.
Chartered Accountants
(Firm Regn. No.009487N)

(CA Hardeep Aggarwal)
Partner
M.No. 88243

ARORA VOHRA & CO. JAMMU CHARTERED ACCOUNTANTS

Head of Finance

Head of Project

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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 ₹ **68,61,45,042.00** (previous year ₹ **65,62,69,496.00**) 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 ₹ **56,29,89,705.00** (previous year ₹ **53,71,95,045.00**) 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 ₹ **28,24,63,113.00** (previous year ₹ **28,24,63,113.00**) based on probability of outflow of resources embodying economic benefits and estimated ₹ **40,36,81,929.00** (previous year ₹ **37,38,06,383.00**) 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 ₹ **2,09,187.00** (Previous year ₹ **85,92,083.00**) 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 ₹ **2,09,187.00** (previous year ₹ **85,92,083.00**) 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 ₹ **31,57,44,190.00**(previous year ₹ **25,52,18,314.00**). These claims are pending before various forums. Pending settlement, the Company has assessed and provided an amount of ₹ **28,31,22,981.00**(previous year ₹ **25,46,64,440.00**)based on probability of outflow of resources embodying economic benefits and estimated ₹ **3,26,21,209.00**(previous year ₹ **5,53,874.00**) 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 Opening Balance as on 01.04.2017
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)	(viii)
1.	Capital Works	686145042	282463113	403681929	373806383	29875547	NIL
2.	Land Compen-sation cases	209187	NIL	209187	8592083	5152	8388048
3.	Disputed tax matters	NIL	NIL	BIL	NIL	NIL	NIL
4.	Others	315744190	283122981	32621209	553874	32067335	NIL
	Total	**1002098419**	**565586094**	**436512325**	**382952339**	**61948034**	**8388048**

(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 Niti Aayog 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).

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(ii) An amount of ₹ **382748/-** (previous year ₹ **382748/-**) 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.

(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	283122981	283122981	NIL	NIL	NIL	NIL
3	CPSEs	NIL	NIL	NIL	NIL	NIL	NIL
4	Others	718975438	282463113	436512325	382952338	61948034	8388048
	TOTAL	**1002098419**	**565586094**	**436512325**	**382952338**	**61948034**	**8388048**

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 ₹ ..... (Previous Year ₹ .....) is probable.

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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	TO BE GIVEN BY CORPORATE OFFICE	TO BE GIVEN BY CORPORATE OFFICE
3.	Revenue to the extent not recognised in respect of power stations	TO BE GIVEN BY CORPORATE OFFICE	TO BE GIVEN BY CORPORATE OFFICE
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 is 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)	51444000	411134033
2.	Investment Property	NIL	NIL
3.	Intangible Assets	NIL	NIL
	Total	**51444000**	**411134033**

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.	N.A	N.A
2.	Amount of advances received.	N.A	N.A
3.	Amount of retention.	N.A	N.A

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4.	The gross amount due from customers for contract works as an asset.	N.A	N.A
5.	The gross amount due to customers for contract works as a liability.	N.A	N.A

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)	NIL	NIL
(ii)	Amount charged to Statement of Profit & Loss excluding depreciation (as Borrowing Cost)*	NIL	NIL
(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. Operating Segment:

a) Electricity generation (including income from embedded Finance/ 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 the company
2	CPSUs, KV, Other Departments controlled by Government of India	Entities controlled by the same Government (Central Government) that has control over NHPC

(b)Transactions with Related Parties-Following transactions occurred with related parties:

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(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	194380675	142782465
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	NIL	NIL
Purchase of goods/Inventory	45633797	52855246
Services Received by the Company	37186787	10794219
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

(h) Outstanding Balances with Related Parties:

(Amount in ₹)

Particulars	As at 31.03.2018	As at 31.03.2017
(i)	(ii)	(iii)

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i)Balances with Government that has control over company (NHPC)-(Central Govt.)		
Payables by the Company	17343395	13373490
Receivables by the Company	NIL	NIL
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	4097481	1617944
Receivables by the Company	1344598	15450483
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 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.

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(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	39184199	8400000	30784199
Trade/Other payables	19440175	2552747	16887428
Security Deposit/Retention Money payable	11076911	2519132	8557779

(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	NIL	NIL
c)*	Value of spare parts and Components consumed in operating units. i) Imported ii) Indigenous	NIL 4660356.00	NIL 42794699.00
d)*	Earnings in foreign currency i) Others	NIL	NIL

* Accrual basis.

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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	NIL	600490.00
2	Education & Skill Development	497001.00	1792969.00

3	Women Empowerment /Senior Citizen	NIL	472623.00
4	Environment	NIL	NIL
5	Art & Culture	NIL	298582.00
6	Ex-Armed Forces	NIL	NIL
7	Sports	NIL	170000.00
8	National Welfare Fund	NIL	NIL
9	Technology & Research	NIL	NIL
10	Rural Development	1715330.00	2305095.00
11	Capacity Building	NIL	NIL
12	Swachh Vidyalaya Abhiyan	NIL	-918.00
13	Swachh Bharat Abhiyan	NIL	368592.00
	Total Amount	**2212331.00**	**6007433.00**

- Negative figures represent accounting policy difference between Ind AS and GAAP.

(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	1432251	NIL	1432251
(ii)	On purpose other than (i) above	780080	NIL	780080
	Total	**2212331**	**NIL**	**2212331**

(b) As stated above, a sum of ₹ **NIL** out of total expenditure of ₹ **2212331** 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 -Interest b) Others: -Principal -Interest	 1178082.00 - -	 1768572.00
(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		NIL

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	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	-	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

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 Salal power station as on 31.03.2018 is as under:

(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	97727132	20000000	20000000	55105259	72477224
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					

(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, 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

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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:

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).

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

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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
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

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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	86309.00	86309.00	4.76	Pending Mutation
2	Land-Leasehold	NIL	NIL	NIL	NIL
3	Other than Land-	NIL	NIL	NIL	NIL

For M/s Arora Vohra & Co.
Chartered Accountants
(Firm Regn. No. 009487N)

(CA Hardeep Aggarwal)
Partner
M. No. 88243

Date: 16/04/18
Place: JAMMU

Head of Finance

Head of Project

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ANNEXURE-IX

Party wise summary of Transactions and Balances with Related Parties

Location Code 103

Location Name : Salal Power Station

1. Transactions with Government that has control over company (NHPC)					(Amount in Rs.)	
S.No	Nature of transaction	Party Name	Transaction amount		Outstanding Balances (Amount Payable By NHPC)	Outstanding Balances (Amount Receivable by NHPC)
			For theyear ended on 31.03.2018	For theyear ended on 31.03.2017	As at 31.03.2018	As at 31.03.2018
1	Services Received by the Company(NHPC)	CISF	194380675	142782465	17343395	
		.....				
		.....				
	Total		194380675	142782465	17343395	
2	Services Provided by the Company (NHPC)	.....				
		.....				
		.....				
	Total		0	0	0	
3	Sale of goods/Inventory by the Company	.....				
		.....				
		.....				
	Total		0	0	0	
4	Purchase of Goods (Consumables, inventory item like steel, POL,consumable spares etc.)	.....				
		.....				
		.....				
	Total		0	0	0	
5	Purchase of assets/property (purchase of spares classified as PPE, payments towards capital works accounted in CWIP etc	.....				
		.....				
		.....				
	Total		0	0	0	

2. Transactions with Other entities Controlled by the Central Govermennt e.g.Transactions with CPSUs						
No	Nature of transaction	Party Name	Transaction amount		Outstanding Balances (Amount Payable By NHPC)	Outstanding Balances (Amount Receivable by NHPC)
			For theyear ended on 31.03.2018	For theyear ended on 31.03.2017	As at 31.03.2018	As at 31.03.2018
	Purchase of Goods (Consumables, inventory item like steel, POL,consumable spares etc.)	BHEL	23776499	35362306	3753281	
		IOCL	18088603	17492940	33627	
		ENERGY EFFICIENCY SERVICES LIMITED	3768695	0	0	
	Total		45633797	52855246	3786908	
2	Purchase of assets/property (purchase of spares classified as PPE, payments towards capital works accounted in CWIP etc	.....				
		.....				
		.....				
	Total		0	0	0	
3	Services Received by the Company(NHPC)	PSOCO	4253732	4948662	310573	
		Andrew Yule	0	4908311	0	
		PGCIL	8811188	937246	0	
		KV	22586000	0		1344598
		BALMER LAWRIE AND	130931	0	0	
		BSNL	899222	0	0	
		M/S THE NEW INDIA ASSURANCE COMPANY LTD.	505714	0	0	
	Total		37186787	10794219	310573	1344598
4	Services Provided by the Company (NHPC)					
	Total		0	0	0	
5	Sale of goods/Inventory					
	Total		0	0	0	
6	Sale of Asset/property					
	Total		0	0	0	

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3- Transactions with State Govt/ State Govt Deptt (Uttar Pradesh, J&K, Manipur, Madhya Pradesh)

S.No	Nature of transaction	Party Name	Transaction amount		Outstanding Balances (Amount Payable By NHPC)	Outstanding Balances (Amount Receivable by NHPC)
			For theyear ended on 31.03.2018	For theyear ended on 31.03.2017	As at 31.03.2018	As at 31.03.2018
1	Purchase of Goods (Consumables, inventory item like steel, POL,consumable spares etc.)	.....				
		.....				
		.....				
	Total		0	0	0	
2	Purchase of assets/property (purchase of spares classified as PPE, payments towards capital works accounted in CWIP etc	.....				
		.....				
		.....				
	Total		0	0	0	
3	Services Received by the Company(NHPC)	JKPDD	27626805	36758680	51357275	
		ASST. EXECUTIVE ENGINEER, IRRIGATION, SUB DIVISION, DHARMARI	3457370736	3643999272	672473664	
	Total		3484997541	3680757952	723830939	
4	Services Provided by the Company (NHPC)					
	Total		0	0	0	
5	Sale of goods/Inventory	.....				
		.....				
	Total		0	0	0	
6	Sale of Asset/property					
	Total		0	0	0	

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Name of the unit: - Salal Pow on

DETAILS OF CONTINGENT LIABILITIES 31.03.2018

Amount in Rupees

Sr. No	Status of the Claim	Particulars of Claim	Name of Party	Category of Agency (a:Central Govt department, b: State Govt department or Local Body, c: CPSE, 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	Contingent Liability (Possible outflow/ No Reliable estimate can be made)		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 01/04/2017	Addition of claims during the period on account of new claims/ updation of old claims including Interest	Settlement /Adjustment/Reduction of claim reduring the period/year	Closing balance of claims as on 31/03/2018	Opening Provision as on 01/04/2017	Addition/ (Reduction) In provision during the period/year	Closing Provision as on 31/03/2018		Opening Contingent Liability as on 01/04/2017	Closing Contingent Liability as on 31/03/2018				
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 ARBITRATION AWARD/COURT ORDER HAS BEEN PASSED AND CHALLENGED FURTHER																		
1		NH/Contract/CC/SL(II)-001 dt 7.3.1990 Arbitration matter for the dispute arisen out of contract no NH/Contract/CC/SL(II)-001 dt. 7.3.1990 for payment in respect of award dt. 09.09.2000 regarding construction of TRT -II Outlet Package of SHEP (Principal/ Awarded amount incuding preaward interest is Rs. 1,94,32,794/-thereafter interest @ 21%)	Karam Chand Thapar V/S NHPC	Other	19432794	119074451	4080887	0	123155337	51642650	-	51642650	-	67431801	71512687	-	-	The award has been set aside by the Hon'ble High Court Delhi in favour of NHPC LTD vide its order dated 11.02.2010. The KCT has filed the appeal in the High Court Delhi against the order dt.11.02.2010.	The petitioner has filed the application under arbitration act before the hon'ble court.
2		EE/TRTD-I dt.22.8.1978 The contractor has filed the claim for the disputes and differences arising out of the contract for construction of Tail Race Tunnel of SHEP.(Principal / Awarded amount incuding preaward interest is Rs. 21,74,87,873/-thereafter interest @ 12%)	NHPC V/S M/S Gamm on India Ltd.	Other	217487873	537195045	25794660	0	562989705	230820463	-	230820463	-	306374582	332169242	-	-	The Award pronounced by the arbitraiors is without jurisdiction and the claims of the contractors are not tenable as per contract agreement. Interest @ 12% has been shown as contingent liability.	The arbitration case is pending before the Hon'ble High Court.
		SUB TOTAL			**236920667**	**656269496**	**29875547**	**0**	**686145042**	**282463113**	**0**	**282463113**	**0**	**373806383**	**403681929**	**0**	**0**		
b)	CASES UNDER ARBITRATION/ADJUDICATION																		
		SUB TOTAL			**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**		
c)	CASES UNDER EXAMINATION BY THE MANAGEMENT																		
		SUB TOTAL			**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**		
		TOTAL- CAPITAL WORKS (A)			**236920667**	**656269496**	**29875547**	**0**	**686145042**	**282463113**	**0**	**282463113**	**0**	**373806383**	**403681929**	**0**	**0**		
B.	LAND COMPENSATION CASES																		
1		An Appeal has been filed by Salal Power Station against the judgement 15.04.2006 passed in case titled Baldev Singh & ors. V/S Salal H.E. Project & ors. Wherein the rate of compensation has been enhanced to Rs. 11,372/- per kanal with 15 % jabrana on the enhanced amount and interest @ 6% w.e.f. 11.01.1989 to 11.01.1990 & 10 % thereafter till date of realization in respect of the land measuring 15 kanal 12 marlas in survey No. 262 situated at village Bidda Tehsil Reasi.(Principal / Awarded amount 51524 thereafter interest @ 10%)	Salal Power Station V/S Baldev Singh & Ors	Other	51524	204034	5152		209187	-	-	0	-	204034	209187	-	-	The rates of land assessed by the collector, Reasi are justified. The rates enhanced by the Hon'ble Addl. Distt. Court Reasi are not acceptable to the appellant being exhorbitant and the judgement of the Hon'ble Court has been passed without going in to the merits of the case. The Project has filed appeal in the Hon'ble High Court at Jammu,which is still pending.	Appealed filed by claimant against order dated 15.04.2006. Since then Pending in the Court.
2		The petitioner Smt. Raj Begam has filed the revision petition in honorable Hight Court of Jammu against the judgment of Learned Dist. Judge, Reasi on 30.03.2013. In the case titled Ishar Dass (Dead) through his Lr & Other V./s Collector Reasi & others.(Pricipal/Awarded amount is Rs.2001125/- thereafter interest@10%)	Raj Begam v/s Collector Reasi and G.M, SPS	Other	2001125	83,88,049	1,00,056	84,88,105	0	-	-	-	-	83,88,048	-	83,88,048	-	The case was decided in favour of NHPC Ltd	Disposed off
		TOTAL- LAND COMPENSATION CASES (B)			**20,52,649**	**85,92,083**	**1,05,209**	**84,88,105**	**2,09,187**	-	-	-	-	**85,92,082**	**2,09,187**	**83,88,048**	-		
C.	DISPUTED TAX MATTERS																		
		TOTAL- Disputed Tax Matters (C)			**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**		
D	OTHER CASES																		

