याचिका संख्या.....जीटी/2014

2014-19 तक की अवधि के लिए धौलीगंगा पावर स्टेशन के प्रशुल्क के ट्रूइंग-अप के लिए याचिका और 2019-24 तक की अवधि के लिए धौलीगंगा 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-X

NHPC LIMITED

Name of the Unit : DHAULIGANGA-I 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		(164337102)		59238115
(2)	**NON-CURRENT LIABILITIES**					
(a)	Long Term Borrowings	4		-		-
(b)	Deferred Tax Liabilities	5		-		-
(c)	Other Long Term Liabilities	6		24247221		20026014
(d)	Long Term Provisions	7		-		-
(3)	**CURRENT LIABILITIES**					
(a)	Trade Payables	8		180892889		184930711
(b)	Other Current Liabilities	9		154487907		510539624
(c)	Short Term Provisions	7		306479416		1077121429
(4)	**FUND FROM C.O.**	2A		15148727609		17605017413
	TOTAL			**15650497940**		**19456873306**
II.	**ASSETS**					
(1)	**NON-CURRENT ASSETS**					
(a)	Fixed Assets					
	(i) Tangible Assets	10.1	9300097334		11631825229	
	(ii) Intangible Assets	10.2	-		40788	
	(iii) Capital Work In Progress	11.1	16953015		58789593	
	(iv) Intangible Assets under development	11.2	-		-	
(b)	Non Current Investments	12	-		-	
(c)	Long Term Loans and Advances	13	51986766		97290726	
(d)	Other Non Current Assets	14.1	4978689759		5032664685	
	Sub-total		14347726874		16820811021	
(e)	Non Current Assets - Regulatory Assets	14.2	-	14347726874	-	16820811021
(2)	**CURRENT ASSETS**					
(a)	Current Investments	15		-		-
(b)	Inventories	16		102038544		96238839
(c)	Trade Receivables	17		-		-
(d)	Cash & Bank Balances	18		1308759		175641
(e)	Short Term Loans and Advances	13		39570710		42109324
(f)	Other Current Assets	19		1159853053		2497738481
	TOTAL			**15650497940**		**19456873306**
	Significant Accounting Policies	1				
	Other Explanatory Statements to Accounts	29				

Note 1 to 29 form Integral part of the Accounts

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

For S.N.Dhawan & Co.
Chartered Accountants
(Firm Regn. No. 000050N)

(S.K KHATTAR)
Partner

MANISH CHHONKAR
ACCOUNTS OFFICER (F)

R K GUNJAN
MANAGER (FIN)

V K SINGH
GENERAL MANAGER

Place: Faridabad
Date: 23.04.15

NHPC LIMITED FARIDABAD

NHPC LIMITED

Name of the Unit : DHAULIGANGA-I 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	1993426874	851749494
ii) Other Income	21	36049324	1143816975
TOTAL REVENUE		2029476198	1995566469
EXPENDITURE			
i) Generation, Administration and Other Expenses	22	305839803	259191789
ii) Employee Benefits Expense	23	423280456	282236661
iii) Finance Cost	24	433095204	487687549
iv) Depreciation & Amortization Expense	25	884250929	896885020
TOTAL EXPENDITURE		2046466392	1926001019
Profit before Prior Period items, Exceptional items, Extraordinary items, Rate Regulated Activities and Tax		(16990194)	69565450
Prior Period items (net)	26	147346908	10327335
Profit before Exceptional items, Extraordinary items, Rate Regulated Activities and Tax		(164337102)	59238115
Exceptional items		-	-
Profit before extraordinary items, Rate Regulated Activities and Tax		(164337102)	59238115
Extraordinary items		-	-
Profit before Rate Regulated Activities (RRA) and Tax		(164337102)	59238115
Rate Regulatory Income / (Expenses)		-	-
PROFIT BEFORE TAX		(164337102)	59238115
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		(164337102)	59238115
Profit from discontinuing operations		-	-
Tax expense of discontinuing operations		-	-
Profit from discontinuing operations after tax		-	-
Profit for the year		(164337102)	59238115
Other Explanatory Statements to Accounts	29		

Note 1 to 29 form Integral part of the Accounts

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

For S.N.Dhawan & Co.
Chartered Accountants
(Firm Regn. No. 000050N)

P.S.K KHATTAR
Partner
M.No.084985

NHPC LIMITED FARIDABAD

MANISH CHHONKAR
ACCOUNTS OFFICER (F)

R K GUNJAN
MANAGER (FIN)

V K SINGH
GENERAL MANAGER

Place: -
Date: -

Note No. 1 – Significant Accounting Policy

1.1 BASIS OF PREPARATION

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

1.2 USE OF ESTIMATES

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

2 FIXED ASSETS

2.1 TANGIBLE ASSETS

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

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

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

2.2 INTANGIBLE ASSETS

2.2.1 Land taken for use from State Government (without transfer of title) and expenses on relief and rehabilitation as also on creation of alternate facilities for land evacuees or in lieu of existing facilities coming under submergence and where construction of such alternate facilities is a

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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 along with mother plant, these are capitalized & depreciated along with

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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

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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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S.N. DHAWAN & CHARTERED

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

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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. 2 SHARE CAPITAL

(Amount in Rupees)

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

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

(Amount in Rupees)

PARTICULARS	As at 31st March, 2015	As at 31st March, 2014
FUNDS FROM CORPORATE OFFICE	17623222895	17719349594
C.O.(FDB)	(2911761588)	(182018481)
IUT Closing Entries	-	-
L.O. MUMBAI	40436	-
L.O. LUCKNOW	-	-
RO-JAMMU	-	-
LO-BANIKHET	119052	432041
LO-KOLKATA	-	58241
LO-CHANDIGARH	(1310673)	-
RO-ITANAGAR	-	(481355)
RO-SILIGURI	398901	45324
LO-DEHRADUN	2260860	(760740)
BAIRASIUL	(397776)	6667371
LOKTAK	-	-
RALAL	(700019)	-
TANAKPUR	305342	2581945
CHAMEHA-I	37397	464583
URI - I	-	-
RANGIT	(484310)	(382432)
CHAMERA-II	160087	3088640
DULHASTI		-
DHAULIGANGA-I	-	-
TEESTA-V	(194510)	(40000)
CHAMERA-III	-	357734
CHUTAK	-	-
TLDP-III	834	(65869)
PARBATI -II	(6068)	1617849
PARBATI-III	(1013907)	283336
SEWA-II	50	(45150)
URI - II	-	-
KISHANGANGA	-	-
BURSUR	-	-
NIMMO BAZGO	-	-
TLDP-IV	1552534	(150151)
TEESTA-IV	62372	-
SUBANSARI LOWER	(240)	-
DIBANG	-	-
TAWANG I & II	-	-
KOTLIBHEL 1A	136646	108326
INVESTIGATION PROJECTS, UTTRAKHAND	(21103826)	(12824754)
KOTLIBHEL IB & II	-	-
MANGDECHU PROJECT TECHNICAL COORDINATION CELL	-	-
RE-SRINAGAR	-	-
RE-LEH	-	-
RE-BHUVNESWAR	-	836901
RE-JAMMU	57750	-
RE-CHATIS	2544777	-
RE- PURULIA	-	-
RE-PATNA	-	-
PORT BLAIR	-	10560
BRRP	-	312038
CHEQUE PAID ACCOUNT	257751000	354643000
CHEQUE COLLECTED ACCOUNT	(861011609)	(888648289)
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	303686070	77271964
CENTRALIZED VENDOR PAYMENT ACCOUNT	754460732	503525207
Total	15148727609	17605017413

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Note no. 3 RESERVE AND SURPLUS

(Amount in Rupees)

PARTICULARS	As at 31st March, 2015		As at 31st March, 2014	
Capital Reserve		-		-
Capital Redemption Reserve		-		-
Securities Premium Account		-		-
General Reserve				
As per last Balance Sheet	-		-	
Add: Transfer from Surplus	-		-	
Less: Write back during the year	-		-	
Less: Utilised for buy back during the year	-		-	
Less: Tranfer to Capital Redemption Reserve	-		-	
As at Balance Sheet date		-		-
Bond Redemption Reserve				
As per last Balance Sheet	-		-	
Add: Transfer from Surplus	-		-	
Less: Write back during the year	-		-	
As at Balance Sheet date		-		-
Self Insurance Fund				
As per last Balance Sheet	-		-	
Add: Transfer from Surplus	-		-	
Less: Utilisation during the year	-		-	
	-		-	
Less: - Adjustment on account of Claim	-		20100000	
As at Balance Sheet date		-		(20100000)
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 *		(164337102)		79338115
Total		(164337102)		59238115
*** Surplus**				
Profit for the Year as per Statement of Profit and Loss		(164337102)		59238115
Adjustment arising out of transition provisions for recognising Rate Regulated Assets		-		-
Balance brought forward		-		-
Add:				
Amount Written Back From Bond Redemption Reserve		-		-
Write Back From Capital Reserve		-		-
Write Back From Other Reserve		-		-
Amount Utilised From Self Insurance Fund		-		20100000
Tax On Dividend Write Back		-		-
Write Back From Corporate Social Responsibility Fund		-		-
Write Back From Research & Development Fund		-		-
Balance available for Appropriation		(164337102)		79338115
Less:				
Transfer to Bond Redemption Reserve		-		-
Transfer to Self Insurance Fund		-		-
Transfer to Corporate Social Responsibility Fund		-		-
Transfer to Research & Development Fund		-		-
Dividend :				
- Interim		-		-
- Proposed		-		-
Tax on Dividend				
- Interim		-		-
- Proposed		-		-
Balance carried forward		(164337102)		79338115

S.N. DHAWAN & CO. CHARTERED ACCOUNTANTS FRN 000050N

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Note no. 4 **LONG TERM BORROWINGS**

(Amount in Rupees)

PARTICULARS	As at 31st March, 2015			As at 31st March, 2014		
	Total Borrowings	Less: - Current Maturities	Long Term Borowing	Total Borrowings	Less: - Current Maturities	Long Term Borowing
Bonds						
- Secured	-	-	-	-	-	-
- Unsecured	-	-	-	-	-	-
Term Loans						
• From Banks						
- Secured	-	-	-	-	-	-
- Unsecured	-	-	-	-	-	-
• From Other Parties						
- Secured	-	-	-	-	-	-
- Unsecured	-	-	-	-	-	-
	-	-	-	-	-	-
Aggregate amount of loans guaranteed by directors			-			-
Aggregate amount of loans guaranteed by Govt. of India			-			-
Amount of default in repayment of loans and interest as at 31.12.2014			-			-
Period of default in repayment of loans and interest as at 31.12.2014			-			-

S.N. DHAWAN & CO. FRN 000050N CHARTERED ACCOUNTANTS

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Note no. 5 **DEFERRED TAX LIABILITIES / ASSETS** (Amount in Rupees)

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

Explanatory Note: -

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

Note no. 6 **OTHERS LONG TERM LIABILITIES** (Amount in Rupees)

		As at 31st March, 2015			As at 31st March, 2014		
		Total Liability	Less: - Current Liability	Long Term Liability	Total Liability	Less: - Current Liability	Long Term Liability
a)	Trade Payables						-
b)	Others						
	Deposits/ retention money	48273871	32945650	15328221	42674570	31567556	11107014
	Income received in advance	8919000	-	8919000	8919000	-	8919000
	Deferred Foreign Currency Fluctuation Liabilities	-	-	-	-	-	-
	Deferred Income from Foreign Currency Fluctuation	-	-	-	-	-	-
		57192871	32945650	24247221	51593570	31567556	20026014

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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	-	9838108		-	7610570	
Amount used during the year/period	-	9838108		-	7610570	
Amount reversed during the year/period	-	-		-	-	
Closing Balance	-	-	-	-	-	-
ii) Provision for REHS						
As per last Balance Sheet	-	-		-	-	
Additions during the year/period	-	39090		-	21454	
Amount used during the year/period	-	39090		-	21454	
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	-	25000		-	30000	
Amount used during the year/period	-	25000		-	30000	
Amount reversed during the year/period	-	-		-	-	
Closing Balance	-	-	-	-	-	-
Others						
v) Provision for Wage Revision						
As per last Balance Sheet	-	4166386		-	3294014	
Additions during the year/period	-	-		-	872372	
Amount used during the year/period	-	1319336		-	-	
Amount reversed during the year/period	-	-		-	-	
Closing Balance	-	2847050		-	4166386	
Less: Advance paid	-	2847050		-	4166386	
Closing Balance (Net of advance)	-	-	-	-	-	-
vi) Provision for Performance Related Pay/Incentive						
As per last Balance Sheet	-	16253866		-	18585759	
Additions during the year/period	-	25070325		-	16253866	
Amount used during the year/period	-	11552233		-	17883066	
Amount reversed during the year/period	-	4701633		-	702670	
Closing Balance	-	25070325	25070325	-	16253866	16253866
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	-	1060867563		-	-	
Additions during the year/period				-	1060867563	
Amount used during the year/period		842800068		-	-	
Amount reversed during the year/period		136658404		-	-	
Closing Balance	-	281409091	281409091	-	1060867563	1060867563
Total	-	306479416	306479416	-	1077121429	1077121429

Explanatory Note: -

1) Provision of Rs. 0.28 Crore (Cumulative provision Rs. 0.28 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.------ (Previous period Rs. ------) 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	180892889	184930711
Total	180892889	184930711

Note no. 9 **Other Current Liabilities**

(Amount in Rupees)

PARTICULARS	As at 31st March, 2015	As at 31st March, 2014
Current maturities of long term debt (Refer Note no. 4)	-	-
Deposits	-	-
Interest accrued but not due on borrowings	-	-
Interest accrued and due on borrowings	-	-
Income received in advance	-	-
Unpaid dividend	-	-
Liability against capital works/supplies	112085008	114244866
Deposits/ retention money	32945650	31567558
Due to Subsidiaries	-	-
Unspent amount of deposit/agency basis works	-	-
Bond application money	-	-
Statutory dues payables	4750511	7738333
Liabilities toward Self Insurance Fund	-	-
Other liabilities	4706738	356988869
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	- -	- -
Total	154487907	510539624

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NOTE NO. 10.1 TANGIBLE ASSETS

Sl. No.	PARTICULARS	Linkage	01/04/2014	Additions		Deductions		Other Adjustments	31/03/2015	01/04/2014	For the Period	Adjustments	31/03/2015		
				IUT	Others	IUT	Others								
i)	Land – Freehold	410101	61074740						61074740	0			0	61074740	61074740
ii)	Land – Leasehold	410111	4746258						4746258	2154143	254496	0	2408639	2337619	2592115
iii)	Roads and Bridges	4102	193790154					-15710136	178080018	45662504	6005175	0	51668079	126411939	148127650
iv)	Buildings	4103	1734286212		625428			-141046658	1593867982	443500606	53590521	0	497091127	1096776855	1290787606
v)	Railway sidings	4105	0						0	0	0	0	0	0	0
vi)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	4106	12417191579					-1159302036	11257889543	4325170629	601236786	0	4926406815	6331482728	8092021550
vii)	Generating Plant and machinery	4107	3138504284	0	45892734	0	21000	-290730483	2893645535	1181040540	152963064	-10160	1333996744	1559643791	1957460444
viii)	Plant and machinerySub station	4108	30821278	190207	1662445	0	0	-1968729	30705201	13278318	1635860	0	14914178	15791023	17542960
ix)	Plant and machineryTransmission lin	4109	27330867	0	238000	0	0	0	27568867	12000704	1670196	0	13670900	13897967	15330163
x)	Plant and machinery Others	4110	6452449	0	2783067	0	0	0	9235516	3765426	494545	0	4259971	4975545	2687023
xi)	Construction Equipment	4111	30679555	0	8066690		31548	0	38714737	14616783	2544233	0	17161016	21553721	16062812
xii)	Water Supply System/Drainage and	4112	11014720	0	2610240	0	0	-503954	13121006	1862413	476897	0	2339310	10781696	9152307
xiii)	Electrical installations	4114	127495		622666	0	0	0	750361	41308	21688	0	62996	687365	86187
xiv)	Vehicles	4115	2063892		2628767	0	0	0	4692659	1503838	92180	0	1596018	3096641	560054
xv)	Aircraft/ Boats	4116	0	0	0	0	0	0	0	0	0	0	0	0	0
xvi)	Furniture and fixture	4117	11046067	510	4611609	0	382707	0	15275479	6347363	618200	-4776	6960787	8314692	4698704
xvii)	Computers	4118	10828244	0	3297688	0	96450	1581100	15610582	7927629	1955716	1499601	11382946	4227636	2900615
xviii)	Communication Equipment	4119	2646842	0	3739219	0	0	0	6386061	1518521	184128	0	1702649	4683412	1128321
xix)	Office Equipments	4120	13322808	0	2650586	0	461306	0	15512088	6713967	816132	-29452	7500647	8011441	6608841
xx)	Research and Development	4121	0	0	0	0	0	0	0	0	0	0	0	0	0
xxi)	Other assets	4125	5412049	0	24453609	0	259486	0	29606172	2414432	860113	-6369	3268176	26337996	2997617
xxii)	Tangible Assets of minor value >750 and < Rs.5000	4128	2231752	4847	1044722	4847	12588	0	3263886	2225832	1044025	-11498	3258359	5527	5920
	Total		17703573285	195564	104928670	4847	1265005	-1607680896	16195746691	6071748056	826463955	1437346	6899649357	9300097334	11631825229
	Previous year		17790521276	9825086	111964299	0	208737376	0	17703573285	5196950405	905590180	-30792529	6071748056	11631825229	12593570871

(Amount in Rupees)

NOTE NO. 10.2 INTANGIBLE ASSETS

Sl No.	PARTICULARS	Linkage	01/04/2014	GROSS BLOCK				Other Adjustments	31/03/2015	AMORTISATION				NET BLOCK	
				Additions		Deductions				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	410121	0						0	0	0	0	0	0	0
ii)	Computer Software	4122	1397189						1397189	1356401	40788	0	1397189	0	40788
	Total		1397189	0	0	0	0	0	1397189	1356401	40788	0	1397189	0	40788
	Previous year		1397189	0	0	0	0	0	1397189	1315613	40788	0	1356401	40788	81576

Explanatory Note: -

1) Title deeds/ Lease deeds/ title in respect of Land amounting to Rs. 0.07 Crore (Previous Year Rs. 0.07 Crore), covering an area of 0.23 hectare (Previous Year 0.23 hectare), are yet to be executed/passed. Expenses on stamp duty etc. relating to registration thereof will be accounted for as and when incurred.

2) Land includes the land taken from Sashastra Seema Bal (SSB) for Subansiri Upper Project on lease for a period of 99 years which has been accounted for at nominal value of Rs. 1/-. (Relevent to Subansiri Lower Project for land of Subansiri Upper Project)

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

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

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

Class of Assets		As on 31.03.2015 (Amount in Rupees)	As on 31.03.2014 (Amount in Rupees)
Roads and Bridges	4102	-15,710,137.00	-
Buildings	4103	-141,046,658.00	-
Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	4106	-1,159,302,036.00	-
Generating Plant and machinery	4107	-290,730,483.00	-
Plant and machinerySub station	4108	-1,968,729.00	-
Plant and machineryTransmission lines		-	-
Plant and machinery Others		-	-
Construction Equipment		-	-
Water Supply System/Drainage and Sewerage	4112	-503,958.00	-
Electrical installations		-	-
Vehicles		-	-
Aircraft/ Boats		-	-
Furniture and fixture		-	-
Computers		-	-
Communication Equipment		-	-
Office Equipments		-	-
Research and Development		-	-
Other assets		-	-
Obsolete / surplus assets		-	-
	Total	-1,609,262,001.00	-

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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	-	4741143			4741143
ii)	Buildings	2813985	5636505	-	2813985	5636505
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	-	1070237			1070237
viii)	Plant and Machinery - Others	-				-
ix)	Construction Equipment	-				-
x)	Water Supply System/Drainage and Sewerage	1504044	1106196		2610240	-
xi)	Other assets awaiting installation	54471564			48966434	5505130
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)	58789593	12554081	-	54390659	16953015

* For addition during the period refer Note No. 28

	1-Apr-2014	Adjustment	31-Mar-2015
Construction Stores (for valuation refer Accounting Policy no.7)	-	-	0
Less : Provisions for construction stores	-	-	0
Sub total (b)	0	-	0
TOTAL	58789593	- 54390659	16953015
Previous year	3268420	183697084 - 128175911	58789593

Note no. 11.2 Intangible Assets Under Development

(Amount in Rupees)

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

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Note no. 12 NON CURRENT INVESTMENTS

(Amount in Rupees)

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

Note no. 13 LOANS AND ADVANCES

(Amount in Rupees)

	PARTICULARS	As at 31st March, 2015			As at 31st March, 2014		
		Long Term	Short Term	Total	Long Term	Short Term	Total
a)	CAPITAL ADVANCES						
	Secured (considered good)	-		-	-		-
	Unsecured (considered good)						
	– Against bank guarantee	-		-	11885945		11885945
	– Others	11308581		11308581	46339090		46339090
	Less : Provision for expenditure awaiting utilisation certificate	-		-	-		-
	Unsecured (considered doubtful)	-		-	485175		485175
	Less : Provisions for doubtful advances 1*	-		-	485175		485175
b)	DEPOSITS						
	- Unsecured (considered good)	6468503	-	6468503	6461311	-	6461311
	- 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)	32280663	4654016	36934679	28940087	4461925	33402012
	- Unsecured (considered good)	1929019	10739825	12668844	3664293	18344944	22009237
	- Unsecured (considered doubtful)	-	-	-	-	-	-
	Advance to contractor / supplier						
	- Secured (considered good)		-	-		-	-
	- Unsecured (considered good)						
	– Against bank guarantee		341185	341185		-	-
	– Others		2116713	2116713		5884587	5884587
	- 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)	-	21718991	21718991	-	13590747	13590747
	- Unsecured (considered doubtful)						
	Less : Provisions for doubtful Other loans & advances 4*	-	-	-	-	172879	172879
	Advance income tax & tax deducted at source		-	-		-	-
	Total	51986766	39570710	91557476	97290726	42109324	139400050

	Long Term	Short Term	Total	Long Term	Short Term	Total
Provisions for doubtful advances 1*						
Opening Balance	485175	-	485175	485175	-	485175
Addition during the year / period		-	-	-	-	-
Used during the year / period	485175	-	485175	-	-	-
Reversed during the year / period		-	-	-	-	-
Closing balance	-	-	-	485175	-	485175

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

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

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	Long Term	Short Term	Total	Long Term	Short Term	Total
Provisions for Doubtful Loans & Advances *4						
Opening Balance	-	172879	172879	-	172879	172879
Addition during the year / period		-	-	-	-	-
Used during the year / period		172879	172879	-	-	-
Reversed during the year / period		-	-	-	-	-
Closing balance	-	-	-	-	172879	172879

Explanatory Note: -

	As at 31.03.2015	As at 31.03.2014
Loan & Advances due from directors or other officers of the company at the end of the period - For Corporate Office only		
Advance due by firms or private companies in which any Director of the Company is a Director or member amounts to Rs. NIL (Previous year Rs. NIL)		

Note no. 14.1 OTHER NON-CURRENT ASSETS

(Amount in Rupees)

PARTICULARS	As at 31st March, 2015	As at 31st March, 2014
Long term trade receivable		-
Others		
Interest accrued on:	-	-
- Advance to Government of Arunachal Pradesh	-	-
- Others	3375703169	4984965170
Deferred Foreign Currency Fluctuation Assets	1602986590	47699515
Deferred Expenditure on Foreign Currency Fluctuation		
Total	**4978689759**	**5032664685**

Note no. 15 CURRENT INVESTMENTS

(Amount in Rupees)

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

Note no. 16 INVENTORIES

(Amount in Rupees)

PARTICULARS		As at 31st March, 2015		As at 31st March, 2014	
(Valuation as per Accounting Policy No. 7)					
Stores and spares		118336087		131364877	
Stores in transit/ pending inspection		(185)	118335902	(328200)	131036677
Loose tools			4598458		3249589
Scrap inventory			57317		57317
Material at site			-		-
Material issued to contractors/ fabricators			17995		17995
Inventory for Self Generated VER's			-		-
Less: Provision for Obsolescence & Diminution in Value *1			20971128		38122739
	Total		**102038544**		**96238839**

Provision for Obsolescence & Diminution in Value *1		
Opening Balance	38122739	12366989
Addition during the year / period	4784622	25755750
Used during the year / period	12366989	-
Reversed during the year / period	20971128	-
Closing balance		38122739

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(Amount In Rupees)

Note no. 17	TRADE RECEIVABLES	As at 31st March, 2015	As at 31st March, 2014
	PARTICULARS		
	Trade Receivables outstanding for a period exceeding six months from the date they become due for payment		
	- Secured - Considered good	-	-
	- Unsecured - Considered Good	-	-
	- Unsecured - Considered Doubtful		
	Other Trade Receivables		
	- Secured - Considered good		-
	- Unsecured - Considered Good	-	
	- Unsecured - Considered Doubtful		-
	Less: Provision for doubtful debts *1	-	-
	Total	-	-
	Provisions for doubtful debts *1		
	Opening Balance	-	-
	Addition during the year / period		-
	Used during the year / period		-
	Reversed during the year / period	-	-
	Closing balance	-	-

Explanatory Note: -

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

(Amount In Rupees)

Note no. 18	CASH AND BANK BALANCES	As at 31st March, 2015	As at 31st March, 2014
	PARTICULARS		
A	**Cash and Cash Equivalents**		
	Cash on hand	42700	49858
	(includes stamps on hand of Rs. ---- ,Previous year Rs. ----)	-	-
	Cheques, drafts on hand		
	Balances with banks	-	-
	- With scheduled banks		
	- In current account	1266059	125783
	- Self Insurance Fund		
	- Others		
	- 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	1308759	175641
	- Others		
	Total		

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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	1159789785		2497675213	
	Less: Provisions for Doubtful Claims *2	-	1159789785	-	2497675213
	Work in Progress				
f)	Construction work in progress(on behalf of client)		-		-
	Consultancy work in progress(on behalf of client)		-		-
g)	Surplus Assets / Obsolete Assets held for disposal		63268		63268
h)	Expenditure awaiting adjustment	-		-	
	Less: Provision for project expenses awaiting write off sanction *3	-	-	-	-
i)	Losses awaiting write off sanction/pending investigation	16756251		16756251	
	Less: Provision for losses pending investigation/awaiting write off / sanction *4	16756251	-	16756251	-
j)	Others		-		-
	Total		1159853053		2497738401

	Provisions for Doubtful Interest *1		
	Opening Balance		-
	Addition during the year / period		-
	Used during the year / period		-
	Reversed during the year / period		-
	Closing balance	0	0
	Provisions for Doubtful Claims *2		
	Opening Balance	-	-
	Addition during the year / period		-
	Used during the year / period		-
	Reversed during the year / period		-
	Closing balance	0	0
	Provision for project expenses to be writen off *3		
	Opening Balance	-	-
	Addition during the year / period		-
	Used during the year / period		-
	Reversed during the year / period		-
	Closing balance	0	0
	Provision for losses pending investigation / awaiting write off sanction *4		
	Opening Balance	16756251	16756251
	Addition during the year / period		-
	Used during the year / period		-
	Reversed during the year / period		-
	Closing balance	16756251	16756251

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Note no. 20 REVENUE FROM OPERATIONS

(Amount in Rupees)

	PARTICULARS	For the year ended 31st March, 2015		For the year ended 31st March, 2014	
A	SALES		1999045838		1174173443
	SALE OF POWER				
	Less :				
	Sales adjustment on a/c of Foreign Exchange Rate Variation	-		323593447	
	Tariff Adjustments	5203027		-	
	Regulated Power Adjustment	474787		1411587	
	Income from generation of electricity – precommissioning (Transferred to EDC Note no. 28 A)	-	5627314	-	325005014
	Sub total A		1993418524		849168429
B	ADVANCE AGAINST DEPRECIATION		-		-
	During the year/period		-		-
	Less : Written back during the year/period		-		-
	Sub total B				
C	OTHER OPERATING INCOME		8290		2581065
	Interest from Beneficiary States		8290		2581065
	Sub total C				
D	REVENUE FROM CONTRACTS, PROJECT MANAGEMENT AND CONSULTANCY WORKS				
	Contract Income		-		-
	Revenue from Project management/ Consultancy works		-		-
	Sub total D		-		-
	TOTAL (A-B+C+D)		1993426874		851749494

Explanatory Note: -

1) Pending approval of tariff by CERC for the tariff period 2014-19, sales have been recognized as per final tariff notified by Central Electricity Regulatory Commission (CERC) for the period 2009-14, except in respect of Chamera III, Chutak, Teesta Low Dam III, Nimmo Bazgoo, Uri II & Parbati III Power Stations. Sales at Chamera III, Chutak, Nimmo Bazgoo, Uri II & Parbati III Power Stations have been recognised on the basis of provisional tariff given by CERC for these power stations for the period 200-14. Sales at Teesta Low Dam III Power Station has been recognised provisionally on the basis of 85% of capital cost filed with CERC for the period 2009-14. - **For corporate Office only**

2) Sales includes Rs. NIL (Corresponding Previous period Rs 0.40 Cr) on account of earlier year sales arising out of finalisation of tariff in current period. - **For power stations 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 sales includes an amount of Rs.0.15 Cr (Corresponding previous period Rs. 0.36 Cr) 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.------ has been adjusted against the outstanding dues of those beneficiaries. - **For Corporate Office only**

4) Sales includes Rs. 27.25 Cr (corresponding previous period Rs. 44.04 cr) which is yet to be billed. - **For Corporate Office only**

5) Tariff regulation notified by CERC vide notification dated 19.01.2009 inter-alia provides that capital cost considered for fixation of tariff for current tariff period shall be subject to truing up at the end of the tariff period, which may result in increase or decrease in tariff. Accordingly, an amount of Rs. 0.52 Cr (Corresponding Previous period Rs. NIL) has been provided in the books during the period as an abundant precaution. - **For Corporate Office only**

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

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(Amount in Rupees)

Note no. 21 OTHER INCOME

	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	1881939	1980149
	- Employee's Loans and Advances	-	-
	- Others	2673573	126191135
	Late payment surcharge	-	-
	Net Gain/Loss on Sale of Mutual Fund	-	-
	Income From Sale of Self Generated VERs	-	999856426
	Realization of Loss Due To Business Interuption	-	3680
	Profit on sale of assets	17068822	1214237
	Liability/ Provisions not required written back #	7072170	8208694
	Others	3000570	2056874
	Exchange rate variation	31696874	1139511195
	TOTAL	4352450	4305780
	Add/(Less): C.O./Regional Office/PID Expenses	36049324	1143816975
	TOTAL	-	-
	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	36049324	1143816975
	#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)	12366989	-
	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]	4701633	-
	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	-	-
	TOTAL	17068622	1214237

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S.N. DHAWAN & CO. FRN 000050N CHARTERED ACCOUNTANTS

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		18360146		15030099
B.	Direct Expebditure on Contract, Project Management and Consultancy Works		-		-
C.	REPAIRS & MAINTENANCE				
	- Building		19430233		6234188
	- Machinery		32229441		12868228
	- Others		33239264		11547903
D.	ADMINISTRATION EXPENSES				
	Rent & Hire Charges		14855453		12955103
	Rates and taxes		74138		78456
	Insurance		40306398		34887138
	Utilization of Self Insurance Fund		-		20100000
	Security expenses		57920822		51904792
	Electricity Charges		14400976		8382089
	Travelling and Conveyance		4936671		2920865
	Expenses on vehicles		965786		1892419
	Telephone, telex and Postage		7964581		5617141
	Advertisement and publicity		1660177		1009884
	Entertainment and hospitality expenses		25800		25100
	Printing and stationery		983286		855582
	Consultancy charges - Indigenous		315844		286505
	Consultancy charges - Foreign		-		-
	Audit expenses (Refer detail below)		225256		155449
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses		-		-
	Expenditure on land not belonging to company		-		-
	Loss on sale of assets		21038		50972
	Assets / claims written off		2052		24162
	Books & Periodicals		3737		10127
	Donation		-		-
	CSR/ Sustainable Development/ Community Development Expenses		8636937		1476711
	Directors' expenses		-		-
	Research and development expenses		-		-
	Interest on Arbitration/ Court Cases		-		-
	Interest to beneficiary states		470932		2691550
	Rebate to customers		1965186		1702217
	Expenditure on Self Generated VER's		-		-
	Expenses for Regulated Power	259745		273380	
	Less: - Exp Recoverable on Regulated Power	259745	-	273380	-
	Exchange rate variation		1250004		10184406
	Other general expenses		24487855		35052952
	Sub-total		284732513		237944038
	Add/(Less): C.O./Regional Office/PID Expenses		21107290		21247751
	Sub-total		305839803		259191789
	Less: Amount transferred to EDC		-		-
	Less: Recoverable from Deposit Works		-		-
		Total (A to E) = I	305839803		259191789

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	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			-	-
	Bad and doubtful claims provided			-	-
	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 CAT Plan			-	-
	Others			-	-
	Sub-total			-	-
	Add/(Less): C.O./Regional Office/PID Expenses			-	-
	Sub-total			-	-
	Less: Amount transferred to EDC			-	-
	Less: Recoverable from Deposit Works			-	-
		Total (F) = ii		-	-
	Total carried forward to Statement of Profit & Loss	**Total (i) + (ii)**		**305839803**	**259191789**

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. ----- (Previous period Rs. -----) 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	149439	149439	80899	80899
Reimbursement of expenses		-		-
ii) Cost Auditors				
Audit Fees		70537		74550
Reimbursement of expenses		5280		-
Total Audit Expenses		225256		155449

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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	286521929	152439513
Gratuity, Contribution to provident fund & pension scheme (incl. administration fees)	47354908	30023634
Staff welfare expenses	23339729	23655409
Leave Salary & Pension Contribution	-	-
TOTAL	357216566	206118561
Add/(Less): C.O./Regional Office Expenses	66063890	76118100
TOTAL	423280456	282236661
Less: Employee Cost transferred to EDC	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	423280456	282236661

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. 0.54 Cr (Corresponding Previous period Rs. 0.48 cr) 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	18067032	8380875
ii) towards Employees Defined Contribution Superannuation Scheme	25704683	17327709

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	250078344	297093862
	Term loan	-	-
	Cash credit facilities /WCDL	-	-
	Other interest charges	-	-
	sub total	250078344	297093862
b)	Other Borrowing Cost		
	Loss on Hedging Transactions	-	-
	Bond issue/ service expenses	-	-
	Royalty	-	-
	Commitment fee	90910	39885
	Guarantee fee on foreign loan	182785044	190397680
	Other finance charges	135076	136642
	sub total	183011030	190574107
c)	Applicable net gain/ loss on Foreign currency transactions and translation		
	Exchange differences regarded as adjustment to Interest cost	-	171217147
	Less: Interest adjustment on account of Foreign Exchange Rate Variation	-	(171217147)
	sub total	-	-
	Total	433089374	487667969
	Add/(Less): C.O./Regional Office/PID Expenses	5830	19580
	TOTAL	433095204	487687549
	Less: Finance Cost transferred to EDC	-	-
	Less: Recoverable from Deposit Works	-	-
	Total carried forward to Statement of Profit & Loss	433095204	487687549

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	826504743	905630068
Depreciation adjustment on account of Foreign Exchange Rate Variation	53974926	(10935631)
Add/(Less): C.O./Regional Office / PID Expenses	3771260	2189683
TOTAL	884250929	896885020
Less: Depreciation & Amortisation Expenses transferred to EDC	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	884250929	896885020

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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	-	(10600195)
Others	-	-
SUB TOTAL	-	(10600195)
EXPENDITURE		
Salaries & Wages	147278848	-
Repair & Maintenance	-	-
Finance Cost	-	-
Depreciation & Amortization	-	-
Others	-	(333000)
SUB TOTAL	147278848	(333000)
TOTAL	147278848	10267195
Add/(Less): C.O./Regional Office/PID Expenses	68060	60140
TOTAL	147346908	10327335
Less: Prior Period Expenses transferred to EDC		
Prior period expenses	-	-
Less Prior period income	-	-
Total	147346908	10327335
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	147346908	10327335

Note no. 27 **TAX EXPENSES**

(Amount in Rupees)

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

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Note no. 28 **EXPENDITURE DURING CONSTRUCTION FOR THE YEAR**

(Amount in Rupees)

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

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S.N. BHAWAN & CO. CHARTERED FRN 000[illegible]

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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 worth Rs.NIL crore (previous year Rs.NIL 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. NIL crore (previous year Rs. NIL crore) towards arbitration awards including updated interest thereon against the Company, which has been challenged in the Court of Law.