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Sr No	Status of the Claim	Particulars of Claim	Name of Party	Govt. department, b: State Govt. department or Local Body, c: CPSE, d Others)	Original Claim Amount of the Party	Opening Amount of claims as on 01/04/2017	Addition of claims during the period on account of new claims/ updation of old claims including Interest	Settlement /Adjustment/Reduction of claim reduring the period/year	Closing balance of claims as on 31/03/2018	Opening Provision as on 01/04/2017	Addition/ (Reduction) in provision during the period/year	Closing Provision as on 31/03/2018	no Probability of outflow & Claim neither Recognised as Provision nor Disclosed as Contingent Liablity	Opening Contingent Liability as on 01/04/2017	Closing Contingent Liability as on 31/03/2018	Reduction from Opening Contingent Liability during the period/year	Likely Reimbursement to be Made by Third Party	Reasons For Non-Acceptance	Present Status
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
1		SRFD/4 of 1979 -80 Dispute for refund of damages caused due to delay for performance of payment of extra items for anchoring the fabric by D&G holes and refund of hire charges for machinery etc. in r/o Gunniting of Core Base of Rockfill Dam.	M/S Shah Pandey V/S NHPC	Other	171126	171126	0	0	171126	-	-	0	-	171126	171126	-	-	The Amount claimed by the Contractor is not payable as per terms and conditions stipulated in the contract agreement and since the arbitralor has erred in his award which is not acceptable	The case is pending before the Hon'ble High Court.
2		The suit filed by S. Durlabh Singh was decided by the Addl. District Judge Jammu vide its judgement dated 01.06.07. The Hon'ble court awarded an amount of Rs. 64391/- along with interest @ 7% till realisation of the same. Against the judgement of the court the project has filed the appeal in the hon'ble high court Jammu for setting aside the said judgement claiming that the judgement against the facts of the cases. The project has also deposited an amount of Rs. 1,50,797/- along with the appeal by way of DD as awarded by the Addl. Distt. Judgement for the maintainability of the appeal and to avoid the future interest. The appeal admitted and for further hearing	NHPC v/s Durlabh Singh	Other	150797	150797	0	0	150797	-	-	0	-	150797	150797	-	-	The project has objected the claims of the contractor on the ground that the same are not payable as per terms and conditions contained in the contract.	The case is pending before the Hon'ble High Court.
		The applicant has claimed compensation on the ground thet, his foot has been cutted while working as a labour on the work of NHPC Jyotipuram at Bidda Sue Nalla and has claimed Rs. 20,00,000/- along with interest @ 12% from the dale of accidenti.e., 07/12/2010.	Baldev Singh V/s GM Salal PS	Other	231951	231951	0	0	231951	-	-	0	-	231951	231951	-	-	The case has been awarded by ALC Jammu vide order dated 31.07.2015 aginst NHPC for an amount of Rs. 2,29,089/- However, NHPC preferd an appeal and deposited an amount of Rs.2,31,951/- (Rs. 2,29,089 plus interest Rs. 2,862/-) as protest money.	Appeal filed by NHPC against order dated 31.07.2015. Since then pending in Court.
3		SHP/SDC/90-91/3 dt. 30.1.1991 M/s Chenab Construction Company has filed arbitration application no. 36/05 before Hon'ble High Court of J&K at Jammu for appointment of the arbitrator in respect of various claims amounting to Rs. 5329751/- with 20% interest with effect from march1993 against the work relaunching of Kanthan log boom at Salal Project awarded vide agreement no. SHP/SDC/90-91/3 dated 30.01.1991 (Principal / Awarded amount is Rs. 53,29,751/-thereafter interest @ 20%)	M/S Chenab Const. Co. V/S NHPC.	Other	53,29,751	-	32067335	0	32067335.2	-	-	0	-	0	32067335	-	-	The case has been fixed for filing the reply by the respondents	Under Arbitration filed on 01.06.2017
4		JKPDD has claimed against electricity duty @ 22% on consumption of elctricity by Salal Power Station for the period from April 1998 & surchrge on total outstanding amount	JKPDD	State Govt Department	0	167460021	28458541		195918562	167460021	28458541	195918562	-	0	0	-	-	Salal Power Station has not admitted the claim. However, the details of break up/ calculation of the claim and the Electricity Duty Act notification/Circular, based upon which JKPDD has claimed so much amount has been asked by Salal Power Station from JKPDD for verification which is under process	Dispuled between NHPC & JKPDD

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Sr. No	Status of the Claim	Particulars of Claim	Name of Party	Govt department, b: State Govt department or Local Body, c: CPSE, d: Others)	Original Claim Amount of the Party	Opening Amount of claims as on 01/04/2017	Addition of claims during period on account of new claims/ updation of old claims including Interest	Adjustment /Adjustment/Reduction of claim reduring the period/year	Closing balance of claims as on 31/03/2018	Opening Provision as on 01/04/2017	Addition/ (Reduction) in provision during the period/year	Closing Provision as on 31/03/2018	no Probability of outflow & Claim neither Recognised as Provision nor Disclosed as Contingent Liablity	Opening Contingent Liability as on 01/04/2017	Closing Contingent Liability as on 31/03/2018	Reduction from Opening Contingent Liability during the period/year	Likely Reimbursement to be Made by Third Party	Reasons For Non-Acceptance	Present Status
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
		JKPDD has claimed Electricity Charges in monthly consumption bill forte electricity consumed by Talwara migrants. As the J&K Govt has not reimbursed the Electricity Charges claimed by JKPDD towards Talwara Colony.	JKPDD	State Govt Department		87204419	0		87204419	87204419	0	87204419	-	0	0	-	-	As NHPC is not a licencee for power distribution and being the nodal agency, JKPDD have to do metering billing. In place of taking over Talwara network along with metering billing works, JKPDD is raising bill to NHPC at industrial rate. On the other hand JKPDD itself directly do the billings as per domestic rate. Therefore, Rs 8 lacs per month from Feb. 2008 to May 2014 & actual usage by Talwara Migrants from June 2014 onwards has been deducted by Salal Power Station from the Electricity Charges of JKPDD on account of consumption of Talwara Migrants.	Disputed between NHPC & JKPDD.
		TOTAL- OTHER CASES (D)			5883625	255218314	60525876.2	0	315744190.2	254664440	28458541	283122981	0	553874	32621209.2	0	0		
		GRAND TOTAL (A+B+C+D)			24,48,56,941	92,00,79,893	9,05,06,631	84,88,105	1,00,20,98,419	53,71,27,553	2,84,58,541	56,55,86,094	-	38,29,52,339	43,65,12,325	83,88,048	-		

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I. Summary of Contingent Liabilities as on 31/0., 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	68,61,45,042	28,24,63,113	40,36,81,929	37,38,06,383	2,98,75,547	0
B.	Land Compensation cases	2,09,187	0	2,09,187	85,92,082	5,152	83,88,048
C.	Disputed tax matters	0	0	0	0	0	0
D.	Others	31,57,44,190	28,31,22,981	3,26,21,209	5,53,874	3,20,67,335	0
	Total	**1,00,20,98,419**	**56,55,86,094**	**43,65,12,325**	**38,29,52,339**	**6,19,48,034**	**83,88,048**

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	28,31,22,981	28,31,22,981	0	0	0	0
3	CPSEs	0	0	0	0	0	0
4	Others	71,89,75,438	28,24,63,113	43,65,12,325	38,29,52,339	6,19,48,034	83,88,048
	TOTAL	**1,00,20,98,419**	**56,55,86,094**	**43,65,12,325**	**38,29,52,339**	**6,19,48,034**	**83,88,048**

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NHPC LIMITED FARIDABAD

Annexure to Annexure I

Sl. No. A (a) 1 . Karam Chand Thapar V/S NHPC.			
HOA	**Description**	**Amount (Dr.)**	**Amount (Cr.)**
410607	TAILRACE TUNNEL	2,35,13,681	
922801	INTEREST ON ARBITRATION / COURT CASES	2,81,28,969	
350919	PROVISION FOR OTHER EXPENSES		5,16,42,650
Sl. No. A(a) 2 .NHPC V/S .M/S Gammon India Ltd,			
HOA	**Description**	**Amount (Dr.)**	**Amount (Cr.)**
410607	TAILRACE TUNNEL	8,33,28,687	
922801	INTEREST ON ARBITRATION / COURT CASES	14,74,91,776	
350919	PROVISION FOR OTHER EXPENSES		23,08,20,463

Sl. No. D - (10 & 11) JKPDD			
921510	ELECTRICITY EXPENSES - OTHER THAN OFFICE AND RESIDENTIAL	28,31,22,981	
350919	PROVISION FOR OTHER EXPENSES		28,31,22,981

NHPC LIMITED FARIDABAD

Annexure -XVII

Name of Unit Salal 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
	4302XX	NIL			
	430328	Construction of boundary wall in NHPC Ltd. land at Gadal, Nai Basti, Reasi	1185899.00	Aug-18	Work In Progress
	430321	TRANSIT CAMP AND FIELD HOSTEL	450000.00	Jun-19	Work In Progress
	4305XX	NIL			
	4309XX				
	4312XX	Construction of pump house	15452500.00	May-18	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

Signature
Head of Project/Power Station/Unit

NHPC LIMITED

Annexure -XVIII

Name of Unit Salal Power Station

(Amount in Rs.)

Statement of Unadjusted advances (excluding mobilisation advances/ advance against material/ machineries given to parties/Govt. Deptt as on 31.03.2018

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
1	4501XX	NIL						
2	450240	M/s Gammon India Ltd.	For Execution of Work	Since Construction	1092542	1092542	Nil	-
3	4503XX	NIL						
4	660403	Various Suppliers	For Suppluy and Execution of Work	During 2017-18	50365992	NIL	50365992	Shall be adjusted on receipt of material.
5	660407	DY. COMMISSIONER COMMERCIALTAX LAKHANPUR	Against material Purchase from Outside parties other than J&K	Since 2013	39015	NIL	39015	Dy.Coommissioner of Commercial Tax of J&K Govt towards entry tax for meeting out the liability of entry tax at Lakanpur border levied on goods / supply received in the project from the outside state. The statement of amount utilised towards entry tax is received in the project periodically for adjustment in the books. The advance will be duly adjusted on receipt of the material against which advance was given.
		KV SANGATHAN	Advance to KV for School	Sep-17	1344598	NIL	1344598	Adjustment shall be received after CAG audit of KV
6	6607XX	NIL						
7	6608XX							

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

NHPC LIMITED FARIDABAD

Signature
Head of Project/Power Station/Unit

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Annexure-VI

Name of Unit : Salal 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) (HOP)

NHPC LIMITED FARIDA

Annexure-VII (B)

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		NIL								
2										
3										
	SUB TOTAL- (A)		0	0	0	0	0	0	0	
B.	Surcharge billed on debtors									
		Dealt With CO								
	SUB TOTAL- (B)									
C	Revenue to the extent not recognised in respect of power stations									
		Dealt With CO								
	SUB TOTAL- (C)		0	0	0	0	0	0	0	
D	BUSINESS INTRUPTION LOSSES									
E	Other Cases- (if any)-specify									
1		NIL								
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)

NHPC LIMITED FARIDABAD

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Name of Location: Salal 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	3675934	3351106
iv)	Buildings	4102		
v)	Railway sidings	4105		
vi)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gate	4106		
vii)	Generating Plant and machinery	4107	4732625	3758375
viii)	Plant and machinerySub station	4108		
ix)	Plant and machineryTransmission lines	4109		
x)	Plant and machineryOthers	4110		
xi)	Construction Equipment	4111	721194	725860
xii)	Water Supply System/Drainage and Sewerage	4112		
xiii)	Electrical installations	4114		
xiv)	Vehicles	4115	4093001	3683702
xv)	Aircraft/ Boats	4116		
xvi)	Furniture and fixture	4117	15028	11418
xvii)	Computers	4118	2293982	2201005
xviii)	Communication Equipment	4119	3255005	2013694
xix)	Office Equipments	4120	869138	536087
xx)	Research and Development	4121		
xxi)	Other assets	4125	24400	16248
xxii)	TANGIBLE ASSETS of minor value >750 and < Rs.5000	4128	249054	248901
	TOTAL		19929361	

(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			
	Total		0	0

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 FARIDA

Annexure-X

Name of Unit: Salal 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 advances provided 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	1908978	NIL	1908978	As per Circular No 178 Dated 28.08.2009	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	NIL	NIL	NIL	NIL	NIL

NHPC LIMITED FARIDABAD

	diminution in the value of investment					
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

Annexure-XVI

Name of Regional Office/Liiaison Office: Salal Power Station

Detail of Regional Office Management Expenses allocated to Units during the Period ended on 31.03.2018

Location Code	Unit name	OTHER INCOME	GEN., ADMN & OTHER EXPENSES	EMPLOYEES' REMUNERATION & BENEFITS	DEPRECIATION	FINANCE CHARGES	PROVISION	Total
103	SALAL	-930259	6387036	120470251	1418273	566	0	127345867
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							0
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	-930259	6387036	120470251	1418273	566	0	127345867

NHPC LIMITED FARIDABAD

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Annexure-I

NAME OF UNIT: SALAL 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	4,26,864
Fair Value- Non Current portion	392752
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**	**392752**
30-Apr-19	426864	
	426864	**392752**

te:

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 for reporting of transaction pertaining to previous period i.e. period prior to FY 2017-18.

Name of unit: **SALAL 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
1	9,20,802	Special Repair-Payment to Outside Agency-Water Regulating System	CR.	2466136	During FY 2016-17 the expenditure was charged to natural head but was to be charged against provision
2	9,20,802	Special Repair-Payment to Outside Agency-Water Regulating System	CR.	3258834	During FY 2016-17 the expenditure was charged to natural head but was to be charged against provision
3	920305	Repair and Maintenance-Payment to Outside Agency-Dam and Reservoir	CR.	2132131	During FY 2016-17 the expenditure was charged to natural head but was to be charged against provision

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NHPC LIMITED FARIDABAD

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	7857101	2016-17
	Employee Benefits Expense		
	Finance Cost		
	Depreciation & Amortization Expenses		
	total expenses (B)	7857101	
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

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SALAL POWER STATION

BALANCE SHEET

AS ON 31.03.2019

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NHPC LIMITED
FARIDABAD

Annexure: XI

Management's Responsibility Statement for preparation of Director'sResponsibility Statement

This is to certify that the Annual Accounts of **Salal Power Station** (a unit of NHPC Ltd.) 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.