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

(ii) Land Compensation cases

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

(iii) Disputed Tax Demands

Disputed Income Tax/Sales Tax/Service Tax/ other taxes/duties matters pending before various appellate authorities amount to Rs.0.16 crore (previous year Rs.NIL crore). Pending their settlement, the Company has assessed and provided an amount of Rs.NIL ((previous year Rs.NIL crore) based on probability of outflow of resources embodying economic benefits and rest of the claims i.e. Rs.NIL crore ((previous year Rs.NIL crore) are being disclosed as contingent liability as outflow of resources is considered not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

(iv) Others

Claims on account of other matters amount to Rs.0.94 crore (previous year Rs.0.84 crore). These claims are pending before various forums. Pending their settlement, the Company has assessed and provided an amount of Rs.NIL ((previous year Rs.NIL crore) based on probability of outflow of resources embodying economic benefits and estimated Rs.NIL crore ((previous year Rs.NIL crore) as the amount of contingent liability as outflow of resources is considered as not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

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S & DHAWAN & CO.

b) A summary of above claims is attached as **Annexure-1.**

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

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

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

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

2. Estimated amount of contracts remaining to be executed on capital account and not provided for is Rs.0.41 Crore (Previous year Rs.3.40 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.	Profit decreased by Rs. 531656/-
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.	Profit increased by Rs. 38922/-
7.3	Policy on writing off loose tools in use having value of Rs. 5000/- or more have been deleted.	No impact

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9.3	Policy on expenses on Ex-gratia payments & Notice Pay under Voluntary Retirement Scheme has been deleted.	No impact as the policy was redundant.

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

6. Significant Accounting policy No. 4.4 was introduced during FY 2013-14. During audit of accounts for FY 2013-14 O/o C&AG desired to refer the accounting treatment followed by the company under ibid policy to EAC of ICAI. Accordingly Management has referred the issue to EAC of ICAI. Pending receipt of opinion, the same accounting treatment has been continued and amount of Rs NIL Crores (Previous year Rs NIL Crores) has been capitalised/charged to Expenditure during construction till 31.03.2015 as per ibid 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.	NIL	NIL
2.	Amount of advances received.	NIL	NIL
3.	Amount of retention.	NIL	NIL
4.	The gross amount due from customers for contract works as an asset.	NIL	NIL
5.	The gross amount due to customers for contract works as a liability.	NIL	NIL

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

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)	Nil	0.81
(ii)	Amount charged to Statement of Profit & Loss excluding depreciation (as Borrowing Cost)*	Nil	17.12
(iii)	Amount charged to Expenditure During Construction (as FERV)	Nil	Nil
(iv)	Amount charged to Capital work-in-progress (as FERV)	Nil	Nil
(v)	Amount adjusted by addition to the carrying amount of fixed assets	-160.92	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

NHPC FARIDABAD

S.N. DHAWAN & CO. FRN CHARTERED

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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
b)*	Expenditure in Foreign Currency i) Know - How ii) Interest iii) Other Misc. Matters	25.01	29.71
c)*	Value of spare parts and Components consumed in operating units. I) Imported ii) Indigenous	NIL	NIL
d)*	Earnings in foreign currency i) Interest ii) Others	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	NIL
2.	No. of VERs under certification	NIL
3.	Depreciation and operating and maintenance cost of Emission Reduction Equipment expensed during the period (Rs. in Crore)	NIL
4.	No. of VERs sold during the period ended 31.03.2015 with the value thereof.	NIL

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

(Rs. in Crore)

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

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

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

Name of the Statute	Nature of dues	Amount in `	Year to which it pertains	Forum at which case is pending
Income Tax Act,1961	Income Tax	1684861/-	2007-08 & 2013-14	IT DEPARTMENT
Sales Tax Acts	Sales Tax	NIL	NIL	NIL
Custom Act,1962	Custom Duty	NIL	NIL	NIL
Finance Act,1994	Service Tax	NIL	NIL	NIL
Please specify	Any other levies	NIL	NIL	NIL

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. In respect of Dhauliganga Power Station (280 MW), where generation was shut down due to flash floods during June,2013, the Company has lodged insurance claims amounting to Rs.191.58 Crore and Rs.291.56 Crore towards loss of Assets and Business interruption respectively. Till date, interim payment of Rs.70.10 Crore has been received against claim towards loss of assets and Rs.99.99 Crore has been received against Business Interruption Loss up to FY 2013-14. Loss beyond excess clause, if any, to be borne by the Company shall be determined after receipt of final survey report and impact thereof shall be accounted for accordingly.

General Manager(DGPS) **Manager(Finance)** **Accounts Officer**

S.N DHAWAN & CO. CHARTERED ACCOUNTANTS FRN 000650N

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Appendix no.1 to Annexure A of Notes to Accounts

Name of the unit: -DHAULIGANGA POWER STATION

Amount in Rupees

Sr. No.	PARTICULARS	NAME OF PARTY/WORK	Opening Amount of claims as on 01.04.14	Addition of claims during the period on account of new claims/ updation of old claims	Settlement / Adjustment of claims	Closing balance of claims as on 31.03.15	Upto date Provision made in books against claims	Upto date Amount for which no probability of outflow (neither provision nor Contingent Liabilities)	Possible outflow/ No Reliable estimate can be made (shown as Contingent Liability)	Total	LIKELY REIMBURSEMENTT 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 column 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					0				0			
						0				0			
	SUB TOTAL		0	0	0	0	0	0	0	0			
b)	CASES UNDER ARBITRATION/ADJUDICATION.												
						0				0			
	SUB TOTAL		0	0	0	0	0	0	0	0			
c)	CASES UNDER EXAMINATION BY THE MANAGEMENT												
						0				0			
	SUB TOTAL		0	0	0	0	0	0	0	0			
	SUB TOTAL- CAPITAL WORKS (A)		0	0	0	0	0	0	0	0			
B	LAND COMPENSATION CASES					0				0			
						0				0			
						0				0			
	SUB TOTAL- LAND COMPENSATION CASES (B)		0	0	0	0	0	0	0	0			
C	Disputed Tax Matters					0				0			
1	Pending Rectification of Defaults		0	1,684,861	0	1684861				1684861			
						0				0			
	SUB TOTAL- Disputed Tax Matters (C)		0	1684861	0	1684861	0	0	0	1684861			
D	Others					0				0			
1	Pending electric bill against connection of 500 KW and 100 KW connection at kuliagarh and Chirkila.	UPJVN LTD	6,088,288	1,024,935	0	7,113,223	0	0	0	7,113,223		Dispute due to interpretation of temporary & permanent connection	
2	Balance Payment to BRO against TT Road	BRO	1,642,445		0	1,642,445	0	0	0	1,642,445		Supporting documents not provided, still awaited	
3	Monetary benefits under the lumpsum payment scheme in lieu of compassionate appointment.	Rajender Kaur	650,000		0	650,000	0	0	0	650,000		Dispute on a/c of non-considering monetary benefits under Lump Sum Scheme in lieu of compassionate appointment. Case is pending high Court of J&K, Jammu.	
	SUB TOTAL- OTHER CASES (D)		8380733	1024935	0	9405668	0	0	0	9405668			
	GRAND TOTAL (A+B+C+D)		8380733	2709796	0	11090529	0	0	0	11090529			

Signature

Note : Please provide details of provision made

Debited to

Credited to

HOF

HOP

S.N. DHAWAN & CO. CHARTERED ACCOUNTANTS FRN 000069N

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Name of Project : **DHAULIGANGA-I POWER STATION**

Annexure - I (A)
Amount in Rs.

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

	Other Income (GL 849999)	GEN. ADMN & OTHER EXPENSES (GL 929999)	PROVISION (GL 959999)	EMPLOYEES REMUNERATION & BENEFITS (GL	FINANCE CHARGES (GL 949999)	DEPRECIATION (GL 939999)	PRIOR PERIOD EXPENSES (NET) (GL 959998)	Total
Quarter 1								
i) C.O. Mgt. Exp.(incl. PID)	976,180	4,305,020		18,142,210	2,100	776,870	37,810	24,240,190
ii)Reg. Off. Exp.								-
iii) PID - Siliguri								-
Sub-total	**976,180**	**4,305,020**	-	**18,142,210**	**2,100**	**776,870**	**37,810**	**24,240,190**
Quarter 2								
i) C.O. Mgt. Exp.(incl. PID)	1,298,660	6,887,980		16,610,510	4,770	1,261,000	(8,080)	26,054,840
ii)Reg. Off. Exp.								-
iii) PID - Siliguri								-
								-
Sub-total	**1,298,660**	**6,887,980**	-	**16,610,510**	**4,770**	**1,261,000**	**(8,080)**	**26,054,840**
Quarter 3								
i) C.O. Mgt. Exp.(incl. PID)	1,137,000	5,597,000		17,376,000		1,019,000		25,129,000
ii)Reg. Off. Exp.								-
iii) PID - Siliguri								-
								-
Sub-total	**1,137,000**	**5,597,000**	-	**17,376,000**	-	**1,019,000**	-	**25,129,000**
Quarter 4								
i) C.O. Mgt. Exp.(incl. PID)	1,088,000	5,277,000		16,516,000		943,000		23,824,000
ii)Reg. Off. Exp.								-
iii) PID - Siliguri								-
								-
Sub-total	**1,088,000**	**5,277,000**	-	**16,516,000**	-	**943,000**	-	**23,824,000**
Total	**4,499,840**	**22,067,000**	-	**68,644,720**	**6,870**	**3,999,870**	**29,730**	**99,248,030**

DHAWAN & CO. * CHARTERED ACCOUNTANTS * N.S.N. FRN 000050N

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TRIAL BALANCE AS ON 31.03.2015

Account	Account Desc	Op Bal Dr	Op Bal Cr	Period Dr	Period Cr	Closing Bal Dr	Closing Bal Cr
140101	FUNDS FROM CORPORATE OFFICE		17623222995				17623222995
150101	DEBIT/CREDIT ADVICES-CORPORATE OFFICE		61132533	4516140480	1543246359	2911761588	
150102	CHEQUE PAID ACCOUNT			5010870	262761870		257751000
150108	CENTRALISED VENDOR PAYMENT ACCOUNT			4438339	758899071		754460732
150109	CEN EMPOLYEE PAYMENT ADV -CORPORATE			25334535	329021205		303686670
150120	CHEQUE COLLECTED ACCOUNT			861011609		861011609	
150401	DEBIT/CREDIT ADVICES-REGIONAL OFFICE-II				119052		119052
150601	DEBIT/CREDIT ADVICES-E.D.REGION-IV-			1350005	39332	1310673	
151101	DEBIT/CREDIT ADVICES-L.O. MUMBAI				40436		40436
151301	DEBIT/CREDIT ADVICE- REGION-SILLIGURI				398901		398901
152101	DEBIT/CREDIT ADVICES- BAIRASIUL POWER			397776		397776	
152301	DEBIT/CREDIT ADVICES-SALAL-I POWER			783319		783319	
152401	DEBIT/CREDIT ADVICES-TANAKPUR POWER			351919	657261		305342
152501	DEBIT/CREDIT ADVICES CHAMERA-I POWER				37397		37397
152701	DEBIT/CREDIT ADVICES RANGIT POWER			489940	5630	484310	
152801	DEBIT/CREDIT ADVICE CHAMERA-II POWER				160087		160087
153002	CHEQUES PAID ACCOUNT SBI(DHARCHULA)-						
153020	CHEQUES COLLECTED ACCOUNT SBI(HALDWANI)						
153101	DEBIT/CREDIT ADVICE-TEESTA-V- POWER			210380	15870	194510	
153201	DEBIT/CREDIT ADVICE- PARBATI -II PROJECT			286995	277927	9068	
153301	DEBIT/CREDIT ADVICE- PARBATI STAGE-III			1037016	23109	1013907	
153401	DEBIT/CREDIT ADVICE SEWA-II PROJECT			264	314		50
153801	DEBIT/CREDIT ADVICES-KISHANGANGA PROJECT						
154101	DEBIT/CREDIT ADVICES-NIMMO BAZGO POWER						
154401	DEBIT/CREDIT ADVICES-TEESTA LOW DAM III				834		834
154501	DEBIT/CREDIT ADVICES -TEESTA LOW DAM IV			361267	1913801		1552534
154701	DEBIT/CREDIT ADVICES-SUBANSIRI LOWER			240		240	
155501	DEBIT/CREDIT ADVICES-'KOTLIBHEL-IA' PROJECT			5661	142307		136646
155601	DEBIT/CREDIT ADVICES-LAKHWAR VYASI						
155901	DEBIT/CREDIT ADVICES-REGIONAL OFFICE			64369	2325229		2260860
156101	DEBIT/CREDIT ADVICES-'KOTLIBHEL-II' PROJECT						
156201	DEBIT/CREDIT ADVICES-'TEESTA-IV' PROJECT			31532	93904		62372
156601	DEBIT/CREDIT ADVICES - INVESTIGATION			21887028	783202	21103826	
156602	CHEQUE PAID ACCOUNT-INVETIGATION						
158901	DEBIT/CREDIT ADVICES-RURAL ELECTRIFICATION				57750		57750
159201	DEBIT/CREDIT ADVICES-RURAL ELECTRIFICATION				2544777		2544777
159801	DEBIT CREDIT ADVICES- BIHAR RURAL ROAD						
310101	EARNEST MONEY DEPOSIT		6727940	11917100	12261500		7072340
310201	SUNDRY CREDITORS-CAPITAL WORKS-INDIAN		29701541	38097861	34941998		26545678
310203	SUNDRY CREDITORS FOR MATERIAL/ SUPPLIES-		59740513	443113914	444297090		60923689
310207	SUNDRY CREDITORS -OTHERS-CAPITAL-INDIAN		899316	2326786	2350852		923382
310208	SUNDRY CREDITORS -CAPITAL-FOREIGN		23903496	1353170	1141933		23692259
310300	DEPOSIT/RETENTION-CAPITAL/SUPPLY/CAPITAL-OTHERS-INR/FC	35515385		153677866	148619488	40573763	
310301	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-INDIAN CURRENCY		15627741	8720594	14419352		21326499
310303	SECURITY DEPOSIT-RETENTION MONEY-		431245	5038636	14244464		9637073
310305	SECURITY DEPOSIT/ RETENTION MONEY-		60455		317937		378392
310306	SECURITY DEPOSIT/ RETENTION MONEY-		19506189	21155660	9933009		8283538
310401	SUNDRY CREDITORS-WORKS -OTHER THAN		101148363	507148888	532982383		126981858
310411	SUNDRY CREDITORS-SUPPLIERS-OTHER THAN		14004182	81942811	74369215		6430586
310431	SUNDRY CREDITORS-OTHERS-OTHER THAN		69778166	328083349	305785628		47480445
310450	STORES PAYMENT CONTROL ACCOUNT			429652753	429652753		
310500	DEPOSIT/RETENTION-OTHER THAN CAPITAL-INR/FC			2913835	1337806	1576029	
310501	CONTRACTOR-OTHER THAN CAPITAL-INDIAN CURRENCY		321000	183343	1438372		1576029
310602	UNPAID SALARY AND WAGES						
310604	LIABILITY FOR SALARY						
310605	OTHER EXPENSES PAYABLE TO EMPLOYEES		334609	386815	357583		305377
310606	LIABILITY ON ACCOUNT OF PAY REVISION						
310608	AMOUNT PAYABLE TO EX EMPLOYEES		977995		89681		1067676
310701	ELECTRICITY/ POWER CHARGES PAYABLE		3762786	20738115	19724602		2749273
310703	TELEPHONE AND TELEX CHARGES PAYABLE		230500	2119810	2119810		230500
310704	RENT PAYABLE		40723	75723	35000		
311150	SALARIES AND WAGES PAYABLE CONTROL			700947403	700947403		
311201	EMPLOYEES CONTRIBUTION TOWARDS EPF						
311202	CORPORATION CONTRIBUTION TOWARDS EPF						

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311208	EMPLOYEES CONTRIBUTION TOWARDS NHPC		10650	113100	111250		8800
311212	LIC PREMIA RECOVERED UNDER SALARY		44094	499211	493189		38072
311301	INCOME TAX DEDUCTED AT SOURCE-SALARIES						
311302	INCOME TAX DEDUCTED AT SOURCE-		3465039	12001980	10526288		1989347
311304	INCOME TAX DEDUCTED AT SOURCE-RENT		80138	371912	351814		60040
311306	INCOME TAX DEDUCTED-SERVICES		3093463	7085189	4195752		204026
311309	SERVICE TAX PAYABLE			17629364	17629364		
311312	INCOME TAX DEDUCTED AT SOURCE-						
311313	SERVICE TAX DEFFERED PAYABLE			9007	9007		
311402	STATE SALES TAX/VAT -WORK CONTRACTS		979132	15445999	16082995		1616128
311404	ROYALTY		120561	4355547	5115956		880970
311502	DONATIONS TO OTHER FUNDS		12140	129230	130836		13746
311509	LIABILITY FOR STALE CHEQUES		466962	298192	14624		183394
311601	MISCELLANEOUS LIABILITY		109900				109900
312001	DEFERRED FOREIGN CURRENCY FLUCTUATION			12913545481	12913545481		
312002	DEFERRED INCOME FROM FOREIGN CURRENCY			4596671197	4596671197		
312101	SUNDRY CREDITORS-QUARTERLY PROVISIONAL			42208748	42208748		
312102	SUNDRY CREDITORS-QUARTERLY PROVISIONAL			82419846	82419846		
312103	SUNDRY CREDITORS-QUARTERLY PROVISIONAL			8000	8000		
312104	SUNDRY CREDITORS-QUARTERLY PROVISIONAL			50643335	50643335		
318301	WORKS -CAPITAL-INDIAN CURRENCY-NON CURRENT		10359769	17433666	15745845		8671948
318303	SUPPLIER-CAPITAL-INDIAN CURRENCY-NON CURRENT			11727758	18212307		6484549
318305	OTHERS-CAPITAL-INDIAN CURRENCY-NON CURRENT				196763		196763
318501	CONTRACTOR-OTHER THAN CAPITAL-INDIAN CURRENCY-NON CURRENT		316000	367566	974788		923222
319301	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-INDIAN CURRENCY-CURRENT		5267972	53809948	61196527		12654551
319303	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN CURRENCY-CURRENT			6453531	9606055		3152524
319305	SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-INDIAN CURRENCY-CURRENT		60455	893905	1015079		181629
319306	SECURITY DEPOSIT/ RETENTION MONEY-		19506189	57979680	47705290		9231799
319501	CONTRACTOR-OTHER THAN CAPITAL-INDIAN CURRENCY-CURRENT		5000	1291240	1939047		652807
340101	OTHER ADVANCES RECEIVED		350998510	700937403	349938893		
350401	PROVISION FOR WAGE REVISION		4166386	1862131	542795		2847050
350402	PROVISION FOR INCENTIVE/PLI IN LIEU OF						
350421	PROVISION FOR SUPERANNUATION/PENSION						
350425	PROVISION FOR PRP- EXECUTIVE		6264506	6264506	10546345		10546345
350426	PROVISION FOR PRP- SUPERVISOR		903023	944623	1193682		1152082
350427	PROVISION FOR PLGI - WORKMAN		7437837	7929318	12317779		11826298
350428	PROVISION FOR COMPANY'S OVERALL PERFORMANCE BASED REWARD - WORKMAN		1648500	1648500	1545600		1545600
350603	PROVISION FOR BAD AND DOUBTFUL LOAN &		172879	172879			
350901	PROVISION FOR OBSOLESCENCE IN STORES		38122739	17151611			20971128
350902	PROVISION FOR LOSSES PENDING		16756251				16756251
350915	PROVISION FOR DOUBTFUL CAPITAL ADVANCES		485175	485175			
350919	PROVISION FOR OTHER EXPENSES		1060867563	1534020190	754561718		281409091
370101	INCOME RECEIVED IN ADVANCE-ADVANCE		8919000				8919000
410001	ASSET RECLASSIFICATION CONTROL ACCOUNT			2948380762	2948380762		
410101	LAND- FREE HOLD	61074740				61074740	
410111	LAND- LEASE HOLD	4746258				4746258	
410201	ROADS	193790154		8174903	23885037	178080018	
410301	BUILDING CONTAINING HYDRO ELECTRIC	1309820220		100708877	218237908	1192291189	
410304	OFFICE BUILDINGS-PERMANENT	38855231		1955070	5087724	35722577	
410305	OFFICE BUILDINGS-TEMPORARY	4619143				4619143	
410306	STORES AND GODOWN BUILDINGS	3081505				3081505	
410321	TRANSIT CAMP AND FIELD HOSTEL	19849624		709147	2072386	18486385	
410322	SCHOOL BUILDINGS	32488428		1679682	4243507	29924603	
410323	HOSPITAL BUILDINGS	10492967		441075	1288981	9645061	
410324	CLUB BUILDING	4640317		140904	411773	4369448	
410325	RESIDENTIAL BUILDING-PERMANENT	258553505		7107992	18831745	246829752	
410326	RESIDENTIAL BUILDING-TEMPORARY	3754085				3754085	
410328	BUILDINGS-OTHERS	48133187		3754676	6743629	45144234	
410601	DAMS AND BARRAGES	6773762258		329508604	962943891	6140326971	
410604	POWER TUNNELS AND PIPELINES	4501136105		435700050	854486931	4082349204	
410607	TAILRACE TUNNELS	186523545		9094885	26578559	169039871	
410608	HYDROMECHANICAL WORKS-DAMS AND	342195142		16687050	48765625	310116567	

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410610	HYDROMECHANICAL WORKS-TUNNELS AND	592821000		28908091	84479948	537249143	
410611	HYDROMECHANICAL WORKS-TAIL RACE	20753529		2303365	4249107	18807787	
410701	MAIN GENERATING EQUIPMENT	1730717420		82620370	241446747	1571891043	
410702	GENERATOR STEP UP TRANSFORMER	142608810		6954048	20322256	129240602	
410703	OTHER POWER PLANT TRANSFORMER	44921931		2276253	6402685	40795499	
410704	COOLING WATER SYSTEMS	72072520		3515776	10274375	65313921	
410705	EHV SWITCHGEAR SYSTEMS	473797693		23105162	67521680	429381175	
410707	DC SYSTEMS/ BATTERY SYSTEMS	14765519		718875	2100814	13383580	
410708	POWER AND CONTROL CABLES	29588657		1442804	4216397	26815064	
410709	AIR CONDITIONING AND VENTILATION SYSTEMS	85878764		4185837	12253536	77811065	
410710	POWER LINE CARRIER COMMUNICATION	5420159		264033	771600	4912592	
410711	CONTROL, METERING AND PROTECTION	146754765		8441662	20910466	134285961	
410712	AUXILIARY AND ANCILLARY SYSTEMS	220434749		10749663	31414422	199769990	
410713	MISCELLANEOUS POWER PLANT EQUIPMENTS	168713606		12266524	23994348	156985782	
410714	CAPITAL SPARES-GENERATING PLANT AND	2829691		40587691	358121	43059261	
410801	SUBSTATION-TRANSFORMERS	9067932		147552		9215484	
410802	STATION EQUIPMENT AND OTHER FIXED APPARATUS	573870		477896		1051766	
410803	SWITCH GEAR INCLUDING CABLE CONNECTIONS	15012380		732904	2141812	13603472	
410806	CONTROL METERING AND PROTECTION SYSTEM	173855		1227204		1401059	
410807	CAPITAL SPARES-PLANT AND MACHINERY-SUB	5993241		291216	851037	5433420	
410903	TRANSMISSION LINES FOR SUPPLY OF POWER	26051089				26051089	
410904	INTERNAL DISTRIBUTION LINES IN TOWNSHIP	217393				217393	
410905	STREET LIGHTING, ETC.	1062385		238000		1300385	
411001	PLANT AND MACHINERY-OTHERS			2783067		2783067	
411002	DIESEL GENERATING SETS	6452449				6452449	
411102	LOADERS	3363492		1818000		5181492	
411104	TIPERS	217021				217021	
411105	DOZERS	3159107				3159107	
411109	CRANES (UP TO 100 TONS)	11323811		486039		11809850	
411110	CONCRETING EQUIPMENT	9437				9437	
411112	PUMPS	10857228		3967596	4500	14820324	
411114	WIELDING SETS	186933		612396		799329	
411115	AIR COMPRESSORS	196063		140226		336289	
411116	DRILLING EQUIPMENT	85831				85831	
411118	FORK LIFTERS	793280				793280	
411130	OTHER EQUIPMENT	473102		1042433	27048	1488487	
411131	CAPITAL SPARES-CONSTRUCTION EQUIPMENT	14290				14290	
411201	WATER SUPPLY	11014720		2891135	784849	13121006	
411401	POWER SUPPLY SYSTEM-POWER PLANT			48276		48276	
411402	POWER SUPPLY SYSTEM-ADMINISTRATIVE	127495		574590		702085	
411501	CARS	335155				335155	
411505	FIRE TENDERS	80934				80934	
411506	AMBULANCE	493052				493052	
411507	BUSES	1065676		1263767		2329443	
411508	TRUCKS/TANKERS	33624				33624	
411509	TRAILERS			1365000		1365000	
411511	MOTOR CYCLE/SCOOTER	55451				55451	
411701	FURNITURE-FIXTURES-OFFICE	6332461		3940549	312374	9960636	
411702	FURNITURE-FIXTURES-RESIDENTIAL	289770		661370	60643	890497	
411704	FURNITURE-FIXTURES-SCHOOL	81627				81627	
411706	FURNITURE-FIXTURES-HOSPITAL	71864				71864	
411707	FURNITURE-FIXTURES-FIELD HOSTEL/ TRANSIT	4270345		10200	9690	4270855	
411801	COMPUTERS	5256324		2177332	1253439	6180157	
411803	PRINTERS	663851		73789		737640	
411804	OTHER EDP EQUIPMENTS	3043746		1046567	9450	4080863	
411805	SATELLITE COMMUNICATIONS SYSTEMS	1864323				1864323	
411806	NETWORKING DEVICES & SERVER			2747599		2747599	
411902	TELEPHONE TELEX MACHINES	2646842		2222362		4869204	
411903	INTERIOR COMMUNICATION EQUIPMENTS			1516857		1516857	
412003	PHOTOCOPY/ DUPLICATING MACHINES	2114744				2114744	
412005	HOSPITAL EQUIPMENTS	5107647		1540495	355845	6292297	
412007	TRANSIT HOSTEL/ GUEST HOUSE EQUIPMENTS	242582		13380	5200	250762	
412008	AIR CONDITIONERS	1621816		473960		2095776	
412011	AIR COOLERS/ WATER COOLERS/ FANS	271867		7056	7056	271867	
412013	REFRIGERATORS FOR OFFICE			139410		139410	
412014	TELEVISION / MUSIC SYSTEM FOR OFFICE	550720		408500	122000	837220	
412020	OTHER OFFICE EQUIPMENTS	3413432		106530	9950	3510012	
412201	INTANGIBLE ASSETS - COMPUTER SOFTWARE	1397189				1397189	
412501	OFFICE, PROJECTORS, AUDIO VISUALS EQUIPMENTS	1557073			17500	1539573	

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412502	LABORATARY TESTING AND METER TESTING	2366933		16321678	55196	18633415	
412503	MISC. ASSETS/EQUIPMENTS	1302447		8262323	31782	9247588	
412505	REFRIGERATOR OTHER THAN FOR OFFICE	185596				185596	
412801	FIXED ASSETS OF MINOR VALUE >750<5000	2231752		1049569	17435	3263886	
413002	SURPLUS ASSETS	63268				63268	
420101	ACCUMULATED DEPRECIATION -LAND- LEASE		2154143	127248	381744		2408639
420201	ACCUMULATED DEPRECIATION -ROADS,		45662904	17362122	23367297		51668079
420301	ACCUMULATED DEPRECIATION -BUILDING		443500606	150756594	204347115		497091127
420601	WORKS -(DAMS, WATER CONDUCTOR SYSTEM, HYDROMECHANICAL GATES)		4325170029	1898745171	2499981957		4926406815
420701	PLANT AND MACHINERY (INCLUDING FOUNDATION)		1181043840	475174116	628127020		1333996744
420801	MACHINERY SUB STATION (INCLUDING FOUNDATION)		13278318	3530586	5166446		14914178
420901	MACHINERY -TRANSMISSION LINES (INCLUDING FOUNDATION)		12000704	833898	2504094		13670900
421001	ACCUMULATED DEPRECIATION -PLANT AND		3765426	259813	754358		4259971
421002	ACCUMULATED DEPRECIATION -DIESEL						
421101	ACCUMULATED DEPRECIATION -CONSTRUCTION		14616783	6225767	8770000		17161016
421201	WATER SUPPLY & SEWERAGE AND EFFLUENT		1862413	707022	1183919		2339310
421401	ACCUMULATED DEPRECIATION -POWER SUPPLY			40	80		40
421402	ACCUMULATED DEPRECIATION -POWER SUPPLY		41308	12606	34254		62956
421501	ACCUMULATED DEPRECIATION -VEHICLE		1503838	56813	148993		1596018
421701	ACCUMULATED DEPRECIATION -FURNITURE		6347363	331306	944730		6960787
421801	ACCUMULATED DEPRECIATION -COMPUTERS		7927629	4527656	7982973		11382946
421901	ACCUMULATED DEPRECIATION -		1518521	109293	293421		1702649
422001	ACCUMULATED DEPRECIATION -OFFICE		6713967	479054	1265734		7500647
422201	ACCUMULATED DEPRECIATION -INTANGIBLE		1356401	20394	61182		1397189
422501	ACCUMULATED DEPRECIATION -OTHER ASSETS		2414432	513373	1367117		3268176
422801	ACCUMULATED DEPRECIATION -FIXED ASSETS		2225832	301276	1333803		3258359
430201	CWIP -ROADS			4741143		4741143	
430301	CWIP -BUILDING CONTAINING HYDRO ELECTRIC			310311	310311		
430304	CWIP -OFFICE BUILDINGS-PERMANENT			236505		236505	
430306	CWIP -STORES AND GODOWN BUILDINGS	246000		14228471	9074471	5400000	
430321	CWIP -TRANSIT CAMP AND FIELD HOSTEL	1779485		8642	1788127		
430327	CWIP -CANTEEN	513500			513500		
430328	CWIP -BUILDINGS-OTHERS	275000		346233	621233		
430904	CWIP -INTERNAL DISTRIBUTION LINES IN			1070237		1070237	
431201	CWIP -WATER SUPPLY AND DRAINS	1504044		1106196	2610240		
450201	ADVANCES TO CONTRACTORS -INDIAN	42185869		70781195	108006373	4960691	
450205	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-	4195197		9567085	7857591	5904691	
450206	ADVANCES- FOREIGN CURRENCY-UNSECURED	443199				443199	
450301	(AGAINST BANK GUARANTEE)-INDIAN CURRENCY-UNSECURED	11885945			11885945		
610001	STORES) - RECLASSIFICATION CONTROL ACCOUNT			113703692	113703692		
610002	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - STOCK TRANSFER CONTROL ACCOUNT			19936052	19936052		
610101	INVENTORIES (OTHER THAN CONSTRUCTION	854375		1405548	1438999	820924	
610201	INVENTORIES (OTHER THAN CONSTRUCTION	18026		38989	50976	6039	
610301	STORES) - OTHER CIVIL BUILDING MATERIAL ITEMS	640321		8018454	5359844	3298931	
610401	STORES) - SPARES - GENERATING P&M AND AUX. SYSTEM - IMPORTED	188928		11753	73608	127073	
610501	STORES) - SPARES - GENERATING P&M AND AUX. SYSTEM - INDIGENOUS	60365087		102503912	120701979	42167020	
610601	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - OTHER GENERIC ELECTRICAL ITEMS	29516121		71085714	63144743	37457092	
610701	INVENTORIES (OTHER THAN CONSTRUCTION	2566627		8555296	8733790	2388133	
610801	INVENTORIES (OTHER THAN CONSTRUCTION	1101445		81600	247357	935688	
610901	STORES) - OTHER GENERIC HARDWARE/MECHANICAL ITEMS	26203504		50812290	52965652	24050142	
611001	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - PETROL OIL AND LUBRICANTS	8013113		253896800	256123457	5786456	
611101	STORES) - GENERAL COMMUNICATION/ADMIN. ITEMS	1897330		5836048	6434789	1298589	
611201	INVENTORIES (OTHER THAN CONSTRUCTION	3249589		8928653	7579784	4598458	
611301	INVENTORIES (OTHER THAN CONSTRUCTION	57317				57317	
611401	INVENTORIES (OTHER THAN CONSTRUCTION	54471564		52853967	101820401	5505130	
612001	INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORY-INDIGENOUS		328200	16477162	16149147		185

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617001	STORES) - MATERIAL ISSUED TO CONTRACTORS/ FABRICATORS	17995				17995	
630000	INTERIM SUNDRY DEBTORS CONTROL ACCOUNT						
640101	CASH IN HAND	49858		350000	361174	38684	
640102	IMPREST WITH STAFF			55500	51484	4016	
640450	CASH/ BANK CONTRA CONTROL ACCOUNT			1749289060	1749289060		
640501	CHEQUE ISSUED ACCOUNT NO.1			282666109	281878900	787209	
640601	CHEQUE COLLECTION ACCOUNT- ACCOUNT NO.	125283		1492797805	1492444738	478350	
640602	CHEQUE COLLECTION ACCOUNT- ACCOUNT NO.	500				500	
650120	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-SECURED-NON CURRENT	1367352		3111990	3182798	1296544	
650121	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-SECURED-NON CURRENT	44288		418098	418266	44120	
650122	ADVANCES-SCOOTER-ADVANCE/MOTOR CYCLE ADVANCE-SECURED-NON CURREN			3283	3283		
650123	ADVANCES-COMPUTER ADVANCES-SECURED-NON CURRENT			96029	96029		
650128	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-UNSECURED-NON CURRENT			11306	11306		
650212	EMPLOYEE ADVANCES-HBA-SECURED-NON CURRENT	8919938		4654349	2517694	11056593	
650213	EMPLOYEE ADVANCES-CAR ADVANCE-SECURED-NON CURRENT	1161232		621571	436611	1346192	
650214	EMPLOYEE ADVANCES-SCOOTER/MOTOR CYCLE ADVANCE-SECURED-NON CURRENT	34929		39490	5061	69358	
650215	EMPLOYEE ADVANCES-COMPUTER ADVANCE - SECURED	122262		77635	62203	137694	
650218	EMPLOYEE ADVANCES-HBA-UNSECURED-NON CURRENT	981164		52926	1001292	32798	
650219	EMPLOYEE ADVANCES-CAR-ADVANCE-UNSECURED-NON CURRENT	24249		243035	265727	1557	
650220	EMPLOYEE ADVANCES-SCOOTER/MOTOR CYCLE ADVANCE-UNSECURED-NON CURRENT	9445		2494	11939		
650221	EMPLOYEE ADVANCES-COMPUTER ADVANCE-UNSECURED-NON CURRENT	2862		4028	5848	1042	
650310	ELECTRICITY CHARGES RECOVERABLE FROM	1620		983474	818509	166585	
650400	CONTRA-CURRENT/NON CURRENT-ADVANCE-	6461311		25842436	25845244	6458503	
650412	DEPOSIT WITH OTHER GOVT. DEPARTMENT	6431311		377979	370787	6438503	
650432	EARNEST MONEY DEPOSIT	30000				30000	
650501	DEFERRED FOREIGN CURRENCY FLUCTUATION	4984965170		13742833272	15352095273	3375703169	
650502	DEFERRED EXPENDITURE ON FOREIGN	47699515		4002774257	2447487182	1602986590	
650701	INSURANCE-PREPAID	13538261		48385809	40230079	21693991	
650703	OTHER PRE-PAID EXPENSES-CURRENT	52486		137036297	137088783		
650802	CLAIM RECOVERABLE FROM INSURANCE	2497167076		205438118	1543033925	1159571269	
650803	CLAIM RECOVERABLE FROM CONTRACTORS	7629			7629		
650810	CLAIMS RECOVERABLE FROM EMPLOYEES	498888		306183	753140	51931	
650820	OTHER CLAIMS RECOVERABLE						
651002	LOSSES AWAITING WRITE OFF SANCTION	16756251				16756251	
651020	CLAIMS REIMBURSABLE FROM SELF INSURANCE	20100000			20100000		
651520	INTEREST ACCRUED AND DUE ON EMPLOYEE	508992		2458110	2328495	638607	
651521	INTEREST ACCRUED AND DUE ON EMPLOYEE	130261		234280	325935	38606	
651522	ADVANCES- SCOOTER-ADVANCE/ MOTOR CYCLE ADVANCE- SECURED-CURRENT			3283		3283	
651523	ADVANCES-COMPUTER ADVANCES-SECURED-CURRENT	12560		59851	45390	27021	
658412	DEPOSIT WITH OTHER GOVT. DEPTT.-NON		6431311	25725244	25722436		6428503
658432	EARNEST MONEY DEPOSIT-NON CURRENT		30000	120000	120000		30000
660101	HOUSE BUILDING ADVANCE-SECURED-NON	14671417		17943934	16265171	16350180	
660102	CAR ADVANCE-SECURED-NON CURRENT	2112848		5003608	5577777	1538679	
660103	SCOOTER ADVANCE/MOTOR CYCLE ADVANCE-	135449		660207	637161	158495	
660104	COMPUTER ADVANCE-SECURED-NON CURRENT	370372		1274988	1362552	282808	
660201	HOUSE BUILDING-ADVANCE-UNSECURED-NON	2345554		2280236	2802668	1823122	
660202	CAR-ADVANCE-UNSECURED-NON CURRENT	167221		1265006	1432227		
660203	SCOOTER/MOTOR CYCLE ADVANCE-UNSECURED	105366		124458	229824		
660204	COMPUTER ADVANCE-UNSECURED-NON	27750		361920	319170	70500	
660205	FURNITURE ADVANCE-NON CURRENT	682		3604	4286		
660206	MULTIPURPOSE ADVANCE	6987375		18311628	16871755	8427248	
660213	OTHER ADVANCES TO EMPLOYEES -			10988	10988		
660215	DUE FROM DEPUTATIONISTS-CHILDREN HIGHER			7118	7118		
660301	TRANSFER TRAVELLING ALLOWANCE ADVANCE			795000	745000	50000	
660302	TOUR TRAVELLING ALLOWANCE ADVANCE	11000		1742334	747798	1005536	
660303	PAY ADVANCE			663270	620830	42440	