29.4.19

Signature of Head of

Region / Project / Unit / Division

Signature of Head of Finance

Place: Jyothsuam

Date: 29.4.19

NHPC LIMITED FARIDABAD

NHPC LIMITED

Annexure: XII

COMPLIANCE CERTIFICATE BY UNITS FOR PREPARATION OF CEO/CFO CERTIFICATE PURSUANT TO CLAUSE 17(8) OF SEBI (LISTING OBLIGATIONS & DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

Name of Region / Project /Unit / Division: SALAL POWER STATION

a. We have reviewed financial statements for the period ended 31st March 2019. of the units under the Region/Project/Unit/Division and that to the best of our knowledge and belief :

   i. This is to certify that the financial statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading. There is no balance in hold table and in control accounts. No change in linkage to chart of accounts has been made without approval from Corporate Office"

   ii. These statements together present a true and fair view of the Company's affairs and are in compliance with existing Accounting Standards, applicable laws and regulations.

b. There are, to the best of our knowledge and belief, no transactions entered into by the Company during the period ended 31st March 2019 Which are fraudulent, illegal or violative of the Company's Code of Conduct.

c. We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of the internal control systems of the Company pertaining to financial reporting and we have disclosed to the auditors and management, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.

d. We have indicated to the auditors and management
   i. Significant changes in internal control over financial reporting during the period ended 31st March 2019.
   ii. Significant changes in accounting policies during the period ended 31st March 2019 and that the same have been disclosed in the notes to the financial statements; and
   iii. Instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's internal control system over financial reporting.

29.4.19

Signature of Head of Region/Project/Unit/Division

NHPC LIMITED FARIDA

Signature of Head of Finance

Place: Jyothisagar

Date: 29.4.19

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NHPC LIMITED

Name of the Unit : SALAL 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	3,31,99,30,558	3,23,73,11,530
b) Capital Work In Progress	2.2	10,42,87,946	16,79,12,944
c) Investment Property	2.3	-	-
d) Intangible Assets	2.4	-	4,26,814
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	-	-
TOTAL NON CURRENT ASSETS		**3,42,42,18,504**	**3,40,56,51,288**
(2) CURRENT ASSETS			
a) Inventories	6	9,47,69,354	8,93,75,318
b) **Financial Assets**			
i) Trade Receivables	7	-	-
ii) Cash & Cash Equivalents	8	8,93,424	(5,98,414)
iii) Bank balances other than Cash & Cash Equivalents	9	-	-
iv) Loans	10	-	-
v) Others	11	2,81,40,665	5,73,27,207
c) Current Tax Assets (Net)	12	-	-
d) Other Current Assets	13	10,98,77,078	13,32,84,864
TOTAL CURRENT ASSETS		**23,36,80,521**	**27,93,88,975**
(3) Regulatory Deferral Account Debit Balances	14	68,89,99,449	54,18,19,219
TOTAL ASSETS AND REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES		**4,34,68,98,474**	**4,22,68,59,482**
EQUITY AND LIABILITIES			
(1) EQUITY			
(a) Equity Share Capital	15.1	-	-
(b) Other Equity	15.2	2,25,78,03,665	2,30,35,35,998
TOTAL EQUITY		**2,25,78,03,665**	**2,30,35,35,998**
(2) LIABILITIES			
NON-CURRENT LIABILITIES			
a) **Financial Liabilities**			
i) Borrowings	16.1	-	-
ii) Other financial liabilities	16.2	-	3,88,392
b) Provisions	17	-	-
c) Deferred Tax Liabilities (Net)	18	-	-
d) Other non-current Liabilities	19	11,77,59,047	12,95,34,951
TOTAL NON CURRENT LIABILITIES		**11,77,59,047**	**12,99,23,343**
(3) CURRENT LIABILITIES			
a) **Financial Liabilities**			
i) Borrowings	20.1	-	-
ii) Trade Payables	20.2		
Total outstanding dues of micro enterprises and small enterprises		5,69,312	11,78,082
Total outstanding dues of Creditors other than micro enterprises and small enterprises		6,54,76,688	10,03,57,026
iii) Other financial liabilities	20.3	13,19,96,521	9,15,03,638
b) Other Current Liabilities	21	1,01,75,28,087	69,47,02,667
c) Provisions	22	44,79,94,581	44,84,65,137
d) Current Tax Liabilities (Net)	23	-	-
(4) FUND FROM C.O.	15.3	30,77,70,573	45,71,93,591
TOTAL CURRENT LIABILITIES		**1,97,13,35,762**	**1,79,34,00,141**
TOTAL EQUITY & LIABILITIES		**4,34,68,98,474**	**4,22,68,59,482**

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

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

NHPC LIMITED FARIDA

For M/s Arora Vohra & Co.
Chartered Accountants
(Firm Regn. No. 009487N)

(CA Hardeep Aggarwal)
Partner
M.No. 88243

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Head of Finance

29.4.19
Head of Project

Place:- Jyotipuram
Date:- 29.04.2019

NHPC LIMITED

Name of the Unit : SALAL 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	8,18,73,87,658	7,50,13,86,590
ii) Other Income	24.2	18,98,92,685	64,07,29,299
TOTAL INCOME		**8,37,72,80,343**	**8,14,21,15,889**
EXPENSES			
i) Generation Expenses	25	3,64,30,95,476	3,47,92,62,302
ii) Employee Benefits Expense	26	1,31,95,30,613	1,48,17,75,268
iii) Finance Cost	27	1,36,429	2,35,928
iv) Depreciation & Amortization Expense	28	44,74,03,730	41,69,90,381
v) Other Expenses	29	86,46,06,540	83,34,06,992
TOTAL EXPENSES		**6,27,47,72,788**	**6,21,16,70,871**
Profit before Exceptional items, Rate Regulated Activities and Tax		**2,10,25,07,555**	**1,93,04,45,018**
Exceptional items		-	-
PROFIT BEFORE TAX		**2,10,25,07,555**	**1,93,04,45,018**
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		**2,10,25,07,555**	**1,93,04,45,018**
Movement in Regulatory Deferral Account Balances (Net of Tax)	31	14,71,80,230	30,95,55,622
PROFIT FOR THE YEAR AFTER NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES.		**2,24,96,87,785**	**2,24,00,00,640**
Profit for the year from continuing operations (A)		**2,24,96,87,785**	**2,24,00,00,640**
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		81,15,880	14,29,82,287
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		-	(7,94,46,929)
Less: Impact of Tax on Regulatory Deferral Accounts		-	-
Sub total (a)		**81,15,880**	**6,35,35,358**
(b)Investment in Equity Instruments		-	-
Less: Income Tax on Equity Instruments		-	-
Sub total (b)		-	-
Total (i)=(a)+(b)		**81,15,880**	**6,35,35,358**
(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)		**81,15,880**	**6,35,35,358**
TOTAL COMPREHENSIVE INCOME FOR THE YEAR (A+B)		**2,25,78,03,665**	**2,30,35,35,998**

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
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Note 1 to 34 form integral part of the Accounts

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

NHPC LIMITED FARIDABAD

For M/s Arora Vohra & Co.
Chartered Accountants
(Firm Regn. No. 009487N)

(CA Hasleep Aggarwal)
Partner
M.No. 88243

746

Head of Finance

29.4.19
Head of Project

Place:- Jyotipuram
Date:- 29.04.2019

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:

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- 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**

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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).

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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

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(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.

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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:

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• 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:

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.

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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.

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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.

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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

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

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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.

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c) Revenue from trading of power

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

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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.

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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.

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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.

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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

(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.

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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

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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.

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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)	10,92,542	10,92,542
	Less : Provisions for doubtful advances *1	10,92,542	10,92,542
	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	-	-
	Released to Contractors -Unsecured- Others	-	-
	Deposited with Court -Unsecured	-	-
	Sub-total	-	-
	ii) Deferred Foreign Currency Fluctuation Assets/Expenditure		
	Deferred Foreign Currency Fluctuation Assets	-	-
	Deferred Expenditure on Foreign Currency Fluctuation	-	-
		-	-
	iii) Deferred Cost on Employees Advances		
	Secured - Considered Good	-	-
	Unsecured - Considered Good	-	-
		-	-
	TOTAL	-	-

Provision for doubtful Advances *1		
Opening Balance	10,92,542	10,92,542
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	**10,92,542**	**10,92,542**
Provision for doubtful Deposits *2		
Opening Balance		
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-

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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	13,42,61,844	12,67,37,961
Stores in transit/ pending inspection	-	-
Loose tools	21,56,767	22,43,828
Scrap inventory	1,49,636	1,49,636
Material at site	-	-
Material issued to contractors/ fabricators	-	-
Inventory for Self Generated VER's/REC	-	-
Less: Provision for Obsolescence & Diminution in Value *1	4,17,98,893	3,97,56,107
TOTAL	9,47,69,354	8,93,75,318
*1 **Provision for Obsolescence & Diminution in Value**		
Opening Balance	3,97,56,107	3,78,47,129
Addition during the year	20,42,786	19,08,978
Used during the year		
Reversed during the year #		
Closing balance	4,17,98,893	3,97,56,107
Explanatory Note:		
i) During the year, inventories written down to net realisable value (NRV) and recognised as an expense in profit or loss.	20,42,786	19,08,978

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	-	-

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	8,93,424	(5,98,414)
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	-	-
	TOTAL	8,93,424	(5,98,414)
	Explanatory Note: -		
	1) Cash on hand -(Includes stamps on hand)	-	-
	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	-	-
	(c) Others (Specify Nature)		

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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	-	90,872
Less : Provisions for loans which have significant increase in Credit Risk *2	-	90,872
	-	-
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	90,872	90,872
Addition during the year		
Used during the year		
Reversed during the year	90,872	
Closing balance	-	90,872
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**		



NOTE NO. 11 FINANCIAL ASSETS - CURRENT - OTHERS

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Others		
a) Claims recoverable	6,01,67,934	5,94,52,365
Less: Provisions for Doubtful Claims *1	3,20,27,269	21,25,158
Sub-total	**2,81,40,665**	**5,73,27,207**
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	**2,81,40,665**	**5,73,27,207**

***1 Provisions for Doubtful Claims**		
Opening Balance	21,25,158	21,25,158
Addition during the year	2,99,02,111	
Used during the year		
Reversed during the year		
Closing balance	**3,20,27,269**	**21,25,158**

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	-	-

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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)	3,82,748	3,82,748
Less : Expenditure booked against demand raised by Govt. Depts.	-	-
- Unsecured (considered doubtful)	-	-
Less : Provision for Doubtful Deposits *1	-	-
Sub-total	**3,82,748**	**3,82,748**
b) Advance to contractor / supplier		
- Secured (considered good)	-	-
- Unsecured (considered good)		
– Against bank guarantee	-	-
– Others	3,12,55,812	5,17,49,605
Less : Expenditure booked pending utilisation certificate	-	-
- Unsecured (considered doubtful)	-	-
Less : Provisions for doubtful advances *2	-	-
Sub-total	**3,12,55,812**	**5,17,49,605**
c) Other advances - Employees		
- Unsecured (considered good)	4,17,470	5,62,588
- Unsecured (considered doubtful)		
Sub-total	**4,17,470**	**5,62,588**
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	-	-
Less: Provision for losses pending investigation/awaiting write off / sanction *5	-	-
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	7,51,14,707	7,80,78,402
e) Deferred Cost on Employees Advances		
Secured - Considered Good	-	-
Unsecured - Considered Good	-	-
f) Deferred Foreign Currency Fluctuation		
Deferred Foreign Currency Fluctuation Assets	-	-
Deferred Expenditure on Foreign Currency Fluctuation	-	-
g) Surplus / Obsolete Assets	13,29,601	9,95,036
h) Input GST	-	-
I) Others	13,76,740	15,16,485
TOTAL	**10,98,77,078**	**13,32,84,864**

***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	-	-

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	*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	-	
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-
	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.	13,29,601	9,95,036

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	54,18,19,219	54,18,19,219
Addition during the year (through P&L)	14,71,80,230	
Addition during the year (through OCI)	-	
Adjustment during the year		
Reversed during the year		
Closing balance	68,89,99,449	54,18,19,219
(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)	68,89,99,449	54,18,19,219
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)	68,89,99,449	54,18,19,219

* For details refer para 22 of Note No.-34-Other Explanatory Notes to Accounts

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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	81,15,880	6,35,35,358
	iii) Surplus	2,24,96,87,785	2,24,00,00,640
9	FVTOCI Reserve-		
	- Equity Instruments	-	-
	- Debt Instruments	-	-
	Total	**2,25,78,03,665**	**2,30,35,35,998**
	*** Surplus**		
	Profit for the Year as per Statement of Profit and Loss	2,24,96,87,785	2,24,00,00,640
	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	**2,24,96,87,785**	**2,24,00,00,640**
	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	**2,24,96,87,785**	**2,24,00,00,640**

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NOTE NO. 16.2 FINANCIAL LIABILTIES - NON CURRENT - OTHERS

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Deposits/ retention money	-	3,88,392
TOTAL	-	3,88,392
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 More than 3 Year & Less than 5 Years More than 5 Years		4,26,864
TOTAL	-	4,26,864

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

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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)	11,77,59,047	12,95,34,951
Deferred Foreign Currency Fluctuation Liabilities	-	-
Deferred Income from Foreign Currency Fluctuation Account	-	-
Grants in aid-from Government-Deferred Income	-	-
TOTAL	11,77,59,047	12,95,34,951
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)	5,69,312	11,78,082
Total outstanding dues of Creditors other than micro enterprises and small enterprises	6,54,76,688	10,03,57,026
TOTAL	6,60,46,000	10,15,35,108

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.

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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	10,28,85,515	5,20,69,228
Liability against capital works/supplies	-	-
Liability against capital works/supplies-MSME **	-	-
Interest accrued but not due on borrowings	-	-
Interest accrued and due on borrowings	2,88,14,153	2,77,25,530
Deposits/ retention money	-	-
Due to Subsidiaries	-	-
Liability for share application money -to the extent refundable	-	-
Unpaid dividend ***	-	-
Unpaid interest ***	1,69,735	1,16,46,932
Other Payables-Payable to Employees	1,27,118	61,948
Other Payables-Payable to Others		
TOTAL	**13,19,96,521**	**9,15,03,638**

* 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)	1,17,75,905	1,17,75,905
Deferred Income from Foreign Currency Fluctuation Account	-	-
Deferred Foreign Currency Fluctuation Liabilities	-	-
Unspent amount of deposit/agency basis works	-	-
Statutory dues payables	1,00,57,52,182	68,29,26,762
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	**1,01,75,28,087**	**69,47,02,667**

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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	8,27,52,57,801	7,58,46,98,286
	ADVANCE AGAINST DEPRECIATION -Written back during the year	1,17,75,904	1,17,75,905
	Less :		
	Sales adjustment on a/c of Foreign Exchange Rate Variation	-	-
	Tariff Adjustments	8,57,94,012	8,31,24,045
	Regulated Power Adjustment	-	-
	Income from generation of electricity – precommissioning (Transferred to Expenditure Attributable to Construction)	-	-
	Rebate to customers	1,40,16,414	1,29,57,982
	Sub - Total (A)	8,18,72,23,279	7,50,03,92,164
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)	**8,18,72,23,279**	**7,50,03,92,164**
F	**OTHER OPERATING REVENUE**		
	Interest from Beneficiary States (Revision of Tariff)	1,64,379	9,94,426
	Sub-Total-II	1,64,379	9,94,426
	TOTAL (I+II)	**8,18,73,87,658**	**7,50,13,86,590**

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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	-	-
	- Employee's Loans and Advances (Net of Rebate)	-	-
	- Interest from advance to contractors	-	-
	- Others	67,46,292	-
B)	**Dividend Income**		
	- Dividend from subsidiaries	-	-
	- Dividend -Others	-	-
C)	**Other Non Operating Income**		
	Late payment surcharge	15,06,21,454	36,90,07,359
	Income From Sale of Self Generated VERs/REC	-	-
	Realization of Loss Due To Business Interruption	-	-
	Profit on sale of investments	-	-
	Profit on sale of Assets (Net)	19,35,987	15,91,621
	Income from Insurance Claim	-	3,46,549
	Liability/ Provisions not required written back #1	1,26,57,034	21,78,32,244
	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	1,63,55,211	4,70,84,130
	Sub-total	**18,83,15,978**	**63,58,61,903**
	Add/(Less): C.O./Regional Office/PID Expenses	15,76,707	48,67,396
	Sub-total	**18,98,92,685**	**64,07,29,299**
	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	**18,98,92,685**	**64,07,29,299**
	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)		
	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)		
	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)		
	y) Write back of Project expenses provided for		
	z) Provision for 3rd PRC (Sl. No-A(v) of Note No.-22)		
	aa) Others	1,26,57,034	21,78,32,244
	TOTAL	**1,26,57,034**	**21,78,32,244**

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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	3,60,90,79,416	3,45,73,70,736
Consumption of stores and spare parts	3,40,16,060	2,18,91,566
Purchase of Power -Power Trading (Net of Rebate)	-	-
Total carried forward to Statement of Profit & Loss	**3,64,30,95,476**	**3,47,92,62,302**

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	1,01,63,30,713	1,07,77,93,408
Gratuity, Contribution to provident fund & pension scheme (incl. administration fees)	14,30,35,443	26,28,96,531
Staff welfare expenses	3,90,06,891	1,37,09,863
Leave Salary & Pension Contribution	-	-
Sub-total	**1,19,83,73,047**	**1,35,43,99,802**
Add/(Less): C.O./Regional Office Expenses	12,11,57,566	12,73,75,466
Sub-total	**1,31,95,30,613**	**1,48,17,75,268**
Less: Employee Cost transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	**1,31,95,30,613**	**1,48,17,75,268**

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	6,24,84,955	4,33,11,106
ii) towards Employees Defined Contribution Superannuation Scheme	5,69,23,339	5,37,48,527

3 Employee benefits expense for the year includes Rs. ..... (Corresponding previous year Rs. .....) which is provided in the books of accounts towards expected hike in Employee Benefits based on notification of the Department of Public Enterprises, Government of India.

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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	7,95,07,329	5,98,10,548
	- Machinery	10,33,70,451	9,61,91,292
	- Others	13,39,68,981	14,57,04,663
C.	**OTHER EXPENSES**		
	Rent & Hire Charges	1,34,99,759	70,46,692
	Rates and taxes	20,45,675	17,89,734
	Insurance	13,20,82,339	14,33,33,551
	Security expenses	22,08,67,683	19,94,07,328
	Electricity Charges	2,50,56,742	5,45,48,186
	Travelling and Conveyance	59,53,049	65,56,182
	Expenses on vehicles	65,13,580	71,55,201
	Telephone, telex and Postage	61,99,577	1,22,69,047
	Advertisement and publicity	29,31,036	50,03,484
	Entertainment and hospitality expenses	46,800	40,220
	Printing and stationery	23,60,381	22,43,260
	Consultancy charges - Indigenous	9,19,594	24,73,668
	Consultancy charges - Foreign	-	-
	Audit expenses (Refer explanatory note-3 below)	-	-
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	-	-
	Expenditure on land not belonging to company	-	-
	Loss on Assets (Net)	-	-
	Losses out of insurance claims (upto excess clause)	-	-
	Losses out of insurance claims (beyond excess clause)	-	3,46,549
	Books & Periodicals	55,272	1,16,068
	Donation	-	-
	CSR/ Sustainable Development	60,85,315	22,12,331
	Community Development Expenses	-	-
	Directors' Sitting Fees	-	-
	Research and development expenses	-	-
	Interest on Arbitration/ Court Cases	-	-
	Interest to beneficiary states	-	710
	Expenditure on Self Generated VER's/REC	-	-
	Expenses for Regulated Power	-	-
	Less: - Exp Recoverable on Regulated Power	-	-
	Exchange rate variation (Net)	-	-
	Training Expenses	11,63,919	31,89,670
	Petition Fee /Registration Fee /Other Fee – To CERC/RLDC/RPC/IEX/PXIL	85,95,804	91,16,553
	Operational/Running Expenses of Kendriya Vidyalay	2,70,80,753	2,30,97,530
	Operational/Running Expenses of Other Schools	-	-
	Operational/Running Expenses of Guest House/Transit Hostel	68,46,141	67,11,947
	Operating Expenses of DG Set-Other than Residential	81,67,031	75,61,036
	Other general expenses	1,06,53,349	59,26,088
	Sub-total	**80,39,70,560**	**80,18,51,538**
	Add/(Less): C.O./Regional Office/PID Expenses	1,04,56,935	1,51,77,894
	Sub-total	**81,44,27,495**	**81,70,29,432**
	Less: Amount transferred to Expenditure Attributable to Construction	-	-
	Less: Recoverable from Deposit Works	-	-
	Less: Transfer of Generation & other expenses - IPO/Buyback	-	-
	Sub-total (i)	**81,44,27,495**	**81,70,29,432**
D.	**PROVISIONS**		
	Bad and doubtful debts provided	-	-
	Expected Credit Loss Allowance-Trade Receivables	-	-
	Bad and doubtful advances / deposits provided	-	-
	Bad and doubtful claims provided	2,99,02,111	-
	Doubtful Interest Provided for	-	-
	Diminution in value of stores and spares /Construction stores	20,42,786	19,08,978
	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	1,82,34,148	1,44,67,483
	Provision for interest against court/arbitration award	-	-
	Others	-	-
	Sub-total	**5,01,79,045**	**1,63,76,461**
	Add/(Less): C.O./Regional Office/PID Expenses	-	1,099
	Sub-total	**5,01,79,045**	**1,63,77,560**
	Less: Amount transferred to Expenditure Attributable to Construction	-	-
	Less: Recoverable from Deposit Works	-	-
	Sub-total (ii)	**5,01,79,045**	**1,63,77,560**
	Total carried forward to Statement of Profit & Loss (i+ii)	**86,46,06,540**	**83,34,06,992**

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Explanatory Note: -

1 Disclosure about operating leases are given in para 16 (A) of Note 34 of Balance Sheet.

(Amount in ₹)

	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
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.	1,82,34,148	1,44,67,483

(Amount in ₹)

3 Detail of audit expenses are as under: -	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	-	-
Reimbursement of expenses	-	-
Total Audit Expenses	-	-

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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	2,10,25,07,555	1,93,04,45,018
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	-	-

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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	14,71,80,230	30,95,55,622
(iii) Kishenganga Power Station:-Depreciation due to moderation of Tariff	-	-
(iv) Exchange Differences on Monetary Items	-	-
TOTAL (A)=(i)+(ii)+(iii)+(iv)	**14,71,80,230**	**30,95,55,622**
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)	**14,71,80,230**	**30,95,55,622**

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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	-	-
	Gratuity and contribution to provident fund	-	-
	Staff welfare expenses	-	-
	Leave Salary & Pension Contribution	-	-
	Sub-total	-	-
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	-	-
	Depreciation & Amortisation Expenses	-	-
	Finance Cost	-	-
	Provisions	-	-
	Sub-total	-	-
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)	-	-

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STATEMENT OF CHANGES IN EQUITY AS AT 31S 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		-	-	-	-	-	2,24,96,87,785	-	-	2,24,96,87,785
Other Comprehensive Income		-	-	-	-	-	81,15,880	-	-	81,15,880
Total Comprehensive Income		-	-	-	-	-	2,25,78,03,665	-	-	2,25,78,03,665
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	-	-	-	-	-	-	**2,25,78,03,665**	-	-	**2,25,78,03,665**

For M/s Arora Vohra & Co.
Chartered Accountants
(Firm Regn. No. 009487N)

(CA Hardeep Aggarwal)
Partner
M.No. 88243

Head of Finance

29.4.19
Head of Project

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

PARTICULARS		As at 31st March, 2019	As at 31st March, 2018
	OTHER LOANS		
a)	**Employees (at amortised Cost)**		
	- Secured (considered good)	-	-
	- Unsecured (considered good)	-	-
	Less: Fair Value Adjustments (Secured)	-	-
	Less: Fair Value Adjustments (Unsecured)	-	-
	Sub-total	-	-
b)	**Contractor / supplier**		
	– Against bank guarantee		
	Add/ Less: Fair value adjustment	-	-
	Sub-total	-	-
e)	**Deposits**		
	- Unsecured (considered good)	-	-
	Add/ Less: Fair value adjustment	-	-
	Sub-total	-	-

SUB NOTE NO. 11 FINANCIAL ASSETS - CURRENT - LOANS (old 13)

	As at 31st March, 2019	As at 31st March, 2018
OTHER LOANS		
Employees (including accrued interest)		
- Secured (considered good)	-	-
- Unsecured (considered good)	-	-
Less : Fair Value Adjustments (Secured)	-	-
Less : Fair Value Adjustments (Unsecured)	-	-

SUB NOTE NO. 16.1 FINANCIAL LIABILTIES - 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	-	-
Fair value Adjustment	-	-
TOTAL	-	-

SUB NOTE NO. 16.2 FINANCIAL LIABILITIES - NON-CURRENT

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PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Deposits/ retention money	-	426864
Less: Fair value adjustment - Deposits/ retention money	-	(38472)
TOTAL	**-**	**388392**

SUB NOTE NO. 17 NON CURRENT - PROVISIONS

B. OTHERS	As at 31st March, 2019	As at 31st March, 2018
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		
Closing Balance	-	-
Less: Fair Value Adjustment	-	-
Closing Balance after Fair Value Adjustment	-	-
ii) **Provision For Livlihood Assistence**		
As per last Balance Sheet	-	
Additions during the year		
Amount used during the year		
Amount reversed during the year		
Closing Balance	-	-
Less: Fair Value Adjustment	-	-
Closing Balance after Fair Value Adjustment	-	-
Fair Value Adjustment-Provision for Committed Capital Expenditure		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Unwinding of discount		
Closing balance	**0**	**0**
Fair Value Adjustment-Provision For Livlihood Assistence		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Unwinding of discount		
Closing balance	**0**	**0**

NOTE NO. 20.3 OTHER FINANCIAL LIABILITIES - CURRENT

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Deposits/ retention money	28817244	27748512

Less: Fair value adjustment - Deposits/ retention money	(3091)	(22982)

SUB NOTE NO. 22 CURRENT - PROVISIONS

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
B. OTHERS		
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	-	
Closing Balance	-	-
Less: Fair Value Adjustment	-	-
Closing Balance after Fair Value Adjustment	-	-
v) Provision For Livlihood Assistence		
As per last Balance Sheet	-	
Additions during the year		
Amount used during the year		
Amount reversed during the year		
Closing Balance	-	-
Less: Fair Value Adjustment	-	-
Closing Balance after Fair Value Adjustment	-	-
TOTAL	-	-

Fair Value Adjustment-Provision for Committed Capital Expenditure		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Unwinding of discount		
Closing balance	**0**	**0**
Fair Value Adjustment-Provision For Livlihood Assistence		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Unwinding of discount		
Closing balance	**0**	**0**

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NHPC LIMITED FARIDA

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	65150266	0	0	0			65150266	0			0	65150266	65150266
ii)	Land – Leasehold	0	0	0	0			0	0	0	0	0	0	0
iii)	Roads and Bridges	9428834	0	0	0			9428834	152351	50784	0	203135	9225699	9276483
iv)	Buildings	335349778	0	1506348	0			336856126	81718942	20342813	0	102061755	234794371	253630836
v)	Building-Under Lease	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
vii)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	2103562002	0	10897806	0			2114459808	625111392	192866206	0	817977598	1296482210	1478450610
viii)	Generating Plant and machinery	1680660720	0	437022757	0			2117683477	406572323	204094178	0	610666501	1507016976	1274088397
ix)	Plant and machinery Sub station	30398020	0	0	0			30398020	5618932	1314261	0	6933193	23464827	24779088
x)	Plant and machinery Transmission lines	0	0	0	0			0	0	0	0	0	0	0
xi)	Plant and machinery Others	6539534	0	30467600	0			37007134	1901100	1435428	0	3336528	33670606	4638434
xii)	Construction Equipment	25262362	0	22066	0	349336	100	24935192	6310434	1933270	93	8243797	16691395	18951928
xiii)	Water Supply System/Drainage and Sewerage	14233801	0	26865318	0	0		41099119	2463880	3149061	0	5612941	35486178	11769921
xiv)	Electrical installations	0	0	0	0	0		0	0	0	0	0	0	0
xv)	Vehicles	27283024	0	0	0	185478		27097546	7936342	3220030	0	11156372	15941174	19346682
xvi)	Aircraft/ Boats	1181833	0	0	0			1181833	414648	138216	0	552864	628969	767185
xvii)	Furniture and fixture	11139590	0	1399842	0		-124	12539308	2996582	1456016	-124	4452474	8086834	8143008
xviii)	Computers	9366006	0	665700	0			10031706	4898996	1198980	0	6097976	3933730	4467010
xix)	Communication Equipment	7558188	0	252985	0			7811173	1930064	1041896	0	2971960	4839213	5628124
xx)	Office Equipments	12410822	0	2592729	0	12		15003539	2854038	1821122	0	4675160	10328379	9556784
xxi)	Research and Development	0	0	0	0			0	0	0	0	0	0	0
xxii)	Other assets	61040564	0	14051691	0	1		75092254	12377397	8529325	0	20906722	54185532	48663167
xxiii)	Tangible Assets of minor value >750 and < Rs.5000	2165599	0	1877688	0	6034	-3499	4033754	2161992	1876940	-9377	4029555	4199	3607
	Total	**4402730943**	**0**	**527622530**	**0**	**540861**	**-3523**	**4929809089**	**1165419413**	**444468526**	**-9408**	**1609878531**	**3319930558**	**3237311530**
	Previous year							**4402730943**				1165419413	3237311530	0

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.

Explanatory Note: -

1. a) Freehold land amounting to Rs 6,51,45,952/- (Previous year Rs 6,50,63,957/-) covering an area of 1458.55 hectare (Previous year 1463.02 heclare) has been recorded in revenue records in favour of the Government of India through the Government of Jammu & Kashmir, in possession of Salal Power Station (a Power Station of NHPC Limited). Title deeds in respect of freehold land of the Power Station amounting to Rs 4284/- (Previous year Rs 86309/-) covering an area of 0.0959 hectare (Previous year 4.76 hectare) is however, yet to be executed/ passed.- **For Salal Power Station Only.**

NOTE NO. 2.4 Other Intangible Assets

(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	0						0	0	0	0	0	0	0
ii)	Computer Software	1868804						1868804	1441990	426814	0	1868804	0	426814
	Total	**1868804**	**0**	**0**	**0**	**0**	**0**	**1868804**	**1441990**	**426814**	**0**	**1868804**	**0**	**426814**
	Previous year	**1868804**						1868804				1441990	426814	1868804

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.