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660304	LEAVE TRAVEL CONCESSION ADVANCE						
660306	ADVANCE FOR MEDICAL TREATMENT						
660308	DEPARTMENTAL ADVANCE TO STAFF	8981041		17472132	25935643	517530	
660310	LUMPSUM ADJUSTABLE ADVANCE TO						
660320	OTHER ADVANCES TO STAFF NOT BEARING ANY	1799136		106341	1389678	515799	
660331	PERSONAL ADJUSTMENT ADVANCE TO	4166386		629018	1943354	2847050	
660403	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-	4448712		23801861	26258803	1991770	
660407	ADVANCES TO OTHERS-INDIAN CURRENCY-	1435875		10000000	11310932	124943	
660607	ADVANCE TO NHPC SOCIAL SECURITY SCHEME			25000		25000	
660702	ADVANCES TO SUPPLIERS (AGAINST BANK			2765457	2424292	341165	
661501	HOUSE BUILDING ADVANCE - SECURED-	2739528		11202930	10968882	2973576	
661502	CAR ADVANCE- SECURED-CURRENT	767340		2765930	2938026	595244	
661503	SCOOTER ADVANCE/ MOTOR CYCLE ADVANCE-	64716		503224	438260	129680	
661504	COMPUTER ADVANCE- SECURED-CURRENT	238528		991886	982415	247999	
661601	HOUSE BUILDING-ADVANCE- UNSECURED-	280236		163272	280236	163272	
661602	CAR-ADVANCE- UNSECURED-CURRENT	215844		176544	392388		
661603	SCOOTER/ MOTOR CYCLE ADVANCE-	57708		15000	72708		
661604	COMPUTER ADVANCE - UNSECURED-CURRENT	9000		53000	44000	18000	
661605	FURNITURE ADVANCE-CURRENT	3604			3604		
810101	SALE OF POWER			136290367	1879531727		1743241360
810102	SALE OF POWER - REGULATED				1517346		1517346
810801	UNSCHEDULED INTERCHANGE			40088956	21454576	18634380	
810901	CONGESTION CHARGES				394530		394530
812001	SALE OF POWER - NOT BILLED				272527042		272527042
812002	EARLIER YEAR SALES			462341589	462341589		
819001	SALES ADJUSTMENT ON ACCOUNT OF FERV			231016905	231016905		
820103	TARIFF ADJUSTMENTS			5254235	51208	5203027	
820104	REGULATED POWER ADJUSTMENT A/C-				259745		259745
820105	RAGULATED POWER ADJUSTMENT A/C-			259745		259745	
820106	RAGULATED POWER ADJUSTMENT A/C-MARGIN			164542		164542	
840101	LATE PAYMENT SURCHARGE			1520609	4194182		2673573
840501	INTEREST FROM EMPLOYEE ON HBA			128132	1736566		1608434
840502	INTEREST FROM EMPLOYEE ON CAR ADVANCE			14105	219690		205585
840503	INTEREST FROM EMPLOYEE ON SCOOTER/			2075	26108		24033
840504	INTEREST FROM EMPLOYEE ON COMPUTER			3466	47353		43887
840902	PROVISION NOT REQUIRED WRITTEN BACK				17068622		17068622
841001	OTHER INCOME			145690	4946458		4800768
841101	EXCHANGE RATE VARIATION (GAIN)			238609680	241610250		3000570
841201	TOWNSHIP RECOVERIES			10767	669182		658415
841403	INTEREST ON UI CHARGES RECEIVABLE				8290		8290
841702	LEASE RECOVERY				455900		455900
841703	ELECTRICITY RECOVERY			366200	1236879		870679
841704	TELEPHONE RECOVERY			1545	1545		
841706	CABLE CHARGES			300	62000		61700
841710	GUEST HOUSE RECOVERY				224708		224708
841801	FOREIGN CURRENCY FLUCTUATION			231016905	231016905		
842102	REALIZATION OF LOSS DUE TO BUSINESS			71787	71787		
849999	OTHER INCOME <CORPORATE/REGIONAL			247210	4599660		4352450
900111	FAMILY PAY/ NON PRACTICE ALLOWANCE (EXECUTIVE)			49407200	21448875	27958325	
900112	DEARNESS ALLOWANCE (EXECUTIVE)			43456059	18041484	25414575	
900114	HOUSE RENT ALLOWANCE (EXECUTIVE)			1230500	669318	561182	
900116	SITE COMPENSATORY ALLOWANCE (EXECUTIVE)			5744732	2543706	3201026	
900118	NIGHT SHIFT ALLOWANCE /OVERTIME			194350	68240	126110	
900123	COMPANY LEASED ACCOMMODATION/CLA			5542157	49160	5492997	
900127	HONORARIUM (EXECUTIVE)			2000		2000	
900128	EARNED LEAVE ENCASHMENT (EXECUTIVE)			1353547	374812	978735	
900129	PRODUCTIVITY LINKED INCENTIVE (EXECUTIVE)			10546345		10546345	
900132	CONVEYANCE REIMBURSEMENT (EXECUTIVE)			2886700	1175759	1710941	
900134	HPL ENCASHMENT (EXECUTIVE)			189428		189428	
900140	BASIC PAY-INTERIM PAY-DEPUTATION PAY/			9403422	3533117	5870305	
900141	DEARNESS ALLOWANCE (SUPERVISOR)			8358200	3031427	5326773	
900143	HOUSE RENT ALLOWANCE (SUPERVISOR)			257175	25695	231480	
900145	SITE COMPENSATORY ALLOWANCE			1149779	485128	664651	
900148	NIGHT SHIFT ALLOWANCE /OVERTIME			32460	9600	22860	
900158	EARNED LEAVE ENCASHMENT (SUPERVISOR)			300932		300932	
900159	PRODUCTIVITY LINKED INCENTIVE (SUPERVISOR)			1193682	41600	1152082	
900161	CONVEYANCE REIMBURSEMENT (SUPERVISOR)			303368	100400	202968	
900166	BASIC PAY-INTERIM PAY-DEPUTATION PAY/			83682376	24550886	59131490	
900167	DEARNESS ALLOWANCE (WORKMEN)			74531417	20793701	53737716	
900169	HOUSE RENT ALLOWANCE (WORKMEN)			4024851	1133740	2891111	

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900171	SITE COMPENSATORY ALLOWANCE (WORKMEN)			9194842	2935241	6259601	
900174	NIGHT SHIFT ALLOWANCE /OVERTIME			665458	125548	539910	
900184	EARNED LEAVE ENCASHMENT (WORKMEN)			12467737	4658720	7809017	
900185	PRODUCTIVITY LINKED INCENTIVE (WORKMEN)			13371898		13371898	
900189	CONVEYANCE REIMBURSEMENT (WORKMEN)			546057	175037	371920	
900191	HPL ENCASHMENT (WORKMEN)			559996		559996	
900196	LEAVE ENCASHMENT ACTUARIAL VALUATION			9672900		9672900	
900211	COMPANY'S CONTRIBUTION TO PF (EXEC.)			9854155	4311591	5542564	
900212	COMPANY'S CONTRIBUTION TO PENSION(EPS)			993102	301004	692098	
900214	COMPANY'S CONTRIBUTION TO			10432843	3239852	7192991	
900240	COMPANY'S CONTRIBUTION TO PF			1861077	708758	1152319	
900241	COMPANY'S CONTRIBUTION TO PENSION(EPS)			239467	66543	172924	
900243	COMPANY'S CONTRIBUTION TO			1952236	538372	1413864	
900250	COMPANY'S CONTRIBUTION TO PF (WORKMEN.)			16206976	4834827	11372149	
900251	COMPANY'S CONTRIBUTION TO PENSION(EPS)			2383168	483113	1900055	
900253	COMPANY'S CONTRIBUTION TO			18018003	3685252	14332751	
900261	PF ADMINISTRATION CHARGES			362567		362567	
900266	GRATUITY ACTUARIAL VALUATION EXPENSES			3220626		3220626	
900411	MEDICAL REIMBURSEMENT OUTDOOR (NON			1423966	904159	519807	
900412	MEDICAL REIMBURSEMENT OUTDOOR			4786474	1318879	3467595	
900413	MEDICAL REIMBURSEMENT INDOOR (NON-			5653208	14521	5638687	
900414	MEDICAL REIMBURSEMENT INDOOR(TAXABLE)			1205415	96374	1109041	
900415	MEDICAL REIMBURSEMENT OUTDOOR RETIRED			1441		1441	
900417	MEDICAL REIMBURSEMENT - RETIRED			37649		37649	
900420	MEDICAL REIMBURSEMENT-			8503		8503	
900422	LIVERIES AND UNIFORMS			90611		90611	
900428	NEW YEAR/OTHER GIFTS TO STAFF			158400		158400	
900430	COST OF MEDICINES/APPLIANCES ETC.			1354048		1354048	
900447	EMPLOYERS CONTRIBUTION (ERC) TOWARDS			604500	258550	345950	
900448	EMPLOYERS CONTRIBUTION (FRC) TOWARDS			138550	52275	86275	
900449	EMPLOYERS CONTRIBUTION (ERC) TOWARDS			1182000	354000	828000	
900450	OTHER EXPENSES			499807	159000	340807	
900451	RETIRED EMPLOYEES MEDICAL BENEFIT			9315555		9315555	
900452	BAGGAGE ALLOWANCE ON RETIREMENT			12360		12360	
900453	EXPENDITURE ON MEMENTO ON RETIREMENT			25000		25000	
900626	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-CANTEEN ALLOWANCE/MEAL VOUCHERS			1708956	722372	986584	
900627	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-CHILDREN EDUCATION ALLOWANCE			3553182	1631234	1921948	
900628	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-			696071	355991	340080	
900629	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-PROFESSIONAL UPDATION ALLOWANCE			1194390	388830	805560	
900630	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-CONVEYANCE / TRANSPORT ALLOWANCE			2516331	1161520	1354811	
900631	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-			995634	411551	584083	
900632	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-VEHICLE REPAIR & MAINTENANCE ALLOWANCE			1068733	468619	600114	
900633	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-			588622	194505	394117	
900634	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-			593035	275420	317615	
900635	NEWSPAPER / PROFESSIONAL LITERATURE ALLOWANCE			1483340	625035	858305	
900636	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-			772126	279996	492130	
900637	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-			880585	380096	500489	
900638	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-			1318456	534889	783567	
900639	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-			53598	20142	33456	
900640	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-			83255	25284	57971	
900641	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-			4365871	1810824	2555047	
900642	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-			307252	53355	253897	
900651	PERKS & ALLOWANCES (CAFETERIA)-			204114	90737	113377	
900652	PERKS & ALLOWANCES (CAFETERIA)-			313531	114550	198981	
900653	PERKS & ALLOWANCES (CAFETERIA)-			238265	93958	144307	
900654	PERKS & ALLOWANCES (CAFETERIA)-			356543	142758	213785	
900655	PERKS & ALLOWANCES (CAFETERIA)-			784120	293108	491012	
900656	PERKS & ALLOWANCES (CAFETERIA)-			504004	285881	218123	
900657	PERKS & ALLOWANCES (CAFETERIA)-			91538	41727	49811	
900658	PERKS & ALLOWANCES (CAFETERIA)-			143698	67276	76422	
900659	PERKS & ALLOWANCES (CAFETERIA)-			219649	86853	132796	
900660	SUPERVISOR VEHICLE REPAIR & MAINTENANCE ALLOWANCE			233711	83890	149821	
900661	PERKS & ALLOWANCES (CAFETERIA)-			423992	245605	178387	

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900662	SUPERVISOR-CHILDREN EDUCATION ALLOWANCE			513034	177662	335372	
900663	PERKS & ALLOWANCES (CAFETERIA)-			53450	3372	50078	
900664	PERKS & ALLOWANCES (CAFETERIA)-			59021	32274	26747	
900665	PERKS & ALLOWANCES (CAFETERIA)-			118342	61738	56604	
900666	PERKS & ALLOWANCES (CAFETERIA)-			35822	20537	15285	
900667	PERKS & ALLOWANCES (CAFETERIA)-			9651	6721	2930	
900676	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-			3974361	1196513	2777848	
900677	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-			2774760	860011	1914749	
900678	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-			976490	276696	699794	
900679	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-			1099413	282340	817073	
900680	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-			8609456	2447168	6162288	
900681	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-			3946465	1090150	2856315	
900682	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-			97817	18567	79250	
900683	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-			836819	211264	625555	
900684	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-			1775384	552205	1223179	
900685	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-VEHICLE REPAIR & MAINTENANCE ALLOWANCE			886920	318615	568305	
900686	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-			3165660	920463	2245197	
900687	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-CHILDREN EDUCATION ALLOWANCE			4862315	1467063	3395252	
900688	PERKS & ALLOWANCES (CAFETERIA)-			2389290	728303	1660987	
900689	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-			32848	3864	28984	
900690	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-			1575624	499193	1076431	
900691	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-			926283	270398	655885	
900692	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-			191897	49946	141951	
900693	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-			869	869		
909999	EMPLOYEES' REMUNERATION AND BENEFITS			70872200	4808310	66063890	
920104	CONSUMPTION OF STORES AND SPARES-POWER			22832267	4472121	18360146	
920201	REPAIR AND MAINTENANCE- MATERIAL			982414	10075	972339	
920202	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY POWER PLANT BUILDING			5427484	2599252	2828232	
920203	REPAIR AND MAINTENANCE-OTHER EXPENSES-			391710		391710	
920204	CONSUMED-ADMINISTRATIVE/ OFFICE BUILDING			23258	8357	14901	
920205	OUTSIDE AGENCY ADMINISTRATIVE/ OFFICE BUILDING			282104	187866	94238	
920206	REPAIR AND MAINTENANCE-OTHER EXPENSES-			545314	347992	197322	
920210	REPAIR AND MAINTENANCE- MATERIAL			3292444	212975	3079469	
920211	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY RESIDENTIAL BUILDING			13090528	3060313	10030215	
920212	REPAIR AND MAINTENANCE-OTHER EXPENSES-			185240	185240		
920213	REPAIR AND MAINTENANCE- MATERIAL			75045	70000	5045	
920214	REPAIR AND MAINTENANCE- PAYMENT TO			4174		4174	
920215	REPAIR AND MAINTENANCE-OTHER EXPENSES-			22873		22873	
920216	REPAIR AND MAINTENANCE-GUEST HOUSE			1393023	184000	1209023	
920217	REPAIR AND MAINTENANCE- HOSPITAL			90671		90671	
920218	REPAIR AND MAINTENANCE- CLUB BUILDING			543706	280000	263706	
920219	REPAIR AND MAINTENANCE- SCHOOL BUILDING			226315		226315	
920304	REPAIR AND MAINTENANCE- MATERIAL			788328	608	787720	
920305	REPAIR AND MAINTENANCE- PAYMENT TO			5981464	3322459	2659005	
920307	REPAIR AND MAINTENANCE- MATERIAL			600555		600555	
920308	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY HYDRO MECHANICAL WORKS			1318175		1318175	
920401	REPAIR AND MAINTENANCE- MATERIAL			2430711		2430711	
920402	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY GPH MAIN POWER PLANT			8673712	247192	8426520	
920403	REPAIR AND MAINTENANCE-OTHER EXPENSES-			274070		274070	
920404	CONSUMED-OTHER POWER EQUIPMENTS /PLANT			3673040		3673040	
920405	OUTSIDE AGENCY OTHER POWER EQUIPMENTS /PLANT			782281	3055	779226	
920406	REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER POWER EQUIPMENTS /PLANT			138695		138695	
920501	CONSUMED-CONSTRUCTION PLANT AND MACHINERY			651037		651037	
920502	OUTSIDE AGENCY-CONSTRUCTION PLANT AND MACHINERY			280		280	
920601	REPAIR AND MAINTENANCE DG SET-OTHER			1710373		1710373	
920604	REPAIR AND MAINTENANCE-COMPUTERS			464811	118787	346024	
920614	REPAIR AND MAINTENANCE-ELECTRICAL			10144319	1085441	9058878	
920701	REPAIR AND MAINTENANCE- MATERIAL			2032156		2032156	

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920702	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-ROAD, BRIDGES, CULVERTS			3555841		3555841	
920703	REPAIR AND MAINTENANCE-OTHER EXPENSES-			116326	116326		
920710	REPAIR AND MAINTENANCE- MATERIAL			575781	2980	572801	
920711	REPAIR AND MAINTENANCE- PAYMENT TO			393905		393905	
920712	REPAIR AND MAINTENANCE-OTHER EXPENSES-			81658		81658	
920713	CONSUMED-LIGHT VEHICLES OTHER THAN CAR/JEEP			346027		346027	
920714	REPAIR AND MAINTENANCE- PAYMENT TO			23955		23955	
920715	REPAIR AND MAINTENANCE-OTHER EXPENSES-LIGHT VEHICLE OTHER THAN CAR/JEEP			48570		48570	
920716	REPAIR AND MAINTENANCE-OFFICE			304177	70668	233509	
920731	REPAIR AND MAINTENENCE-OTHERS			578577	80000	498577	
920732	REPAIR AND MAINTENENCE-MATERIALS			78890		78890	
920733	REPAIR AND MAINTENENCE- OTHER EXPENSES-			100120		100120	
920801	SPECIAL REPAIRS-MATERIAL CONSUMED-WATER			5695612	5597724	97888	
920802	SPECIAL REPAIRS-PAYMENT TO OUTSIDE			5544637		5544637	
920810	SPECIAL REPAIRS-MATERIAL CONSUMED-			20126308	7795252	12331056	
920811	SPECIAL REPAIRS-PAYMENT TO OUTSIDE AGENCY-GENERATING PLANT AND MACHINERY			11127863	7603057	3524806	
920821	SPECIAL REPAIRS- PAYMENT TO OUTSIDE			3150000		3150000	
921102	RENT TRANSIT HOSTELS GUEST HOUSES			356424	114202	242222	
921104	RENT-LAND /LEASE RENTAL			585926		585926	
921105	HIRING OF VEHICLES OTHER THAN CAR/JEEP			7184094	1990520	5193574	
921108	HIRING OF VEHICLES-CAR/JEEP			12776792	3943061	8833731	
921201	RATES AND TAXES VEHICLES			59150		59150	
921204	RATES AND TAXES OTHERS			8000	2000	6000	
921220	OTHER TAXES /DUTIES			8988		8988	
921312	INSURANCE PREMIUM OF VEHICLES OTHER			83804		83804	
921320	INSURANCE PREMIUM-INDUSTRIAL ALL RISK			40222594		40222594	
921402	SECURITY EXPENSES -OTHERS-RESIDENTIAL			10309811	4165950	6143861	
921403	SECURITY EXPENSES CISF-OTHER THAN			67516284	15739323	51776961	
921506	ELECTRICITY EXPENSES OFFICE			26743035	12345790	14397245	
921507	ELECTRICITY EXPENSES RESIDENTIAL			43731	40000	3731	
921510	ELECTRICITY EXPENSES OTHER THAN OFFICE &			450	450		
921601	CONVEYANCE EXPENSES			6920		6920	
921602	INLAND TRAVEL			2229922	154709	2075213	
921606	FOREIGN TRAVEL - TRAINING			1930	1930		
921611	TRANSFER TA EXPENSES			519833	12210	507623	
921612	DAILY ALLOWANCE/BOARDING AND LODGING			2372654	25739	2346915	
921701	POL EXPENSE ON CARS/ JEEPS			189944	31215	158729	
921702	POL EXPENSE ON TRANSPORT VEHICLE			367798		367798	
921703	POL EXPENSE ON HEAVY VEHICLE			233710		233710	
921707	POL ON OTHERS			205549		205549	
922001	TELEX AND POSTAGE			34439		34439	
922003	COURIER CHARGES			12595		12595	
922004	TELEPHONE CHARGES			3968946	943800	3025146	
922006	SATELLITE COMMUNICATION EXPENSES			7509350	2616949	4892401	
922101	ADVERTISEMENT RECRUITMENT			10000		10000	
922102	ADVERTISEMENT TENDERS			1706113	122862	1583251	
922103	PUBLICITY NEWSPAPERS			20000		20000	
922106	CONFERENCE EXPENSES			10000		10000	
922108	MISC. PUBLIC RELATION			6947		6947	
922120	ADVERTISEMENT OTHERS			29979		29979	
922204	ENTERTAINMENT AND HOSPITALITY EXPENSES			25800		25800	
922401	PRINTING AND STATIONERY			798732	300	798432	
922403	REPORT PREPARATION CD/FLOPPIES			270		270	
922404	PRINTING AND BINDING OF REPORT			4859		4859	
922405	COMPUTER STATIONERY			1404		1404	
922406	COMPUTER CONSUMABLES			178529	208	178321	
922502	BOOKS PERIODICALS JOURNALS- INDIAN			8833	5096	3737	
922601	LEGAL EXPENSES			12213	643	11570	
922602	PAYMENT TO CONSULTANTS			190253		190253	
922608	PAYMENT TO OTHER AUDITORS			114021		114021	
923106	OTHER MATTERS			288545	139106	149439	
923108	COST AUDIT FEES			70537		70537	
923109	COST AUDIT OUT POCKET EXPENSES			5280		5280	
923401	NORMAL LOSSES & INVENTORY			30408	28356	2052	
923701	LOSS ON SALE FAS			149990	128952	21038	
923801	EXCHANGE VARIATION (LOSS)			67381193	66130689	1250504	
924001	FOREIGN CURRENCY FLUCTUATION			136893884	136893884		

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925003	COMMUNITY DEVELOPMENT EXPENSES			220518	220518		
925005	HORTICULTURE EXPENSES			3444	840	2604	
925006	OPERATIONAL/RUNNING EXPENSES OF			14294847	2983915	11310932	
925009	OPERATIONAL/RUNNING EXPENSES OF GUEST			9413850	5075428	4338422	
925011	TRAINING EXPENSES			1948967		1948967	
925013	EXPENSES ON DEPARTMENTAL MEETING			33724		33724	
925018	FESTIVAL CELEBRATION EXPENSES-OTHER THAN			19992		19992	
925019	INDEPENDENCE/REPUBLIC DAY CELEBRATION			42600		42600	
925020	MISCELLANEOUS EXPENSES			350826592	350222562	604030	
925021	CELEBRATION EXPENSES ON NON-FESTIVE			42908		42908	
925023	EXPENDITURE ON FOOD/BEVERAGES-IN HOUSE TRAINING/TEMPORARY TRAINING CENTRE			20850		20850	
925027	PETITION FEE /REGISTRATION FEE /OTHER FEE			18815333	12692507	6122826	
925029	EXP FOR REGULATED POWER			372105	112360	259745	
925101	CORPORATE SOCIAL RESPONSIBILITY EXPENSES			1717591	1717591		
925103	CSR & SD - HEALTH CARE AND SANITATION			2394579	500000	1894579	
925104	CSR & SD - EDUCATION & SKILL DEVELOPMENT			1094610	261038	833572	
925105	CSR & SD - WOMEN EMPOWERMENT/SENIOR			811454		811454	
925106	CSR & SD - ENVIRONMENT EXPENDITURE			2563017	1544538	1018479	
925107	CSR & SD - ART & CULTURE EXPENDITURE			112360		112360	
925109	CSR & SD - SPORTS			1150240		1150240	
925112	CSR & SD - RURAL DEVELOPMENT EXPENDITURE			7202381	4386128	2816253	
929999	GENERATION ADMINISTRATION AND OTHER EXPENSES <CORPORATE/REGIONAL OFFICE>			23068980	1961690	21107290	
930121	DEPRECIATION LAND LEASE HOLD			381744	127248	254496	
930201	DEPRECIATION ROADS, BRIDGES, CULVERTS,			23367297	17362122	6005175	
930301	DEPRECIATION BUILDING CONTAINING HYDRO			161115265	120747133	40368132	
930304	DEPRECIATION OFFICE BUILDINGS-PERMANENT			4975956	3771204	1204752	
930306	DEPRECIATION STORES AND GODOWN			158418	52805	105612	
930321	(INCLUDING TRANSIT CAMP FIELD HOSTEL, SCHOOL, HOSPITAL, ETC.)			38097476	26185451	11912025	
930601	WATER REGULATING SYSTEM, HYDROMECHANICAL GATES)			2499981957	1893745171	601236786	
930701	DEPRECIATION -GENERATING PLANT AND			628177020	475163956	152963064	
930801	DEPRECIATION -PLANT AND MACHINERY-SUB			5166446	3530586	1635860	
930901	DEPRECIATION -TRANSMISSION LINES			2504094	833898	1670196	
931001	DEPRECIATION -PLANT AND MACHINERY-			754358	259813	494545	
931101	DEPRECIATION -CONSTRUCTION PLANT AND			8770000	6225767	2544233	
931201	DEPRECIATION -WATER SUPPLY AND DRAINS/			1183919	707022	476897	
931401	DEPRECIATION -POWER SUPPLY SYSTEM-POWER			80	40	40	
931402	DEPRECIATION -POWER SUPPLY SYSTEM-			34254	12606	21648	
931501	DEPRECIATION -VEHICLES OTHER THAN			148993	56813	92180	
931701	DEPRECIATION -FURNITURE, FIXTURES AND			944730	326530	618200	
931801	DEPRECIATION -COMPUTERS			5510134	3554418	1955716	
931901	DEPRECIATION -COMMUNICATION			293421	109293	184128	
932001	DEPRECIATION -OFFICE EQUIPMENTS			1240151	424019	816132	
932201	DEPRECIATION -AMORTISATION OF INTANGIBLE			61182	20394	40788	
932501	DEPRECIATION -OTHER ASSETS			1365989	505876	860113	
932801	DEPRECIATION -FIXED ASSETS OF MINOR VALUE			1328958	284933	1044025	
9382	INTERIM ACCOUNT FOR IMPORT OF FIXED						
939001	DEPRECIATION ADJUSTMENT ON ACCOUNT OF			212261096	158286170	53974926	
939999	DEPRECIATION <CORPORATE/REGIONAL			3999870	228610	3771260	
940301	INTEREST ON FOREIGN LOAN			379192817	129114473	250078344	
940701	EXCHANGE DIFFERENCE REGARDED AS			231016905	231016905		
941101	REBATE TO CUSTOMERS			2137295	172109	1965186	
941102	INCENTIVE TO BENEFICIARY STATES			63364	63364		
941201	COMMITMENT FEES/ CHARGES- FOREIGN			6111		6111	
941202	COMMITMENTS FEES/CHARGES-DOMESTIC			84799		84799	
941302	GUARANTEE ON FOREIGN CURRENCY LOAN			319873827	137088783	182785044	
941501	BANK CHARGES INDIAN CURRENCY			7401		7401	
941503	OTHER BANK CHARGES INDIAN CURRENCY			34510	934	33576	
941504	OTHER BANK CHARGES FOREIGN CURRENCY			27665		27665	
941601	INTEREST TO BENEFICIARY STATES			470932		470932	
942001	LOAN MANAGEMENT FEE/ARRANGEMENT FEE			66434		66434	
949001	INTEREST ADJUSTMENT ON ACCOUNT OF FERV			231016905	231016905		
949999	INTEREST AND FINANCE CHARGES			6870	1040	5830	
950401	PROVISION EXPENSES EMPLOYEES			147278848		147278848	
950901	FIXED ASSETS WRITTEN OFF			64328	64328		
959999	PRIOR PERIOD ADJUSTMENTS (NET)			76140	8080	68060	
	TOTAL	25652086089	25652086089	65550720833	65550720833	28657132960	28657132960

NHPC LIMITED FARIDABAD

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NHPC LIMITED

Name of the Unit : DHAULIGANGA-I 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		1422041921		(253820014)
(2)	**NON-CURRENT LIABILITIES**					
(a)	Long Term Borrowings	4		-		-
(b)	Deferred Tax Liabilities	5		-		-
(c)	Other Long Term Liabilities	6		19569605		24247221
(d)	Long Term Provisions	7		-		-
(3)	**CURRENT LIABILITIES**					
(a)	Trade Payables	8				
	i) Outstanding dues of Micro and Small Enterprises			23835		-
	ii) Outstanding dues of Creditors other than Micro and Small Enterprises			108244205		180892889
)	Other Current Liabilities	9		122336060		154487907
c)	Short Term Provisions	7		528494604		306479416
(4)	**FUND FROM C.O.**	2A		14179670037		14996172290
	TOTAL			**16380380267**		**15408459709**
II.	**ASSETS**					
(1)	**NON-CURRENT ASSETS**					
(a)	Fixed Assets					
	(i) Tangible Assets	10.1	8649847598		9300097334	
	(ii) Intangible Assets	10.2	-		-	
	(iii) Capital Work In Progress	11.1	11074440		16953015	
	(iv) Intangible Assets under development	11.2	-		-	
(b)	Non Current Investments	12	-		-	
(c)	Long Term Loans and Advances	13	60548633		51986766	
(d)	Other Non Current Assets	14.1	6128929001		4736651528	
	Sub-total		14850399672		14105688643	
(e)	Non Current Assets - Regulatory Assets	14.2	-	14850399672	-	14105688643
(2)	**CURRENT ASSETS**					
(a)	Current Investments	15		-		-
(b)	Inventories	16		121669658		102038544
)	Trade Receivables	17		-		-
)	Cash & Bank Balances	18		166976		1308759
(e)	Short Term Loans and Advances	13		43762481		39570710
(f)	Other Current Assets	19		1364381480		1159853053
	TOTAL			**16380380267**		**15408459709**

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

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

For S.N.Dhawan & Co
Chartered Accountants
Firm Regn. No. 000050N

(S.K.Khattar)
Partner
M.No.084093

(Mahesh K Sharma)
Sr. Manager (Finance)

NHPC LIMITED FARIDABAD

(R.K.Jaiswal)
General Manager

Place:
Date:

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NHPC LIMITED

Name of the Unit : DHAULIGANGA-I 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		2860675223		1912719384
ii)	Other Income	21		938224930		36629545
	TOTAL REVENUE			**3798900153**		**1949348929**
EXPENDITURE						
i)	Generation, Administration and Other Expenses	22		604662588		311423445
ii)	Employee Benefits Expense	23		480100447		426928327
iii)	Finance Cost	24		394316577		433099354
iv)	Depreciation & Amortization Expense	25		896960153		884375269
	TOTAL EXPENDITURE			**2376039765**		**2055826395**
t before Prior Period items, Exceptional items, ...aordinary items, Rate Regulated Activities and Tax				**1422860388**		**(106477466)**
	Prior Period Items (net)	26		818467		147342548
Profit before Exceptional items, Extraordinary items, Rate Regulated Activities and Tax				**1422041921**		**(253820014)**
	Exceptional items			-		-
Profit before extraordinary items, Rate Regulated Activities and Tax				**1422041921**		**(253820014)**
	Extraordinary items			-		-
Profit before Rate Regulated Activities (RRA) and Tax				**1422041921**		**(253820014)**
	Rate Regulatory Income / (Expenses)			-		-
PROFIT BEFORE TAX				**1422041921**		**(253820014)**
	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				**1422041921**		**(253820014)**
	Profit from discontinuing operations			-		-
	Tax expense of discontinuing operations			-		-
t from discontinuing operations after tax				-		-
Profit for the year				**1422041921**		**(253820014)**

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

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

For S.N.Dhawan & Co.
Chartered Accountants
(Firm Regn. No. 000050N)

(S.K.Khullar)
Partner
M.No.084993

(Mahesh K Sharma)
Sr. Manager (Finance)

(R.K.Jaiswal)
General Manager

Place:

Date:

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

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."

NHPC LIMITED FARIDABAD

S.N. DHAWAN & CO. CHARTERED ACCOUNTANTS

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.





5. DEPRECIATION & AMORTISATION

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

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

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

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

(i) Construction Plant & Machinery
(ii) Computer & Peripherals

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

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

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

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

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

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

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

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

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

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

6. INVESTMENTS

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

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

7. INVENTORIES

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

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

8. FOREIGN CURRENCY TRANSACTIONS

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

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

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

9. EMPLOYEE BENEFITS

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

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

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

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

10. REVENUE

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

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

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

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

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

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

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

11. MISCELLANEOUS

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

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

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

12. BORROWING COST

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

13. TAXES ON INCOME

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

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

14. IMPAIRMENT OF ASSETS

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

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

15. PROVISION, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

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

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

16. CASH FLOW STATEMENTS

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





NOTE NO. 2 SHARE CAPITAL			(Amount in Rupees)
PARTICULARS	As at 31st March, 2016	As at 31st March, 2015	
..... NIL			

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	14742352276	17623222995
C.O.(FDB)	(1290261824)	(3064316907)
IUT Closing Entries - CO	-	-
L.O. MUMBAI	-	40436
L.O. LUCKNOW	(52500)	-
RO-JAMMU	7000	-
RO-ITANAGAR	-	-
RO-SILIGURI	-	398901
LO-DEHRADUN	-	2260860
BAIRASIUL	-	(397776)
LOKTAK	(852482)	-
SALAL	5671	(783319)
TANAKPUR	82506	305342
CHAMERA-I	49167	156449
URI - I	-	-
RANGIT	(1762445)	(484310)
CHAMERA-II	(76463)	160087
DULHASTI	(88378)	-
DHAULIGANGA-I	-	-
TEESTA-V	-	(194510)
CHAMERA-III	(27871)	-
CHUTAK	-	-
TLDP-III	-	834
PARBATI -II	609729	(1319741)
PARBATI-III	(21836)	(1013907)
SEWA-II	3193	50
URI - II	-	-
KISHANGANGA	-	-
BURSUR	-	-
NIMMO BAZGO	-	-
TLDP-IV	1332	1552534
TEESTA-IV	-	62372
SUBANSARI LOWER	-	(240)
DIBANG	-	-
TAWANG I & II	-	-
KOTLIBHEL 1A	529347	136646
INVESTIGATION PROJECTS, UTTRAKHAND	(8648864)	(21103826)
KOTLIBHEL 1B & II	4329	-
RE CELL	-	2602527
Wind Power Projects, Jaisalmer	-	-
BRRP	-	-
CHEQUE PAID ACCOUNT	234572000	257751000
CHEQUE COLLECTED ACCOUNT	(412800920)	(961011609)
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	331787695	900666670
CENTRALIZED VENDOR PAYMENT ACCOUNT	582259295	754400732
Total	14179670037	14998172290

NHPC LIMITED FARIDABAD

S.N. DHAWAN & CO.

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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 *	1422041921	(253820014)
Total	**1422041921**	**(253820014)**
* Surplus		
Profit for the Year as per Statement of Profit and Loss	1422041921	(253820014)
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	**1422041921**	**(253820014)**
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	1422041921	(253820014)

NHPC LIMITED FARIDABAD

S. DEWAN & CO. CHARTERED ACCOUNTANTS

NOTE NO. 4 LONG TERM BORROWINGS

(Amount in Rupees)

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

NOTE NO. 5 DEFERRED TAX LIABILITIES / ASSETS

(Amount in Rupees)

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

Explanatory Note: -

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

NOTE NO. 6 OTHERS LONG TERM LIABILITIES

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016			As at 31st March, 2015		
	Total Liability	Less: - Current Liability	Long Term Liability	Total Liability	Less: - Current Liability	Long Term Liability
Deposits/ retention money	49902447	39251842	10650605	48273871	32945650	15328221
Income received in advance (Advance Against Depreciation)	8919000		8919000	8919000		8919000
Deferred Foreign Currency Fluctuation Liabilities	-	-	-	-	-	-
Deferred Income from Foreign Currency Fluctuation Account	-	-	-	-	-	-
	58821447	39251842	19569605	57192871	32945650	24247221

NHPC LIMITED FARIDABAD

NOTE NO. 7 PROVISIONS

(Amount in Rupees)

	PARTICULARS	As at 31st March, 2016			As at 31st March, 2015		
		Long Term	Short Term	Total	Long Term	Short Term	Total
a)	PROVISION FOR EMPLOYEE BENEFITS						
	(provided for on basis of actuarial valuation)						
i)	Provision for leave encashment						
	As per last Balance Sheet	-	-		-	-	
	Additions during the year		15332102		-	9838108	
	Amount used during the year		15332102		-	9838108	
	Amount reversed during the year				-	-	
	Closing Balance	-	-	-	-	-	-
ii)	Provision for REHS						
	As per last Balance Sheet	-	-		-	-	
	Additions during the year		3033964		-	39090	
	Amount used during the year		3033964	-	-	39090	
	Amount reversed during the year		-		-	-	
	Closing Balance	-	-	-	-	-	-
iii)	Provision for TTA (Baggage Allowance on Retirement)						
	As per last Balance Sheet	-	-		-	-	
	Additions during the year	-	-		-	-	
	Amount used during the year	-	-		-	-	
	Amount reversed during the year	-			-	-	
	Closing Balance	-	-	-	-	-	
iv)	Provision for Memento						
	As per last Balance Sheet	-	-		-	-	
	Additions during the year	-	45000		-	25000	
	Amount used during the year	-	45000		-	25000	
	Amount reversed during the year	-			-	-	
	Closing Balance	-	-	-	-	-	-
v)	Provision for Wage Revision						
	As per last Balance Sheet	-	2847050		-	4166386	
	Additions during the year	-	1529332		-	-	
	Amount used during the year	-	946641		-	1319336	
	Amount reversed during the year	-			-	-	
	Closing Balance	-	3429741		-	2847050	
	Less: Advance paid	-	3429741		-	2847050	
	Closing Balance (Net of advance)	-	-	-	-	-	-
vi)	Provision for Performance Related Pay/Incentive						
	As per last Balance Sheet	-	25070325		-	16253866	
	Additions during the year	-	27015868		-	25070325	
	Amount used during the year	-	18513294		-	11552233	
	Amount reversed during the year	-	6557031		-	4701633	
	Closing Balance	-	27015868	27015868	-	25070325	25070325
vii)	Provision for Superannuation / Pension Fund						
	As per last Balance Sheet	-	-		-	-	
	Additions during the year	-			-	-	
	Amount used during the year	-			-	-	
	Amount reversed during the year	-			-	-	
	Closing Balance	-	-		-	-	
b)	Provision for Taxation						
	As per last Balance Sheet	-	-		-	-	
	Additions during the year						
	Amount adjusted during the year						
	Amount used during the year						
	Amount reversed during the year						
	Closing Balance	-	-		-	-	

	PARTICULARS	As at 31st March, 2016	As at 31st March, 2015
c)	Provision for Proposed Dividend		
	As per last Balance Sheet		
	Additions during the year		
	Amount used during the year		
	Amount reversed during the year		
	Closing Balance		
d)	Tax on Proposed Dividend		
	As per last Balance Sheet		
	Additions during the year		

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	Closing Balance	-	-	-	-	-	-
e)	Provision For Tariff Adjustment						
	As per last Balance Sheet	-	-		-	-	
	Additions during the year	-			-	-	
	Amount used during the year	-			-	-	
	Amount reversed during the year	-			-	-	
	Closing Balance	-	-	-	-	-	-
f)	Provision For Committed Capital Expenditure						
	As per last Balance Sheet	-	-		-	-	
	Additions during the year				-	-	
	Amount used during the year				-	-	
	Amount reversed during the year				-	-	
	Closing Balance	-	-	-	-	-	-
g)	Provision for Restoration expenses of Insured Assets						
	As per last Balance Sheet		-			-	
	Additions during the year					-	
	Amount used during the year					-	
	Amount reversed during the year					-	
	Closing Balance	-	-	-	-	-	-
g)	Provision - Others						
	As per last Balance Sheet	-	281409091		-	1060867563	
	Additions during the year		489557731		-	-	
	Amount used during the year		269488086		-	642800068	
	Amount reversed during the year				-	136658404	
	Closing Balance	-	501478736	501478736	-	281409091	281409091
	Total	-	528494604	528494604	-	306479416	306479416

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.3429741/- (including provision for the current year Rs. 1529332/-) with corresponding amount shown as "Advance paid".

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)	23835	
Total outstanding dues of Creditors other than micro enterprises and small enterprises	108244205	180892889
Total	108268040	180892889

Explanatory Note: -

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

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NOTE NO. 9 OTHER CURRENT LIABILITIES

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016		As at 31st March, 2015	
Current maturities of long term debt (Refer Note no. 4) *		-		-
Deposits		-		-
Interest accrued but not due on borrowings		-		-
Interest accrued and due on borrowings		-		-
Income received in advance (Advance against depreciation) (refer Note No. 6)		-		-
Unpaid dividend		-		-
Unpaid interest		-		-
Liability against capital works/supplies		76279575		112085008
Deposits/ retention money		39251842		32945650
Due to Subsidiaries		-		-
Unspent amount of deposit/agency basis works		-		-
Bond application money		-		-
Statutory dues payables		4187140		4750511
Liabilities toward Self Insurance Fund		-		-
Other liabilities		2617503		4706738
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		122336060		154487907

* 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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NOTE NO. 10.1 TANGIBLE ASSETS

(Amount in Rupees)

Sl. No.	Particulars	Linkage	GROSS BLOCK 01-04-2015	Additions IUT	Additions Others	Deductions IUT	Deductions Others	Other Adjustments	31-03-2016	DEPRECIATION 01-04-2015	For the Period	Adjustments	31-03-2016	NET BLOCK 31-03-2016	NET BLOCK 31-03-2015
	Land - Freehold	41010*	61074740		0				61074740	0			0	61074740	61074740
	Land - Leasehold	41011*	4746258		0				4746258	2408639	254496	0	2663135	2083123	2337619
	Roads and Bridges	4102	17509800		8930303			1505023	186515344	51668079	6150138	53736	57871953	128643391	126411939
(a)	Building	4103	15938867982		6848700			14566558	15917283240	497091127	53327144	78503	550496774	15366786466	15967776855
(a)	Railway sidings	4104	0		0				0	0	0	0	0	0	0
	Hydraulic Works (Dams, Weirs, Barrages, Tunnels, Power & Pen-stock)	4105	11257689543		1906876			107715902	11367512321	4926406815	595544097	0	5522250912	5845261409	6331482728
	Water Conductor System (Canals, Surge Shafts, Adits, Tunnels)	4106													
	Generating Plant and Machinery	4107	28938455535		14313929		2259364	27013061	29323713161	13339967744	152601774	0	14865985 18	14461146 43	15596487 91
	Plant and Machinery Substation	4108	33705201		31314		1579786	182923	29339652	14914178	1541807	0	16455985	12883667	15791023
	Plant and Machinery Transmission Lines	4109	27568867		1754537		384700		28938704	13670900	1689284	-23656	15336528	13602176	13697967
	Plant and Machinery Others	4110	9235515		0		805049		8430467	4259971	453244	0	4713215	3717252	4975545
	Construction Equipment	4111	38714737		1641430		9753555		30602612	17161016	1320908	-3176761	15305163	15297449	21553721
	Water Supply System, Drainage and Sewerage	4112	13121096		1263502			101424	14485932	2339310	458601	0	2797911	11688021	10781698
	Electrical Installations	4114	750361		0		468366		281995	62996	63	0	63064	218931	687365
	Vehicles	4115	4892659		376139		479729		4589069	1596018	274079	-377496	1492601	3096468	3096641
	Aircraft, Boats	4116	0		0				0	0	0	0	0	0	0
	Furniture & Fixture	4117	15273475	355460	5022720	57140	3236732		17359787	6960787	706641	207085	7874513	9485274	8314692
	Computers	4118	15610582	200634	1776304	189890	1031478		16366152	11382946	1372759	-161446	12594269	3771883	4227636
	Communication Equipment	4119	6385061		0		1561206		4824855	1702649	242497	-6952	1938194	2886661	4683412
	Office Equipments	4120	14512088	56878	1391603	97000	212517		15651052	7500647	1007280	-68495	8439432	8211620	8011441
	Research and Development	4121	0		0				0	0	0	0	0	0	0
	Other assets	4129	29606172		1489710		11959879	-9747	19126256	3268176	935944	-126682	4107438	15018818	26337996
	Tangible Assets of Rs 150 and < Rs 5000	4126	3253886	97679	1350207	18195	954053	9747	3749271	3258359	53456	-49261	3743665	5606	5527
	Total		16199746691	710651	48097274	362225	34686414	151084891	16364590868	6899649357	818745333	-3651425	7714743270	8649847598	9300097334
	Previous year		17703573285	4847	104529180	4847	1265085	-1607490689	16199746691	6071748056	826463955	1437346	6899649357	9300097334	11631825229

NOTE NO. 10.2 INTANGIBLE ASSETS

(Amount in Rupees)

Sl. No.	Particulars	Linkage	GROSS BLOCK 01-04-2015	Additions IUT	Additions Others	Deductions IUT	Deductions Others	Other Adjustments	31-03-2016	AMORTISATION 01-04-2015	For the Period	Adjustments	31-03-2016	NET BLOCK 31-03-2016	NET BLOCK 31-03-2015
(i)	Land- Right to Use	41010*	0						0	0	0	0	0	0	0
(ii)	Computer Software	4122	1397189						1397189	1397189	0	0	1397189	0	0
	Total		1397189	0	0	0	0	0	1397189	1397189	0	0	1397189	0	0
	Previous year		1397189	0	0	0	0	0	1397189	1356401	40788	0	1397189	0	40788

Explanatory Note :

1) Title deeds/ Lease deeds in respect of Land amounting to Rs. 0.07 Crore (Previous Year Rs. 0.07 Crore), covering an area of 0.23 hectare (Previous Year 0.23 hectare), are yet to be executed/passed. Expenses on stamp duty etc. relating to registration thereof will be accounted for as and when incurred.

2) Land includes 0.864 Hectare land washed out/change in course of river during flood of June, 2013.

3) Freehold Land includes 0.901 Hectare of land being used by Loktak Downstream Hydroelectric Corporation Limited (LDHCL) (A Joint Venture Company of NHPC and the Government of Manipur) for a consideration of ₹ 100 per annum as rent, for which a lease agreement has been entered between NHPC and LDHCL.

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

5) Additions/ Deductions include adjustment for Foreign Exchange Rate Variation, adjustment in gross block at the time of capitalisation of a project for depreciation charged during construction of project, inter-head reclassification of assets & misclassification correction.

6) Impact of Exchange Rate variation included in adjustments to assets are as follows :

Class of Asset		As on 31.03.2016 (Amount in Rupees)	As on 31.03.2015 (Amount in Rupees)
Roads and Bridges	4102	[illegible]	[illegible]
Building	4103	[illegible]	[illegible]
Hydraulic Works (Dams, Water Conductor System, Hydro mechanical gates, turbines)	4106	[illegible]	[illegible]
Generating Plant and Machinery	4107	[illegible]	[illegible]
Plant and Machinery Substation	4108	[illegible]	[illegible]
Plant and Machinery Transmission lines			
Plant and Machinery Others			
Construction Equipment			
Water Supply System, Drainage and Sewerage	4112	[illegible]	[illegible]
Electrical Installations			
Vehicles			
Aircraft, Boats			
Furniture and Fixture			
Computers			
Communication Equipment			
Office Equipments			
Research and Development			
Other assets			
Intangible assets			
	Total	[illegible]	[illegible]

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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	4741143	2189160		6930303	-
ii)	Buildings	5636505	8683099		8848700	**5470904**
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	1070237	277020		1347257	-
viii)	Plant and Machinery - Others	-				-
ix)	Construction Equipment	-				-
x)	Water Supply System/Drainage and Sewerage	-	95000			**95000**
xi)	Other assets awaiting installation	5505130	30454434		30451028	**5508536**
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)	**16953015**	**41698713**	**-**	**47577288**	**11074440**
	*** 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	**16953015**	**41698713**	**-**	**47577288**	**11074440**
	Previous year	58789593	12554081	-	54390659	16953015

Note no. 11.2 Intangible Assets Under Development

(Amount in Rupees)

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

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NOTE NO. 12 NON CURRENT INVESTMENTS

(Amount in Rupees)

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

NOTE NO. 13 LOANS AND ADVANCES

(Amount in Rupees)

	PARTICULARS	As at 31st March, 2016			As at 31st March, 2015		
		Long Term	Short Term	Total	Long Term	Short Term	Total
a)	CAPITAL ADVANCES						
	Secured (considered good)	-		-	-		-
	Unsecured (considered good)						
	– Against bank guarantee	7539350		7539350	-		-
	– Others	4189421		4189421	11308581		11308581
	Less : Provision for expenditure awaiting utilisation certificate	-		-	-		-
	Unsecured (considered doubtful)	-		-	-		-
	Less : Provisions for doubtful advances *1	-		-	-		-
b)	DEPOSITS						
	- Unsecured (considered good)	7955633	-	7955633	6468503	-	6468503
	- 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)	36513257	4999812	41513069	32280663	4654016	36934679
	- Unsecured (considered good)	4350972	10902856	15253828	1929019	10739825	12668844
	- Unsecured (considered doubtful)	-	-	-	-	-	-
		Long Term	Short Term	Total	Long Term	Short Term	Total
	Advance to contractor / supplier						
	- Secured (considered good)		-	-		-	-
	- Unsecured (considered good)						
	– Against bank guarantee	-	-	-	-	341165	341165
	– Others		3393090	3393090		2116713	2116713
	- 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)	-	24466723	24466723	-	21718991	21718991
	- Unsecured (considered doubtful)						
	Less : Provisions for doubtful Other loans & advances *3						
	Less : Provisions for expenditure awaiting ublization certificate						-
	Advance income tax & tax deducted at source						-
	Total	60548633	43762481	104311114	51986766	39570710	91557476

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Explanatory Note: -
Loan & Advances due from directors or other officers of the company at the end of the period - **For Corporate Office only**

	As at 31.03.2016	As at 31.03.2015

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)

		Long Term	Short Term	Total	Long Term	Short Term	Total
*1	**Provisions for Doubtful Capital Advances**						
	Opening Balance	-	-	-	485175	-	485175
	Addition during the year		-	-	-	-	-
	Used during the year		-	-	485175	-	485175
	Reversed during the year		-	-	-	-	-
	Closing balance	-	-	-	-	-	-
		Long Term	**Short Term**	**Total**	**Long Term**	**Short Term**	**Total**
*2	**Provisions for Doubtful Deposits**						
	Opening Balance	-	-	-	-	-	-
	Addition during the year			-	-	-	-
	Used during the year			-	-	-	-
	Reversed during the year			-	-	-	-
	Closing balance	-	-	-	-	-	-
		Long Term	**Short Term**	**Total**	**Long Term**	**Short Term**	**Total**
*3	**Provisions for Doubtful Loans & Advances**						
	Opening Balance	-	-	-	-	172879	172879
	Addition during the year			-	-	-	-
	Used during the year			-	-	172879	172879
	Reversed during the year			-	-	-	-
	Closing balance	-	-	-	-	-	-

NOTE NO. 14.1 OTHER NON-CURRENT ASSETS

(Amount in Rupees)

	PARTICULARS			As at 31st March, 2016		As at 31st March, 2015	
	Long term trade receivable				-		-
	Others						
	Interest accrued on:						
	- Advance to Government of Arunachal Pradesh				-		-
	- Others				-		-
	Deferred Foreign Currency Fluctuation Assets				4751481808		3133664938
	Deferred Expenditure on Foreign Currency Fluctuation				1377447193		1602986590
		Total			**6128929001**		**4736651528**





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

(Amount in Rupees)

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

NOTE NO. 15 CURRENT INVESTMENTS

(Amount in Rupees)

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

NOTE NO. 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	121430133		118336087	
Stores in transit/ pending inspection	-	121430133	(185)	118335902
Loose tools		2363007		4598458
Scrap inventory		6812		57317
Material at site		-		-
Material issued to contractors/ fabricators		-		17995
Inventory for Self Generated VER's		-		-
Less: Provision for Obsolescence & Diminution in Value *1		2130294		20971128
Total		121669658		102038544

*1 Provision for Obsolescence & Diminution in Value	As at 31.03.2016	As at 31.03.2015
Opening Balance	20971128	38122739
Addition during the year		-
Used during the year	18840834	4784622
Reversed during the year		12366989
Closing balance	2130294	20971128

NOTE NO. 17 TRADE RECEIVABLES

(Amount in Rupees)

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

Explanatory Note:

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

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

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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 ..... /- ,Previous year Rs ..... /-)	49880	42700
	Cheques, drafts on hand	-	-
	Balances with banks		
	• With scheduled banks		
	I) - In Current Account	117096	1266059
	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	**166976**	**1308759**

Explanatory Note: -

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

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	1363829114		1159789785	
	Less Provisions for Doubtful Claims *2	-	1363829114	-	1159789785
	Work In Progress				
f)	Construction work in progress(on behalf of client)		-		-
	Consultancy work in progress(on behalf of client)		-		-
g)	Surplus Assets / Obsolete Assets held for disposal		552366		63268
h)	Expenditure awaiting adjustment	-		-	
	Less Provision for project expenses awaiting write off sanction *3	-	-	-	-
i)	Losses awaiting write off sanction/pending investigation	16756251		16756251	
	Less Provision for losses pending investigation/awaiting write off / sanction *4	16756251	-	16756251	-
j)	Others				
	Total		**1364381480**		**1159853053**

Explanatory Note: -

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

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

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*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				16756251		16756251
	Addition during the year						-
	Used during the year						-
	Reversed during the year						-
	Closing balance				16756251		16756251

NOTE NO. 20 REVENUE FROM OPERATIONS

(Amount in Rupees)

	PARTICULARS			For the year ended 31st March, 2016		For the year ended 31st March, 2015	
A	SALES						
	SALE OF POWER			2885965346		2160376639	
	Less :						
	Sales adjustment on a/c of Foreign Exchange Rate Variation			-		242038231	
	Tariff Adjustments			-		5203027	
	Regulated Power Adjustment			65188229		424287	
	Income from generation of electricity – precommissioning (Transferred to Expenditure Attributable to Construction)			-	2820777117	-	1912711094
B	ADVANCE AGAINST DEPRECIATION -Written back during the year				-		-
C	OTHER OPERATING INCOME						
	Interest from Beneficiary States (Revision of Tariff)				39898106		8290
D	REVENUE FROM CONTRACTS, PROJECT MANAGEMENT AND CONSULTANCY WORKS						
	Contract Income			-		-	
	Revenue from Project management/ Consultancy works			-	-	-	-
	TOTAL (A-B+C+D)				2860675223		1912719384

Explanatory Note. -

1) CERC tariff notification for the period 2014-19 has been notified vide notification no No.L-1/144/2013/CERC dt 21st February 2014. However, Pending 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. NIL (Previous year Rs. 5203027 on account of earlier year sales arising out of finailization of tariff in current year.

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

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

5) Due to non payment of dues by some of the beneficiaries, share of power allocated to them has been regulated in terms of CERC Regulation No.L-1/42/2010-CERC Dated 28th September 2010 and accordingly sales includes an amount of Rs. ..... Crore (Previous year Rs. ..... 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. ..... Crore (Previous year Rs. ..... Crore) has been adjusted against the outstanding dues of those beneficiaries.

6) Tariff regulation notified by CERC vide notification dated 19.01.2009 inter-alia provides that capital cost considered for fixation of tariff for 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. ..... (Previous year Rs. .....) 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	-	-
	- Employee's Loans and Advances	2726924	1881939
	- Others	-	-
	Late payment surcharge	9301604	2341354
	Income From Sale of Self Generated VERs	-	-
	Realization of Loss Due To Business Interuption	899927165	-
	Profit on sale of investments	-	
	Profit on sale of assets	156376	-
	Liability/ Provisions not required written back #	7387960	17068622
	Others	15012501	7072170
	Exchange rate variation	-	3000570
	Sub-total	934512530	31364655
	Add/(Less): C.O./Regional Office/PID Expenses	3712400	5264890
	Sub-total	938224930	36629545
	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	**938224930**	**36629545**

	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)	-	12366989
	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]	6557031	4701633
	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	830929	
	TOTAL	7387960	17068622

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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				-	-
(ii)	Consumption of stores and spare parts				18310057	18360146
B.	Direct Expebditure on Contract, Project Management and Consultancy Works				-	-
C.	REPAIRS & MAINTENANCE					
	- Building				52716440	19430233
	- Machinery				45872972	32229441
	- Others				88296583	33239264
D.	ADMINISTRATION EXPENSES					
	Rent & Hire Charges				13000793	14855453
	Rates and taxes				78561769	74138
	Insurance				68969608	40306398
	Utilization of Self Insurance Fund				-	-
	Security expenses				71547954	57920822
	Electricity Charges				13688486	14400976
	Travelling and Conveyance				7053804	4936671
	Expenses on vehicles				976219	965786
	Telephone, telex and Postage				6773133	7964581
	Advertisement and publicity				2116083	1660177
	Entertainment and hospitality expenses				22050	25800
	Printing and stationery				1500797	983286
	Consultancy charges - Indigenous				273144	315844
	Consultancy charges - Foreign				-	-
	Audit expenses (Refer detail below)				95218	225256
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses					-
	Expenditure on land not belonging to company				-	-
	Loss on Assets				6016	23090
	Losses out of self insurance claims (upto excess clause)				-	-
	Books & Periodicals				17036	3737
	Donation				-	-
	CSR/ Sustainable Development/ Community Development Expenses				38963340	8636937
	Directors' expenses				-	-
	Research and development expenses				-	-
	Interest on Arbitration/ Court Cases				-	-
	Interest to beneficiary states				40055975	470932
	Rebate to customers				4648371	1965186
	Expenditure on Self Generated VER's				-	-
	Expenses for Regulated Power		8605725		259745	
	Less: - Exp Recoverable on Regulated Power		8605725	-	259745	-
	Exchange rate variation			2573064		1250504
	Other general expenses			28687949		24487855
		Sub-total		585526861		284732513
	Add/(Less): C.O./Regional Office/PID Expenses			15278690		22099420
		Sub-total		600805551		306831933
	Less: Amount transferred to Expenditure Attributable to Construction			-		-
	Less: Recoverable from Deposit Works			-		-
			Total (i) = A to D	600805551		306831933

	PARTICULARS		For the year ended 31st March, 2016	For the year ended 31st March, 2015
E.	PROVISIONS			
	Bad and doubtful debts provided			-
	Bad and doubtful advances / deposits provided			-
	Bad and doubtful claims provided			4585102
	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		3857037	
	Diminution in value of Inventory of Self Generated VER's Provided for			
	Provision for catchment area treatment plan			
	Others			
		Sub-total	3857037	4585102
	Add/(Less): C.O./Regional Office/PID Expenses			(73)
		Sub-total	3857037	4585512
	Less: Amount transferred to Expenditure Attributable to Construction			-
	Less: Recoverable from Deposit Works			-
		Total (ii) = E	3857037	4585512

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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.40055975/- (Previous period Rs. 470932/-) 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)

	As on 31.03.2016		As on 31.12.2014
i) Statutory auditors			
As Auditor			
Audit Fees	-	-	-
Tax Audit Fees	-	-	-
In other Capacity			
Taxation Matters	-	-	-
Company Law Matters	-	-	-
Management Services	-	-	-
Other Matters/services	-	149439	149439
Reimbursement of expenses	-		-
ii) Cost Auditors			
Audit Fees	68700		70537
Reimbursement of expenses	26518		5280
Total Audit Expenses	**95218**		**225256**

NOTE NO. 23 EMPLOYEE BENEFITS EXPENSE

(Amount in Rupees)

PARTICULARS	For the year ended 31st March, 2016	For the year ended 31st March, 2015
Salaries, wages, allowances	320535498	285689957
Gratuity, Contribution to provident fund & pension scheme (incl. administration fees)	54019313	48665605
Staff welfare expenses	35058556	26258715
Leave Salary & Pension Contribution	-	-
Sub-total	**409613367**	**360614277**
Add/(Less): C.O./Regional Office Expenses	70487080	66314050
Sub-total	**480100447**	**426928327**
Less: Employee Cost transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	**480100447**	**426928327**

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. 6313603 (Corresponding Previous period Rs.5492997) 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	20286300	18067032
ii) towards Employees Defined Contribution Superannuation Scheme	31039616	27416723

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	241470298	250078344
	Term loan	-	-
	Cash credit facilities /WCDL	-	-
	Other interest charges	-	-
	Sub-total	**241470298**	**250078344**
b)	**Other Borrowing Cost**		
	Loss on Hedging Transactions	-	-
	Bond issue/ service expenses	-	-
	Royalty	-	-
	Commitment fee	-	90910
	Guarantee fee on foreign loan	152698981	182795044
	Other finance charges	140338	126076
	Sub-total	**152839319**	**183011030**
c)	**Applicable net gain/ loss on Foreign currency transactions and translation**		
	Exchange differences regarded as adjustment to interest cost	146873978	-
	Less: Interest adjustment on account of Foreign Exchange Rate Variation	(146873978)	-
	Sub-total	-	-
	Total (A + B + C)	**394309617.00**	**433089374**
	Add/(Less): C.O./Regional Office Expenses	6960	6980
	TOTAL	**394316577**	**433096354**
	Less: Finance Cost transferred to Expenditure Attributable to Construction		
	Less: Recoverable from Deposit Works		

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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	818745338	826504743
Depreciation adjustment on account of Foreign Exchange Rate Variation	74454505	53974926
Add/(Less): C O /Regional Office / PID Expenses	3760310	3895600
Sub-total	**896960153**	**884375269**
Less: Depreciation & Amortisation Expenses transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	**896960153**	**884375269**

NOTE 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		
Sale of Electricity	-	-
Advance Against Depreciation written back	-	-
Interest/Surcharge from debtors	-	-
Others	-	-
Sub-total	-	
EXPENDITURE		
Salaries & Wages	-	147278848
Repair & Maintenance	-	-
Finance Cost	-	-
Depreciation & Amortization	(225611)	-
Others	1061668	-
Sub-total	**836057**	**147278848**
TOTAL (Expenditure *less* Incomce)	**836057**	**147278848**
Add/(Less): C O /Regional Office/PID Expenses	(17590)	63700
TOTAL	**818467**	**147342548**
Less: Prior Period items transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	**818467**	**147342548**

NOTE NO. 27 TAX EXPENSES

(Amount in Rupees)

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

NOTE NO. 28 EXPENDITURE ATTRIBUTABLE TO CONSTRUCTION DURING THE YEAR

(Amount in Rupees)

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

(Amount in Rupees)

	PARTICULARS	For the year ended 31st March, 2016	For the year ended 31st March, 2015
E.	PROVISIONS		
	Sub-total		-
F.	DEPRECIATION AND AMORTISATION EXPENSES		
	Sub-total		-
G	PRIOR PERIOD EXPENSES		
	Prior Period Expenses		
	Less: Prior Period Income		
	Sub-total		-
H.	C.O./Regional Office Expenses:		
	Other Income		
	Generation, Administration and Other Expenses		
	Employee Benefits Expense		
	Depreciation & Amortisation Expenses		

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	Provisions			-		-
	Prior Period Adjustment (Net)			-		-
			Sub-total		-	-
I.	LESS: RECEIPTS AND RECOVERIES					
	Income from generation of electricity -- precommissioning			-		-
	Interest on loans and advances			-		-
	Profit on sale of assets			-		-
	Exchange rate variation (Credit)			-		-
	Provision/Liability not required written back			-		-
	Hire charges/ outturn on plant and machinery			-		-
	Miscellaneous receipts			-		-
			Sub-total		-	-
	TOTAL (A+B+C+D+E+F+G+H - I)				-	-

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

(ii) Land Compensation cases

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

(iii) Disputed Tax Demands

Disputed Income Tax/Sales Tax/Service Tax/ other taxes/duties matters pending before various appellate authorities amount to Rs.0.46 crore (previous year Rs.0.16 crore). Pending settlement, the Company has assessed and provided an amount of Rs.NIL crore (previous year Rs.NIL Crore) based on probability of outflow of resources embodying economic benefits and rest of the claims i.e. Rs.NIL crore (previous year Rs.NIL crore) are being disclosed as contingent liability as outflow of resources is considered not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

(iv) Others

Claims on account of other matters amount to Rs.0.94 crore (previous year Rs.0.94 crore). These claims are pending before various forums. Pending settlement, the Company has assessed and provided an amount of Rs.NIL crore (previous year Rs. Nil crore) based on probability of outflow of resources embodying economic benefits and estimated Rs.NIL crore (previous year Rs.NIL crore) as the amount of contingent liability as outflow of resources is considered as not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

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	NIL	NIL	NIL	NIL	NIL
2.	Land Compensation	NIL	NIL	NIL	NIL	NIL
3.	Disputed tax matters	0.46	NIL	0.46	0.16	0.30
4.	Others	0.94	NIL	0.94	0.94	NIL
	Total	**1.40**	**NIL**	**1.40**	**1.10**	**0.30**

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

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

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

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

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

2. Estimated amount of contracts remaining to be executed on capital account and not provided for is Rs.8.64 Crore (Previous year Rs.0.41 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)	NIL	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 Accountants of India (ICAI) for its opinion. Pending receipt of opinion, the same accounting treatment has been continued and an amount of Rs.NIL Crore (up to Previous year Rs.NIL

Crore) has been capitalised/charged to Allocable Expenditure during construction till 31.03.2016 as per ibid policy.

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

(` in Crore)

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

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

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

(Rs. in Crore)

		For the year ended 31.03.2016	For the year ended 31.03.2015
(i)	Amount charged to Statement of Profit & Loss excluding depreciation (as FERV)	NIL	(-) 0.17
(ii)	Amount charged to Statement of Profit & Loss excluding depreciation (as Borrowing Cost)*	(+) 146.67	NIL
(iii)	Amount charged to Allocable Expenditure During Construction (as FERV)	NIL	NIL
(iv)	Amount charged to Capital work-in-progress (as FERV)	NIL	NIL
(v)	Amount adjusted by addition to the carrying amount of fixed assets	(+) 15.10	(-) 160.92

* 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.

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

(Rs. in Crore)

	Particulars	For the year ended 31.03.2016	For the year ended 31.03.2015
a)*	Value of imports calculated on CIF basis: i) Capital Goods ii) Spare parts	NIL	NIL
b)*	Expenditure in Foreign Currency i) Know - How ii) Interest iii) Other Misc. Matters	24.15	25.01
c)*	Value of spare parts and Components consumed in operating units. i) Imported ii) Indigenous	NIL	NIL
d)*	Earnings in foreign currency i) Interest 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	NIL
3	Women Empowerment /Senior Citizen	NIL
4	Environment	NIL
5	Art & Culture	NIL
6	Ex-Armed Forces	NIL
7	Sports	NIL
8	National Welfare Fund	NIL
9	Technology & Research	NIL
10	Rural Development	0.02
11	Capacity Building	NIL
12	Swachh Vidyalaya Abhiyan	3.88

	Total amount	**3.90**

(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	NIL	NIL	NIL
(ii)	On purpose other than (i) above	3.67	0.23	3.90
	Total	**3.67**	**0.23**	**3.90**

(b) As stated above, a sum of Rs. 0.23 Crore out of total expenditure of Rs.3.90 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	NIL

	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	2.30	0.79	2.31
Trade/Other payables	13.05	0.96	18.59
Security Deposit/Retention Money payable	4.19	1.62	4.46

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)**.

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	NIL
Income Tax	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 `	Year to which it pertains	Forum at which case is pending
Income Tax Act,1961	Income Tax(Default in TRACES)	4635292	2007-08	IT DEPARTMENT
Sales Tax Acts/VAT Act	Sales Tax/ VAT	NIL		
Finance Act,1994	Service Tax	NIL		
Custom Act,1962	Custom Duty	NIL		
Central Excise Tariff Act, 1985	Excise Duty	NIL		
Works Contract Tax	Works Contract Tax	NIL		
Please specify	Any other levies	NIL		

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

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

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.	Nil
2	Whether proper records are maintained for inventories lying with third parties & assets received as gift/grant(s) from Government or other authorities.	NIL

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19. Dhauliganga Power station, which was closed due to cloud burst and high flood on 17.06.2013, has since been restored during the months of May/June, 2014. The Assets of the power station and Loss of Generation are covered under Mega Insurance Policy. Status of Insurance claim is as under:

(Rs. in crore)

Particulars of claims	Updated claim lodged	Amount received	Amount already charged to Statement of P&L (Upto excess clause) in previous year	Balance receivable
Against material damage	227.91	90.00	2.00	135.91
Against CPM damage	0.54	0.10	0.01	0.43
Business Interruption Loss	332.50	190.00		142.50
Total	560.95	280.10	2.01	278.84

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

(Mahesh K sharma)
Sr. Manager (Finance)

(R.K.Jaiswal)
General Manager

S.N. DHAWAN & CO. NEW DELHI CHARTERED ACCOUNTANTS

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NHPC LIMITED FARIDABAD

Appendix read to Annexure-9 of Notes to Accounts

Name of the unit: CHAUJLIGANGA 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 31.03.2016	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												
						0				0			
						0				0			
	SUB TOTAL		0	0	0	0	0	0	0	0			
b	CASES UNDER ARBITRATION/ADJUDICATION												
						0				0			
	SUB TOTAL		0	0	0	0	0	0	0	0			
c	CASES UNDER EXAMINATION BY THE MANAGEMENT												
						0				0			
	SUB TOTAL		0	0	0	0	0	0	0	0			
	SUB TOTAL- CAPITAL WORKS (A)		0	0	0	0	0	0	0	0			
B	LAND COMPENSATION CASES												
						0				0			
						0				0			
						0				0			
	SUB TOTAL- LAND COMPENSATION CASES (B)		0	0	0	0	0	0	0	0			
C	Disputed Tax Matters					0				0			
1	Pending Rectification of Defaults		1684861	4622010	1671579	46,35,292				4635292			
						0				0			
	SUB TOTAL- Disputed Tax Matters (C)		1684861	4622010	1671579	4635292	0	0	0	4635292			
D	Others					0				0			
1	Pending electrical against connection of 500 KW [illegible] and 11 KV connection at Nagarsi and Chirwa		71,13,223	0	0	71,13,223	0	0	0	71,13,223		Dispute due to interpretation of temporary & permanent connection	
2	Balance Payment to BRO against [illegible] Road	BRO	16,42,445	0	0	16,42,445	0	0	0	16,42,445		Supporting documents not provided, still awaited	
3	Monetary benefits under the Lumpsum payment Ravinder scheme in lieu of compassionate appointment	Kaur	6,50,000	0	0	6,50,000	0	0	0	6,50,000		Dispute on a/c of non-considering monetary benefits under Lump Sum Scheme in lieu of compassionate appointment. Case is pending high Court of J&K, Jammu	
	SUB TOTAL- OTHER CASES (D)		9405668	0	0	9405668	0	0	0	9405668			
	GRAND TOTAL- A+B+C+D		11090529	4622010	1671579	14040960	0	0	0	14040960			

Signature

NHPC LIMITED

(Mahesh K.Sharma)
Sr. Manager (Finance)

(R.K.Jaiswal)
General Manager

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Name of Project : DHAULIGANGA-I 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)	(10,71,970)	37,94,020		164,02,130	4,840	8,83,260	(32,340)	199,79,940
ii)Reg. Off. Exp.								-
iii) PID - Siliguri								-
Sub-total	**(10,71,970)**	**37,94,020**	-	**164,02,130**	**4,840**	**8,83,260**	**(32,340)**	**199,79,940**
Quarter 2								
i) C.O. Mgt. Exp.(incl. PID)	(8,88,890)	39,24,440		185,55,760	2,760	9,83,320	14,700	225,92,090
ii)Reg. Off. Exp.								-
iii) PID - Siliguri								-
								-
Sub-total	**(8,88,890)**	**39,24,440**	-	**185,55,760**	**2,760**	**9,83,320**	**14,700**	**225,92,090**
Quarter 3								
i) C.O. Mgt. Exp.(incl. PID)	(8,23,540)	37,40,230		179,09,190	(640)	9,53,730	50	217,79,020
ii)Reg. Off. Exp.								-
iii) PID - Siliguri								-
								-
Sub-total	**(8,23,540)**	**37,40,230**	-	**179,09,190**	**(640)**	**9,53,730**	**50**	**217,79,020**
Quarter 4								
i) C.O. Mgt. Exp.(incl. PID)	(9,28,000)	38,20,000		176,20,000		9,40,000		214,52,000
ii)Reg. Off. Exp.								-
iii) PID - Siliguri								-
								-
Sub-total	**(9,28,000)**	**38,20,000**	-	**176,20,000**	-	**9,40,000**	-	**214,52,000**
Total	**(37,12,400)**	**152,78,690**	-	**704,87,080**	**6,960**	**37,60,310**	**(17,590)**	**858,03,050**

NHPC LIMITED FARIDABAD

Name of unit : Dhauliganga Power Station

Annexure - XII

Statement of Unadjusted advances given to parties / Govt. Deptt as on 31-Mar-2016

(Amount in Rs.)

1	2		3	4	5	6	7	8	9
Sl. No.	Head of Account (HOA)	Supplier Code	Name of Department / party to whom advance is given	Purpose	Date of Giving Advance	Amount of Advance	Amount adjusted / provided	Balance Outstanding	Reason for Non-adjustment / Provision
1	450201	S000078	ALSTOM INDIA LIMITED	Lot -3 Electro Mechanical Works	Prior to 31-3-2009	3528159	0	3528159	Final adjustment will be made with the closure of contract
2	450201	S005288	DSD DILLINGS	Lot -4 Hydro Mechanical Works	Prior to 31-3-2009	149299	0	149299	Final adjustment will be made with the closure of contract
3	450201	S013674	POWER GRID CORPORATION OF INDIA LTD	Testing of Generator Transformer Oil	18/6/2014	481350	412586	68764	Testing Report Awaited
4	450205	S000078	ALSTOM PROJECTS INDIA LIMITED	Lot -3 Electro Mechanical Works	Prior to 31-3-2009	7143	0	7143	Final adjustment will be made with the closure of contract
5	450205	S005288	DSD DILLINGS	Lot -4 Hydro Mechanical Works	Prior to 31-3-2009	436056	0	436056	Final adjustment will be made with the closure of contract
6	450302	S000078	ALSTOM INDIA LIMITED	Purchase of spare runner for DGPS	31/08/2015	7539350	0	7539350	Supply of spare runner is awaited
7	660403	S005066	S.K. DIESEL SALE & SERVICES	Repair of PT pumps	26/04/2011	33415	32713	702	Adjustment Awaited
8	660403	S006765	INDIAN OIL CORPORATION LIMITED - MORADABAD	Supply of Lubricants	16/11/2013	173445	172258	1187	Adjustment awaited
9	660403	S007058	INDIAN OIL CORPORATION LIMITED	SUPPLY OF HSD	25/302015	2203928	0	2203928	Adjustment awaited
10	660407	S009152	NTPC Limited .NETRA-SSD	Testing of Generator Transformer Oil	06-12-2012	12583	0	12583	Adjustment awaited
11	660407	S009152	NTPC Limited .NETRA-SSD	Testing of Generator Transformer Oil	08-10-2013	112360	0	112360	Adjustment awaited
12	660407	S009152	NTPC Limited .NETRA-SSD	Testing of Generator Transformer Oil	19-05-2015	42472	0	42472	Adjustment awaited
13	660407	S007016	KVS NIGALPANI	For KV School Expenditure	09-11-2015	7500000	6480142	1019858	

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

(Mahesh K Sharma)
Sr. Manager (Finance)

NHPC LIMITED

(R.K. Jaiswal)
General Manager

Annexure -XI

Name of Unit :-Dhauliganga 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	430201				
3	430306	Construction of store room at Dam side	5470904	21.12.2015	The work is in progress and likely to be completed till June, 2016.
4	4305XX		0		
5	4309XX		0		
6	431202	Drawing and misc. charges of sewage treatment plant and water treatment plant	95000	completed	The supply is under process and hence to be capitalised along with supply part.