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Annexure-I to NOTE NO. 2.1 Property, Plant and Equipment as on : 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	65150266	0	0	0	0	0	65150266	0			0	65150266	65150266
ii)	Land – Leasehold	0	0	0	0	0	0	0	0	0	0	0	0	0
iii)	Roads and Bridges	90451560	0	0	0	0	0	90451560	81175077	50784	0	81225861	9225699	9276483
iv)	Buildings	1060547557	0	1506348	0	0	0	1062053905	806916721	20342813	0	827259534	234794371	253630836
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)	5549317868	0	10897806	0	0	0	5560215674	4070867258	192866206	0	4263733464	1296482210	1478450610
viii)	Generating Plant and machinery	3179694585	0	437022757	0	0	0	3616717342	1905606188	204094178	0	2109700366	1507016976	1274088397
ix)	Plant and machinery Sub station	168031537	0	0	0	0	0	168031537	143252449	1314261	0	144566710	23464827	24779088
x)	Plant and machinery Transmission lines	0	0	0	0	0	0	0	0	0	0	0	0	0
xi)	Plant and machinery Others	22038140	0	30467600	0	0	0	52505740	17399706	1435428	0	18835134	33670606	4638434
xii)	Construction Equipment	108009145	0	22066	0	6986586	0	101044625	89057217	1933270	-6637257	84353230	16691395	18951928
xiii)	Water Supply System/Drainage and Sewerage	14233801	0	26865318	0	0	0	41099119	2463880	3149061	0	5612941	35486178	11769921
xiv)	Electrical installations	0	0	0	0	0	0	0	0	0	0	0	0	0
xv)	Vehicles	45976650	0	0	0	1854778	0	44121872	26629968	3220030	-1669300	28180698	15941174	19346682
xvi)	Aircraft/ Boats	1337135	0	0	0	0	0	1337135	569950	138216	0	708166	628969	767185
xvii)	Furniture and fixture	20881247	0	1399842	0	0	0	22281089	12738239	1456016	0	14194255	8086834	8143008
xviii)	Computers	22537427	0	665700	0	0	0	23203127	18070417	1198980	0	19269397	3933730	4467010
xix)	Communication Equipment	9023784	0	252985	0	0	0	9276769	3395660	1041896	0	4437556	4839213	5628124
xx)	Office Equipments	16883825	0	2592729	0	209675	0	19266879	7327041	1821122	-209663	8938500	10328379	9556784
xxi)	Research and Development	0	0	0	0	0	0	0	0	0	0	0	0	0
xxii)	Other assets	74873308	0	14051691	0	6590	0	88918409	26210141	8529325	-6589	34732877	54185532	48663167
xxiii)	Tangible Assets of minor value >750 and < Rs.5000	11292013	0	1877688	0	425386	0	12744315	11288406	1876940	-425230	12740116	4199	3607
	Total	**10460279848**	**0**	**527622530**	**0**	**9483015**	**0**	**10978419363**	**7222968318**	**444468526**	**-8948039**	**7658488805**	**3319930658**	**3237311530**
	Previous year							**10460279848**				7222968318	3237311530	0

Annexure-I to NOTE NO. 2.4 Other Intangible Assets

Please check the figures mannually and make correction if required. -7222968318

(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	0	0	0	0	0	0	0	0	0	0	0	0	0
ii)	Computer Software	4073977	0	0	0	0	0	4073977	3647163	426814	0	4073977	0	426814
	Total	**4073977**	**0**	**0**	**0**	**0**	**0**	**4073977**	**3647163**	**426814**	**0**	**4073977**	**0**	**426814**
	Previous year							[illegible]				3647163	426814	0



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Annexure to Note 2.1 & 2.4 as at
30.09.2018

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.)
220	GODREJ STOREWEL MODEL M3 WITH MIRROR	411701	23272
221	GODREJ STOREWEL MODEL M3 WITH MIRROR	411701	23272
232	GODREJ MID BACK REVOLVING CHAIRS MODEL-AVID MID BACK CHAIR	411701	23244
233	GODREJ MID BACK REVOLVING CHAIRS MODEL-AVID MID BACK CHAIR	411701	23244
234	GODREJ MID BACK REVOLVING CHAIRS MODEL-AVID MID BACK CHAIR	411701	23244
235	GODREJ MID BACK REVOLVING CHAIRS MODEL-AVID MID BACK CHAIR	411701	23244
236	GODREJ MID BACK REVOLVING CHAIRS MODEL-AVID MID BACK CHAIR	411701	23244
237	GODREJ MID BACK REVOLVING CHAIRS MODEL-AVID MID BACK CHAIR	411701	23244
238	GODREJ MID BACK REVOLVING CHAIRS MODEL-AVID MID BACK CHAIR	411701	23244
239	GODREJ MID BACK REVOLVING CHAIRS MODEL-AVID MID BACK CHAIR	411701	23244
240	GODREJ MID BACK REVOLVING CHAIRS MODEL-AVID MID BACK CHAIR	411701	23244
241	GODREJ MID BACK REVOLVING CHAIRS MODEL-AVID MID BACK CHAIR	411701	23244
242	GODREJ MID BACK REVOLVING CHAIRS MODEL-AVID MID BACK CHAIR	411701	23244
243	GODREJ MID BACK REVOLVING CHAIRS MODEL-AVID MID BACK CHAIR	411701	23244
244	GODREJ MID BACK REVOLVING CHAIRS MODEL-AVID MID BACK CHAIR	411701	23244
245	GODREJ MID BACK REVOLVING CHAIRS MODEL-AVID MID BACK CHAIR	411701	23243
246	GODREJ MID BACK REVOLVING CHAIRS MODEL-AVID MID BACK CHAIR	411701	23243
247	GODREJ MID BACK REVOLVING CHAIRS MODEL-AVID MID BACK CHAIR	411701	23243
248	GODREJ MID BACK REVOLVING CHAIRS MODEL-AVID MID BACK CHAIR	411701	23243
249	GODREJ MID BACK REVOLVING CHAIRS MODEL-AVID MID BACK CHAIR	411701	23243
250	GODREJ MID BACK REVOLVING CHAIRS MODEL-AVID MID BACK CHAIR	411701	23243
251	GODREJ MID BACK REVOLVING CHAIRS MODEL-AVID MID BACK CHAIR	411701	23243
252	GODREJ RECLINER WITH SLIDING MECHANISM MODEL-THAMES RECLINER	411701	28965
253	GODREJ RECLINER WITH SLIDING MECHANISM MODEL-THAMES RECLINER	411701	28964
	Total		527622530

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
	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)	
				Name of Unit / Company	Code of Unit / Company
					e.g. 100 , 101
	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	SUCTION MACHINE (ANAND MAKE) HIVAC WITH OIL DIP PUMP (STAINLESS STEEL BODY)	412005	10300	10299	1
2	WATER STORAGE HEATER 25 LTRS METAL BODY	412007	6250	6249	1
3	KEN WATER PURIFIER	412007	6700	6699	1

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4	AIR CONDITIONERS 1.5 TONNES, & HEATING SYSTEM" "SNO. 99A0032,0033, 99B0034 TO 99B0038"	412008	32335	32334	1
5	AIR CONDITIONERS 1.5 TONNES, & HEATING SYSTEM" "SNO. 99A0032,0033, 99B0034 TO 99B0038	412008	32334	32333	1
6	AIR CONDITIONERS 1.5 TONNES, & HEATING SYSTEM" "SNO. 99A0032,0033, 99B0034 TO 99B0039	412008	32334	32333	1
7	AIR CONDITIONERS 1.5 TONNES, & HEATING SYSTEM" "SNO. 99A0032,0033, 99B0034 TO 99B0040	412008	32334	32333	1
8	AIR CONDITIONER ROOM V 4507 1.5 TON EGC GR NO 1274	412008	28288	28287	1
9	USHA LEXUS AIR COOLER+STAND	412011	7200	7199	1
10	USHA LEXUS AIR COOLER+STAND	412011	7200	7199	1
11	USHA LEXUS AIR COOLER+STAND	412011	7200	7199	1
12	USHA LEXUS AIR COOLER+STAND	412011	7200	7199	1
13	ACQUAGUARD WATER FILTER GR ELS 84/13-12-04 MIN ELS229/31-12-04 EGC(POWER GEN. PLANT	412503	6590	6589	1
14	CEILING FAN BAJAJ 48 + PEDASTAL BAJAJ 16	412801	3684	3683	1
15	CEILING FAN BAJAJ 48 + PEDASTAL BAJAJ 16	412801	3683	3682	1
16	CEILING FAN BAJAJ 48 + PEDASTAL BAJAJ 16	412801	3683	3682	1
17	HEAT CONVERTER	412801	1800	1799	1
18	HEAT CONVERTER	412801	1800	1799	1
19	HEAT CONVERTER	412801	1790	1789	1
20	HEAT CONVERTER	412801	1790	1789	1
21	HEAT CONVERTER	412801	1790	1789	1
22	HEAT CONVERTER	412801	1790	1789	1
23	HEAT CONVERTER	412801	1790	1789	1
24	HEAT CONVERTER	412801	1790	1789	1
25	HEAT COVERTER - BAJAJ	412801	1401	1400	1
26	HELOGEN HEATER - WHITELINE	412801	1151	1150	1
27	HELOGEN HEATER - WHITELINE	412801	1151	1150	1
28	HEAT CONVERTOR BAJAJ	412801	1400	1399	1
29	GODREJ CHAIR CH-7, GR NO. GLS2008100043 OF 19-001-02-2009	412801	1601	1600	1
30	GODREJ CHAIR CH-7, GR NO. GLS2008100043 OF 19-001-02-2009	412801	1601	1600	1
31	GODREJ CHAIR CH-7, GR NO. GLS2008100043 OF 19-001-02-2009	412801	1601	1600	1
32	GODREJ CHAIR CH-7, GR NO. GLS2008100043 OF 19-001-02-2009	412801	1601	1600	1
33	GODREJ CHAIR CH-7, GR NO. GLS2008100043 OF 19-001-02-2009	412801	1601	1600	1
34	GODREJ CHAIR CH-7, GR NO. GLS2008100043 OF 19-001-02-2009	412801	1601	1600	1
35	GODREJ CHAIR CH-7, GR NO. GLS2008100043 OF 19-001-02-2009	412801	1601	1600	1
36	GODREJ CHAIR CH-7, GR NO. GLS2008100043 OF 19-001-02-2009	412801	1601	1600	1
37	GODREJ CHAIR CH-7, GR NO. GLS2008100043 OF 19-001-02-2009	412801	1601	1600	1
38	STEEL ALMIRAHS FULL SIZE	412801	4200	4199	1
39	STEEL ALMIRAHS FULL SIZE	412801	4200	4199	1
40	STEEL ALMIRAHS FULL SIZE	412801	4200	4199	1
41	VHF WIRELESS MICROPHONE	412801	1800	1799	1
42	PA DRIVER UNIT MODEL NO.AU-40	412801	800	799	1
43	PA DRIVER UNIT MODEL NO.AU-40	412801	800	799	1
44	PA DRIVER UNIT MODEL NO.AU-60	412801	1015	1014	1
45	BLOWER BAJAJ	412801	1889	1888	1
46	HEAT CONVECTOR "GR ELS 2004100116/19-02-05,MIN-2004200295/03/05"JAMMUCAMP/01/18-2-05	412801	1454	1453	1
47	HEAT CONVECTOR, 5855 12/03 BAJAJ GR 13762 12/03 T&ED	412801	1120	1119	1
48	HEAT CONVECTOR, 5855 12/03 BAJAJ GR 13762 12/03 T&ED	412801	1120	1119	1
49	HEAT PILLARS DELUXE MODEL MAKE GOPI	412801	3926	3925	1
50	HEAT PILLARS DELUXE MODEL MAKE GOPI	412801	3926	3925	1
51	HEAT PILLARS DELUXE MODEL MAKE GOPI	412801	3926	3925	1
52	HEAT PILLARS DELUXE MODEL MAKE GOPI	412801	3926	3925	1
53	HEAT PILLARS DELUXE MODEL MAKE GOPI	412801	3926	3925	1
54	HEAT PILLARS DELUXE MODEL MAKE GOPI	412801	3926	3925	1
55	HEAT PILLARS DELUXE MODEL MAKE GOPI	412801	3926	3925	1
56	HEAT PILLARS DELUXE MODEL MAKE GOPI	412801	3926	3925	1
57	HEAT PILLARS DELUXE MODEL MAKE GOPI	412801	3926	3925	1
58	HEAT PILLARS DELUXE MODEL MAKE GOPI	412801	3926	3925	1
59	HEAT PILLARS DELUXE MODEL MAKE GOPI	412801	3926	3925	1
60	HEAT PILLARS DELUXE MODEL MAKE GOPI	412801	3425	3424	1
61	HEAT PILLARS DELUXE MODEL MAKE GOPI	412801	3425	3424	1
62	HEAT PILLARS DELUXE MODEL MAKE GOPI	412801	3425	3424	1
63	CEILING FAN "ORIENT 48""GR NO 10354 12/01, EUS/O&M/CF/501-520	412801	1325	1324	1
64	CEILING FAN 133 20-01-04 QTY.150 TRF.TO "SEWA-II,J10832/31.3.06"USHA ELS	412801	820	819	1
65	CEILING FAN 133 20-01-04 QTY.150 TRF.TO "SEWA-II,J10832/31.3.06"USHA ELS	412801	820	819	1
66	CEILING FAN 133 20-01-04 QTY.150 TRF.TO "SEWA-II,J10832/31.3.06"USHA ELS	412801	820	819	1
67	CEILING FAN 133 20-01-04 QTY.150 TRF.TO "SEWA-II,J10832/31.3.06"USHA ELS	412801	820	819	1