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.

(Mahesh K Sharma)
Sr. Manager (Finance)

NHPC LIMITED FARIDABAD

(R.K.Jaiswal)
General Manager

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	78716,06,612	86477,99,423	93000,97,334
b) Capital Work In Progress	2.2	139,57,429	131,41,134	169,53,015
c) Investment Property	2.3	-	-	-
d) Other Intangible Assets	2.4	1,66,879	-	-
e) Financial Assets				
i) Investments	3.1	-	-	-
ii) Loans	3.2	-	408,64,229	342,09,682
iii) Others	3.3	-	-	-
f) Other Non Current Assets	4	59889,29,028	59135,26,754	47544,28,612
(2) CURRENT ASSETS				
a) Inventories	5	969,31,585	1365,55,502	1020,38,544
b) Financial Assets				
i) Investments	6	-	-	-
ii) Trade Receivables	7	-	-	-
iii) Cash & Cash Equivalents	8	3,30,464	1,66,976	13,08,759
iv) Bank balances	9	-	-	-
v) Loans	10	-	153,46,177	132,62,536
vi) Others	11	6271,02,569	13638,29,114	11597,69,785
c) Current Tax Assets (Net)	12	-	-	-
d) Other Current Assets	13	277,41,701	290,73,628	263,71,442
TOTAL ASSETS		146267,66,267	161603,02,937	154084,59,709
(3) Regulatory Deferral Account Debit Balances	14	-	-	-
TOTAL ASSETS AND REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES		146267,66,267	161603,02,937	154084,59,709
EQUITY AND LIABILITIES				
(1) EQUITY				
(a) Equity Share Capital	15.1	-	-	-
(b) Other Equity	15.2	4694,65,655	19132,60,803	(2531,52,477)
(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	5,89,262	8,60,170	60,47,220
b) Provisions	17	-	-	-
c) Deferred Tax Liabilities (Net)	18	-	-	-
d) Other non-current Liabilities	19	89,19,000	89,19,000	89,19,000
(3) CURRENT LIABILITIES				
a) Financial Liabilities				
i) Trade Payables	20.1			
Total outstanding dues of micro enterprises and small enterprises		-	23,835	-
Total outstanding dues of Creditors other than micro enterprises and small enterprises		1112,50,336	1086,64,038	1808,92,889
ii) Other financial liabilities	20.2	1077,95,392	1412,29,172	1536,44,122
b) Other Current Liabilities	21	119,73,360	69,37,100	94,57,249
c) Provisions	22	1353,31,474	5289,67,028	3064,79,416
d) Current Tax Liabilities (Net)	23	-	-	-
(4) FUND FROM C.O.	15.3	137814,41,788	134514,41,791	149961,72,290
TOTAL EQUITY & LIABILITIES		146267,66,267	161603,02,937	154084,59,709

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
DHAULIGANGA-I POWER STATION (A Unit of NHPC Ltd) accounts are audited for the purpose of Consolidation

For S.N.Dhawan & Co. LLP
Chartered Accountants
(Firm Regn. No. 000050N/N500045)

(S.K.Khatri)
Partner
M.No. [illegible]

(Mahesh K Sharma)
Sr. Manager (Finance)

(R.K.Jaiswal)
General Manager

Place: Faridabad
Date: 28-04-17

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STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, [illegible]

(Amount in [illegible])

	Note No.	For the Year ended 31st March, 2017	For the Year e[illegible] 31st March, 2[illegible]
INCOME			
i) Revenue from Operations	24	26821,30,996	33574,03,650
ii) Other Income	25	3552,11,729	9420,27,450
TOTAL INCOME		30373,42,725	42994,31,100
EXPENSES			
i) Generation and Other Expenses	26	6393,67,285	8022,07,745
ii) Employee Benefits Expense	27	5913,58,490	4911,89,595
iii) Finance Cost	28	4297,52,113	3952,32,304
iv) Depreciation & Amortization Expense	29	9008,30,176	8973,75,923
TOTAL EXPENSES		25613,08,064	23860,05,567
Profit before Exceptional Items,Rate Regulated Activities and Tax		4760,34,661	19134,25,533
Exceptional items		-	-
PROFIT BEFORE TAX		4760,34,661	19134,25,533
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		4760,34,661	19134,25,533
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.		4760,34,661	19134,25,533
Profit for the year from continuing operations (A)		4760,34,661	19134,25,533
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		(56,77,251)	-
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)		(56,77,251)	-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR (A+B)		4703,57,410	19134,25,533

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 35 form integral part of the Accounts
DHAULIGANGA-I POWER STATION (A Unit of NHPC Ltd) accounts are audited for the purpose of Consolidation.

For S.N.Dhawan & Co. LLP
Chartered Accountants
(Firm Regn. No. 000050N/N500045)

(S.K Khanna)
Partner
M.No. 094993

DHAWAN & CO. LLP NEW DELHI CHARTERED ACCOUNTANTS

(Mahesh K Sharma)
Sr. Manager (Finance)

(R.K. Jaiswal)
General Manager

FARIDABAD

Place: Faridabad
Date: 28-04-17

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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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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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NHPC LIMITED FARIDABAD

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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infrastructure facilities on commissioning of project.

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.

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

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

method.

Equity investments:

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

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

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

d) Derecognition

A financial asset is derecognised only when:

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

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

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

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

e) Impairment of financial assets

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

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

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

iii) Contract Assets under Ind AS 11, Construction Contracts

iv) Lease Receivables under Ind AS 17, Leases.

v) Trade Receivables under Ind AS 18, Revenue.

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

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

expected credit loss (or reversal) for the period ...

10.0 Inventories

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

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

11.0 Dividends

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

12.0 Financial liabilities

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

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

a) Classification, initial recognition and measurement

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

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

b) Subsequent measurement

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

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

c) Derecognition

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

d) Offsetting of financial instruments

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

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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 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

same on actual basis arising out of CERC tariff regulations is recognized through ... 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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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 for 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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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

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

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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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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(Amount in ₹)

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

	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								
	Land – Freehold	60138003	0	0	0	0	0	60138003	0			0	60138003	60138003
	Land – Leasehold	4746258	0	0	0	0	0	4746258	2663135	254496	0	2917631	1828627	2083123
	Roads and Bridges	186515344	0	61912520	0	0	-1554322	184961022	57871953	6307070	0	64179023	120781999	128643391
	Buildings	1617283240	0	0	0	988764	-15043689	1663163307	550496774	58729659	-968763	608237670	1054925637	1066786466
	Railway sidings	0			0	0	0	0	0	0	0	0	0	0
	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	11367512321	0	1976282	0	0	-111244208	11258244395	5522250912	608651889	0	6130902801	5127341594	5845261409
	Generating Plant and machinery	2930254107	0	165250851	0	1622688	-30356948	3055525322	1485250902	165086954	-1181834	1649156022	1406369300	1445003205
	Plant and machinery	29339652	0	0	0	0	-655578	28684074	16455985	1606649	-339552	17723082	10960992	12883667
	Sub station	28938704	0	303740	0	0	0	29242444	15336528	1742402	0	17078930	12163514	13602176
	Plant and machinery	8430467	0	0	0	1	-28392	8430467	4713215	500436	0	5213651	3216816	3717252
	Transmission lines	30602612	0	151315	1555500	0	-104759	29170034	15305163	1519612	-416215	16408560	12761474	15297449
	Plant and machinery Others	14485932	0	2491266	0	0	0	16872439	2797911	537619	0	3335530	13536909	11688021
	Construction Equipment	281995	0	0	0	0	-416089	281995	63064	14892	0	77956	204039	218931
	Water Supply System/Drainage and Sewerage	4589069	0	3107734	0	0	0	7696714	1492601	458495	-239350	1711746	5563968	3096468
	Electrical Installations	0	0	0	0	0	-94901	0	0	0	0	0	0	0
	Vehicles	17559787	43500	61200	92630	87133	-365057	17238953	7874513	831423	-159536	8546400	8692553	9485274
	Aircraft/ Boats	16366152	0	1025632	0	39900	-10650	16937697	12594269	1787380	-427096	13954553	2983144	3771883
	Furniture and fixture	4824855	0	470840	0	6000	-1982868	5279045	1938194	239249	-8173	2169270	3109775	2886661
	Computers	16651052	0	895739	0	491614	0	15072309	8439432	790768	-2117564	7112636	7959673	8211620
	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
	Office Equipments	19126256	0	5366183	0	0	-8769	24483670	4107438	1326973	-8768	5425643	19057027	15018818
	Research and Development	3749271	0	484613	0	53219	-172060	3978605	3743665	454388	-225016	3973037	5568	5606
	Other assets													
	Tangible Assets of minor value >750 and < Rs.5000													
	Total	16361196077	43500	24467915	1648130	1228319	-162038290	16429730753	7713398654	860840364	-6111867	8558124141	7871605612	8647799423
	Previous year	16195746691	710651	48097274	362225	38082205	151084691	16361196077	6899649357	818745338	-4999041	7713398654	8647799423	9300097334

Explanatory Note: -

1) Title deeds/title in respect of freehold land amounting to Rs. 0.07 (Previous year Rs. 0.07) covering an area of 0.23 hectare (Previous year 0.23 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.

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

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(Amount in ₹)

NOTE NO. 2.3 INVESTMENT PROPERTY

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								
	Land Freehold	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
	Previous year							0				0	0	0

Please check the figures mannually and make correction if required. 0

(Amount in ₹)

NOTE NO. 2.4 Other Intangible Assets

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	1397189	498205	1	0	0	0	1895395	1397189	124777	206550	1728516	166879	0
	Total	1397189	498205	1	0	0	0	1895395	1397189	124777	206550	1728516	166879	0
	Previous year	1397189	0	0	0	0	0	1397189	1397189	0	0	1397189	0	0

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

(Amount in ₹)

Class of Assets	For the year ended on 31.03.2017	For the year ended on 31.03.2016
Roads and Bridges	-15,54,322.00	15,05,023.00
Buildings	-150,43,689.00	145,66,558.00
Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	-1112,44,208.00	1077,15,902.00
Generating Plant and machinery	-278,97,894.00	270,13,061.00
Plant and machinerySub station	-1,88,915.00	1,82,923.00
Plant and machinery Transmission lines		
Plant and machinery Others		
Construction Equipment		
Water Supply System/Drainage and Sewerage	-1,04,759.00	1,01,424.00
Electrical installations		
Vehicles		
Aircraft/ Boats		
Furniture and fixture		
Computers		
Communication Equipment		
Office Equipments		
Research and Development		
Other assets		
Obsolete / surplus assets		
	-1560,33,787.00	1510,84,891.00

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(Amount in ₹)

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

Sl. No.	PARTICULARS	GROSS BLOCK							DEPRECIATION					NET BLOCK	
		As at 01-Apr-2015	Additions		Deductions		Other Adjustments	As at 31-Mar-2016	As at 01-Apr-2015	After Finance Lease 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	61074740	0	0	0	936737	0	60138003	0	0	0	0	0	60138003	61074740
ii)	Land – Leasehold	4746258	0	0	0	0	0	4746258	2408639	2408639	254496	0	2663135	2083123	2337619
iii)	Roads and Bridges	178080018	0	6930303	0	0	1508023	186515344	51668079	970232304	6150138	53736	57871953	128643391	126411939
iv)	Buildings	1593897982	0	6848700	0	0	14566558	1617283240	497091127	7415252169	53327144	78503	55096774	1066786466	1096776855
v)	Railway sidings	0	0	0	0	0	0	0	0	215097983	0	0	0	0	0
vi)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	11257889543	0	1906876	0	0	107715902	11367512321	4926406815	58087511162	595844097	0	5522250912	5845261409	6331482728
vii)	Generating Plant and machinery	2893645535	0	14313929	0	4718418	27013061	2930254107	1333996744	29932340372	152601774	-1347616	1485250902	1445003205	1559648791
viii)	Plant and machinerySub station	30705291	0	31314	0	1579786	162923	29338704	14914178	519686546	1541807	0	16455985	12883667	15791023
ix)	Plant and machineryTransmission lines	27568867	0	1754537	0	384700	0	28938704	13670900	274360943	1689284	-23656	15336528	13602176	13897967
x)	Plant and machinery Others	9235516	0	0	0	805049	0	8430467	4259971	171542031	453244	0	4713215	3717252	4975545
xi)	Construction Equipment	38714737	0	1641430	0	9753555	0	30602612	17161016	679271166	1320908	-3176761	15305163	15297449	21553721
xii)	Water Supply System/Drainage and Sewerage	13121006	0	1263502	0	0	101424	14485932	2339310	99370928	458601	0	2797911	11688021	10781696
xiii)	Electrical installations	750361	0	0	0	468366	0	281995	62996	13273645	68	0	63064	218931	687365
xiv)	Vehicles	4692659	0	376139	0	479729	0	4589069	1596018	159798248	274079	-377496	1492601	3096468	3096641
xv)	Aircraft/ Boats	0	0	0	0	0	0	0	0	2740025	0	0	0	0	0
xvi)	Furniture and fixture	15275479	365460	5022720	57140	3236732	0	17359787	6960787	262868777	706641	207085	7874513	9485274	8314692
xvii)	Computers	15010582	200634	1776304	189890	1031478	0	16366152	11362946	475589606	1372769	-161446	12594269	3771883	4227636
xviii)	Communication Equipment	6386061	0	0	0	0	0	6386061	1702649	73875350	242497	-6952	1938194	2886681	4683412
xix)	Office Equipments	15512088	96878	1391603	97000	212517	0	16651052	7500647	218300549	1007280	-68495	8439432	8211620	8011441
xx)	Research and Development	0	0	0	0	0	0	0	0	6251903	0	0	0	0	0
xxi)	Other assets	29606172	0	1489710	0	11959879	-9747	19126256	3268178	252854697	965944	-126682	4107438	15018818	26337996
xxii)	Tangible Assets of minor value >750 and < Rs 5000	3263886	97679	1350207	18195	954053	9747	3749271	3258359	167373631	534567	-49261	3743665	5606	5527
	Total	16199746691	710651	48097274	362225	38082205	151084891	16361195077	6899649357	100431044998	818745338	-4999041	7713395654	8647799423	9300097334
	Previous year	17703573285	4847	104929180	4847	1265085	-1607490689	16199746691	6071748056		826463955	1437346	6899649357	9300097334	11631825229

Please check the figures mannually and make correction if required.

Explanatory Note: -

1) Title deeds/title in respect of freehold land amounting to Rs. 0.07 (Previous year Rs. 0.07) covering an area of 0.23 hectare (Previous year 0.23 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

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

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

(Amount in ₹)

Class of Assets	For the year ended on 31.03.2016	For the year ended on 31.03.2015
Roads and Bridges	15,05,023.00	-157,10,137.00
Buildings	145,66,558.00	-1410,46,658.00
Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	1077,15,902.00	-11593,02,036.00
Generating Plant and machinery	270,13,061.00	-2907,30,483.00
Plant and machinerySub station	1,82,923.00	-19,68,729.00
Plant and machineryTransmission lines		
Plant and machinery Others		
Construction Equipment		
Water Supply System/Drainage and Sewerage	1,01,424.00	-5,03,958.00
Electrical installations		
Vehicles		
Aircraft/ Boats		
Furniture and fixture		
Computers		
Communication Equipment		
Office Equipments		
Research and Development		
Other assets		
Obsolete / surplus assets		
	1510,84,891.00	-16092,62,001.00

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(Amount in ₹)

OTE NO. 2.3 INVESTMENT PROPERTY

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								
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		

(Amount in ₹)

OTE NO. 2.4 Other Intangible Assets

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	After Finance Lease 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									
Land– Right to Use	0	0	0	0	0	0	0	0	299138661	0	0	0	0	0
Computer Software	1397189	0	0	0	0	0	1397189	1397189	384668959	0	0	1397189	0	0
Total	1397189	0	0	0	0	0	1397189	1397189	683807620	0	0	1397189	0	1397189
Previous year	1397189						1397189				1397189	1397189		

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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	STORES AND GODOWN BUILDINGS	410306	7288206
2	BUILDINGS-OTHERS	410328	54624314
3	HYDROMECHANICAL WORKS-TAIL	410611	1976282
	OTHER POWER PLANT TRANSFOR	410703	4414869
4	CAPITAL SPARES-GENERATING PL	410714	161835982
5	INTERNAL DISTRIBUTION LINES IN	410904	303740
6	WIELDING SETS	411114	151315
7	WATER SUPPLY	411201	911900
8	SEWERAGE AND EFFLUENT DISPO	411202	615853
9	SEWERAGE AND EFFLUENT DISPO	411202	963513
10	FIRE TENDERS	411505	3107734
11	FURNITURE-FIXTURES-OFFICE	411701	36200
12	FURNITURE-FIXTURES-RESIDENTIA	411702	25000
13	COMPUTERS	411801	992548
14	PRINTER	411803	33084
15	INTERIOR COMMUNICATION EQUIP	411903	470840
16	HOSPITAL EQUIPMENTS	412005	110250
17	TRANSIT HOSTEL/GUEST HOUSE E	412007	216635
18	REFRIGERATORS FOR OFFICE	412013	
19	OTHER OFFICE EQUIPMENTS	412020	568854
20	INTANGIBLE ASSETS-COMPUTER S	412201	1
21	TELEVISONS/MUSIC SYSTEMS OTH	412501	250700
22	LABORATARY TESTING AND METE	412502	3969695
23	MISC. ASSETS/EQUIPMENTS	412503	1076588
24	REFRIGERATOR OTHER THAN FOR	412505	69200
25	FIXED ASSETS OF MINOR VALUE >	412801	454613
	Total		244467916

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
			0			
	Total					

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	COMPUTERS	411801	43500	Corporate Office	100	IUA16-100-153001/Q1-23
2	INTANGIBLE ASSETS-COMPUTER SOFTWARE	412201	495990	Corporate Office	100	IUA16-100-153001/Q2-19 to 45
3	INTANGIBLE ASSETS-COMPUTER SOFTWARE	412201	2215	Corporate Office	100	IUA16-100-153001/Q4-20
	Total		541705			

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 BUILDINGS-TEMPORARY	410305	950784
2	RESIDENTIAL BUILDING-TEMPORA	410326	37980
3	CAPITAL SPARES-GENERATING PL	410714	10622688
4	DRILLING EQUIPMENT	411116	1
5	FURNITURE-FIXTURES-OFFICE	411701	2
6	FURNITURE-FIXTURES-FIELD HOS	411707	87131
7	COMPUTERS	411801	39900
8	TELEPHONE TELEX MACHINES	411902	6000
9	PHOTOCOPY/DUPLICATING MACHI	412003	491614
10	FIXED ASSETS OF MINOR VALUE >	412801	53219
	Total		12289319

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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
	Total					

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	SATELLITE COMMUNICATIONS SYSTEMS	411805	92630	Corporate Office	100	IUA16-110-150101/Q2-5
		411102	1555500	Parbati-II	112	IUA16-110-153201/Q4-1
	Total		1648130			

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

Sl. No.	Particular of assets	Head of account	Gross block Adjusted (Rs.) (+) for Addition, (-) for Deduction)
1	ROADS	410201	-1554322
2	BUILDING CONTAINING HYDRO ELE	410301	-11307619
3	OFFICE BUILDINGS-PERMANENT	410304	-426888
4	TRANSIT CAMP AND FIELD HOSTEL	410321	-368484
5	SCHOOL BUILDINGS	410322	-246020
6	HOSPITAL BUILDINGS	410323	-81362
7	CLUB BUILDING	410324	-24697
8	RESIDENTIAL BUILDING-PERMANE	410325	-2271471
9	BUILDINGS-OTHERS	410328	-317148
10	DAMS AND BARRAGES	410601	-60783126
11	POWER TUNNELS AND PIPELINES	410604	-40185922
12	TAILRACE TUNNELS	410607	-1677697
13	HYDROMECHANICAL WORKS-DAM	410608	-3078195
14	HYDROMECHANICAL WORKS-TUN	410610	-5332560
15	HYDROMECHANICAL WORKS-TAIL	410611	-186708
16	MAIN GENERATING EQUIPMENT	410701	-17773804
17	GENERATOR STEP UP TRANSFOR	410702	-1282785
18	OTHER POWER PLANT TRANSFOR	410703	-404153
19	COOLING WATER SYSTEMS	410704	-648542
20	EHV SWITCHGEAR SYSTEMS	410705	-4262117
21	DC SYSTEMS/ BATTERY SYSTEMS	410707	-132609
22	POWER AND CONTROL CABLES	410708	-266147
23	AIR CONDITIONING AND VENTILAT	410709	-772145
24	POWER LINE CARRIER COMMUNIC	410710	-48705
25	CONTROL, METERING AND PROTE	410711	-1319914
26	AUXILIARY AND ANCILLARY SYSTE	410712	-1982947
27	MISCELLANEOUS POWER PLANT E	410713	-1463079
28	SWITCH GEAR INCLUDING CABLE	410803	-135196
29	CAPITAL SPARES-PLANT AND MAC	410807	-53719
30	WATER SUPPLY	411201	-104759
31	SUBSTATION-TRANSFORMERS	410801	-466663
32	CARS	411501	-335155
33	OTHER EQUIPMENT	411130	-28393
34	FIRE TENDERS	411505	-80934
35	FURNITURE-FIXTURES-OFFICE	411701	-57008
36	FURNITURE-FIXTURES-RESIDENTI	411702	-8650
37	FURNITURE-FIXTURES-FIELD HOS	411707	-29243
38	COMPUTERS	411801	-174268
39	PRINTERS	411803	-180208
40	OTHER EDP EQUIPMENTS	411804	-10581
41	TELEPHONE TELEX MACHINES	411902	-10650
42	HOSPITAL EQUIPMENTS	412005	-1839619
43	TRANSIT HOSTEL/GUEST HOUSE E	412007	-2591
44	AIR COOLERS/WATER COOLERS/F	412011	-46801
45	OTHER OFFICE EQUIPMENTS	412020	-93857
46	REFRIGERATOR OTHER THAN FOR	412505	-8769
47	FIXED ASSETS OF MINOR VALUE >	412801	-172060
	Total		-162038290

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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
	Total					

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	SATELLITE COMMUNICATIONS SYSTEMS	411805	92630	Corporate Office	100	IUA16-110-150101/Q2-5
		411102	1555500	Parbati-II	112	IUA16-110-153201/Q4-1
	Total		1648130			

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	ROADS	410201	-1584322
2	BUILDING CONTAINING HYDRO ELE	410301	-11307619
3	OFFICE BUILDINGS-PERMANENT	410304	-426888
4	TRANSIT CAMP AND FIELD HOSTEL	410321	-368484
5	SCHOOL BUILDINGS	410322	-246020
6	HOSPITAL BUILDINGS	410323	-81362
7	CLUB BUILDING	410324	-24697
8	RESIDENTIAL BUILDING-PERMANE	410325	-2271471
9	BUILDINGS-OTHERS	410328	-317148
10	DAMS AND BARRAGES	410601	-60783126
11	POWER TUNNELS AND PIPELINES	410604	-40185922
12	TAILRACE TUNNELS	410607	-1677697
13	HYDROMECHANICAL WORKS-DAM	410608	-3078195
14	HYDROMECHANICAL WORKS-TUN	410610	-5332560
15	HYDROMECHANICAL WORKS-TAIL	410611	-186708
16	MAIN GENERATING EQUIPMENT	410701	-17773804
17	GENERATOR STEP UP TRANSFOR	410702	-1282785
18	OTHER POWER PLANT TRANSFOR	410703	-404153
19	COOLING WATER SYSTEMS	410704	-848542
20	EHV SWITCHGEAR SYSTEMS	410705	-4262117
21	DC SYSTEMS/ BATTERY SYSTEMS	410707	-132609
22	POWER AND CONTROL CABLES	410708	-266147
23	AIR CONDITIONING AND VENTILAT	410709	-772145
24	POWER LINE CARRIER COMMUNIC	410710	-48705
25	CONTROL, METERING AND PROTE	410711	-1319914
26	AUXILIARY AND ANCILLARY SYSTE	410712	-1982947
27	MISCELLANEOUS POWER PLANT E	410713	-1463079
28	SWITCH GEAR INCLUDING CABLE	410803	-135196
29	CAPITAL SPARES-PLANT AND MAC	410807	-53719
30	WATER SUPPLY	411201	-104759
31	SUBSTATION-TRANSFORMERS	410801	-466663
32	CARS	411501	-335155
33	OTHER EQUIPMENT	411130	-28393
34	FIRE TENDERS	411505	-80934
35	FURNITURE-FIXTURES-OFFICE	411701	-57008
36	FURNITURE-FIXTURES-RESIDENTI	411702	-8650
37	FURNITURE-FIXTURES-FIELD HOST	411707	-29243
38	COMPUTERS	411801	-174268
39	PRINTERS	411803	-180208
40	OTHER EDP EQUIPMENTS	411804	-10581
41	TELEPHONE TELEX MACHINES	411902	-10850
42	HOSPITAL EQUIPMENTS	412005	-1839619
43	TRANSIT HOSTEL/GUEST HOUSE E	412007	-2591
44	AIR COOLERS/WATER COOLERS/F	412011	-46801
45	OTHER OFFICE EQUIPMENTS	412020	-93857
46	REFRIGERATOR OTHER THAN FOR	412505	-8769
47	FIXED ASSETS OF MINOR VALUE >	412801	-172060
	Total		-162038290

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Note no. 2.2 Capital Work In Progress

(Amount in ₹)

	Particulars	Linkage	As at 01-Apr-2016	Addition	Adjustment	Capitalised	As at 31st March, 2017
i)	Roads and Bridges	4302	-				-
ii)	Buildings	4303	5451135	4547340		5609107	4389368
iii)	Railway sidings	4305	-				-
iv)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	4306	-	1976282		1976282	-
v)	Generating Plant and Machinery	4307	-				-
vi)	Plant and Machinery - Sub station	4308	-				-
vii)	Plant and Machinery - Transmission lines	4309	-				-
viii)	Plant and Machinery - Others	4310	-				-
ix)	Construction Equipment	4311	95000	3197951		615853	2677098
x)	Water Supply System/Drainage and Sewerage	4312	7594999	47387564		48091600	6890963
xi)	Other assets awaiting installation	4414, 6114,4318	-				-
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)		13141134	57109137		56292842	13957429
	* For addition during the period refer Note No. 32		-			-	-
			-			-	0
	Construction Stores (for valuation refer Accounting Policy no.10)		-	-	-	-	13957429
	Less : Provisions for construction stores		0	57109137	-	56292842	13141134
	Sub total (b)		13141134	43765407	-	47577288	
	TOTAL		16953015				
	Previous year						

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Note no. 2.2 Capital Work in Progress

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(Amount in ₹)

	Particulars	Linkage	As at 01-Apr-2016	Addition	Adjustment	Capitalised	As at 31st March, 2017
i)	Roads and Bridges	4302	-				-
ii)	Buildings	4303	5451135	4547340		5609107	4389368
iii)	Railway sidings	4305	-				-
iv)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	4306	-	1976282		1976282	-
v)	Generating Plant and Machinery	4307	-				-
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	95000	3197951		615853	2677098
xi)	Other assets awaiting installation	4414, 6114,4318	7594999	47387564		48091600	6890963
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)		13141134	57109137	-	56292842	13957429
	* 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		13141134	57109137	-	56292842	13957429
	Previous year		16953015	43765407	-	47577288	13141134

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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	4741143	2189160		6930303	-
ii)	Buildings	5636505	8683099	(19769)	8848700	5451135
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	1070237	277020		1347257	-
vii)	Plant and Machinery - Transmission lines	-				-
viii)	Plant and Machinery - Others	-				95000
ix)	Construction Equipment	-	95000			7594999
x)	Water Supply System/Drainage and Sewerage	5505130	32540897		30451028	-
xi)	Other assets awaiting installation	-				-
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					13141134
	Sub total (a)	**16953015**	**43785176**	**(19769)**	**47577288**	
	* 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	16953015	43785176	(19769)	47577288	13141134
	Previous year	58789593	12554081	-	54390659	16953015

S.N. DHAWAN & CO LLP CHARTERED ACCOUNTANTS NEW DELHI

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Annexure to Note 2.2

(Amount in Rupees)

CUMMULATIVE EDC 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:				
- Indigenous	437526	0	0	0
- Foreign	437527	0	0	0
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	437531	0	0	0
Expenditure on land not belonging to corporation	437532	0	0	0
Land acquisition and rehabilitation	437533	0	0	0
Loss on assets/ materials written off	437528	0	0	0
Losses on sale of assets	437530	0	0	0
Other general expenses	437525	0	0	0
Sub-total (b)		0	0	0
Less: Capitalized During the year/Period	438102	0	0	0
Sub-total(B)		0	0	0
C. FINANCE COST				
i) Interest on :				
a) Government of India loan	437540	0	0	0
b) Bonds	437541	0	0	0
c) Foreign loan	437542	0	0	0
d) Term loan	437543 and 44	0	0	0
e) Cash credit facilities /WCDL	437545	0	0	0
g) Exchange differences regarded as adjustment to interest cost	437554	0	0	0
Loss on Hedging Transactions	437555	0	0	0
ii) Bond issue/ service expenses	437546	0	0	0
iii) Commitment fee	437547	0	0	0
iv) Guarantee fee on loan	437548	0	0	0
v) Other finance charges	437549	0	0	0
vi) EAC- INTEREST ON LOANS FROM CENTRAL GOVERNMENT- ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	437581	0	0	0
vii) EAC- INTEREST ON SECURITY DEPOSIT/ RETENTION MONEY- ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	437583	0	0	0
viii) EAC- COMMITTED CAPITAL EXPENSES- ADJUSTMENT FOR TIME VALUE	437585	0	0	0
Sub-total (c)		0	0	0
Less: Capitalized During the year/Period	438105	0	0	0
Sub-total (C)		0	0	0

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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				
Sub-total(e)	437561	0	0	0
Less: Capitalized During the year/Period		0	0	0
Sub-total(E)	438106	0	0	0
		0	0	0
F. DEPRECIATION & AMORTISATION				
Sub-total (f)	437560	0	0	0
Less: Capitalized During the year/Period		0	0	0
Sub-total(F)	438104	0	0	0
		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			
viii) EAC- FAIR VALUE GAIN ON PROVISIONS FOR COMMITTED CAPITAL EXPENDITURE	437584	0	0	0
		0	0	0
Sub-total (h)	438101	0	0	0
Less: Capitalized During the year/Period		0	0	0
Sub-total (H)				
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
		0	0	0
GRAND TOTAL (a+b+c+d+e+f+g-h+I)		0	0	0
Less: Capitalized During the year/Period				
GRAND TOTAL (A+B+C+D+E+F+G-H+I)				

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(Amount in ₹)

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

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

(Amount in ₹)

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

PARTICULARS		As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
a) Employees (at amortised Cost)				
- Secured (considered good)		-	385,13,257	322,80,663
- Unsecured (considered good)		-	43,50,972	19,29,019
- Unsecured (considered doubtful)		-	-	-
Less : Provisions for doubtful Employees loans *1		-	-	-
	Sub-total	-	408,64,229	342,09,682
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		-	408,64,229	342,09,682
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**

ii) Advance due by firms or private companies in which any Director of the Company is a Director or member

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.