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68	CEILING FAN 133 20-01-04 QTY.150 TRF.TO "SEWA-II,J10832/31.3.06"USHA ELS	412801	820	819	1
69	CEILING FAN 133 20-01-04 QTY.150 TRF.TO "SEWA-II,J10832/31.3.06"USHA ELS	412801	820	819	1
70	CEILING FAN 133 20-01-04 QTY.150 TRF.TO "SEWA-II,J10832/31.3.06"USHA ELS	412801	820	819	1
71	CEILING FAN 133 20-01-04 QTY.150 TRF.TO "SEWA-II,J10832/31.3.06"USHA ELS	412801	820	819	1
72	CEILING FAN 133 20-01-04 QTY.150 TRF.TO "SEWA-II,J10832/31.3.06"USHA ELS	412801	820	819	1
73	CEILING FAN 133 20-01-04 QTY.150 TRF.TO "SEWA-II,J10832/31.3.06"USHA ELS	412801	820	819	1
74	CEILING FAN 133 20-01-04 QTY.150 TRF.TO "SEWA-II,J10832/31.3.06"USHA ELS	412801	820	819	1
75	CEILING FAN 133 20-01-04 QTY.150 TRF.TO "SEWA-II,J10832/31.3.06"USHA ELS	412801	819	818	1
76	CEILING FAN 1200MM MAKE BAJAJ DECO	412801	1150	1149	1
77	PEDESRAL FAN ORIENT GR NO 10320 10/01, 04/PF/01/001-008/16	412801	1920	1919	1
78	PEDESRAL FAN ORIENT GR NO 10320 10/01, 04/PF/01/001-008/16	412801	1920	1919	1
79	PEDESRAL FAN ORIENT GR NO 10320 10/01, 04/PF/01/001-008/16	412801	1920	1919	1
80	PEDESRAL FAN ORIENT GR NO 10320 10/01, 04/PF/01/001-008/16	412801	1920	1919	1
81	PEDESTAL FAN "GR ELS 2004100129/15.03.05,"MIN-2004200323 3.2005, EUS/O&M/PF/17-26	412801	1750	1749	1
82	PEDESTAL FAN "GR ELS 2004100129/15.03.05,"MIN-2004200323 3.2005, EUS/O&M/PF/17-26	412801	1750	1749	1
83	PEDESTRAL FAN, ORIENT GR NO 10318 09/01, EUS/O&M/PF/11-16	412801	1920	1919	1
84	EXHAUST FAN "ELS20031000 12"" EGC" EUS/O&M/EF/17-26	412801	1275	1274	1
85	EXHOUST FAN, "ORIENT 12""GR NO 10320 10/01, EUS/O&M/EF/28-33	412801	1000	999	1
86	EXAUST FAN 9 CROMPTON GREAVES MAKE SO-NH/SPS/CAMP JAMMU/23-06-09 GR ELS 200910008 MIN ELS200920062	412801	1150	1149	1
87	EXAUST FAN 9 CROMPTON GREAVES MAKE SO-NH/SPS/CAMP JAMMU/23-06-09 GR ELS 200910008 MIN ELS200920063	412801	1150	1149	1
88	EXAUST FAN 9 CROMPTON GREAVES MAKE SO-NH/SPS/CAMP JAMMU/23-06-09 GR ELS 200910008 MIN ELS200920066	412801	1150	1149	1
89	VOLTAGE STABLILZER AUTOMATIC, GR.NO.ELS100001 DT 9.5.07 MIN	412801	1300	1299	1
90	VOLTAGE STABLIZER 3KV90 TO220 VOLTS, GR 13669 06/03 HOSPITAL J'PURAM, 3 KV	412801	3200	3199	1
91	VOLTAGE STABLIZER 4KVA CAP.UST FANVOLATE 140-270 VOLTS, INV 40160 DT 11/6/99	412801	3552	3551	1
92	VOLTAGE STABLIZER 4KVA CAP.UST FANVOLATE 140-270 VOLTS, INV 40160 DT 11/6/99	412801	3552	3551	1
93	VOLTAGE STABLIZER 4KVA CAP.UST FANVOLATE 140-270 VOLTS, INV 40160 DT 11/6/99	412801	3551	3550	1
94	VOLTAGE STABLIZER 4KVA CAP.UST FANVOLATE 140-270 VOLTS, INV 40160 DT 11/6/99	412801	3551	3550	1
95	VOLTAGE STABLIZER 4KVA CAP.UST FANVOLATE 140-270 VOLTS, INV 40160 DT 11/6/99	412801	3551	3550	1
96	BALLARD GARDEN LIGHT (TYPE FGC 109 LAMP TYPE PLS-9W, COMPLETE FITTING WITH LAMP)	412801	3431	3430	1
97	BALLARD GARDEN LIGHT (TYPE FGC 109 LAMP TYPE PLS-9W, COMPLETE FITTING WITH LAMP)	412801	3431	3430	1
98	BALLARD GARDEN LIGHT (TYPE FGC 109 LAMP TYPE PLS-9W, COMPLETE FITTING WITH LAMP)	412801	3431	3430	1
99	BALLARD GARDEN LIGHT (TYPE FGC 109 LAMP TYPE PLS-9W, COMPLETE FITTING WITH LAMP)	412801	3431	3430	1
100	BALLARD GARDEN LIGHT (TYPE FGC 109 LAMP TYPE PLS-9W, COMPLETE FITTING WITH LAMP)	412801	3431	3430	1
101	BALLARD GARDEN LIGHT (TYPE FGC 109 LAMP TYPE PLS-9W, COMPLETE FITTING WITH LAMP)	412801	3431	3430	1
102	BALLARD GARDEN LIGHT (TYPE FGC 109 LAMP TYPE PLS-9W, COMPLETE FITTING WITH LAMP)	412801	3431	3430	1
103	BALLARD GARDEN LIGHT (TYPE FGC 109 LAMP TYPE PLS-9W, COMPLETE FITTING WITH LAMP)	412801	3431	3430	1
104	BALLARD GARDEN LIGHT (TYPE FGC 109 LAMP TYPE PLS-9W, COMPLETE FITTING WITH LAMP)	412801	3431	3430	1
105	BALLARD GARDEN LIGHT (TYPE FGC 109 LAMP TYPE PLS-9W, COMPLETE FITTING WITH LAMP)	412801	3431	3430	1
106	BALLARD GARDEN LIGHT (TYPE FGC 109 LAMP TYPE PLS-9W, COMPLETE FITTING WITH LAMP)	412801	3431	3430	1
107	BALLARD GARDEN LIGHT (TYPE FGC 109 LAMP TYPE PLS-9W, COMPLETE FITTING WITH LAMP)	412801	3431	3430	1
108	BALLARD GARDEN LIGHT (TYPE FGC 109 LAMP TYPE PLS-9W, COMPLETE FITTING WITH LAMP)	412801	3431	3430	1
109	BALLARD GARDEN LIGHT (TYPE FGC 109 LAMP TYPE PLS-9W, COMPLETE FITTING WITH LAMP)	412801	3431	3430	1
110	BALLARD GARDEN LIGHT (TYPE FGC 109 LAMP TYPE PLS-9W, COMPLETE FITTING WITH LAMP)	412801	3431	3430	1

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111	BALLARD GARDEN LIGHT (TYPE FGC 109 LAMP TYPE PLS-9W, COMPLETE FITTING WITH LAMP)	412801	3431	3430	1
112	DVD PLAYER	412801	3300	3299	1
113	CENTRIFUGAL MACHINE ""REMI"" MAKE WITH EIGHT TUBES""GR-780,17/1/2000	412801	3475	3474	1
114	PA DRIVER UNIT MODEL NO.AU-60	412801	1015	1014	1
115	PA DRIVER UNIT MODEL NO.AU-60	412801	1015	1014	1
116	PA MICROPHONE	412801	2700	2699	1
117	PA MICROPHONE	412801	2700	2699	1
118	PA MICROPHONE STAND	412801	875	874	1
119	GEASER 35 LTR PVC BODY, "GR ELS 2004100119/01.03.05,"MIN-2004200305 3.2005,	412801	4700	4699	1
120	INSTANT GEASER 10 LTR, "GR ELS 2004100121/04.03.05,"MIN-2004200321 3.2005, 083016A,	412801	3472	3471	1
121	INSTANT GEASER 10 LTR, "GR ELS 2004100121/04.03.05,"MIN-2004200321 3.2005, 083016A,	412801	3472	3471	1
122	INSTANT GEYSER 10 LTR CAP ALTRO MAKE JAMMUCAMP/01/18-2-05 "GR ELS 2004100120/03-03-05,	412801	3472	3471	1
123	INSTANT GEYSER 10 LTR CAP ALTRO MAKE JAMMUCAMP/01/18-2-05 "GR ELS 2004100120/03-03-05,	412801	3472	3471	1
124	INSTANT GEYSER 6 LTR 13686 19-07-03 T&ED	412801	2860	2859	1
125	INSTANT GEYSER 6 LTR 13686 19-07-03 T&ED	412801	2860	2859	1
126	WATER GEYSER 35 LTR 13686 19-07-03 T&ED	412801	4920	4919	1
127	WATER GEYSER 35 LTR 13686 19-07-03 T&ED	412801	4920	4919	1
128	FLY CATCHER (2 X 2 X I.5) FT	412801	4600	4599	1
129	FLY CATCHER (2 X 2 X I.5) FT	412801	4600	4599	1
130	FLY CATCHER (2 X 2 X I.5) FT	412801	4600	4599	1
131	WATER DESERT COOLER WHEEL MOUNTED (WINDY)	412801	4000	3999	1
132	WATER DESERT COOLER WHEEL MOUNTED (WINDY)	412801	4000	3999	1
133	WATER DESERT COOLER WHEEL MOUNTED (WINDY)	412801	4000	3999	1
134	WATER DESERT COOLER WHEEL MOUNTED (WINDY)	412801	4000	3999	1
135	WATER DESERT COOLER WHEEL MOUNTED (WINDY)	412801	4000	3999	1
136	WATER DESERT COOLER WHEEL MOUNTED (WINDY)	412801	4000	3999	1
137	WATER DESERT COOLER WHEEL MOUNTED (WINDY)	412801	4000	3999	1
138	WATER DESERT COOLER WHEEL MOUNTED (WINDY)	412801	4000	3999	1
139	WATER DESERT COOLER WHEEL MOUNTED (WINDY)	412801	4000	3999	1
140	WATER DESERT COOLER WHEEL MOUNTED (WINDY)	412801	4000	3999	1
141	WATER DESERT COOLER WHEEL MOUNTED (WINDY)	412801	4000	3999	1
142	WATER DESERT COOLER WHEEL MOUNTED (WINDY)	412801	4000	3999	1
143	WATER DESERT COOLER WHEEL MOUNTED (WINDY)	412801	4000	3999	1
144	WATER DESERT COOLER WHEEL MOUNTED (WINDY)	412801	4000	3999	1
145	WATER DESERT COOLER WHEEL MOUNTED (WINDY)	412801	4000	3999	1
146	WATER DESERT COOLER WHEEL MOUNTED (WINDY)	412801	4000	3999	1
147	WATER DESERT COOLER WHEEL MOUNTED (WINDY)	412801	4000	3999	1
148	WATER DESERT COOLER WHEEL MOUNTED (WINDY)	412801	4000	3999	1
149	WATER DESERT COOLER WHEEL MOUNTED (WINDY)	412801	4000	3999	1
150	WATER DESERT COOLER WHEEL MOUNTED (WINDY)	412801	4000	3999	1
151	WATER DESERT COOLER WHEEL MOUNTED (WINDY)	412801	4000	3999	1
152	WATER DESERT COOLER WHEEL MOUNTED (WINDY)	412801	4000	3999	1
153	WATER DESERT COOLER WHEEL MOUNTED (WINDY)	412801	4000	3999	1
154	WATER DESERT COOLER WHEEL MOUNTED (WINDY)	412801	4000	3999	1
155	WATER DESERT COOLER WHEEL MOUNTED (WINDY)	412801	4000	3999	1
156	GEYSER 15L	412801	4790	4789	1
157	STEAM PRESS HEAVY DUTY TOWNSHIP	412801	1750	1749	1
158	B.P. APPARATUS MERCURY FREE SPHYGMOMANO METER, SWAN	412801	3150	3149	1
159	B.P. APPARATUS MERCURY FREE SPHYGMOMANO METER, SWAN	412801	3150	3149	1
160	B.P. APPARATUS MERCURY FREE SPHYGMOMANO METER, SWAN	412801	3150	3149	1
161	B.P. APPARATUS MERCURY FREE SPHYGMOMANO METER, SWAN	412801	3150	3149	1
162	B.P. APPARATUS NON MERCURY, SHIV RAM MEDICAL DEVICES. MODEL CE0197	412801	2940	0	2940
163	B.P. APPARATUS NON MERCURY, SHIV RAM MEDICAL DEVICES. MODEL CE0197	412801	2940	0	2940
164	OXYGEN FLOW METER WITH HUMIDIFIER & ROTAMETER	412801	1050	1049	1
165	OXYGEN FLOW METER WITH HUMIDIFIER & ROTAMETER	412801	1050	1049	1
166	OXYGEN FLOW METER WITH HUMIDIFIER & ROTAMETER	412801	1050	1049	1
167	OXYGEN FLOW METER WITH HUMIDIFIER & ROTAMETER	412801	1050	1049	1
168	OXYGEN FLOW METER WITH HUMIDIFIER & ROTAMETER	412801	1050	1049	1
169	NEBULIZER	412801	2835	2834	1
170	HYDRAULIC EXCAVATOR	411101	2323219	2207056	116163
171	CRAWLER DOZER, KOMATSU MAKE" D-155 A-1 AT DHYANGARH W/SHOP	411105	1685000	1600750	84250
172	TEREX REAL DUMPER	411103	2978367	2829444	148923
173	TATA SUMO -2400 JK 14- 3721 "SD1,BIDDA TRANSPORT	411502	402450	362205	40245
174	TATA SUMO -2400 JK 14- 3731 "SD1,BIDDA TRANSPORT	411502	402450	362205	40245
175	TATA AMBULANCE JK 14 -3061-CHASIS-357012FRQ810983 ZRAROWAR HOSPITAL	411506	524939	472445	52494
176	TATA AMBULANCE JK 14 -3062-CHASIS-357012FRQ810909 ZRAROWAR HOSPITAL	411506	524939	472445	52494
	Total		9483015	8942154	540861

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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
	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)	
				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 Additon, (-) for Deduction)
	Total		0

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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	1635899	22277898		2108279	**21805518**
iii)	Building-Under Lease	-				-
iv)	Railway sidings	-				-
v)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	-	48330878			**48330878**
vi)	Generating Plant and Machinery	150812545	297443771		414104766	**34151550**
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	15452500	11137021		26589521	-
xii)	Other assets awaiting installation	12000	84800873		84812873	-
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 *	-				-
	Less: Provided for	-				-
	Sub total (a)	**167912944**	**463990441**	**-**	**527615439**	**104287946**
	*** For addition during the year refer Note No. 32**					
	Construction Stores	-			-	-
	Less : Provisions for construction stores	-			-	-
	Sub total (b)	**0**	-	-	-	**0**
	TOTAL	**167912944**	**463990441**	**-**	**527615439**	**104287946**
	Previous year					**167912944**

Please check the figures manually and make correction if required.

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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.	21,42,85,714	2,14,28,57,140	-	-
Closing number of shares outstanding	(21,42,85,714)	(2,14,28,57,140)	-	-

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			7,64,34,06,901	74.50%
- LIC			90,61,83,502	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.

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SALAL 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		8,93,424		(5,98,414)
(iii) Bank balances	9		-		-
(iv) Loans	10				
-Employee Loans			-		-
-Loans to JV (NHPTL)			-		-
-Others			-		-
(v) others (Excluding Lease Receivables)	11		2,81,40,665		5,73,27,207
(vi) others (Lease Receivables including interest)	11		-		-
Total Current Financial Assets		-	**2,90,34,089**	-	**5,67,28,793**
Total Financial Assets		-	**2,90,34,089**	-	**5,67,28,793**

		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		-		3,88,392
(iii) Borrowing -Short Term	20.1		-		-
(iv) Trade Payables including MSME	20.2		6,60,46,000		10,15,35,108
(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		13,19,96,521		9,15,03,638
Total Financial Liabilities			**19,80,42,521**		**19,34,27,138**

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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			-			392752
Total Financial Liabilities		0	0	0	0	0	392752

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(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	-		3,88,392	3,92,752
Total Financial Liabilities		-	-	**3,88,392**	**3,92,752**

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.

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(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.

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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	893424	-598414
Bank balances	0	0
Loans -Current	0	0
Other Financial Assets (Excluding Lease Receivables)	28140665	57327207
Total (A)	**29034089**	**56728793**
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)	**29034089**	**56728793**

(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	2125158	90872	2216030
Changes in Loss Allowances	0	29902111	-90872	29811239
Balance as at 31.3.2019	0	32027269	0	32027269

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(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	13,19,99,612	13,19,99,612	-	-	-
Trade Payables	20.2	6,60,46,000	6,60,46,000	-	-	-
Total Financial Liabilities		**19,80,45,612**	**19,80,45,612**	-	-	-

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	9,19,53,484	9,15,26,620	4,26,864	-	-
Trade Payables	20.2	10,15,35,108	10,15,35,108	-	-	-
Total Financial Liabilities		**19,34,88,592**	**19,30,61,728**	**4,26,864**	-	-

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(D) Market Risk:

The sensitivity analysis excludes the impact of movements in market v... ables on the carrying value of post-employment benefit obligation provis 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.

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(b) Price Risk Sensitivity

For Investment in Equity Instruments (Investment in equity share. . 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 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	-	-
Net Exposure to foreign currency (liabilities)	0	0

(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.

(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	-		3,88,392	3,92,752
Total Financial Liabilities		-	-	**3,88,392**	**3,92,752**

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.

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(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.

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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	893424	-598414
Bank balances	0	0
Loans -Current	0	0
Other Financial Assets (Excluding Lease Receivables)	28140665	57327207
Total (A)	**29034089**	**56728793**
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)	**29034089**	**56728793**

(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	2125158	90872	2216030
Changes in Loss Allowances	0	29902111	-90872	29811239
Balance as at 31.3.2019	0	32027269	0	32027269

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(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	13,19,99,612	13,19,99,612	-	-	-
Trade Payables	20.2	6,60,46,000	6,60,46,000	-	-	-
Total Financial Liabilities		**19,80,45,612**	**19,80,45,612**	-	-	-

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	9,19,53,484	9,15,26,620	4,26,864	-	-
Trade Payables	20.2	10,15,35,108	10,15,35,108	-	-	-
Total Financial Liabilities		**19,34,88,592**	**19,30,61,728**	**4,26,864**	-	-

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(D) Market Risk:

The sensitivity analysis excludes the impact of movements in market v... ...les on 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, 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.

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(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 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	-	-
Net Exposure to foreign currency (liabilities)	0	0

(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.

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(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	2,25,78,03,665	2,30,35,35,998
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.



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 ₹ **716020589** (Previous year ₹ **686145042**) 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 ₹ **588784364** (Previous year ₹ **562989705**) 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 ₹ **282463113** (Previous year ₹ **282463113**) based on probability of outflow of resources embodying economic benefits and estimated ₹ **433557476** (Previous year ₹ **403681929**)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 ₹ **214339** (Previous year ₹ **209187**) 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 ₹ **214339** (Previous year ₹ **209187**) 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 ₹ **198056811** (Previous year ₹ **196990861**). These claims are pending before various forums. Pending settlement, the Company has assessed and provided an amount of ₹ **164369652** (Previous year ₹ **164369652**) based on probability of outflow of resources embodying economic benefits and estimated ₹ **33687159** (Previous year ₹ **32621209**) 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.

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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	716020589	282463113	433557476	403681929	29875547	0
2.	Land Compen-sation cases	214339	0	214339	209187	5152	0
3.	Disputed tax matters	0	0	0	0	0	0
4.	Others	198056811	164369652	33687159	32621209	1065950	0
	Total	**914291739**	**446832765**	**467458974**	**436512325**	**30946649**	**0**

(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, 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).

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(ii) An amount of **₹ 382748** (Previous year **₹ 382748**) 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.

(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	164369652	164369652	NIL	NIL	NIL	NIL
3	CPSEs	NIL	NIL	NIL	NIL	NIL	NIL
4	Others	749922087	282463113	467458974	436512325	30946649	NIL
	TOTAL	**914291739**	**446832765**	**467458974**	**436512325**	**30946649**	**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 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

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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 **₹ 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 31.03.2019	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	TO BE GIVEN BY CORPORATE OFFICE	TO BE GIVEN BY CORPORATE OFFICE
3.	Revenue to the extent not recognised in respect of power stations	TO BE GIVEN BY CORPORATE OFFICE	TO BE GIVEN BY CORPORATE OFFICE
4.	Business Interruption Losses	NIL	NIL
5.	Other cases	NIL	NIL
	Total	**NIL**	**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)	138852000	375788536
2.	Intangible Assets	NIL	NIL
	Total	**138852000**	**375788536**

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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 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.	N.A	N.A
2.	Amount of advances received.	N.A	N.A
3.	Amount of retention.	N.A	N.A
4.	The gross amount due from customers for contract works as an asset.	N.A	N.A
5.	The gross amount due to customers for contract works as a liability.	N.A	N.A

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)	NIL	NIL
(ii)	Amount charged to Statement of Profit & Loss excluding depreciation (as Borrowing Cost)*	NIL	NIL
(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. Operating Segment:

a) Electricity generation (including income from embedded Finance/ 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.

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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

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(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.

(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	220181516	194380675
Services Provided by the Company	NIL	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	NIL	27545194
Purchase of goods/Inventory	14291846	18088603
Services Received by the Company	36625434	37186787
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

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(C) Outstanding balances and guarantees with Related Parties:

(C) Outstanding balances and guarantees with Related Parties:

(Amount in ₹)

Particulars	As at 31.03.2019	As at 31.03.2018
(i)	(ii)	(iii)
Balances with Government that has control over the Company		
▪ Payables by the Company	15000349	17343395
▪ Receivables by the Company	NIL	NIL
Balances with Entities controlled by the same Government that has control over the Company		
▪ Payables by the Company	62701	4097481
▪ Receivables by the Company	1187857	1344598

(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 dealt at 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	NIL	NIL
c)*	Value of spare parts and Components consumed in operating units. i) Imported ii) Indigenous	NIL 34016060	NIL 4660356
d)*	Earnings in foreign currency -Others	NIL	NIL

* Accrual basis.

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12. Disclosure regarding Earnings per Share shall be made in the standalone accounts of the Company.

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	18073794	NIL	31216797
Trade/Other payables	46846053	NIL	142048561
Security Deposit/Retention Money payable	8560284	NIL	9500832

(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	1669994	NIL
2	Education & Skill Development	NIL	497001
3	Women Empowerment /Senior Citizen	NIL	NIL

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4	Environment		NIL
5	Art & Culture	59000	NIL
6	Ex-Armed Forces	NIL	NIL
7	Sports	130000	NIL
8	National Welfare Fund	NIL	NIL
9	Rural Development	4226321	1715330
10	Capacity Building	NIL	NIL
11	Swachh Vidyalaya Abhiyan	NIL	NIL
12	Swachh Bharat Abhiyan	NIL	NIL
	Total amount	**6085315**	**2212331**

(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	5694484	NIL	5694484
(ii)	On purpose other than (i) above	390831	NIL	390831
	Total	**6085315**	**NIL**	**6085315**

(b) As stated above, a sum of **₹ NIL** out of total expenditure of **₹ 6085315** 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 -Interest b) Others: -Principal -Interest	569312	1178082
(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	-	

NHPC LIMITED FARIDABAD

	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 leases as 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 ₹ **2285000** (Previous period₹ **6255313)** 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 ₹ 13499759 (Previous period ₹ 7046692) 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 stations and loss of generation are covered under Mega Risk Policy. Status of Insurance claim in r/o **Salal 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	93899239	19986472	49847684	24065083	53912767
Business Interruption Loss	NIL	NIL	NIL	NIL	NIL
Total	**93899239**	**19986472**	**49847684**	**24065083**	**53912767**

(Income recognised in respect of "Business Interruption Loss" during the year is ₹NIL (Cumulative as on 31.03.2019 is ₹ NIL).

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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 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.

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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 has not been deposited within six months from the date they became payable:

Nature of dues	Amount (in Rs.)	Due date of remittance
EPF	NIL	N.A
Income Tax	NIL	N.A
Goods & Service Tax Act	NIL	N.A
Sales Tax /VAT	NIL	N.A
Service Tax	NIL	N.A

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Custom Duty	NIL	N.A
Excise Duty	NIL	N.A
Works Contract Tax	NIL	N.A
Any other levies (Please specify)	NIL	N.A

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	N.A	N.A
Sales Tax Acts/VAT Act	Sales Tax/ VAT	NIL	N.A	N.A
Finance Act,1994	Service Tax	NIL	N.A	N.A
Custom Act,1962	Custom Duty	NIL	N.A	N.A
Central Excise Tariff Act, 1985	Excise Duty	NIL	N.A	N.A
Works Contract Tax	Works Contract Tax	NIL	N.A	N.A
Goods & Service Tax Act	Goods & Service Tax	NIL	N.A	N.A
Please specify	Any other levies	NIL	N.A	N.A

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	4284.00	4284.00	0.0959	Mutation Pending
2	Land-Leasehold	NIL	NIL	NIL	NIL
3	Other than Land-	NIL	NIL	NIL	NIL

For M/s. Arora Vohra & Co.
Chartered Accountants
(Firm Regn. No. 009487N)

(CA. Hardeep Aggarwal)
Partner
M. No.88243
Place: Jyotipuram
Date:

(R.K.Jha)
Head of Finance

NHPC LIMITED FARIDABAD

(29.4.19
Head of Project

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ANNEXURE-VIII

Party wise summary of Transactions and Balances with Related Parties

Location Code: 103
Location Name : SALAL POWER STATION

1. Transactions with Government that has control over company (NHPC)					(Amount in Rs.)	
S.No	Nature of transaction	Party Name	Transaction amount		Outstanding Balances (Amount Payable By NHPC)	Outstanding Balances (Amount Receivable by NHPC)
			For the year ended on 31.03.2019	For the year ended on 31.03.2018	As at 31.03.2019	As at 31.03.2019
1	Services Received by the Company(NHPC)	CISF	22,08,67,683	194380675	15000349	0
		.....				
		.....				
	Total		220867683	194380675	15000349	0
2	Services Provided by the Company (NHPC)	.....				
		.....				
		.....				
	Total		0	0	0	
3	Sale of goods/Inventory by the Company	MEA				
		.....				
		.....				
	Total		0	0	0	
4	Purchase of Goods (Consumables, inventory item like steel, POL,consumable spares etc.)	.....				
		.....				
		.....				
	Total		0	0	0	
5	Purchase of assets/property (purchase of spares classified as PPE, payments towards capital works accounted in CWIP etc	.....				
		.....				
		.....				
	Total		0	0	0	

ransactions with Other entities Controlled by the Central Govermennt e.g.Transactions with CPSUs

	Nature of transaction	Party Name	Transaction amount		Outstanding Balances (Amount Payable By NHPC)	Outstanding Balances (Amount Receivable by NHPC)
			For the year ended on 31.03.2019	For the year ended on 31.03.2018	As at 31.03.2019	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	0	23776499		1148800
		ENERGY EFFICIENCY SERVICES LIMITED	0	3768695		
	Total		0	27545194	0	
3	Purchase of Goods (Consumables, inventory item like steel, POL,consumable spares etc.)	IOCL	14291846	18088603	62701	
		SAIL				
		.....				
	Total		14291846	18088603	62701	
	Services Received by the Company(NHPC) (Including expenditure on Insurance Premium and balances with Insurance Compnies)	PSOCO	5134212	4253732	320156	
		Andrew Yule		0		
		PGCIL	1241951	8811188		
		KV	2,70,80,753	22586000		
		BALMER LAWRIE AND CO. LTD.	111653	130931	0	
		BSNL	2971565	899222	805000	
		M/S THE NEW INDIA ASSURANCE COMPANY	85300	505714		
	Total		36625434	37186787	1125156	
4	Services Provided by the Company (NHPC)					
	Total		0	0	0	
5	Sale of goods/Inventory					
	Total		0	0	0	
6	Sale of Asset/property					
	Total		0	0	0	
7	Settlement Amount received by the company against Insurance Claim					
	Total		0	0	0	

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ANNEX-X

एनएचपीसी लिमिटेड
(भारत सरकार का उधम)

No. NH/CS/8(427)/541 दिनांक: 17.10.2019

विषय: निदेशक मण्डल द्वारा लिए गए निर्णयो के सबंध मे।

निदेशक मण्डल की दिनांक 17.09.2019 को आयोजित 427वी बैठक के निम्नलिखित मद संख्या पर कार्यवृत (Minutes) आपकी जानकारी एवं आवश्यक कार्यवाही हेतु संलग्न है।

क्रमांक	मद संख्या	विषय
1.	427.2.1	Consideration and approval "Cost Statements, including other Statements to be annexed to the Cost Audit Report" for the financial year 2018-19.
2.	427.2.3	Approval for Projected Add-Cap Expenditure of Power Stations for the Tariff period 2019-24.

आपसे निवेदन है की उपरोक्त कार्यवृत मे दिये गए आदशो पर कि गयी कार्यवाही के बारे में अपेक्षित समय सीमा अथवा 15 दिन के भीतर इस विभाग को अवगत करवाएँ। यदि कार्यवृत्त में कोई आदेश नहीं हैं तो शून्य कार्यवाही तथा कार्यवृत्त की पावती भेजे।

आपसे यह भी अनुरोध किया जाता है कि यदि कोई कार्यवाही या आदेश आपके विभाग से सबंधित नहीं है तो उस परिस्थिति में उद्धरण (Extract) की प्रति कार्यवाही हेतु सबंधित विभाग को प्रेषित करें, जिसकी एक प्रति कंपनी सचिवालय को भी दें।

यह भी सूचित किया जाता है कि बोर्ड के निर्देशानुसार Action Taken Report (ATR) बोर्ड की प्रत्येक बैठक में प्रस्तुत करना वांछनीय है। सबंधित विभाग के द्वारा सूचना न भेजे जाने पर शून्य रिपोर्ट भेजी जाएगी, जिसकी जिम्मेदारी सबंधित विभागाध्यक्ष की होगी।

(नीलम सिंह)
सहायक प्रबंधक (क.स.)

प्रबंधक (वित्त)- क.स. विपन जैन 17/10/19

कंपनी सचिव – छुट्टी पर

कार्यपालक निदेशक(ओ एवं एम)

कार्यः म.प्र.-II
उप.महा.प्र.-I
उप.महा.प्र.-II

NHPC LIMITED FARIDABAD

एन एच पी सी लिमिटेड
कार्य. निदे. (ओ एण्ड एम)
13 OCT 2019
डायरी सं...3154.....

म०प्र० (प्रभारी) 18/X

18/X/19

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EXTRACTS OF THE MINUTES OF THE 427TH MEETING OF THE BOARD OF DIRECTORS OF NHPC LIMITED HELD ON 17.09.2019

ITEM NO.