(Amount in ₹)

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

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	-	-	-

(Amount in ₹)

NOTE NO. 4 OTHER NON-CURRENT ASSETS

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)	48,26,967	75,39,350	-
– Against bank guarantee	31,32,129	41,89,421	113,08,581
– Others	-	-	-
Less : Provision for expenditure awaiting utilisation certificate	-	-	-
Unsecured (considered doubtful)	-	-	-
Less : Provisions for doubtful advances *1	-	-	-
Sub-total	79,59,096	117,28,771	113,08,581
B. ADVANCES OTHER THAN CAPITAL ADVANCES			
I) DEPOSITS			
- Unsecured (considered good)	79,55,633	79,55,633	84,68,503
Less : Provision against demand raised by Govt Depts	-	-	-
- Unsecured (considered doubtful)	-	-	-
Less : Provision for Doubtful Deposits *2	-	-	-
	79,55,633	79,55,633	84,68,503
II) Other advances	-	-	-
- Unsecured (considered good)	-	-	-
- Unsecured (considered doubtful)	-	-	-
	-	-	-
C. Others			
I) Deferred Foreign Currency Fluctuation	44841,71,810	45163,95,157	31336,64,938
Deferred Foreign Currency Fluctuation Assets	14888,42,889	13774,47,193	16029,86,590
Deferred Expenditure on Foreign Currency Fluctuation	59730,14,299	58938,42,350	47366,51,528
II) Deferred Cost on Employee loans given	-	-	-
Secured - Considered Good	-	-	-
Employee loans - Unsecured	-	-	-
	-	-	-
TOTAL	59889,28,028	59135,28,754	47544,28,612

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

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(Amount in ₹)

NOTE NO. 5 INVENTORIES

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	951,04,611	1214,30,133	1183,36,087
Stores in transit/ pending inspection	-	148,84,292	(185)
Loose tools	15,33,957	23,63,007	45,98,458
Scrap Inventory	2,93,017	2,08,364	57,317
Material at site	-	-	-
Material issued to contractors/ fabricators	-	-	17,995
Inventory for Self Generated VER's	-	-	-
Less: Provision for Obsolescence & Diminution in Value *1	-	21,30,294	209,71,128
TOTAL	989,31,585	1365,55,502	1020,38,544
*1 Provision for Obsolescence & Diminution in Value			
Opening Balance	21,30,294	209,71,128	209,71,128
Addition during the year	21,30,294	188,40,834	
Used during the year			
Reversed during the year	-	21,30,294	209,71,128
Closing balance			
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			

(Amount in ₹)

NOTE NO. 6 FINANCIAL ASSETS - CURRENT - INVESTMENTS

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

(Amount in ₹)

NOTE NO. 7 FINANCIAL ASSETS - CURRENT - TRADE RECEIVABLES

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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(Amount in ₹)

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

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
A Balances with banks			
• With scheduled banks	2,51,537	1,17,099	12,66,059
i) - In Current Account	-	-	-
ii) - In deposits account (Deposits with maturity of three months or less)	-	-	-
• With other banks			
- In current account	-	-	-
Bank of Bhutan	-	-	-
B Cheques, drafts on hand	-	-	-
C Cash on hand	78,927	49,880	42,700
Cash on hand	-	-	-
D Other Bank Balances	-	-	-
TOTAL	3,30,464	1,66,976	13,08,759

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

(Amount in ₹)

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

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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(Amount in ₹)

NOTE NO. 10 FINANCIAL ASSETS - CURRENT - LOANS

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)	-	49,99,812	46,54,016
- Unsecured (considered good)	-	103,48,365	86,08,520
- Unsecured (considered doubtful)	-	-	-
Less : Provisions for doubtful Employee loans & advances *1	-	-	-
	-	153,48,177	132,62,536
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			
	-	153,48,177	132,62,536
TOTAL			

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

Explanatory Note: -

Loan & Advances due from directors or other officers of the company at the end of the 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, 2016
Others				
a) Claims recoverables		6271,02,569	13638,29,114	11597,89,785
Less: Provisions for Doubtful Claims *1		-	-	-
	Sub-total	6271,02,569	13638,29,114	11697,89,785
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		6271,02,569	13638,29,114	11597,89,785
*1 Provisions for Doubtful Claims				
Opening Balance		-	-	-
Addition during the year				
Used during the year				
Reversed during the year				
Closing balance		-	-	-

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, 2016
Advance Income Tax & Tax Deducted at Source	-	-	-
Less: Provision for Taxation	-	-	-
Net Income Tax Advance	-	-	-

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(Amount in ₹)

NOTE NO. 13 OTHER CURRENT ASSETS

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)		-	-	-
Less : Provision against demand raised by Govt.Depts.		-	-	-
- Unsecured (considered doubtful)		-	-	-
Less : Provision for Doubtful Deposits *1		-	-	-
	Sub-total	-	-	-
b) Advance to contractor / supplier				
- Secured (considered good)		-	-	3,41,185
- Unsecured (considered good)		48,81,894	33,93,090	21,16,713
– Against bank guarantee		-	-	-
– Others		-	-	-
Less : Provisions for expenditure awaiting utilization certificate		-	-	-
- Unsecured (considered doubtful)		-	-	-
Less : Provisions for doubtful advances *2		-	-	-
	Sub-total	48,81,894	33,93,090	24,57,878
c) Other advances - Employees				
- Unsecured (considered good)		3,01,907	5,56,491	21,31,305
- Unsecured (considered doubtful)		-	-	-
	Sub-total	3,01,907	5,56,491	21,31,305
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		176,92,988	176,92,988	187,56,251
Less: Provision for losses pending investigation/awaiting write off / sanction *5		176,92,988	176,92,988	187,56,251
	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		215,53,649	245,71,681	216,93,991
e) Prepaid Expenditure		-	-	-
f) Deferred Employee Costs		-	-	-
Secured - Considered Good		9,54,251	5,52,366	63,268
Unsecured		50,000	-	25,000
g) Surplus / Obsolete Assets held for disposal				
h) Others				
		277,41,701	290,73,628	263,71,442
TOTAL				
*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 Accrured 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	176,92,988	167,56,251	167,56,251
Addition during the year		47,93,774	
Used during the year		38,57,037	
Reversed during the year			
Closing balance	176,92,988	176,92,988	167,56,251
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	9,54,251	5,52,366	63,268

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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(Amount in ₹)

Note 15.2 Other Equity

	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	6,67,537	6,67,537	6,67,537
	i) General Reserve - Opening Ind AS Adjustment	(8,32,267)	(8,32,267)	-
	ii) Other Equity - Ind AS Adjustment	(7,27,025)	-	-
	iii) Ind AS - Surplus (Ind AS Adjustment - Profit/Loss Entries - F.Y 2015-16)	-	-	-
	iv) Opening balance Remeasurements of the defined benefit plans	(56,77,251)	-	-
	Transferred from OCI	(56,77,251)	-	-
	Closing Balance Remeasurements of the defined benefit plans	4760,34,661	19134,25,533	(2538,20,014)
	v) Surplus			
10	FVTOCI Reserve-	-	-	-
	- Equity Instruments	-	-	-
	- Debt Instruments			
	Total	4694,65,655	19132,60,803	(2531,52,477)
	* Surplus	4760,34,661	19134,25,533	(2538,20,014)
	Profit for the Year as per Statement of Profit and Loss	-	-	-
	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	4760,34,661	19134,25,533	(2538,20,014)
	Balance available for Appropriation			
	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	4760,34,661	19134,25,533	(2538,20,014)

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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	153855,94,349	147423,52,276	176232,22,995
C.O.(FDB)	4875,66,425	(20184,90,070)	(30643,16,907)
IUT Closing Entries - CO	-	-	-
L.O. MUMBAI	-	-	40,436
L.O. LUCKNOW	1,10,245	(52,500)	-
RO-JAMMU	-	7,000	-
RO-ITANAGAR	-	-	-
RO-SILIGURI	(5,050)	-	3,98,901
BAIRASIUL	3,611	-	(3,97,776)
RO-BANIKHET	34,827	-	1,19,052
LOKTAK	(1,313)	(8,52,482)	-
SALAL	-	5,671	(7,83,319)
TANAKPUR	98,108	82,586	3,06,342
CHAMERA-I	6,286	49,167	37,397
URI - I	-	-	-
RANGIT	(83)	(17,62,445)	(4,84,310)
CHAMERA-II	(1,219)	(76,463)	1,60,087
DULHASTI	(1,54,076)	(88,378)	-
DHAULIGANGA-I	-	-	-
TEESTA-V	2,14,969	-	(1,94,510)
CHAMERA-III	6,852	(27,871)	-
CHUTAK	-	-	-
TLDP-III	11,245	-	834
PARBATI -II	(11,50,376)	6,09,729	(13,19,741)
PARBATI-III	(55,647)	(21,836)	(10,13,907)
SEWA-II	996	3,193	50
URI - II	-	-	-
KISHANGANGA	-	-	-
BURSUR	-	-	-
NIMMO BAZGO	-	-	-
TLDP-IV	(1,10,284)	1,332	15,52,534
TEESTA-IV	-	-	62,372
SUBANSARI LOWER	-	-	(240)
DIBANG	-	-	-
TAWANG I & II	-	-	-
KOTLIBHEL 1A	84,230	5,33,676	23,97,506
INVESTIGATION PROJECTS, UTTRAKHAND	(105,89,609)	(86,48,864)	(211,03,826)
RE CELL	-	-	26,02,527
WIND POWER PROJECTS, JAISALMER	-	-	-
BRRP	1,08,312	-	-
CHEQUE PAID ACCOUNT	1760,74,000	2345,72,000	2577,51,000
CHEQUE COLLECTED ACCOUNT	(1686,83,579)	(4128,00,920)	(8610,11,609)
COMMERCIAL - IUT	(27923,30,140)	-	-
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	3570,51,580	3337,87,695	3038,86,670
CENTRALIZED VENDOR PAYMENT ACCOUNT	3676,62,149	5822,59,295	7544,60,732
Total	137814,41,788	134514,41,791	149961,72,290

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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	5,89,262	8,60,170	60,47,220
TOTAL	5,89,262	8,60,170	60,47,220

Maturity Analysis of Deposit / Retention Money

The table below summarises the maturity profile of the deposits/retention money based on contractual payments :

Particulars			
More than 1 Year & Less than 3 Years	5,96,822	9,62,696	67,14,757
More than 3 Year & Less than 5 Years			
More than 5 Years			
TOTAL	5,96,822	9,62,696	67,14,757

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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 Livilhood Assistence			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
Unwinding of discount	-	-	-
Closing Balance	-	-	-
TOTAL	-	-	-

Explanatory Notes:-

Information about Provisions are given in Note 34 of Balance Sheet

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NOTE NO. 18 DEFERRED TAX LIABILITIES (NET) - NON CURRENT

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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(Amount in ₹)

NOTE NO. 19 OTHER NON CURRENT LIABILITIES

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Income received in advance	89,19,000	89,19,000	89,19,000
(Advance Against Depreciation)	-	-	-
Deferred Foreign Currency Fluctuation Liabilities	-	-	-
Deferred income from Foreign Currency Fluctuation Account	-	-	-
Grants in aid-from Government-Deferred Income	-	-	-
TOTAL	89,19,000	89,19,000	89,19,000
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)	-	-	-

(Amount in ₹)

NOTE NO. 20.1 TRADE PAYABLE - CURRENT

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)	-	23,835	-
Total outstanding dues of Creditors other than micro enterprises and small enterprises	1112,50,338	1086,64,038	1808,92,889
TOTAL	1112,50,338	1086,87,873	1808,92,889

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.

(Amount in ₹)

NOTE NO. 20.2 OTHER FINANCIAL LIABILITIES - CURRENT

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	783,49,451	926,97,219	1120,85,008
Liability against capital works/supplies	-	-	-
Interest accrued but not due on borrowings	-	-	-
Interest accrued and due on borrowings	314,45,941	485,31,953	415,59,114
Deposits/ retention money	-	-	-
Due to Subsidiaries	-	-	-
Unpaid dividend	-	-	-
Unpaid interest	-	-	-
TOTAL	1077,95,392	1412,29,172	1536,44,122

* Details in respect of redemption, rate of interest, terms of repayment and particulars of security are disclosed in Annexure to Note no. 18.1. (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)	-	-	-
Unspent amount of deposit/agency basis works	-	-	-
Statutory dues payables	34,68,831	41,87,140	47,50,511
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	85,04,529	27,49,960	47,06,738
Grants in aid - pending utilization	-	-	-
Grants in aid-from Government-Deferred Income	-	-	-
TOTAL	119,73,360	69,37,100	94,57,249

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(Amount in ₹)

NOTE NO. 22 PROVISIONS - CURRENT

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	5,95,053	28,47,050	28,47,050
Additions during the year	(5,95,053)	(13,05,356)	-
Amount used during the year	-	9,46,641	-
Amount reversed during the year	-	-	-
Closing Balance	-	5,95,053	28,47,050
Less: Advance paid	-	5,95,053	28,47,050
Closing Balance (Net of advance)	-	-	-
vi) Provision for Performance Related Pay/Incentive			
As per last Balance Sheet	270,15,868	250,70,325	250,70,325
Additions during the year	(192,73,848)	270,15,868	-
Amount used during the year		185,13,294	-
Amount reversed during the year	-	65,57,031	-
Closing Balance	77,42,020	270,15,868	250,70,325
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	283,57,111	-	-
Amount used during the year		-	-
Amount reversed during the year		-	-
Closing Balance	283,57,111	-	-
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	4153,38,708	-	-
Additions during the year	3298,80,277	-	-
Amount used during the year		-	-
Amount reversed during the year	854,58,431	-	-
Closing Balance			

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iv) **Provision For Livilhood Assistence**			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
Unwinding of discount	-	-	-
Closing Balance after Fair Value Adjustment	-	-	-
v) **Provision - Others**			
As per last Balance Sheet	5019,51,160	2814,09,091	2814,09,091
Additions during the year,	51,50,999	4900,30,155	-
Amount used during the year	4119,60,768	2694,88,086	-
Amount reversed during the year	813,67,479	-	-
Closing Balance	137,73,912	5019,51,160	2814,09,091
TOTAL	1353,31,474	5289,67,028	3064,79,416

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. 595053.00 and Rs.946641.00 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

(Amount in ₹)

NOTE NO. 23 CURRENT TAX LIABILITIES (NET)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2016
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	25711,83,349	35659,34,966
	SALE OF POWER		
	Less :	(1238,10,241)	2360,88,851
	Sales adjustment on a/c of Foreign Exchange Rate Variation	23,14,292	(34,46,414)
	Tariff Adjustments	133,70,292	650,83,271
	Regulated Power Adjustment	-	-
	Income from generation of electricity – precommissioning (Transferred to Expenditure Attributable to Construction)	38,34,154	46,48,371
	Rebate to customers	26754,74,852	32645,83,087
	Sub - Total (A)		
B	Income from Finance Lease	-	-
C	Income from Operating Lease	-	-
D	ADVANCE AGAINST DEPRECIATION -Written back during the year	-	-
E	OTHER OPERATING INCOME	66,56,144	928,40,563
	Interest from Beneficiary States (Revision of Tariff)		
F	REVENUE FROM CONTRACTS, PROJECT MANAGEMENT AND CONSULTANCY WORKS	-	-
	Contract Income	-	-
	Revenue from Project management/ Consultancy works	-	-
	Sub - Total (F)	26821,30,996	33574,03,650
	TOTAL (A+B+C+D+E+F)		

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	-	-
- Employee's Loans and Advances	-	27,26,924
- Employee's Loans and Advances-Adjustment on a/c of Effective Interest	-	-
- Others	-	-
Late payment surcharge	2472,16,854	93,01,604
Income From Sale of Self Generated VERs	-	-
Realization of Loss Due To Business Interuption	-	8999,27,165
Profit on sale of Investments	-	-
Profit on sale of assets	48,393	1,56,376
Income from Insurance Claim	21,64,209	-
Liability/ Provisions not required written back #	870,16,515	73,87,960
Others	105,05,191	150,12,501
Exchange rate variation	22,75,631	-
Adjustment on a/c of Effective Interest		
- Others	-	-
- Grant in aid	-	-
'Effective Interest On Investments - Debt Instruments	-	-
Sub-total	3492,26,793	9345,12,530
Add/(Less): C.O./Regional Office/PID Expenses	59,84,936	75,14,920
Sub-total	3552,11,729	9420,27,450
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	3552,11,729	9420,27,450
Explanatory Note: -		
1 **Detail of Liability/Provisions not required written back #**		
a) Bad & Doubtful Employees Loans (*1 under Note 3.2)	-	-
b) Bad & Doubtful Advances to Contractor/ Supplier (*2 under Note 3.2)	-	-
c) Bad & Doubtful Loan to State Government (*3 under Note 3.2)	-	-
d) Bad & Doubtful Deposits (*4 under Note 3.2)	-	-
e) Bad & Doubtful Capital Advances(*1 under Note No. 4)	-	-
f) Bad & Doubtful Deposits(*2 under Note No. 4)	-	-
g) Diminution in value of stores and spares (*1 under Note 5)	-	-
h) Bad and doubtful debts (*1 under Note 7)	-	-
i) Bad & Doubtful Employees Loans - current (*1 under Note 10)	-	-
j) Provision for doubtful claims (*1 under Note No.11)	-	-
k) Provisions for Doubtful Deposits (*1 under Note No. 13)	-	-
l) Provisions for doubtful advances (Contractors & Suppliers) (*2 under Note No. 13)	-	-
m) Provisions for Doubtful Accrued 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)	-	65,57,031
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	870,16,515	8,30,929
TOTAL	870,16,515	73,87,960

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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**	-	186,13,658
	(i) Water Usage Charges	192,75,362	192,19,943
	(ii) Consumption of stores and spare parts	-	-
B.	Direct Expenditure on Contract, Project Management and Consultancy Works		
C.	**REPAIRS & MAINTENANCE**	1742,09,846	526,85,837
	- Building	391,51,813	457,98,815
	- Machinery	1174,11,822	881,78,766
	- Others		
D.	**OTHER EXPENSES**	166,64,022	137,97,184
	Rent & Hire Charges	4,73,218	599,48,111
	Rates and taxes	660,68,054	689,89,808
	Insurance	801,07,540	715,47,954
	Security expenses	121,85,061	136,88,486
	Electricity Charges	59,86,490	71,86,261
	Travelling and Conveyance	9,43,729	9,76,219
	Expenses on vehicles	119,26,211	67,73,133
	Telephone, telex and Postage	13,76,847	21,16,083
	Advertisement and publicity	29,950	22,050
	Entertainment and hospitality expenses	10,02,192	15,00,797
	Printing and stationery	5,47,689	2,73,144
	Consultancy charges - Indigenous	-	-
	Consultancy charges - Foreign	71,875	95,218
	Audit expenses (Refer explanatory note-3 below)	-	-
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	-	-
	Expenditure on land not belonging to company	65,878	8,016
	Loss on Assets	127,13,012	-
	Losses out of insurance claims (upto excess clause)	-	-
	Losses out of insurance claims (beyond excess clause)	33,847	17,038
	Books & Periodicals	-	-
	Donation	28,46,741	389,24,825
	CSR/ Sustainable Development	-	-
	Community Development Expenses	-	-
	Directors' expenses	-	-
	Research and development expenses	-	-
	Interest on Arbitration/ Court Cases	197,53,767	394,49,584
	Interest to beneficiary states	-	-
	Expenditure on Self Generated VER's	28,04,116	85,00,767
	Expenses for Regulated Power	(28,04,116)	(85,00,767)
	Less: - Exp Recoverable on Regulated Power	9,96,084	25,73,064
	Exchange rate variation	344,87,650	286,87,949
	Other general expenses		
	Sub-total	6182,28,500	5810,49,741
	Add/(Less): C.O./Regional Office/PID Expenses	211,29,112	163,64,230
	Sub-total	6393,57,612	5974,13,971
	Less: Amount transferred to Expenditure Attributable to Construction	-	-
	Less: Recoverable from Deposit Works	-	-
		6393,57,612	5974,13,971
E.	**PROVISIONS**	-	-
	Bad and doubtful debts provided	-	-
	Expected Credit Loss Allowance-Trade Receivables	-	-
	Bad and doubtful advances / deposits provided	-	-
	Bad and doubtful claims provided	-	-
	Doubtful Interest Provided for	-	-
	Diminution in value of stores and spares	-	-
	Shortage in store & spares provided	-	-
	Provision against diminution in the value of Investment	-	47,93,774
	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	-	47,93,774
	Sub-total	9,673	-
	Add/(Less): C.O./Regional Office/PID Expenses	9,673	47,93,774
	Sub-total	-	-
	Less: Amount transferred to Expenditure Attributable to Construction	-	-
	Less: Recoverable from Deposit Works	9,673	47,93,774
	Total carried forward to Statement of Profit & Loss	6393,67,285	6022,07,745

NEW DELHI

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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, 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.

3 Detail of audit expenses are as under: -

(Amount in ₹)

	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	71,875	69,700
Audit Fees	-	26,518
Reimbursement of expenses	71,875	96,218
Total Audit Expenses		

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NHPC LIMITED FARIDABAD

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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	4005,89,120	3231,60,417
Gratuity, Contribution to provident fund & pension scheme (incl. administration fees)	624,60,625	567,75,027
Staff welfare expenses	167,90,842	363,64,011
Leave Salary & Pension Contribution	-	-
Amortisation Expenses Of Deferred Employee Cost	-	-
Sub-total	4798,40,587	4163,19,455
Add/(Less): C.O./Regional Office Expenses	1115,17,903	748,70,140
Sub-total	5913,58,490	4911,89,595
Less: Employee Cost transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	5913,58,490	4911,89,595

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	233,60,200	202,86,300
ii) towards Employees Defined Contribution Superannuation Scheme	341,37,211	362,99,036

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	2442,69,587	2414,70,298
	Foreign loan	-	-
	Term loan	-	-
	Adjustment on account of effective Interest - Grant in Aid	-	-
	Sub-total	2442,69,587	2414,70,298
B	Other Borrowing Cost	-	-
	Loss on Hedging Transactions	-	-
	Bond Issue/ service expenses	-	-
	Commitment fee	1848,04,422	1526,98,981
	Guarantee fee on foreign loan	1,30,500	1,40,338
	Other finance charges	6,37,230	9,14,107
	Adjustment on account of effective Interest	-	-
	Committed Capital Expenses Adjustment For Time Value	-	-
	Sub-total	1884,72,152	1537,53,426
C	Applicable net gain/ loss on Foreign currency transactions and translation		
	Exchange differences regarded as adjustment to interest cost	-	14667,31,978
	Less: Interest adjustment on account of Foreign Exchange Rate Variation	-	(14667,31,978)
	Sub-total	-	-
	Total (A + B + C)	4297,41,739	3952,23,724
	Add/(Less): C.O./Regional Office/PID Expenses	10,374	8,580
	TOTAL	4297,52,113	3952,32,304
	Less: Finance Cost transferred to Expenditure Attributable to Construction	-	-
	Less: Recoverable from Deposit Works	-	-
	Total carried forward to Statement of Profit & Loss	4297,52,113	3952,32,304

Explanatory Note: -

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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	8509,65,131	8187,45,338
Depreciation adjustment on account of Foreign Exchange Rate Variation	446,38,292	744,54,505
Add/(Less): C.O./Regional Office / PID Expenses	52,26,753	41,76,080
Sub-total	9008,30,176	8973,75,923
Less: Depreciation & Amortisation Expenses transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	9008,30,176	8973,75,923

Explanatory Note: -

S.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

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(Amount in ₹)

NOTE NO. 30 TAX EXPENSES

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:-

	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
i)	Accounting profit/loss before income tax	4760,34,661	19134,25,533
	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.		

S.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

NHPC LIMITED FARIDABAD

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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	-	-

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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 Acquisition 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	-	-

S.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

NHPC LIMITED FARIDABAD

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)		-	-

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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		Total
	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	
Balance as at 1st April, 2016	-	-	-	-	-	-	-	-	-8,91,755	-	-	-8,91,7
Change in Accounting Policy												-
Prior Period errors (Net)												-
Restated Balance at the Beginning of the Reporting Period (A)	-	-	-	-	-	-	-	-	-8,91,755	-	-	-8,91,7
Profit for the year	-	-	-	-	-	-	-	-	4760,34,661	-	-	4760,34,6
Other Comprehensive Income	-	-	-	-	-	-	-	-	-56,77,251	-	-	-56,77,2
Total Comprehensive Income	-	-	-	-	-	-	-	-	4703,57,410	-	-	4703,57,4
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	-	-	-	-	-	-	-	-	4694,65,655	-	-	4694,65,65

For S.N.Dhawan & Co. LLP
Chartered Accountants
(Firm Regn. No. 000050N/N500045)

(S.K.Khattar)
Partner
M.No. 082693

S.N. DHAWAN & CO. LLP * CHARTERED ACCOUNTANTS * NEW DELHI

(Mahesh K Sharma)
Sr. Manager (Finance)

(R.K.Jaiswal)
General Manager

NHPC LIMITED FARIDABAD

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

(Amount in ₹)

OTHER EQUITY

Attributable to equity holders	Reserve & Surplus									Other Comprehensive Income		Total
	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	
Balance as at 1st April, 2015	-	-	-	-	-	-	-	-	6,67,537	-	-	6,6
Change in Accounting Policy									-8,32,267			-8,3
Prior Period errors (Net)									-1,64,730	-	-	-1,6
Restated Balance at the Beginning of the Reporting Period (A)	-	-	-	-	-	-	-	-	19134,25,533	-	-	19134,2
Profit for the year		-	-	-	-	-	-	-	-	-	-	
Other Comprehensive Income		-	-	-	-	-	-	-	19134,25,533	-	-	19134,2
Total Comprehensive Income	-	-	-	-	-	-	-	-	-			
									-			
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	-	-	-	-	-	-	-	-	19132,60,803	-	-	19132,
Total as on 31.03.2016												

For S.N.Dhawan & Co. LLP
Chartered Accountants
(Firm Regn. No. 000050N/N500045)

(S.K.Khattar)
Partner
M.No. 084993

S.N. DHAWAN & CO. LLP * CHARTERED ACCOUNTANTS * NEW DELHI

(Mahesh K Sharma)
Sr. Manager (Finance)

(R.K.Jaiswal)
General Manager

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DHAULIGANGA-I 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							
a) Employees	3.2		-		408,64,229		342,09,682
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		-	-	-	408,64,229	-	342,09,682
Current Financial assets							
(i) Current Investments	6		-		-		-
(ii) Trade Receivables	7		-		-		-
(iii) Cash and cash equivalents	8		3,30,464		1,66,976		13,08,759
(iv) Bank balances	9		-		-		-
(v) Loans	10		-		153,46,177		132,62,536
(vi) others							
(a) Claims recoverables	11		6271,02,569		13638,29,114		11597,89,785
(b) Interest receivable on investments and bank deposits	11		-		-		-
(c) Interest receivable from beneficiery	11		-		-		-
(d) other recevables	11		-		-		-
Sub total			-		-		-
Total Current Financial Assets		-	6271,02,569	-	13638,29,114	-	11597,89,785
Total Financial Assets		-	6274,33,033	-	13793,42,267	-	11743,61,080
		-	6274,33,033	-	14202,06,496	-	12085,70,762

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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			5,89,262		8,60,170		60,47,220
(ii) Deposits/Retention Money-non current	16.2		1112,50,336		1036,87,873		1808,92,889
(iii)Trade Payables including MSME	20.1						
(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	20.2		314,45,941		485,31,953		415,59,114
d) Deposits/Retention Money	20.2		763,49,451		926,97,219		1120,85,008
e) Liability against Capital Works/Supplies	20.2		-		-		-
f) interest payable on borrowings	20.2		-		-		-
g) Other Payables	20.2		1077,95,392		1412,29,172		1536,44,122
Sub total		-	2196,34,990	-	2507,77,215	-	3405,84,231
Total							

Note:

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

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(Amount in ₹)

B) FAIR VALUATION MEASUREMENT

(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

(Amount in ₹)

(b) Financial Assets/Liabilities measured at amortised cost for which Fair Value are disclosed:

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		0			0			34206582	
a) Employees									0	
b) Loan to Government of Arunachal Pradesh			0			0				
c) Contractors/Suppliers and Others			0							
(ii) Others	3.3					0		0		
-Bank Deposits with more than 12 Months Maturity			0			0		0	34209682	0
Total Financial Assets		0	0	0	0	0	0	0	34209682	0
Financial Liabilities									0	
(i) Long-term borrowings	16.1		0			0			0	
a) Bonds			0							0
b) Term Loans				0			0			
c) Subordinate Debts										
(ii) Other Long Term Financial Liabilities	16.2			626824			865490			6047220
-Deposits/Retention Money		0	0	626824	0	0	865490	0	0	6047220
Total Financial Liabilities										

S.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

NHPC LIMITED FARIDABAD

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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		-		408,64,229		342,09,682	342,09,682
a) Employees				-		-	
b) Loan to Government of Arunachal Pradesh		-		-		-	-
c) Contractors/Suppliers and Others		-		-			
(ii) Others	3.3					-	
-Bank Deposits with more than 12 Months Maturity		-		-		342,09,682	
Total Financial Assets		-		408,64,229			
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		5,89,262	6,26,824	8,60,170	8,65,490	60,47,220	60,47,220
Total Financial Liabilities		5,89,262		8,60,170	-	60,47,220	

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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)

(Amount in ₹)

For year Ended 31st March 2017

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	1085,31,977	1078,35,155	6,96,822	-	-
Trade Payables	20.2	1112,50,336	1112,50,336	-	-	-
Total Financial Liabilities		**2197,82,313**	**2190,85,491**	**6,96,822**	-	-

(Amount in ₹)

For year Ended 31st March 2016

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	1425,99,666	1416,36,970	9,62,696	-	-
Trade Payables	20.2	1086,87,873	1086,87,873	-	-	-
Total Financial Liabilities		**2512,87,539**	**2503,24,843**	**9,62,696**	-	-

(Amount in ₹)

As at 1st April 2015

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	1603,58,879	1536,44,122	67,14,757	-	-
Trade Payables	20.2	1808,92,889	1808,92,889	-	-	-
Total Financial Liabilities		**3412,51,768**	**3345,37,011**	**67,14,757**	-	-

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(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.)	332,69,314	345,48,861	319,75,797
Net Exposure to foreign currency (liabilities)	33269314	34548861	31975797

For S.N Dhawan & Co LLP
Chartered Accountants
(Firm Regn No. 000050N/N500045)

(S.K.Khattar)
Partner
M.No. 084993

S.N. DHAWAN & CO. LLP * CHARTERED ACCOUNTANTS * NEW DELHI

(Mahesh K Sharma)
Sr. Manager (Finance)

(R.K.Jaiswal)
General Manager

NHPC LIMITED FARIDABAD

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NHPC LIMITED

Name of the Unit : DHAULIGANGA-I 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	7,123,571,796	7,871,606,612
b) Capital Work In Progress	2.2	4,576,592	13,957,429
c) Investment Property	2.3	-	-
d) Other Intangible Assets	2.4	462,245	166,879
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	5,575,955,843	5,225,985,122
TOTAL NON CURRENT ASSETS		12,704,566,476	13,111,716,042
(2) CURRENT ASSETS			
a) Inventories	5	100,127,037	96,931,585
b) Financial Assets			
i) Investments	6	-	-
ii) Trade Receivables	7	-	-
iii) Cash & Cash Equivalents	8	(261,025)	330,464
iv) Bank balances	9	-	-
v) Loans	10	-	-
vi) Others	11	552,967,613	627,102,569
c) Current Tax Assets (Net)	12	-	-
d) Other Current Assets	13	440,298,101	431,532,800
TOTAL CURRENT ASSETS		1,093,131,726	1,155,897,418
(3) Regulatory Deferral Account Debit Balances	14	160,163,435	88,163,601
TOTAL ASSETS AND REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES		13,957,861,637	14,355,777,061
EQUITY AND LIABILITIES			
(1) EQUITY			
(a) Equity Share Capital	15.1	-	-
(b) Other Equity	15.2	1,585,481,201	704,647,966
TOTAL EQUITY		1,585,481,201	704,647,966
(2) LIABILITIES			
NON-CURRENT LIABILITIES			
a) Financial Liabilities			
i) Borrowings	16.1	-	-
ii) Other financial liabilities	16.2	65,531	589,262
b) Provisions	17	-	-
c) Deferred Tax Liabilities (Net)	18	-	-
d) Other non-current Liabilities	19	8,919,000	8,919,000
TOTAL NON CURRENT LIABILITIES		8,984,531	9,508,262
(3) CURRENT LIABILITIES			
a) Financial Liabilities			
i) Borrowings	20.1	-	-
ii) Trade Payables	20.2		
Total outstanding dues of micro enterprises and small enterprises		-	-
Total outstanding dues of Creditors other than micro enterprises and small enterprises		96,542,624	111,250,336
iii) Other financial liabilities	20.3	105,838,065	116,299,921
b) Other Current Liabilities	21	1,133,698	3,468,831
c) Provisions	22	91,816,836	99,232,343
d) Current Tax Liabilities (Net)	23	-	-
(4) FUND FROM C.O.	15.3	12,068,064,682	13,311,369,402
TOTAL CURRENT LIABILITIES		12,363,395,905	13,641,620,833
TOTAL EQUITY & LIABILITIES		13,957,861,637	14,355,777,061

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

DHAULIGANGA-I POWER STATION (A Unit of NHPC Ltd) accounts are audited for the purpose of Consolidation

For S.N.Dhawan & Co. LLP
Chartered Accountants
(Firm Regn. No. 000050N/N500045)

(S.K.Khattar)
Partner
M.No.

(Bijayananda Mishra)
Sr. Manager (Finance)

(Bikram Singh)
Chief Engineer- Incharge

Place: Faridabad
Date:

S.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

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NHPC LIMITED

Name of the Unit : DHAULIGANGA-I 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	3,345,347,716	2,957,774,735
ii) Other Income	25	520,175,285	331,867,762
TOTAL INCOME		3,865,523,001	3,289,642,497
EXPENSES			
i) Generation and Other Expenses	26	456,551,389	652,571,461
ii) Employee Benefits Expense	27	596,279,434	675,137,606
iii) Finance Cost	28	385,642,188	431,390,174
iv) Depreciation & Amortization Expense	29	906,940,114	901,120,543
TOTAL EXPENSES		2,345,413,125	2,660,219,784
Profit before Exceptional Items, Rate Regulated Activities and Tax		1,520,109,876	629,422,713
Exceptional items		-	-
PROFIT BEFORE TAX		1,520,109,876	629,422,713
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		1,520,109,876	629,422,713
Movement in Regulatory Deferral Account Balances (Net of Tax)	31	71,940,887	84,541,243
PROFIT FOR THE YEAR AFTER NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES.		1,592,050,763	713,963,956
Profit for the year from continuing operations (A)		1,592,050,763	713,963,956
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		(6,628,509)	(12,046,593)
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		58,947	3,622,358
Less: Impact of Tax on Regulatory Deferral Accounts		-	-
Sub total (a)		(6,569,562)	(8,424,235)
(b)Investment in Equity Instruments		-	-
Less: Income Tax on Equity Instruments		-	-
Sub total (b)		-	-
Total (I)=(a)+(b)		(6,569,562)	(8,424,235)
(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)		(6,569,562)	(8,424,235)
TOTAL COMPREHENSIVE INCOME FOR THE YEAR (A+B)		1,585,481,201	705,539,721

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

DHAULIGANGA-I POWER STATION (A Unit of NHPC Ltd) accounts are audited for the purpose of Consolidation

For S.N.Dhawan & Co. LLP
Chartered Accountants
(Firm Regn. No. 000050N/N500045)

S.K.Khattar
Partner
M.No. 084966

(Bijayananda Mishra)
Sr. Manager (Finance)

(Bikram Singh)
Chief Engineer- Incharge

Place: Faridabad
Date: 28/04/2018

S.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

NHPC LIMITED FARIDABAD

STATEMENT OF CHANGES IN EQUITY AS AT 31ST MARCH, 2018

OTHER EQUITY

(Amount in ₹)

Attributable to equity holders	Reserve & Surplus							Other Comprehensive Income		
	Share Application Money Pending Allotment	Capital Redemption Reserve	Securities Premium	Bond Redemption Reserve	Research & Development Fund	General Reserve	Surplus/ Retained Earnings	Equity Instruments through OCI	Debt instruments through OCI	Total
Balance as at 1st April, 2017	-	-	-	-	-	-	-	-	-	-
Profit for the year		-	-	-	-	-	1,592,050,763	-	-	1,592,050,763
Other Comprehensive Income		-	-	-	-	-	-6,569,562	-	-	-6,569,562
Total Comprehensive Income	-	-	-	-	-	-	1,585,481,201	-	-	1,585,481,201
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	-	-	-	-	-	-	1,585,481,201	-	-	1,585,481,201

For S.N.Dhawan & Co. LLP
Chartered Accountants
(Firm Regn. No. 000050N/N500045)

(S.K.Khattar)
Partner
M.No. 084993

S.N. DHAWAN & CO. LLP * NEW DELHI * CHARTERED ACCOUNTANTS

(Bijayananda Mishra)
Sr. Manager (Finance)

(Bikram Singh)
Chief Engineer- Incharge

NHPC LIMITED * FARIDABAD *

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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.

S.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI
NHPC FARIDABAD

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 ofInd 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) andInd AS 114- 'Regulatory Deferral Accounts' permits an entity to include in the rate base, as part of the cost of self-constructed (tangible) fixed assets or internally generated intangible assets, amounts that would otherwise be recognised as an expense in the statement of profit and loss in accordance with Ind AS. The Company estimates that items of regulatory deferral accounts recognised in the financial statements are recoverable as per the current CERC Tariff regulations 2014-19. However, changes in CERC tariff regulations beyond the current tariff period may affect the recoverability of such balances.

h) Impairment of Trade Receivables

Considering the historical credit loss experience for trade receivables, the Company does not envisage either impairment in the value of receivables from beneficiaries or loss due to time value of money owing to delay in realization of trade receivables, except to the extent already provided for.

i) Investment in Subsidiaries and Joint Ventures

Investment has been carried at costs and as per assessment by the Company, there is no indication of impairment on such investments. Any changes in assumption may have a material impact on the measurement of the recoverable amount.

j) Insurance Claim Recoverable

The recoverable amount of insurance claims in respect of damages to Property, Plant &Equipment is based on estimates & assumptions as per terms and conditions of insurance policies.

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

1.0 Property, Plant and Equipment (PPE)

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

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

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

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

NHPC LIMITED FARIDABAD

S.N. DHAWAN & CO. LLP NEW DELHI CHARTERED ACCOUNTANTS

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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 plansrelatable 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.

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.

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c) Exchange differences arising from translation of foreign currency borrowings entered into prior to March 31, 2016 recoverable from or payable to beneficiaries in subsequent periods as per CERC Tariff regulations are recognised as "Deferred Foreign Currency Fluctuation Recoverable/ Payable Account" and adjusted from the year in which the same is recovered/ paid.

d) Exchange differences arising from settlement/ translation of monetary items denominated in foreign currency entered into on or after 01.04.2016 to the extent recoverable from or payable to the beneficiaries in subsequent periods as per CERC Tariff Regulations are recognized as 'Regulatory Deferral Account Balances' during construction period and adjusted from the year in which the same become recoverable from or payable to the beneficiaries.

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

6.0 Regulatory Deferral Accounts

a) Where an item of expenditure incurred during the period of construction of a project is recognised as expense in the Statement of Profit and Loss i.e. not allowed to be capitalized as part of cost of relevant PPE in accordance with the Ind AS, but is nevertheless permitted by CERC to be recovered from the beneficiaries in future through tariff, the right to recover the same is recognized as "Regulatory Deferral Account Balances."

b) Expense/ income recognised in the Statement of Profit and Loss to the extent recoverable from or payable to the beneficiaries in subsequent periods as per CERC Tariff Regulations are recognised as "Regulatory Deferral Account Balances."

c) These Regulatory Deferral Account balances are adjusted from the year in which the same become recoverable from or payable to the beneficiaries.

d) Regulatory Deferral Account Balances are evaluated at each Balance Sheet date to ensure that the underlying activities meet the recognition criteria and it is probable that future economic benefits associated with such balances will flow to the entity. If these criteria are not met, the Regulatory Deferral Account Balances are derecognised.

e) Regulatory Deferral Account Balances are tested for impairment at each Balance Sheet date.

7.0 Fair value measurement

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

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

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

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

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

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

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

8.0 Investments in subsidiaries and joint ventures

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

9.0 Financial assets other than investment in subsidiaries and joint ventures

A financial asset includes inter-alia any asset that is cash, equity instrument of another entity or contractual obligation to receive cash or another financial asset or to exchange financial asset or financial liability under conditions that are potentially favourable to the Company. A financial asset is recognized when and only when the Company becomes party to the contractual provisions of the instrument.

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

a) Classification

The Company classifies its financial assets in the following categories:

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

The classification depends on the following:

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

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

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

b) Initial recognition and measurement

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

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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 fairvalue. Equity instruments which are held for trading,if any, are classified at Fair Value Through Profit orLoss (FVTPL). For all other equity instruments, the Company classifies the same as at FVTOCI. The Company makes such election on an instrument by- instrument basis. The classification is made on initial recognition and is irrevocable.

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

Equity instruments included within the FVTPL category, if any, are measured at fair value with all changes recognized in the Statement of Profit and Loss.

d) 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.

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 IndAS 18, Revenue.

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

For recognition of impairment loss on other financial assets, the Company assesses whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month ECL is used to provide for impairment loss. However, if credit risk has increased significantly, lifetime ECL is used. For assessing increase in credit risk and impairment loss, the Company assesses the credit risk characteristics on instrument-by-instrument basis. If, in a subsequent period, credit quality of the instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the entity reverts to recognizing impairment loss allowance based on 12-month ECL.The amount of expected credit loss (or reversal) for the period is recognized as expense/income in the Statement of Profit and Loss.

10.0 Inventories

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

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

11.0 Dividends

Dividends and interim dividendspayable 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

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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 assetif 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 Lossor 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 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 aperiodic 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

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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 AgainstDepreciation (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 bonusif 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 expensein the Statement of Profit and Lossor included in the carrying amount of an asset if another standard permits such

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

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

iii) Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan. The Company's Gratuity Scheme, Retired Employees Health Scheme (REHS), Provident Fund Scheme,Allowance on Retirement/Death and Memento on Superannuation to employees are in the nature of defined benefit plans.