427.2.3 APPROVAL FOR PROJECTED ADD-CAP EXPENDITURE OF POWER STATIONS FOR THE TARIFF PERIOD 2019-24:

1. The Board noted that as per CERC 'terms and conditions of Tariff, Regulations 2019', tariff petition for Add CAP expenditure in respect of NHPC Power Stations is to be filed for the period 2019-24.

2. Director (Technical) informed the Board that Central Electricity Regulatory Commission (CERC) allows tariff of power stations based on the capital cost, as on the beginning of tariff period and projected capital expenditure during the tariff period. Tariff petition in respect of 18 power stations of NHPC shall be filed with CERC, after approval of Board. Tariff petition for remaining two power stations viz. Bairasiul and Loktak, which are under Renovation & Modernization (R&M) shall be filed after completion of R&M works.

3. The additional capital expenditure in respect of 18 power stations for tariff period 2019-24 considering the operational requirements of the power stations has been projected as Rs. 939.58 crore. The proposed capital expenditure shall be incurred as per approval of CERC and after obtaining required approval of competent authority as per delegation of powers and approved budget.

4. The Board discussed the proposal in detail. After discussion, Board approved the projected additional capital expenditure of 18 power stations amounting to Rs. 939.58 crore for tariff

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period 2019-24. The Board also passed the following resolutions:

RESOLVED THAT the projected additional capital expenditure of 18 power stations amounting to Rs. 939.58 crores for the tariff period 2019-24 be and is hereby approved.

RESOLVED FURTHER THAT CMD be and is hereby authorized to modify the projected additional capital expenditure based on the admissibility as per applicable CERC regulations / requirement at site.

Vipan Sai
17/10/19

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NHPC LIMITED FARIDABAD

NHPC LIMITED

AGENDA NOTE FOR THE BOARD OF DIRECTORS

ITEM No. 427.2.35

Sub: Approval for Projected Add-Cap Expenditure of Power Stations for the Tariff Period 2019-24

1.0 INTRODUCTION

1.1. Central Electricity Regulatory Commission (CERC) allows tariff of Power Stations based on the capital cost, as on the beginning of the tariff period and projected capital expenditure for the next five years/end of that tariff period. ,

1.2. CERC vide Notification dated 7th March' 2019 has issued the 'Terms and Conditions of Tariff, Regulations 2019' applicable for the period 2019-24.

1.3. Accordingly, tariff petition in respect of NHPC Power Stations for the period 2019-24 is to be filed.

1.4. In terms of Clause 18(2) of above regulations, resolution of the 'Board' of the Company is required in support of the proposed capital expenditure for the generating stations, from its internal resources.

1.5. The projected Capital Expenditure of 18 Power Stations is accordingly submitted herein for appraisal/approval of Board, for inclusion in the tariff petitions for the period 2019-24.

2.0. BACKGROUND

2.1. Approval for the projected Additional Capital Expenditure in respect of 18 Power Stations for the tariff period 2014-19 amounting to ₹ 1070.83 crore was accorded by the Board in its 374th meeting vide Item No 374.2.32. Tariff

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Petitions for these Power Stations were filed with CERC, based on the Projected Add-Cap Expenditure approved by the Board.

2.2. Presently, NHPC is having 20 Hydro Power Stations in operation, however, tariff petitions for 18 nos Power Stations are to be filed for determining the tariff in respect of these Power Stations for the period 2019-24. The remaining 2 Power Stations (Bairasiul & Loktak) are/shall be under Renovation & Modernization during this period and hence petition for determination of tariff for these power stations shall be filed after completion of the Renovation & Modernization works in terms of Clause 27 (4) of CERC (Terms & Conditions of Tariff) Regulations 2019. CERC has continued with the methodology of determining tariff based on the projected Additional Capital Expenditure for the current tariff Period (2019-24) also.

3.0. PROPOSAL

3.1. The projected additional capital expenditure for tariff period 2019-24, proposed by Power Stations, have been examined in O&M Division and Commercial Division and is finalized as ₹ 939.58 Crore.

3.2. The year wise capital expenditure projected for the tariff period 2019-24, against all the Power Stations is summarized as under:.

A. New Power Station

(Rs in Lakhs)

Sl No A	Power Station	Projected Add Cap					
		2019-20	2020-21	2021-22	2022-23	2023-24	Total
1	Kishanganga	1958	6237	4810	7216	6240	26462
	Sub Total-A	**1958**	**6237**	**4810**	**7216**	**6240**	**26462**

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B. Old Power Stations

(Rs in Lakhs)

Sl No	Power Stations	2019-20	2020-21	2021-22	2022-23	2023-24	Total
1	Salal	2539	1989	1256	2147	2019	**9950**
2	Dulhasti	546	1219	464	575	452	**3256**
3	Uri	682	1008	939	148	1007	**3784**
4	Uri II	2047	1654	1552	2072	1030	**8355**
5	Chutak	707	865	283	225	145	**2225**
6	Nimmo Bazgo	12	204	1060	1365	1013	**3654**
7	Sewa II	12	135	137	321	300	**905**
8	Chamera I	232	1638	1161	560	207	**3799**
9	Chamera II	609	485	515	375	450	**2434**
10	Chamera III	4528	1603	330	260	500	**7221**
11	Parbati III	1251	111	0	0	0	**1362**
12	Dhauliganga	188	187	75	100	108	**658**
13	Tanakpur	87	1441	254	100	200	**2082**
14	Teesta V	53	351	505	751	66	**1725**
15	TLD III	85	1240	408	1403	1239	**4375**
16	TLD IV	412	2191	2853	1600	1500	**8556**
17	Rangit	742	941	301	725	448	**3157**
	Sub Total-B	**14732**	**17261**	**12092**	**12726**	**10684**	**67496**
	Total (A+B)	**16690**	**23498**	**16903**	**19943**	**16924**	**93958**

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3.3. Break-up of the Add-Cap projected against new Power Station and existing Power Stations in reference to the provisions of CERC Regulations is given as under:

3.3.1. New Power Stations (01 No): Kishanganga Power Station was commissioned in 2018-19 and an amount of ₹ 264.62 Crore is considered in the total projected capital expenditure of ₹ 939.58 Crore, as under:

Rs in lakhs

Sl No	Station	COD	Cut-Off Date	Break-Up of Additional Capital Expenditure			Total
				Within Original Scope & Upto Cut-Off Date	Within Original Scope & Beyond Cut-Off date	Beyond Original Scope	
1	Kishanganga	May'2018	Mar'2021	7460	18090	913	26462

3.3.2. Old Power Stations (17 Nos): .As per Clause No 25 'Additional Capitalisation within the original scope and after the cut-off date' and Clause 26 'Additional Capitalisation beyond the original scope' of CERC Regulations 2019, the break-up of the projected capital expenditure against 17 Nos Power Stations is as under:

Rs in lakhs

Sl No	Station	Break-Up of Additional Capital Expenditure			Total
		Left over items already allowed by CERC in 2014-19	Within Original Scope & Beyond Cut-Off date	Beyond Original Scope	
1	**Salal**	1963	7614	373	**9950**
2	**Dulhasti**	805	1521	929	**3256**
3	**Uri**	1459	1743	582	**3784**

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Sl No	Station	Break-Up of Additional Capital Expenditure			Total
		Left over items already allowed by CERC in 2014-19	Within Original Scope & Beyond Cut-Off date	Beyond Original Scope	
4	Uri II	7330	281	744	**8355**
5	Chutak	829	40	1357	**2225**
6	Nimmo Bazgo	3370	20	264	**3654**
7	Sewa II	0	849	56	**905**
8	Chamera I	129	2473	1198	**3799**
9	Chamera II	340	2014	80	**2434**
10	Chamera III	0	2059	5162	**7221**
11	Parbati III	1164	1	197	**1362**
12	Dhauliganga	104	328	225	**658**
13	Tanakpur	0	1893	189	**2082**
14	Teesta V	152	977	597	**1725**
15	TLD III	1144	439	2792	**4375**
16	TLD IV	4084	345	4126	**8556**
17	Rangit	174	2373	610	**3157**
TOTAL		**23046**	**24969**	**19480**	**67496**

3.4. The proposed capital expenditure will be incurred by the respective Power Stations only after obtaining required approval of competent authority as per Delegation of Powers and approved budget.

3.5. Tariff petitions for the period 2019-24 are to be filed with CERC, including the add-cap expenditure proposed above. The proposed add-cap expenditure shall be reviewed after the issue of CERC Orders determining the tariff of Power

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Stations for the period 2019-24. Interim truing-up petition shall be filed with CERC in 2021-22 if the annual fixed cost increases by more than 20% over the annual fixed cost as determined by the Commission for the respective years of the tariff period as per Clause 13 (3) of CERC Regulations 2019.

3.6. Provided that if the actual additional capital expenditure falls short of the projected additional capital expenditure allowed under provisions of Chapter 7 of CERC Regulations 2019, the generating company or the transmission licensee, as the case may be, shall not be required to file any interim truing up petition for this purpose. and shall refund to the beneficiaries or the long term customers, as the case may be, the excess tariff recovered corresponding to the projected additional capital expenditure not incurred at the bank rate as on 1st April of the respective years, under intimation to the Commission.

3.7. As per Clause 10 (8) of CERC Regulations 2019, where the capital cost considered by the Commission on the basis of projected additional capital expenditure exceeds the actual additional capital expenditure incurred on year to year basis by more than 10%, the generating company shall refund to the beneficiaries or the long term customers as the case may be, the tariff recovered corresponding to the additional capital expenditure not incurred, as approved by the Commission, along with interest at 1.20 times of the bank rate as prevalent on 1st April of the respective year.

3.8. Further as per Clause 10 (9) of CERC Regulations 2019, where the capital cost considered by the Commission on the basis of projected additional capital expenditure falls short of the actual additional capital expenditure incurred by more than 10% on year to year basis, the generating company shall recover from the beneficiaries or the long term customers as the case may be, the shortfall in tariff corresponding to difference in additional capital expenditure, as approved by the Commission, along with interest at the bank rate as prevalent on 1st April of the respective year.

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4.0. JUSTIFICATION:

The projected additional capital expenditure of ₹ 939.58 Crores for tariff period 2019-24, submitted by Power Stations have been examined in O&M Division and Commercial Division and same have been finalized taking into account the operational requirement of the Power Stations and the provisions contained under the CERC Regulations 2019.

5.0. MANAGEMENT RECOMMENDATIONS:

The above proposal bears the recommendation of the Management.

6.0. RESOLUTIONS:

The Board may consider passing the following resolutions with or without modifications:

6.1. RESOLVED that the projected Additional Capital Expenditure of 18 Power stations amounting to ₹ 939.58 Crores for the tariff period 2019-24 and is hereby approved.

6.2. RESOLVED FURTHER THAT CMD is authorized to modify the projected Additional Capital Expenditure based on the admissibility as per applicable CERC regulations/requirement at site.

Tridhary 10/9/19

DIRECTOR (TECHNICAL)

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Check List - HYDRO GENERATING STATIONS

(Salal 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	 843
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 project estimate submitted	NA	
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	355-827
10	Whether the details of liabilities	Yes	166 & 226

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	discharged and un-discharged as on COD of each unit as well as on 31st March of subsequent years of tariff period submitted		
11	Whether the details of party-wise and asset-wise un-discharged and discharged liabilities during each year, if any, submitted	Yes	166 & 226
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 NA NA	
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	

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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	59 & 206
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	-	
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 NA	 58 to 110 and 185 to 203 111 to 124 and 204 to 208 127 to 151 838-842 (Board of Directors approval for projected add cap for the period 2019-24)
25	Whether additional capital expenditure is within the original scope of work and if so details given?	No	

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26	Whether additional capital expenditure claimed is within or beyond the cut-off date. If so, whether relevant provisions of the Regulations mentioned	Yes, Beyond Cut-off date	Relevant Regulation mentioned in Form-9A at page 58 to 110 and page 185 to 203
27	Whether relaxation in cut-off date claimed. If so, whether detailed reasons/justifications submitted	NA	
Interest on Loan			
28	Whether loan agreement submitted	No	Actual loan fully repaid
29	Whether documents relating to interest rate reset from the first drawl submitted	No	
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	
33	Whether quarter-wise schedule with regard to loan and revision thereof submitted	NA	
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	158 & 218
Depreciation			
37	Whether justification for claiming the working capital margin as per Form-	NA	

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	5A submitted		
38	Whether calculation of rate of depreciation for each year as per Form- 11 submitted	NA	
39	Whether calculation of depreciation for each year as per Form-12 submitted	Yes	156 & 216
Interest on Working Capital			
40	Whether details of component- wise IWC as per Form-13B Submitted	Yes	159 & 219
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	166 & 226
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	228
48	In case relaxation claimed, whether details submitted	NA	

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Speed Post

2385 The Chairman,
Punjab State Power Corporation Ltd.,
The Mall, Near Kali Badi Mandir, Patiala-147001 (Punjab).
EH666710523IN

2386 The Chairman,
Haryana Power Utilities (UHBVNL & DHBVNL),
Shakti Bhawan , Sector-6, Panchkula-134109 (Haryana).
EH666710537IN

2387 The Chairman,
Uttar Pradesh Power Corporation Ltd.,
Shakti Bhawan, 14-Ashok Marg, Lucknow-226001
(Uttar Pradesh).
EH666710545IN

2388 The Chief Engineer & Secretary,
Engineering Dept. 1st Floor,
UT Chandigarh, Sector-9 D, Chandigarh-160009.
EH666710568IN

2389 The Chief Executive Officer,
BSES Rajdhani Power Ltd., BSES Bhawan,
Nehru Place, New Delhi-110019.
EH666710608IN

2390 The Chief Executive Officer,
BSES Yamuna Power Ltd.,
Shakti Kiran Building ,Karkadooma, Delhi-110072
EH666710611IN

2391 The Chief Operating Officer,
Tata Power Delhi Distribution Ltd.
(A Tata Power and Delhi Govt. Joint Venture)
Erst While North Delhi Power Ltd., Grid Sub-station Building,Hudson Lines,
Kingsway Camp, Delhi-110009.
EH666710625IN

2392 The Chairman-Cum-Managing Director,
Uttaranchal Power Corporation Ltd., Urja Bhawan,
Kanwali Road, Dehradun - 248 001 (Uttrakhand).
EH666710639IN

2393 The Managing Director,
Jaipur Vidyut Vitaran Nigam Ltd. (JVVNL) ,Vidyut Bhawan, Janpath,
Jyoti Nagar, Jaipur-302005 (Rajasthan).
EH666710642IN

2394 The Managing Director,
Ajmer Vidyut Vitaran Nigam Ltd. Old Power House,
Hatthi Bhatta, Jaipur Road, Ajmer - 305 001 (Rajasthan).
EH666710656IN

2395 The Managing Director,
Jodhpur Vidyut Vitaran Nigam Ltd., New Power House,
Industrial Area, Jodhpur - 342 003(Rajasthan).
EH666710660IN

2396 The Principal Secretary,
Power Development Department, New Secretariat
Jammu (J&K)-180001.
EH666710673IN

2397 The Chairman,
Himachal Pradesh State Electricity Board, Vidyut Bhawan,
Kumar House , Shimla - 171 004 (Himachal Pradesh).
EH666710687IN

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