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

The defined benefit obligation is calculated annually by actuary using the Projected Unit Credit Method.

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

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

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 Lossor included in the carrying amount of an asset if another standard permits such inclusion in the period in which they arise.

v) Termination benefits

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

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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 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 uptoRs. 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

suchasset is available for use or at the applicable depreciation rates & methodology notified by CERC tariff regulations for such assets, whichever is higher.

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

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

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

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

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

19.0 Impairment of non-financial assets other than inventories

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

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

c. In case of expenditure on survey & investigation of projects, if it is decided to abandon such a project under survey & investigation, expenditure incurred thereon is charged to theStatement 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.

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

20.0 Income Taxes

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

a) Current tax

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

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

b) Deferred tax

i) Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the Company's financial statements and the corresponding tax bases used in the computation of taxable profit and are accounted for using the Balance Sheet method. Deferred tax liabilities are generally recognised for all taxable temporary differences, and deferred tax assets are generally recognised for all deductible temporary differences, unused tax losses and unused tax credits to the extent that it is probable that future taxable profits will be available against which those deductible temporary differences, unused tax losses and unused tax credits can be utilised. Such assets and liabilities are not recognised if the temporary difference arises from the initial recognition (other than in a business combination) of an asset or liability in a transaction that at the time of the transaction affects neither the taxable profit orloss nor the accounting profit orloss.

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 Losswhen the compensation becomes receivable. Insurance claims for loss of profit are accounted for based on certainty of realisation.

22.0 Segment Reporting

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

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

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

23.0 Leases

a) Company as a Lessee:

i. Leases of property, plant and equipment (mainly land acquired through lump sum upfront payments), where the Company, as lessee, has substantially all the risks and rewards of ownership are classified as finance lease. Such finance leases are generally capitalised at the lease's inception at the fair value of the leased property which equals the transaction price i.e. lump sum upfront payments.

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

b) Company as a Lessor:

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

i) For embedded leases in the nature of a Finance Lease, the investment in the plant is recognised asa Lease Receivable. The minimum lease payments are identified by segregating the embedded lease payments from the rest of the contract amountsincluding Advance Against Depreciation (AAD) recognised in accordance with CERC Tariff regulations 2004-09up to 31st March 2009 and considered as deferred

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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 priorperiods presented in which the error occurred. If the error occurred before the earliest period presented, theopening 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 shareholdersof 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 shareholdersof the Company by the weighted average number of equity shares considered for deriving basic earnings perequity share and also the weighted average number of equity shares that could have been issued upon conversionof all dilutive potential equity shares.

c) Basic and diluted earnings per equity share are also presented using the earnings amounts excluding the movementsin 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 underCurrentLiabilities.

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

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- 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 S.N.Dhawan & Co. LLP
Chartered Accountants
(Firm Registration No 000050N/N500045)

(S.K.Khattar)	**(Bijayananda Mishra)**	**(Bikram Singh)**
Partner	**Sr. Manager (Finance**	**Chief Engineer –I/C**

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NOTE NO. 2.1 Property, Plant and Equipment as on 31.03.2018

(Amount in ₹)

Sl. No.	PARTICULARS	Linkage	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	410101	60138003	0	0	0	0	0	60138003	0			0	60138003	60138003
ii)	Land – Leasehold	410111	4746258	0	0	0	0	0	4746258	2917631	254496	0	3172127	1574131	1828627
iii)	Roads and Bridges	4102	184961022	0	0	0	0	0	184961022	64179023	6147825	0	70326848	114634174	120781999
iv)	Buildings	4103	1663163307	0	8748259	0	0	0	1671911566	608237670	55373444	0	663611114	1008300452	1054925637
v)	Railway sidings	4105	0	0	0	0	0	0	0	0	0	0	0	0	0
vi)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	4106	11258244395	0	1492880	0	1052981	0	11258684294	6130902801	591065499	-625471	6721342829	4537341465	5127341594
vii)	Generating Plant and machinery	4107	3055525322	0	60702422	0	19587161	0	3096640583	1649156022	161877374	-6969185	1804064211	1292576372	1406369300
viii)	Plant and machinery Sub station	4108	28684074	0	0	0	0	0	28684074	17723082	1546452	0	19269534	9414540	10960992
ix)	Plant and machinery Transmission lines	4109	29242444	0	2756875	0	240000	0	31759319	17078930	1826084	-70030	18834984	12924335	12163514
x)	Plant and machinery Others	4110	8430467	0	0	0	23648	0	8406819	5213651	222926	-19712	5416865	2989954	3216816
xi)	Construction Equipment	4111	29170034	129491	53234	0	399605	0	28953154	16408560	1540283	-36529	17912314	11040840	12761474
xii)	Water Supply System/Drainage and Sewerage	4112	16872439	0	12519683	0	0	0	29392122	3335530	649339	0	3984869	25407253	13536909
xiii)	Electrical installations	4114	281995	0	0	0	0	0	281995	77956	14892	0	92848	189147	204039
xiv)	Vehicles	4115	7280714	0	1883898	0	0	-651222	8513390	1711746	588414	-455298	1844862	6668528	5568968
xv)	Aircraft/ Boats	4116	0	0	0	0	0	0	0	0	0	0	0	0	0
xvi)	Furniture and fixture	4117	17238953	42910	962826	75000	124038	-201326	17844325	8546400	828622	-256404	9118618	8725707	8692553
xvii)	Computers	4118	16937697	154550	221008	167192	43500	0	17102563	13954553	1205492	40336	15200381	1902182	2983144
xviii)	Communication Equipment	4119	5279045	0	36500	0	0	-36500	5279045	2169270	230028	0	2399298	2879747	3109775
xix)	Office Equipments	4120	15072309	0	1100600	50000	81840	0	16041069	7112636	764466	-69064	7808038	8233031	7959673
xx)	Research and Development	4121	0	0	0	0	0	0	0	0	0	0	0	0	0
xxi)	Other assets	4125	24483670	0	1135587	0	249007	-85128	25285122	5425643	1495703	-262692	6658654	18626468	19058027
xxii)	Tangible Assets of minor value >750 and < Rs.5000	4128	3978605	7090	312555	7000	44523	-5561	4241166	3973037	312451	-49789	4235699	5467	5568
	Total		16429730753	334041	91926327	299192	21846303	-979737	16498865889	8558124141	825943790	-8773838	9375294093	7123571796	7871606612
	Previous year		16361195077	43560	244467915	1648130	12289319	-162038290	16429730753	7713395654	850840354	-6111867	8558124141	7871606612	8647799423

+44,84,772 = 24,911,990

Explanatory Note: -

1) 'Title deeds/title in respect of freehold land amounting to Rs. 0.07 (Previous year Rs. 0.07) covering an area of 0.23 hectare (Previous year 0.23 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 hectare) are yet to be executed/passed.'

4) Underground works amounting to Rs. Nil (Previous Year Rs. Nil), created on Land - Right to use, are included under the relevant heads of Property, Plant & Equipment.

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

(Amount in ₹)

Class of Assets		For the year ended on 31.03.2018	For the year ended on 31.03.2017
Roads and Bridges		0	-1,554,322.00
Buildings		0	-15,043,689.00
Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)		0	-111,244,208.00
Generating Plant and machinery		0	-27,897,894.00
Plant and machinerySub station		0	-188,915.00
Plant and machinery Transmission lines			
Plant and machinery Others			
Construction Equipment			
Water Supply System/Drainage and Sewerage		0	-104,759.00
Electrical installations			
Vehicles			
Aircraft/ Boats			
Furniture and fixture			
Computers			
Communication Equipment			
Office Equipments			
Research and Development			
Other assets			
Obsolete / surplus assets			
	Total	0	-156,033,787

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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	4389368	8328037		8748262	3969143
iii)	Railway sidings	4305	-				-
iv)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	4306	-				-
v)	Generating Plant and Machinery	4307	-				-
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	2677098	5672722		8349820	-
xi)	Other assets awaiting installation	4414, 6114,4318	6890963			6283514	607449
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, 438	-				-
	Less: Provided for	350922	-				-
	Sub total (a)		13957429	14000759	-	23381596	4576592
	* For addition during the period refer Note No. 32						
	Construction Stores		-			-	-
	Less : Provisions for construction stores		-			-	-
	Sub total (b)		0	-	-	-	0
	TOTAL		13957429	14000759	-	23381596	4576592
	Previous year		13141134	57109137	-	56292842	13957429

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Annexure to Note 2.2

CUMMULATIVE EDC

(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. 2.3 INVESTMENT PROPERTY

(Amount in ₹)

Sl. No.	PARTICULARS	Linkage	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

i) Amounts recognised in profit or loss for investment property

(Amount in ₹)

	As at 31.03.2018	As at 31.03.2017
Rental income	-	-
Direct operating expenses from property that generated rental income	-	-
Direct operating expenses from property that did not generate rental income	-	-

(ii) Fair Value of investment property

As at 31.03.2018	As at 31.03.2017

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

(iv) Valuation process

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

NOTE NO. 2.4 Other Intangible Assets

(Amount in ₹)

Sl. No.	PARTICULARS	Linkage	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	410121	0	0	0	0	0	0	0	0	0	0	0	0	0
ii)	Computer Software	4122	1895395	0	692254	0	0	0	2587649	1728516	396888	0	2125404	462245	166879
	Total		1895395	0	692254	0	0	0	2587649	1728516	396888	0	2125404	462245	166879
	Previous year		1397189	498205	1	0	0	0	1895395	1397189	124777	206550	1728516	166879	0

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Annexure to Note 2.1 & 2.4 as at 31.03.2018

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

Sl. No.	Particular of assets	Head of account	Gross block Adjusted (Rs.)
1	Concertina coil fencingand chain link	410328	3773346
2	Construction of Control Room unit for	410328	461364
3	Construction of Fencing along Kali riv	410328	2947725
4	Construction of one no Watch Tower	410328	821396
5	Construction of Shed for Electric Incil	410328	744431
6	Dam Break Analysis for preparation of	410601	1492879
7	DMP SYSTEM WITH SPARES, PANE	410713	1510473
8	DMP SYSTEM WITH SPARES, PANE	410713	1510473
9	DMP SYSTEM WITH SPARES, PANE	410713	1510473
10	DMP SYSTEM WITH SPARES, PANE	410713	1510473
11	COATED RUNNER WITH UPPER AN	410714	43371375
12	PLC BASED CONTROL PANEL SYS	410714	1085500
13	PLC BASED CONTROL PANEL SYS	410714	1085500
14	UPPER GUIDE BEARING PADS (SE	410714	832149
15	THRUST BEARING PADS (SET OF 8	410714	2034581
16	THRUST BEARING OIL WATER COO	410714	1706997
17	THRUSTCOLLER DWG.NO: AHGDI	410714	2269404
18	LOWER GUIDE BEARING PADS (SE	410714	1051044
19	QUARDRUPLE HELICAL GEAR BOX	410714	1223978
20	11 KV, 25KA HT VCB PANEL SWITC	410904	2187875
21	33 KV, 800A, 25KA , PORCELAIN CL	410904	284500
22	33 KV, 800A, 25KA , PORCELAIN CL	410904	284500
23	SUBMERSIBLE PUMP CORA 4C/08,	411112	17745
24	SUBMERSIBLE PUMP CORA 4C/08,	411112	17745
25	SUBMERSIBLE PUMP CORA 4C/08,	411112	17745
26	SEWERAGE TREATMENT PLANT O	411202	2161463
27	CECON ELECTRICAL INCINERATOR	411202	2008400
28	SEWRAGE SYSTEM & CONNECTIN	411202	3685686
29	CONSTRUCTION OF SEWERAGE T	411202	4664134
30	TATA BUS LP 712/42 BS IV DIESEL,	411507	1883898
31	HALO-VERY HIGH BACK,MODEL:FU	411701	63485
32	MAIN DESK TABLE WITH ERU & PE	411701	115989
33	MAIN DESK TABLE WITH ERU & PE	411701	115989
34	GODREJ-FUSE00TXL01SXXXX SED	411701	50543
35	GODREJ-FUSE00TXL01SXXXX SED	411701	50543
36	GODREJ BEAT LEATHERETTE MID	411701	8151
37	GODREJ BEAT LEATHERETTE MID	411701	8151
38	GODREJ BEAT LEATHERETTE MID	411701	8151
39	GODREJ BEAT LEATHERETTE MID	411701	8151
40	GODREJ BEAT LEATHERETTE MID	411701	8151
41	GODREJ BEAT LEATHERETTE MID	411701	8151
42	GODREJ BEAT LEATHERETTE MID	411701	8151
43	GODREJ BEAT LEATHERETTE MID	411701	8151
44	DINING TABLE SET (WITH SIX CHA	411703	33866
45	DINING TABLE SET (WITH SIX CHA	411703	33866
46	DINING TABLE SET (WITH SIX CHA	411703	33866
47	DINING TABLE SET (WITH SIX CHA	411703	33866
48	SOFA SET 5 SEATER(3+2)	411705	32000
49	SOFA SET 5 SEATER(3+2)	411705	32000
50	SOFA SET 5 SEATER(3+2)	411705	34801
51	SOFA SET 5 SEATER(3+2)	411705	34801
52	WOODEN CENTRE TABLE (SIZE 4	411705	7850
53	WOODEN CENTRE TABLE (SIZE 4	411705	7850
54	WOODEN CENTRE TABLE (SIZE 4	411705	7850
55	WOODEN CENTRE TABLE (SIZE 4	411705	7850
56	DOUBLE BED SIZE (6 FT X 6 FT)	411707	12500
57	DOUBLE BED SIZE (6 FT X 6 FT)	411707	12500
58	DOUBLE BED SIZE (6 FT X 6 FT)	411707	12500
59	DOUBLE BED SIZE (6 FT X 6 FT)	411707	12500
60	DOUBLE BED SIZE (6 FT X 6 FT)	411707	12500
61	DOUBLE BED SIZE (6 FT X 6 FT)	411707	12500
62	DOUBLE BED SIZE (6 FT X 6 FT)	411707	12500
63	DOUBLE BED SIZE (6 FT X 6 FT)	411707	12500
64	DOUBLE BED SIZE (6 FT X 6 FT)	411707	12500
65	CENTRE TABLE WITH SUNMICA TO	411707	5800
66	CENTRE TABLE WITH SUNMICA TO	411707	5800
67	CENTRE TABLE WITH SUNMICA TO	411707	5800
68	CENTRE TABLE WITH SUNMICA TO	411707	5800
69	CENTRE TABLE WITH SUNMICA TO	411707	5800
70	CENTRE TABLE WITH SUNMICA TO	411707	5800
71	CENTRE TABLE WITH SUNMICA TO	411707	5800
72	CENTRE TABLE WITH SUNMICA TO	411707	5800
73	DOUBLE BED SIZE (6 FT X 6 FT)	411707	13901
74	DOUBLE BED SIZE (6 FT X 6 FT)	411707	13901
75	DOUBLE BED SIZE (6 FT X 6 FT)	411707	13901
76	HP PRINTER (LASERJET PRO MFP	411803	27626
77	HP PRINTER (LASERJET PRO MFP	411803	27626
78	HP PRINTER (LASERJET PRO MFP	411803	27626
79	HP PRINTER (LASERJET PRO MFP	411803	27626
80	HP PRINTER (LASERJET PRO MFP	411803	27626
81	HP PRINTER (LASERJET PRO MFP	411803	27626
82	HP PRINTER (LASERJET PRO MFP	411803	27626
83	HP PRINTER (LASERJET PRO MFP	411803	27626
84	NOKIA E-71 MOBILE PHONE	411904	18500
85	MOBILE PHONE (GALAXY POCKET	411904	6000
86	MOBILE PHONE (GALAXY POCKET	411904	6000
87	MOBILE PHONE (GALAXY POCKET	411904	6000
88	SHARP AR-6020N PHOTOCOPIER	412003	92040

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89	CANON DR-C225 SCANNER	412003	35159
90	MOBLLE ECG, MODAL SONOPLUS	412005	204750
91	AIR CONDITIONER SPLIT TYP 1.5 T	412008	42900
92	AIR CONDITIONER SPLIT TYP 1.5 T	412008	42900
93	AIR CONDITIONER SPLIT TYP 1.5 T	412008	42900
94	AIR CONDITIONER SPLIT TYP 1.5 T	412008	42900
95	AIR CONDITIONER SPLIT TYP 1.5 T	412008	42900
96	AIR CONDITIONER SPLIT TYP 1.5 T	412008	42000
97	AIR CONDITIONER SPLIT TYP 1.5 T	412008	42000
98	AIR CONDITIONER SPLIT TYP 1.5 T	412008	42000
99	AIR CONDITIONER SPLIT TYP 1.5 T	412008	42000
100	AIR CONDITIONER SPLIT TYP 1.5 T	412008	42000
101	AIR CONDITIONER SPLIT TYP 1.5 T	412008	1500
102	AIR CONDITIONER SPLIT TYP 1.5 T	412008	1500
103	AIR CONDITIONER SPLIT TYP 1.5 T	412008	1500
104	AIR CONDITIONER SPLIT TYP 1.5 T	412008	1500
105	AIR CONDITIONER SPLIT TYP 1.5 T	412008	1500
106	SYMPHONY COOLER JUMBO	412011	9501
107	SYMPHONY COOLER JUMBO	412011	9500
108	SYMPHONY COOLER JUMBO	412011	9500
109	SYMPHONY COOLER JUMBO	412011	9500
110	SYMPHONY COOLER JUMBO	412011	9500
111	ALKALINE RO +LED DISPLAY PURIF	412011	90500
112	ALKALINE RO +LED DISPLAY PURIF	412011	90500
113	ALKALINE RO +LED DISPLAY PURIF	412011	5500
114	ALKALINE RO +LED DISPLAY PURIF	412011	5500
115	DOUBLE DOOR REFRIGERATOR (L	412013	
116	REFRIGERATOR 100 LTR CAPACIT	412013	9050
117	REFRIGERATOR 100 LTR CAPACIT	412013	9050
118	REFRIGERATOR 100 LTR CAPACIT	412013	9050
119	REFRIGERATOR 565 LTR CAPACIT	412013	70000
120	CYBEROAM CR100ING UTM FIREW	412201	231367
121	CYBEROAM CR50ING UTM FIREWA	412201	125072
122	CYBEROAM CR100ING SUBCRIPTIC	412201	215459
123	CYBEROAM CR50ING SUBCRIPTIOI	412201	120356
124	EPSON EB-X05 PROJECTOR	412501	39695
125	PA SYSTEM	412501	110790
126	ON LINE DC EARTH FAULT LOCATC	412503	312700
127	GYSER 25 LTR. CAPACITY	412503	10560
128	GYSER 25 LTR. CAPACITY	412503	10560
129	GYSER 25 LTR. CAPACITY	412503	10560
130	GYSER 25 LTR. CAPACITY	412503	10560
131	GYSER 25 LTR. CAPACITY	412503	10560
132	GYSER 25 LTR. CAPACITY	412503	10560
133	GYSER 25 LTR. CAPACITY	412503	10560
134	GYSER 25 LTR. CAPACITY	412503	10560
135	GYSER 25 LTR. CAPACITY	412503	10560
136	HAND TROLLY SIZE-36X24X18	412503	10790
137	KENT RO GRAND PLUS	412503	19000
138	KENT RO GRAND PLUS	412503	19000
139	KENT RO GRAND PLUS	412503	19000
140	KENT RO GRAND PLUS	412503	2001
141	KENT RO GRAND PLUS	412503	2001
142	KENT RO GRAND PLUS	412503	2000
143	KENT RO GRAND PLUS	412503	2000
144	KENT RO GRAND PLUS	412503	19000
145	AUTOMATIC WEATHER STATION W	412503	217116
146	LED SEARCH LIGHT 10W 800M RAI	412503	5376
147	LED SEARCH LIGHT 10W 800M RAI	412503	5376
148	LED SEARCH LIGHT 10W 800M RAI	412503	5376
149	LED SEARCH LIGHT 10W 800M RAI	412503	5376
150	LED SEARCH LIGHT 10W 800M RAI	412503	5376
151	AUTOMATIC WEATHER STATION W	412503	16520
152	LONG RANGE FLOOD LIGHT, META	412503	23036
153	MOTORISED REVOLVING SEARCH	412503	155321
154	HIGH INTENSITY, WIDE AREA FLO	412503	18798
155	DOUBLE DOOR REFRIGERATOR (L	412505	24899
156	SET TOP BOX	412801	1700
157	SET TOP BOX	412801	1700
158	SET TOP BOX	412801	1700
159	SET TOP BOX	412801	1700
160	SET TOP BOX	412801	1700
161	SET TOP BOX	412801	1700
162	SET TOP BOX	412801	1700
163	SET TOP BOX	412801	1700
164	SET TOP BOX	412801	1700
165	VOLTAGE STABILIZER 5.0 KVA	412801	4250
166	VOLTAGE STABILIZER 5.0 KVA	412801	4250
167	VOLTAGE STABILIZER 5.0 KVA	412801	4250
168	VOLTAGE STABILIZER 5.0 KVA	412801	4250
169	VOLTAGE STABILIZER 5.0 KVA	412801	4250
170	SET TOP BOX	412801	1700
171	SET TOP BOX	412801	1700
172	SET TOP BOX	412801	1700
173	SET TOP BOX	412801	1700
174	SET TOP BOX	412801	1700
175	SET TOP BOX	412801	1700
176	SET TOP BOX	412801	1700
177	SET TOP BOX	412801	1700
178	SET TOP BOX	412801	1700
179	SET TOP BOX	412801	1700
180	SET TOP BOX	412801	1700
181	SET TOP BOX	412801	1700
182	WOODEN CENTRE TABLE (SIZE 4	412801	3500
183	WOODEN CENTRE TABLE (SIZE 4	412801	3500

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184	PLASTIC CUSHIONED CHAIR- MAKE	412801	2875
185	PLASTIC CUSHIONED CHAIR- MAKE	412801	2875
186	PLASTIC CUSHIONED CHAIR- MAKE	412801	2875
187	PLASTIC CUSHIONED CHAIR- MAKE	412801	2875
188	PLASTIC CUSHIONED CHAIR- MAKE	412801	2875
189	PLASTIC CUSHIONED CHAIR- MAKE	412801	2875
190	PLASTIC CUSHIONED CHAIR- MAKE	412801	2875
191	PLASTIC CUSHIONED CHAIR- MAKE	412801	2875
192	PLASTIC CUSHIONED CHAIR- MAKE	412801	2875
193	PLASTIC CUSHIONED CHAIR- MAKE	412801	2875
194	PLASTIC CUSHIONED CHAIR- MAKE	412801	2875
195	PLASTIC CUSHIONED CHAIR- MAKE	412801	2875
196	PLASTIC CUSHIONED CHAIR- MAKE	412801	2875
197	PLASTIC CUSHIONED CHAIR- MAKE	412801	2875
198	PLASTIC CUSHIONED CHAIR- MAKE	412801	2875
199	PLASTIC CUSHIONED CHAIR- MAKE	412801	2875
200	PLASTIC CUSHIONED CHAIR- MAKE	412801	2875
201	PLASTIC CUSHIONED CHAIR- MAKE	412801	2875
202	PLASTIC CUSHIONED CHAIR- MAKE	412801	2875
203	PLASTIC CUSHIONED CHAIR- MAKE	412801	2875
204	JUICER MIXER GRINDER (MAKE-BA	412801	4250
205	STABILIZER 2 KVA	412801	3500
206	STABILIZER 2 KVA	412801	3500
207	DRAGON LIGHT WITH CHARGER	412801	3979
208	DRAGON LIGHT WITH CHARGER	412801	3979
209	WOODEN STOOL	412801	2419
210	WOODEN STOOL	412801	2419
211	WOODEN STOOL	412801	2419
212	WOODEN STOOL	412801	2419
213	WOODEN STOOL	412801	2419
214	WOODEN STOOL	412801	2419
215	ELECTRIC KETTLE STAINLESS STE	412801	1295
216	ELECTRIC KETTLE STAINLESS STE	412801	1295
217	SCANNER	412801	4201
218	SCANNER	412801	4201
219	SCANNER	412801	4201
220	SCANNER	412801	4201
221	SCANNER	412801	4201
222	SCANNER	412801	4201
223	SCANNER	412801	4201
224	SCANNER	412801	4201
225	SCANNER	412801	4201
226	SCANNER	412801	4201
227	HAND HELD METAL DETECTOR,MA	412801	3540
228	HAND HELD METAL DETECTOR,MA	412801	3540
229	HAND HELD METAL DETECTOR,MA	412801	3540
230	UNDER VEHICLE SEARCHING MIRR	412801	3894
231	UNDER VEHICLE SEARCHING MIRR	412801	3894
232	PILLAR HEATER DOUBLE ROD MAK	412801	4500
233	PILLAR HEATER DOUBLE ROD MAK	412801	4500
234	PILLAR HEATER DOUBLE ROD MAK	412801	4500
235	PILLAR HEATER DOUBLE ROD MAK	412801	4500
236	PILLAR HEATER DOUBLE ROD MAK	412801	4500
237	PILLAR HEATER DOUBLE ROD MAK	412801	4500
238	UNDER VEHICLE SEARCHING MIRR	412801	3894
239	ENERGY METER 3 PHASE DIGITAL/	412801	2974
240	ENERGY METER 3 PHASE DIGITAL/	412801	2974
241	ENERGY METER 3 PHASE DIGITAL/	412801	2974
242	ENERGY METER 3 PHASE DIGITAL/	412801	2974
243	ENERGY METER 3 PHASE DIGITAL/	412801	2974
244	ENERGY METER 3 PHASE DIGITAL/	412801	2974
245	ENERGY METER 3 PHASE DIGITAL/	412801	2974
246	ENERGY METER 3 PHASE DIGITAL/	412801	2974
247	ENERGY METER 3 PHASE DIGITAL/	412801	2974
248	ENERGY METER 3 PHASE DIGITAL/	412801	2974
249	ENERGY METER 3 PHASE DIGITAL/	412801	2974
250	ENERGY METER 3 PHASE DIGITAL/	412801	2974
251	ENERGY METER 3 PHASE DIGITAL/	412801	2974
252	ENERGY METER 3 PHASE DIGITAL/	412801	2974
253	ENERGY METER 3 PHASE DIGITAL/	412801	2974
254	ENERGY METER 3 PHASE DIGITAL/	412801	2974
255	ENERGY METER 3 PHASE DIGITAL/	412801	2974
256	ENERGY METER 3 PHASE DIGITAL/	412801	2974
257	ENERGY METER 3 PHASE DIGITAL/	412801	2974
258	ENERGY METER 3 PHASE DIGITAL/	412801	2974
259	BL OTG BOT-102 TIRANO 23 LT	412801	4001
	Total		92618582

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			

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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	Gechter MI-450, T.D.Thedoter	411130	28465	Tanakpur Power St	104	IUA17-104-153001/Q4-3
2	Gechter MI-450, T.D.Thedoter	411130	49075	Tanakpur Power St	104	IUA17-104-153001/Q4-4
3	Gechter MI-450, T.D.Thedoter	411130	28465	Tanakpur Power St	104	IUA17-104-153001/Q4-5
4	Self Reducing Adhali	411130	23486	Tanakpur Power St	104	IUA17-104-153001/Q4-6
5	SOFA SET FOR SENIOR- OFFICER	411702	24720	Sewa- II PS	113	IUA17-113-153001/Q1-4
6	SOFA TWO SEATER FOR SENIOR-	411702	11194	Sewa- II PS	113	IUA17-113-153001/Q1-7
7	CENTRE TABLE FOR SENIOR- OFFI	411702	6996	Sewa- II PS	113	IUA17-113-153001/Q1-8
8	HP PROBOOK 450-G3 CORE 17 6TH	411801	84650	Sewa- II PS	113	IUA17-113-153001/Q1-2
9	LAPTOP APPLE MAC BOOK PRO MI	411801	69900	Sewa- II PS	113	IUA17-113-153001/Q1-3
10	PUFFI FOR SENIOR- OFFICER RES	412801	1866	Sewa- II PS	113	IUA17-113-153001/Q1-5
11	PUFFI FOR SENIOR- OFFICER RES	412801	1866	Sewa- II PS	113	IUA17-113-153001/Q1-6
12	SIDE TABLE FOR SENIOR- OFFICEI	412801	3358	Sewa- II PS	113	IUA17-113-153001/Q1-9
	Total		334041			

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

Sl. No.	Particular of assets	Head of account	Gross block Addition (Rs.)
1	HYDRO MECHINICAL WORK TUNNE	410610	1052981
2	MAIN GENERATING EQUIPMENT	410701	10735783
3	UPPER FIXED LABRINTH (FORGED	410714	455229
4	UPPER MOVING LABRINTH (FORGE	410714	283714
5	UPPER MOVING LABRINTH (FORGE	410714	283714
6	LOWER FIXED LABRINTH (FORGED	410714	399407
7	LOWER MOVING LABRINTH (FORG	410714	293914
8	LOWER MOVING LABRINTH (FORG	410714	293914
9	HEADCOVER WEARING PLATE (TO	410714	423300
10	BOTTOM RING WEARING PLATE (E	410714	423300
11	M.I.V SEAL ASSEMBLY DHA 004-XX	410714	5994886
12	SOLAR STREET LIGHT	410905	24000
13	SOLAR STREET LIGHT	410905	24000
14	SOLAR STREET LIGHT	410905	24000
15	SOLAR STREET LIGHT	410905	24000
16	SOLAR STREET LIGHT	410905	24000
17	SOLAR STREET LIGHT	410905	24000
18	SOLAR STREET LIGHT	410905	24000
19	SOLAR STREET LIGHT	410905	24000
20	SOLAR STREET LIGHT	410905	24000
21	SOLAR STREET LIGHT	410905	24000
22	KIRLOSKAR 5 H.P. DIESAL PUMPSE	411002	1
23	DG SET USHA MAKE, GOMTI NAGA	411002	23647
24	12-CT-PL- CONCRETE PLACER	411110	9435
25	GREAVES ENGINE MK - 12	411110	1
26	GREAVES ENGINE MK - 12	411110	1
27	SUBMERSIBLE PUMPSET 10 HP, 29	411112	36225
28	SUBMERSIBLE PUMPSET 10 HP, 29	411112	36225
29	SUBMERSIBLE PUMPSET 10 HP, 29	411112	37275
30	SUBMERSIBLE PUMPSET 10 HP, 29	411112	37275
31	SUBMERSIBLE PUMPSET 10 HP, 29	411112	36225
32	SUBMERSIBLE PUMPSET 10 HP, 29	411112	36225
33	SUBMERSIBLE PUMPSET 10 HP, 29	411112	36225
34	WATER PUMP DOUBLE STEP 802/8	411112	8683
35	WATER PUMP	411112	1
36	WATER PUMP	411112	1
37	VOLTAS WATER TREATMENT M/CH	411112	1
38	ELECT. DEWATERING PUMP 7.5 HP	411112	20068
39	WELDING SET TRANSFORMER 250	411114	17412
40	WELDING SET TRANSFORMER 250	411114	17412
41	BEMER RELAX FOTER BACALLAS (	411116	54556
42	25 MM HEAVY DUTY DRILLNW-8	411116	16358
43	VOLTAS DIAMOND DRILLING PUMP	411116	1
44	STOREWELL BIG	411701	1
45	STOREWELL MIRROR, TAPOVAN	411701	1
46	STOREWELL MIRROR, TAPOVAN	411701	1
47	WARD ROB GODREJ	411701	1
48	WARD ROB GODREJ	411701	1
49	MATTRESS	411707	6801
50	MATTRESS	411707	6801
51	MATTRESS	411707	6801
52	MATTRESS	411707	6801
53	MATTRESS (72'X36) (4 THICK)	411707	5221
54	MATTRESS (72'X36) (4 THICK)	411707	5221
55	MATTRESS (72'X36) (4 THICK)	411707	5221
56	MATTRESS (72'X36) (4 THICK)	411707	5221
57	MATTRESS (72'X36) (4 THICK)	411707	5221
58	MATTRESS (72'X36) (4 THICK)	411707	5221
59	MATTRESS (72'X36) (4 THICK)	411707	5221
60	MATTRESS (72'X36) (4 THICK)	411707	5221
61	MATTRESS (72'X36) (4 THICK)	411707	5221
62	MATTRESS (72'X36) (4 THICK)	411707	5221
63	MATTRESS (72'X36) (4 THICK)	411707	5221
64	MATTRESS (72'X36) (4 THICK)	411707	5221
65	CREDENZA STORAGE DEVICE	411707	7444
66	CREDENZA STORAGE DEVICE	411707	7444
67	CREDENZA STORAGE DEVICE	411707	7444
68	STEEL BOOKSHELF	411707	11845

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69	LAPTOP HP PAVALLIAN G6-2006 TX	411801	43500
70	WINDOW AIR CONDITIONER 1.5 TC	412008	23148
71	BATTERY 12 VOLT, 1400 VA DIGITA	412020	7672
72	BATTERY 12 VOLT, 1400 VA DIGITA	412020	7672
73	BATTERY 12 VOLT, 1400 VA DIGITA	412020	7672
74	BATTERY 12 VOLT, 1400 VA DIGITA	412020	7672
75	BATTERY 12 VOLT, 1400 VA DIGITA	412020	7672
76	BATTERY 12 VOLT, 1400 VA DIGITA	412020	7672
77	FLEX PRINT BOARD (16'X3')	412020	6330
78	FLEX PRINT BOARD (16'X3')	412020	6330
79	PROJECTOR WITH ACCESSORIES	412501	231991
80	DISSOLVED OXYGEN METER (RAN	412503	17016
81	MATRESS (6'X3'X4)	412801	3000
82	MATRESS (6'X3'X4)	412801	3000
83	MATRESS (6'X3'X4)	412801	3000
84	MATRESS (6'X3'X4)	412801	3000
85	MATRESS (6'X3'X4)	412801	3000
86	MATRESS (6'X3'X4)	412801	3000
87	MATRESS (6'X3'X4)	412801	3000
88	MATRESS (6'X3'X4)	412801	3000
89	DOL STARTER 7.5 HP	412801	1152
90	ROCK PLYWOOD	412801	1
91	STEEL RACK	412801	1
92	STEEL RACK	412801	1
93	STEEL RACK	412801	1
94	STEEL RACK	412801	1
95	STEEL RACK	412801	1
96	STEEL RACK	412801	1
97	STEEL RACK	412801	1
98	STEEL RACK	412801	1
99	STEEL RACK	412801	1
100	STEEL RACK	412801	1
101	STEEL RACK	412801	1
102	STEEL RACK	412801	1
103	STEEL RACK	412801	1
104	STEEL RACK	412801	1
105	STEEL RACK	412801	1
106	STEEL RACK	412801	1
107	STEEL RACK	412801	1
108	STEEL RACK	412801	1
109	STEEL RACK	412801	1
110	STEEL RACK	412801	1
111	STEEL RACK	412801	1
112	STEEL RACK	412801	1
113	STEEL RACK	412801	1
114	STEEL RACK	412801	1
115	STEEL RACK	412801	1
116	STEEL RACK	412801	1
117	STEEL RACK	412801	1
118	STEEL RACK	412801	1
119	STEEL RACK	412801	1
120	STEEL RACK	412801	1
121	STEEL RACK	412801	1
122	STEEL RACK	412801	1
123	STEEL RACK	412801	1
124	STEEL RACK	412801	1
125	STEEL RACK	412801	1
126	STEEL RACK	412801	1
127	STEEL RACK	412801	1
128	STEEL RACK	412801	1
129	STEEL RACK	412801	1
130	STEEL RACK	412801	1
131	STEEL RACK	412801	1
132	STEEL RACK	412801	1
133	STEEL RACK	412801	1
134	STEEL RACK	412801	1
135	STEEL RACK	412801	1
136	STEEL RACK	412801	1
137	STEEL RACK	412801	1
138	STEEL RACK	412801	1
139	STEEL RACK	412801	1
140	STEEL RACK	412801	1
141	STEEL RACK	412801	1
142	STEEL RACK	412801	1
143	STEEL RACK	412801	1
144	STEEL RACK	412801	1
145	STEEL RACK	412801	1
146	STEEL RACK	412801	1
147	STEEL RACK	412801	1
148	STEEL RACK	412801	1
149	STEEL RACK	412801	1
150	STEEL RACK	412801	1
151	STEEL RACK	412801	1
152	STEEL RACK	412801	1
153	STEEL RACK	412801	1
154	STEEL RACK	412801	1
155	STEEL RACK	412801	1
156	STEEL RACK	412801	1
157	STEEL RACK	412801	1
158	STEEL RACK	412801	1
159	STEEL RACK	412801	1
160	STEEL RACK	412801	1
161	STEEL RACK	412801	1
162	STEEL RACK	412801	1
163	STEEL RACK	412801	1

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164	STEEL RACK	412801	1
165	STEEL RACK	412801	1
166	STEEL RACK	412801	1
167	STEEL RACK	412801	1
168	STEEL RACK	412801	1
169	STEEL RACK	412801	1
170	STEEL RACK	412801	1
171	STEEL RACK	412801	1
172	STEEL RACK	412801	1
173	STEEL RACK	412801	1
174	STEEL RACK	412801	1
175	STEEL RACK	412801	1
176	STEEL RACK	412801	1
177	STEEL RACK	412801	1
178	STEEL RACK	412801	1
179	STEEL RACK	412801	1
180	STEEL RACK	412801	1
181	STEEL RACK	412801	1
182	STEEL RACK	412801	1
183	STEEL RACK	412801	1
184	STEEL RACK	412801	1
185	STEEL RACK	412801	1
186	STEEL RACK	412801	1
187	STEEL RACK	412801	1
188	STEEL RACK	412801	1
189	STEEL RACK	412801	1
190	STEEL RACK	412801	1
191	STEEL RACK	412801	1
192	STEEL RACK	412801	1
193	STEEL RACK	412801	1
194	STEEL RACK	412801	1
195	STEEL RACK	412801	1
196	STEEL RACK	412801	1
197	STEEL RACK	412801	1
198	STEEL RACK	412801	1
199	STEEL RACK	412801	1
200	STEEL RACK	412801	1
201	STEEL RACK	412801	1
202	STEEL RACK	412801	1
203	STEEL RACK	412801	1
204	STEEL RACK	412801	1
205	STONE WELL LOF MINOR	412801	1
206	STEEL RACK	412801	1
207	STEEL RACK	412801	1
208	STONE WELL LOF MINOR	412801	1
209	STEEL RACK	412801	1
210	STONEWELL MIRIOR	412801	1
211	SIDE RACK CHR-4	412801	1
212	SIDE RACK CHR-4	412801	1
213	STONE WELL MIRRIOR	412801	1
214	SIDE RACK 2.5'X33'X15'	412801	1125
215	8 NO. SOFASET RS. 42000	412801	1
216	SIDE RACK 2.5'X33'X15'	412801	1125
217	RACK 6.5'X35'X15'(6 SHELVES)	412801	1406
218	8 NO. SOFASET RS. 42000	412801	1
219	IRON RACK	412801	1
220	8 NO. SOFASET RS. 42000	412801	1
221	8 NO. SOFASET RS. 42000	412801	1
222	DISPLAY BOARD	412801	1
223	DISPLAY BOARD	412801	1
224	8 NO. SOFASET RS. 42000	412801	1
225	DISPLAY BOARD	412801	1
226	NOTICE BOARD 6X3	412801	1
227	8 NO. SOFASET RS. 42000	412801	1
228	NOTICE BOARD 6X3	412801	1
229	8 NO. SOFASET RS. 42000	412801	1
230	NOTICE BOARD 6X3	412801	1
231	PERFORATED DISPLAY BOARD(91)	412801	1913
232	8 NO. SOFASET RS. 42000	412801	1
233	ALMIRA SMALL 4.5	412801	1
234	PRESSURE COOKER 7.5 LTR	412801	1
235	PRESSURE COOKER 7.5 LTR	412801	1
236	STORE WELL	412801	1
237	STORE WELL	412801	1
238	ALMIRA MINOR	412801	1
239	ALMIRA MINOR	412801	1
240	STEEL ALMIRA	412801	1
241	STEEL ALMIRAH	412801	1
242	STORE WELL	412801	1
243	STORE WELL	412801	1
244	ALMIRA	412801	1
245	ALMIRA	412801	1
246	ALMIRA	412801	1
247	ALMIRA	412801	1
248	ALMIRA	412801	1
249	AUTOMATIC DINET ON UNE 3 PHAS	412801	1
250	AUTOMATIC DINET ON UNE 3 PHAS	412801	1
251	WOODEN ALMIRA	412801	1
252	16 NO. SOFA SET RS. 55440.	412801	1

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253	16 NO. SOFA SET RS. 55440, (	412801	1
254	16 NO. SOFA SET RS. 55440, (	412801	1
255	16 NO. SOFA SET RS. 55440, (	412801	1
256	ALMIRAH SMALL	412801	1
257	GOD.FILING CABNET	412801	1
258	GOD.FILING CABNET	412801	1
259	GOD.FILING CABNET	412801	1
260	GOD.FILING CABNET	412801	1
261	GOD.FILING CABNET	412801	1
262	IRON SAFE	412801	1
263	STEEL CHEST	412801	1
264	BOOK CASE	412801	1
265	BOOK CASE	412801	1
266	PUMP WITH NAZLE	412801	1
267	PUMP WITH NAZLE	412801	1
268	MONOKELK PUMP	412801	1
269	WARDROBE WOODEN SIZE	412801	3880
270	DIGITAL CLAMP TESTER, AC & DC,	412801	4667
271	PORTABLE TYPE OSCILLOSGRAPH	412801	1000
272	STOP WATCH, THREE SEPARATE S	412801	4080
	Total		21846303

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

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

2.3 Deductions on account of Inter-unit Transfer

Sl. No.	Particular of assets	Head of account	Gross block Deduction (Rs.)	Detail of the Unit / Company to which Assets Sent (Transferred Out)		Advice number
				Name of Unit / Company	Code of Unit / Company	
1	WOODEN ALMIRAH	411701	18500	C.O.	100	IUA17-110-150101/Q1-3
2	SOFA SET (3+1+1)	411701	31500	C.O.	100	IUA17-110-150101/Q1-4
3	Sofa Set (3+1+1)	411702	25000	Uri-I PS	106	IUA17-110-152601/Q1-3
4	LAPTOP LENOVO THINKPAD L460 I	411801	80192	Uri-I PS	106	IUA17-110-152601/Q1-5
5	HP LAPTOP 15-AU628TX CORE 17/4	411801	87000	C.O.	100	IUA17-110-150101/Q1-6
6	SAMSUNG REFRIGERATOR	412013	29000	Uri-I PS	106	IUA17-110-152601/Q1-1
7	ASUS ZENPHONE 5 A501CG	412801	3500	Uri-I PS	106	IUA17-110-152601/Q1-4
8	Cellular Nokia Phone - Sh. Sat Pal Sir	412801	3500	C.O.	100	IUA17-110-150101/Q1-5
9	VOLTAGE AIRCONDITIONER	412008	21000	Uri-I PS	106	IUA17-110-152601/Q1-2
	Total		299192			

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	TATA MAKE UA-05-0076	411507	-169520
2	EICHER BUS 10.75 DELUX UA-05-2	411507	-448078
3	TATA TRUCKUP-03-3490	411508	-33624
4	DOUBLE BED	411707	-18677
5	DOUBLE BED	411707	-18677
6	DOUBLE BED	411707	-18677
7	DOUBLE BED	411707	-18677
8	DOUBLE BED	411707	-18677
9	DOUBLE BED	411707	-18677
10	DOUBLE BED	411707	-18677
11	DOUBLE BED	411707	-18677
12	DOUBLE BED	411707	-18677
13	DOUBLE BED	411707	-18677
14	Double Bed (6.3' x 6') Box Type	411707	-14556
15	NOKIA E-71 MOBILE PHONE	411902	-18500
16	MOBILE PHONE (GALAXY POCKET	411902	-6000
17	MOBILE PHONE (GALAXY POCKET	411902	-6000
18	MOBILE PHONE (GALAXY POCKET	411902	-6000
19	ELECTRICALLY OPERATED ROAD I	412503	-85128
20	STEEL ALMIRAH (MEDIUM SIZE)	412801	-1
21	STEEL ALMIRAH (MEDIUM SIZE)	412801	-1
22	WOODEN BED	412801	-1
23	SINGLE BED 6X3'	412801	-1
24	SINGLE BED 6"*3;	412801	-1
25	HEAT CONVECTOR USHA LEXUS	412801	-1
26	VOLTAGE STABILIZER (VIDEOCON	412801	-1
27	PEDESTRAL FAN	412801	-1
28	PEDESTRAL FAN	412801	-1
29	PEDESTAL FAN	412801	-1850
30	PEDESTAL FAN	412801	-1850
31	PEDESTAL FAN	412801	-1850
32	GYSER 25 LTR CAPACITY	412801	-1
33	GYSER 25 LTR. CAPACITY	412801	-1
	Total		-979737

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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	7,143	4,826,967
– Others	4,113,514	3,132,129
Less : Provision for expenditure awaiting utilisation certificate	-	-
Unsecured (considered doubtful)	-	-
Less : Provisions for doubtful advances *1	-	-
Sub-total	4,120,657	7,959,096
B. ADVANCES OTHER THAN CAPITAL ADVANCES		
i) DEPOSITS		
- Unsecured (considered good)	7,193,631	7,955,633
Less : Provision against demand raised by Govt.Depts.	-	-
- Unsecured (considered doubtful)	-	-
Less : Provision for Doubtful Deposits *2	-	-
	7,193,631	7,955,633
ii) Other advances		
- Unsecured (considered good)	-	-
- Unsecured (considered doubtful)	-	-
	-	-
C. Others		
i) Deferred Foreign Currency Fluctuation Assets/Expenditure		
Deferred Foreign Currency Fluctuation Assets	4,199,780,264	3,765,865,997
Deferred Expenditure on Foreign Currency Fluctuation	1,364,861,291	1,444,204,396
	5,564,641,555	5,210,070,393
ii) Deferred Cost on Employee loans given		
Secured - Considered Good	-	-
Employee loans - Unsecured	-	-
	-	-
TOTAL	5,575,955,843	5,225,985,122
Provision for doubtful Advances *1		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
Provision for doubtful Deposits *2		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-

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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	97,254,795	95,104,611
Stores in transit/ pending inspection	-	-
Loose tools	2,523,888	1,533,957
Scrap inventory	348,354	293,017
Material at site	-	-
Material issued to contractors/ fabricators	-	-
Inventory for Self Generated VER's/REC	-	-
Less: Provision for Obsolescence & Diminution in Value *1	-	-
TOTAL	100,127,037	96,931,585
*1 Provision for Obsolescence & Diminution in Value		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year #		
Closing balance	-	-

Explanatory Note:

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

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	(261,025)	251,537
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	-	78,927
	TOTAL	(261,025)	330,464
	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)	-	-
	Less : Provisions for doubtful Employee loans & advances *1	-	-
		-	-
	Loan to State Government in settlement of dues from customer		
	- Unsecured (considered good)	-	-
		-	-
	Advances to Subsidiaries / JV's	-	-
	TOTAL	-	-
	*1 Provisions for doubtful Employee loans & advances		
	Opening Balance	-	
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-
	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	572,297,532	627,102,569
Less: Provisions for Doubtful Claims *1	19,329,919	-
Sub-total	552,967,613	627,102,569
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	552,967,613	627,102,569

*1 Provisions for Doubtful Claims		
Opening Balance	-	
Addition during the year	19,329,919	
Used during the year		
Reversed during the year		
Closing balance	19,329,919	-

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)	-	-
Less : Provision against demand raised by Govt.Depts.	-	-
- Unsecured (considered doubtful)	-	-
Less : Provision for Doubtful Deposits *1	-	-
Sub-total	-	-
b) Advance to contractor / supplier		
- Secured (considered good)	-	-
- Unsecured (considered good)		
– Against bank guarantee	-	-
– Others	2,006,398	4,881,894
Less : Provisions for expenditure awaiting utilization certificate	-	-
- Unsecured (considered doubtful)	-	-
Less : Provisions for doubtful advances *2	-	-
Sub-total	2,006,398	4,881,894
c) Other advances - Employees		
- Unsecured (considered good)	176,810	301,907
- Unsecured (considered doubtful)		
Sub-total	176,810	301,907
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	17,692,988	17,692,988
Less: Provision for losses pending investigation/awaiting write off / sanction *5	17,692,988	17,692,988
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	33,237,893	21,553,649
e) Deferred Employee Costs		
Secured - Considered Good	-	-
Unsecured	-	-
f) **Deferred Foreign Currency Fluctuation**		
Deferred Foreign Currency Fluctuation Assets	359,152,807	359,152,807
Deferred Expenditure on Foreign Currency Fluctuation	44,638,292	44,638,292
g) Surplus / Obsolete Assets	1,085,901	954,251
h) Input GST	-	-
I) Others	-	50,000
TOTAL	440,298,101	431,532,800

*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	17,692,988	17,692,988
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	17,692,988	17,692,988
	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.	1,085,901	954,251

NOTE NO. 14 REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES

PARTICULARS		As at 31st March, 2018	As at 31st March, 2017
(i)	Regulatory Deferral Account Balances l.r.o Subansiri Lower Project		
	Opening Balance	-	-
	Addition during the year	-	-
	Adjustment during the year		
	Reversed during the year		
	Closing balance	-	-
(ii)	Wage Revision as per 3rd PRC		
	Opening Balance	88,163,601	-
	Addition during the year	71,999,834	88,163,601
	Adjustment during the year		
	Reversed during the year		
	Closing balance	160,163,435	88,163,601
(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)	160,163,435	88,163,601
	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)	160,163,435	88,163,601

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

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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			7,643,406,901	74.50%
- LIC			906,183,502	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 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	-	(891,755)
	II) Closing Balance Remeasurement of the defined benefit plans	(6,569,562)	(8,424,235)
	III) Surplus	1,592,050,763	713,963,956
9	FVTOCI Reserve-		
	- Equity Instruments	-	-
	- Debt Instruments	-	-
	Total	1,585,481,201	704,647,966
	* Surplus		
	Profit for the Year as per Statement of Profit and Loss	1,592,050,763	713,963,956
	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	1,592,050,763	713,963,956
	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	1,592,050,763	713,963,956

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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	14,016,017,368	15,365,594,349
C.O.(FDB)	1,389,518,042	613,732,610
IUT Closing Entries - CO	-	-
L.O. MUMBAI	-	-
L.O. LUCKNOW	1,625,543	110,245
RO-JAMMU	-	-
RO-ITANAGAR	-	-
RO-SILIGURI	-	(5,050)
BAIRASIUL	(63,000)	3,811
RO-BANIKHET	-	34,827
LOKTAK	(113,567)	(1,313)
SALAL	-	-
TANAKPUR	9,601,860	98,108
CHAMERA-I	4,207	6,266
URI - I	(135,680)	-
RANGIT	-	(83)
CHAMERA-II	52,226	(1,219)
DULHASTI	(122,570)	(154,076)
DHAULIGANGA-I	-	-
TEESTA-V	(3,865)	214,969
CHAMERA-III	89,089	6,852
CHUTAK	-	-
TLDP-III	(2,074)	11,245
PARBATI -II	(46,250)	(1,150,376)
PARBATI-III	(46,888)	(55,647)
SEWA-II	107,403	996
URI - II	-	-
KISHANGANGA	-	-
NIMMO BAZGO	-	-
TLDP-IV	111,296	(110,284)
TEESTA-IV	-	-
SUBANSARI LOWER	-	-
DIBANG	(74,182)	-
TAWANG I & II	-	-
KOTLIBHEL 1A	(32,105)	84,230
INVESTIGATION PROJECTS, UTTRAKHAND	(15,686,881)	(10,689,809)
RE CELL	-	-
WIND POWER PROJECTS, JAISALMER	(254)	-
BRRP	-	103,312
50MW SOLAR POWER PROJECT, TAMILNADU	-	-
POWER TRADING CELL	-	-
CHEQUE PAID ACCOUNT	156,565,182	176,074,000
CHEQUE COLLECTED ACCOUNT	(266,978,431)	(168,683,579)
COMMERCIAL - IUT	(3,807,868,092)	(3,388,568,711)
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	322,393,674	357,051,580
CENTRALIZED VENDOR PAYMENT ACCOUNT	263,152,631	367,662,149
Total	12,068,064,682	13,311,369,402

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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	65,531	589,262
TOTAL	65,531	589,262
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	73,076	696,822
More than 3 Year & Less than 5 Years		
More than 5 Years		
TOTAL	73,076	696,822

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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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

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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	8,919,000	8,919,000
(Advance Against Depreciation)	-	-
Deferred Foreign Currency Fluctuation Liabilities	-	-
Deferred Income from Foreign Currency Fluctuation Account	-	-
Grants in aid-from Government-Deferred Income	-	-
TOTAL	8,919,000	8,919,000
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)	-	-
Total outstanding dues of Creditors other than micro enterprises and small enterprises	96,542,624	111,250,336
TOTAL	96,542,624	111,250,336

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	72,440,869	76,349,451
Liability against capital works/supplies	-	-
Liability against capital works/supplies-MSME	-	-
Interest accrued but not due on borrowings	-	-
Interest accrued and due on borrowings	29,276,890	31,445,941
Deposits/ retention money	-	-
Due to Subsidiaries	-	-
Liability for share application money -to the extent refundable	-	-
Unpaid dividend	-	-
Unpaid interest	1,642,287	7,302,269
Other Payables-Payable to Employees	2,478,019	1,202,260
Other Payables-Payable to Others	105,838,065	116,299,921
TOTAL		

* 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)	-	-
Deferred Income from Foreign Currency Fluctuation Account	-	-
Deferred Foreign Currency Fluctuation Liabilities	-	-
Unspent amount of deposit/agency basis works	-	-
Statutory dues payables	1,133,698	3,468,831
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	1,133,698	3,468,831

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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	85,458,431	
Additions during the year	12,977,943	415,338,708
Amount used during the year	7,538,909	329,880,277
Amount reversed during the year	219,525	
Closing Balance	90,677,940	85,458,431

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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	-	
Additions during the year	-	
Amount used during the year	-	
Amount reversed during the year	-	
Closing Balance	-	-
vi) Provision - Others		
As per last Balance Sheet	13,773,912	501,951,160
Additions during the year	2,639,907	5,150,999
Amount used during the year	3,760,519	411,960,768
Amount reversed during the year	11,514,404	81,367,479
Closing Balance	1,138,896	13,773,912
TOTAL	91,816,836	99,232,343

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. 595053 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. Ni) 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	3,575,575,349	3,207,510,182
	SALE OF POWER	-	-
	ADVANCE AGAINST DEPRECIATION -Written back during the year		
	Less :		
	Sales adjustment on a/c of Foreign Exchange Rate Variation	221,638,093	235,342,566
	Tariff Adjustments	2,099,961	2,922,105
	Regulated Power Adjustment	-	13,370,292
	Income from generation of electricity – precommissioning (Transferred to Expenditure Attributable to Construction)	-	-
	Rebate to customers	6,642,326	4,756,628
	Sub - Total (A)	3,345,194,969	2,951,118,591
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)	3,345,194,969	2,951,118,591
E	OTHER OPERATING REVENUE		
	Interest from Beneficiary States (Revision of Tariff)	152,747	6,656,144
	Sub-Total-II	152,747	6,656,144
	TOTAL (I+II)	3,345,347,716	2,957,774,735

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)

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NOTE NO. 25 OTHER INCOME

(Amount in ₹)

	PARTICULARS	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
A)	Interest Income		
	- Interest from Investments carried at FVTOCI	-	-
	- Interest - Government Securities (8.5% tax free bonds issued by the State Governments)	-	-
	- Interest from Financial Assets carried at Amortized Cost		
	- Loan to Government of Arunachal Pradesh	-	-
	-Deposit Account	-	-
	- Employee's Loans and Advances (Net of Rebate)	(4,754)	-
	- Interest from advance to contractors	-	-
	- Others	-	-
B)	Dividend Income		
	- Dividend from subsidiaries	-	-
	- Dividend -Others	-	-
C)	Other Non Operating Income		
	Late payment surcharge	240,478,744	223,124,964
	Income From Sale of Self Generated VERs/REC	-	-
	Realization of Loss Due To Business Interruption	249,963,263	-
	Profit on sale of investments	-	-
	Profit on sale of Assets.	-	-
	Income from Insurance Claim	-	2,164,209
	Liability/ Provisions not required written back #	24,569,247	87,016,515
	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	-	1,279,547
	Others	4,548,326	10,505,191
	Sub-total	519,554,826	324,090,426
	Add/(Less): C.O./Regional Office/PID Expenses	620,459	7,777,336
	Sub-total	520,175,285	331,867,762
	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	520,175,285	331,867,762
	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)	-	-
	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)	-	-
	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)	219,525	-
	x) Write back of Project expenses provided for		
	y) Provision for 3rd PRC (Sl. No-A(v) of Note No.-22)	-	-
	z) Others	24,349,722	87,016,515
	TOTAL	24,569,247	87,016,515
2	Total carried forward to Statement of Profit & Loss includes ₹ ------ (Previous period ₹ ---------) relating to Subansiri Lower Project as explained in para 19 of Note no-34. However Regulatory Deferral Account Balances for an equivalent amount of ₹ -------- pertaining to Subansari Lower Project has been recognised as per Ind AS 114- "Regulatory Deferral Accounts".		

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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		14,748,076	19,275,362
(ii) Consumption of stores and spare parts			
B. Direct Expenditure on Contract, Project Management and Consultancy Works		-	-
C. REPAIRS & MAINTENANCE			
- Building		42,094,164	174,209,846
- Machinery		27,487,511	39,151,813
- Others		93,240,143	117,411,822
D. OTHER EXPENSES			
Rent & Hire Charges		19,864,204	16,664,022
Rates and taxes		309,570	473,218
Insurance		60,953,065	66,068,054
Security expenses		81,920,005	80,107,540
Electricity Charges		12,467,817	12,185,061
Travelling and Conveyance		6,700,000	5,966,490
Expenses on vehicles		369,571	943,729
Telephone, telex and Postage		7,679,997	11,926,211
Advertisement and publicity		2,870,850	1,376,847
Entertainment and hospitality expenses		20,700	29,950
Printing and stationery		1,099,730	1,002,192
Consultancy charges - Indigenous		967,305	547,689
Consultancy charges - Foreign		-	-
Audit expenses (Refer explanatory note-3 below)		88,575	71,875
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses		-	-
Expenditure on land not belonging to company		-	-
Loss on Assets		104,819	17,485
Losses out of insurance claims (upto excess clause)		17,529,834	12,713,012
Losses out of insurance claims (beyond excess clause)		-	-
Books & Periodicals		57,416	33,647
Donation		-	-
CSR/ Sustainable Development		1,280,877	2,846,741
Community Development Expenses		-	-
Directors' expenses		-	-
Research and development expenses		-	-
Interest on Arbitration/ Court Cases		-	-
Interest to beneficiary states		-	19,753,767
Expenditure on Self Generated VER's/REC		-	-
Expenses for Regulated Power		-	2,604,116
Less: - Exp Recoverable on Regulated Power		-	(2,604,116)
Exchange rate variation		1,896,408	-
Training Expenses		593,863	1,282,657
Petition Fee /Registration Fee /Other Fee – To CERC/RLDC/RPC		3,861,158	3,810,726
Operational/Running Expenses of Kendriya Vidyalay		18,361,131	18,708,840
Operational/Running Expenses of Other Schools		-	-
Operational/Running Expenses of Guest House/Transit Hostel		5,996,478	6,920,210
Operating Expenses of DG Set-Other than Residential		4,593,077	2,615,172
Other general expenses		3,042,305	1,150,545
	Sub-total	430,198,649	617,264,523
Add/(Less): C.O./Regional Office/PID Expenses		6,869,663	20,833,620
	Sub-total	437,068,312	638,098,143
Less: Amount transferred to Expenditure Attributable to Construction		-	-
Less: Recoverable from Deposit Works		-	-
Less: Transfer of Generation & other expenses - IPO/Buyback		-	-
		437,068,312	638,098,143
E. PROVISIONS			
Bad and doubtful debts provided		-	14,246,882
Expected Credit Loss Allowance-Trade Receivables		-	-
Bad and doubtful advances / deposits provided		-	-
Bad and doubtful claims provided		19,329,919	-
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		-	219,203
Provision for Interest to Beneficiary		-	-
Provision for interest against court/arbitration award		153,158	-
Others		19,483,077	14,466,085
	Sub-total	-	7,233
Add/(Less): C.O./Regional Office/PID Expenses		19,483,077	14,473,318
	Sub-total	-	-
Less: Amount transferred to Expenditure Attributable to Construction		-	-
Less: Recoverable from Deposit Works		19,483,077	14,473,318
Total carried forward to Statement of Profit & Loss		456,551,389	652,571,461

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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
-	219,203

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, 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	88,575	71,875
Audit Fees	-	-
Reimbursement of expenses		
Total Audit Expenses	88,575	71,875

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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	371,762,259	427,316,299
Gratuity, Contribution to provident fund & pension scheme (incl. administration fees)	55,200,272	90,675,241
Staff welfare expenses	23,860,290	19,026,758
Leave Salary & Pension Contribution	-	-
Sub-total	450,822,821	537,018,298
Add/(Less): C.O./Regional Office Expenses	145,456,613	138,119,308
Sub-total	596,279,434	675,137,606
Less: Employee Cost transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	596,279,434	675,137,606

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	19,650,915	23,380,200
ii) towards Employees Defined Contribution Superannuation Scheme	25,498,942	26,886,793

3 Total carried forward to Statement of Profit & Loss includes ₹ ------ (Previous period ₹ ---------) relating to Subansiri Lower Project as explained in para 19 of Note no-34. However Regulatory Deferral Account Balances for an equivalent amount of ₹ -------- pertaining to Subansari Lower Project has been recognised as per Ind AS 114- "Regulatory Deferral Accounts".

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	215,804,690	244,269,587
	Foreign loan	-	-
	Government of India loan	-	-
	Unwinding of discount-GOI Loan	-	-
	Sub-total	215,804,690	244,269,587
B	Other Borrowing Cost	-	-
	Loss on Hedging Transactions	-	-
	Bond issue/ service expenses	-	-
	Commitment fee	169,688,369	184,804,422
	Guarantee fee on foreign loan	-	130,500
	Other finance charges	147,539	537,230
	Unwinding of discount-Provision & Financial Liablities	-	-
	Sub-total	169,835,908	185,472,152
C	Applicable net gain/ loss on Foreign currency transactions and translation	655,552,360	-
	Exchange differences regarded as adjustment to interest cost	(655,552,360)	-
	Less: Interest adjustment on account of Foreign Exchange Rate Variation	-	-
	Sub-total	385,640,598	429,741,739
	Total (A + B + C)	1,590	1,648,435
	Add/(Less): C.O./Regional Office/PID Expenses	385,642,188	431,390,174
	TOTAL	-	-
	Less: Finance Cost transferred to Expenditure Attributable to Construction	-	-
	Less: Recoverable from Deposit Works	385,642,188	431,390,174
	Total carried forward to Statement of Profit & Loss		

Explanatory Note: -

1 Total carried forward to Statement of Profit & Loss includes ₹ ------ (Previous period ₹ ---------) relating to Subansiri Lower Project as explained in para 19 of Note no-34. However Regulatory Deferral Account Balances for an equivalent amount of ₹ -------- pertaining to Subansari Lower Project has been recognised as per Ind AS 114- "Regulatory Deferral Accounts".

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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	826,340,678	850,965,131
Depreciation adjustment on account of Foreign Exchange Rate Variation	79,343,105	44,638,292
Add/(Less): C.O./Regional Office / PID Expenses	1,256,331	5,517,120
Sub-total	906,940,114	901,120,543
Less: Depreciation & Amortisation Expenses transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	906,940,114	901,120,543

Explanatory Note: -

Total carried forward to Statement of Profit & Loss includes ₹ ------ (Previous period ₹ ---------) relating to Subansiri Lower Project as explained in para 19 of Note no-34. However Regulatory Deferral Account Balances for an equivalent amount of ₹ -------- pertaining to Subansari Lower Project has been recognised as per Ind AS 114- "Regulatory Deferral Accounts".

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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	1,520,109,876	629,422,713
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	71,940,887	84,541,243
(iii) Exchange Differences on Monetary Items	-	-
TOTAL (A)=(i)+(ii)+(iii)	71,940,887	84,541,243
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)	71,940,887	84,541,243



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)	-	-

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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		(261,025)		330,464
(iv) Bank balances	9		-		-
(v) Loans	10		-		-
(vi) others (Excluding Lease Receivables)	11		552,967,613		627,102,569
Total Current Financial Assets		-	552,706,588	-	627,433,033
Total Financial Assets		-	552,706,588	-	627,433,033

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		As at 31st March, 2018		As as 31st March, 2017	
Financial Liabilities	Notes	FVTOCI	Amortised Cost	FVTOCI	Amortised Cost
(i) Long-term borrowings	16.1		-		-
(ii) Other Financial Liabilities	16.2		65,531		589,262
(iii) Borrowing -Short Term	20.1		-		-
(iv)Trade Payables including MSME	20.2		96,542,624		111,250,336
(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		105,838,065		116,299,921
Total Financial Liabilities			202,446,220		228,139,519

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(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			73,076			626824
Total Financial Liabilities		0	0	73076	0	0	626824

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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, 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	65,531	73,076	589,262	626,824
Total Financial Liabilities		65,531	73,076	589,262	626,824



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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DHAULIGANGA-I POWER STATION

(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	-261025	330464
Bank balances	0	0
Loans -Current	0	0
Total (A)	**-261025**	**330464**
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)	**-261025**	**330464**

(ii) Provision for expected credit losses :-
(a) Financial assets for which loss allowance is measured using 12 month expected credit losses
The Company assesses outstanding receivables on an ongoing basis considering changes in payment behaviour and provides for expected credit loss on case-to-case basis.

(b) Financial assets for which loss allowance is measured using life time expected credit losses
CERC Tariff Regulations 2014-19 allow the Company to raise bills on beneficiaries for late-payment surcharge, which adequately compensates the Company for time value of money arising due to delay in payment. Further, the fact that beneficiaries are primarily State Governments/ State Discoms and considering the historical credit loss experience for trade receivables, the Company does not envisage either impairment in the value of receivables from beneficiaries or loss due to time value of money due to delay in realization of trade receivables. However, the Company assesses outstanding trade receivables on an ongoing basis considering changes in operating results and payment behaviour and provides for expected credit loss on case-to-case basis. As at the reporting date company does not envisage any default risk on account of non-realisation of trade receivables.

(iii) Ageing analysis of trade receivables
The ageing analysis of the trade receivables is as below:

Ageing	Not over due	0-60 days past due	61-120 days past due	121-180 days past due	More than 180 days past due	Total
Gross Carrying amount as on 31.3.2018.						0
Gross Carrying amount as on 31.3.2017.						0

(iv) Reconciliation of impairment loss provisions
The movement in the allowance for impairment in respect of financial assets during the year was as follows:

	Trade Receivables	Lease Receivable	Loans	Total
Balance as at 1.4.2017	0	0	0	0
Changes in Loss Allowances	0	0	0	0
Balance as at 31.03.2018	0	0	0	0

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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	105,920,029	105,846,953	73,076	-	-
Trade Payables	20.2	96,542,624	96,542,624	-	-	-
Total Financial Liabilities		202,462,653	202,389,577	73,076	-	-

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	117,036,506	116,339,684	696,822	-	-
Trade Payables	20.2	111,250,336	111,250,336	-	-	-
Total Financial Liabilities		228,286,842	227,590,020	696,822	-	-

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(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 .

(Amount in ₹)

Particulars	Effect on Profit before Tax	
	As at 31st March 2018	As at 31st March, 2017
Borrowing in INR-Interest rates-decreased by ..... basis points (Previous year 2016-17 decreased by 5 basis points)*		
Borrowing in FC-Interest rates-increased by ..... basis points (Previous year 2016-17 increased by 55 basis points)*		
Borrowing in FC-Interest rates-decreased by ..... basis points (Previous year 2016-17 decreased by 110 basis points)*		

However there is no impact on profit or loss for increase and decrease in interest rates, as the same is recoverable from beneficiaries through tariff.

(ii) Price Risk:

(a) Exposure

The company's exposure to price risk arises from investment in equity shares and debt instruments classified in the financial statements as Fair Value Through OCI. Company's investment in equity shares are listed in recognised stock exchange and are publicly traded in the stock exchanges. Company's investment in debt instruments comprise quoted Government Securities and Public Sector Bonds and are publicly traded in the market. The investment has been classified under non-current investment in Balance Sheet.

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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 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	35,165,722	33,269,314
Net Exposure to foreign currency (liabilities)	**35165722**	**33269314**

(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 S.N.Dhawan & Co. LLP
Chartered Accountants
(Firm Regn. No. 000050N/N500045)

(S.K.Khattar)
Partner
M.No. 084993

S.N. DHAWAN & CO. LLP * CHARTERED ACCOUNTANTS * NEW DELHI

(Bijayananda Mishra)
Sr. Manager (Finance)

(Bikram Singh)
Chief Engineer- Incharge

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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	1,585,481,201	704,647,966
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 S.N.Dhawan & Co. LLP
Chartered Accountants
(Firm Regn. No. 000050N/N500045)

(S.K.Khattar)
Partner
M.No. 084993

(Bijayananda Mishra)
Sr. Manager (Finance)

(Bikram Singh)
Chief Engineer- Incharge

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

(ii) Land Compensation cases

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

(iii) Disputed Tax Demands

Disputed Income Tax/Sales Tax/Service Tax/ other taxes/duties matters pending before various appellate authorities amount to **Rs. 540154261** (previous year **Rs. 287767545**). Pending settlement, the Company has assessed and provided an amount of **Rs. Nil** (previous year **Rs. Nil)** based on probability of outflow of resources embodying economic benefits and rest of the claims i.e. **Rs. 540154261** (previous year **Rs. 287767545**) 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 **Rs.3599295** (previous year **Rs. 3599295**). These claims are pending before various forums. Pending

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settlement, the Company has assessed and provided an amount of **Rs. Nil** (previous year **Rs. Nil**)based on probability of outflow of resources embodying economic benefits and estimated **Rs. 3599295** (previous year **Rs. 3599295**) 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 Rs.)

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	0	0	0	0	0	0
2.	Land Compen-sation cases	0	0	0	0	0	0
3.	Disputed tax matters	540154261	0	540154261	28776754	252386716	0
4.	Others	3599295	0	3599295	3599295	0	0
	Total	**543753556**	**0**	**543753556**	**291366840**	**252386716**	**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 **Rs. Nil** (previous year **Rs. Nil**) towards above contingent liabilities.

(e) (i) An amount of Rs. Nil (previous year Rs. 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

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Company in a Court of Law, upto 75% of the arbitral award (including interest payable as per such award) subject to contractors fulfilling the terms and conditions laid down in the Standard Operating Procedures framed by the Company in this regard. The amount so released is being shown as Current Financial Assets-Others (Note No. 11).

(ii) An amount of **Rs. Nil** (previous year **Rs. Nil**) 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 Rs.)

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	2962575	0	2962575	2962575	0	0
2	State Govt. departments or Local Bodies	540140981	0	540140981	287754265	252386716	0
3	CPSEs	0	0	0	0	0	0
4	Others	650000	0	650000	650000	0	0
	TOTAL	**543753556**	**0**	**543753556**	**291366840**	**252386716**	**0**

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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**) 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**) towards arbitration awards including updated interest thereon.
Based on Management assessment the inflow of economic benefits of **Rs. Nil** (previous year **Rs. 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 **Rs. ....**(previous year **Rs.**) 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 Rs. ..... (previous year Rs. .....) 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 Rs. 48,77,29,152. (Previous Year **Rs.1583562755/-**) is probable.

e) **Other Cases**
Claims on account of other miscellaneous matters amount to **Rs. Nil** (previous year **Rs. Nil**). Management has assessed these claims and estimates that inflows of economic benefits of **Rs. Nil** (previous year **Rs. Nil**) are probable.

Contingent Assets are summarized below:

(Amount in Rsl)

Sl. No.	Particulars	As at 31.03.2018	As at 31.03.2017
(i)	(ii)	(iii)	(iv)
1.	Counter claims lodged by the company	Nil	Nil
2.	Late Payment Surcharge	Nil	Nil
3.	Revenue to the extent not recognised in respect of power stations	Nil	Nil
4.	Business Interruption Losses	487729152	1583562755

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5.	Other cases	Nil	Nil
	Total	**487729152**	**1583562755**

3. Estimated amount of contracts remaining to be executed on capital account and not provided for are as under:

(Amount in Rs. Nil)

	Particulars	As at 31.03.2018	As at 31.03.2017
(i)	(ii)	(iii)	(iv)
1.	Property Plant and Equipment (including CWIP)	11419852	59197809
2.	Investment Property	0	0
3.	Intangible Assets	0	0
	Total	**11419852**	**59197809**

4. Pending approval of competent authority, provisional payments / provisions made towardsexecuted quantities ofworks of some of the items beyond the approved quantities as also for extra items totalling to **Rs. Nil** (previous year **Rs. 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 Rs)

Sl.	**Particulars**	**31.03.2018**	**31.03.2017**
(i)	(ii)	(iii)	(iv)
1.	Aggregate amount of costs incurred and recognised profits (less recognised losses) on contracts in progress upto reporting date.	Nil	Nil
2.	Amount of advances received.	Nil	Nil
3.	Amount of retention.	Nil	Nil
4.	The gross amount due from customers for contract works as an asset.	Nil	Nil
5.	The gross amount due to customers for contract works as a liability.	Nil	Nil

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

(Amount in Rs.)

		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)*	655552360	Nil
(iii)	Amount charged to Capital work-in-progress (as FERV)	Nil	Nil

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(iv)	Amount adjusted by addition to the carrying amount of property, plant & equipment	Nil	(75761098)
(v)	Amount charged to Regulatory Deferral Account Balances	Nil	Nil

* There is however no impact on profitability of the Company, as the impact of change in foreign exchange rates is recoverable from beneficiaries in terms of prevailing CERC (Terms & Conditions of Tariff) Regulations 2014-19. The exchange rate variation for the year is transferred to deferred foreign currency fluctuation assets (recoverable from beneficiaries) as per Significant Accounting Policy of the Company.

7. OperatingSegment:

a) Electricity generation (including income from embeddedFinance/ Operating leases) is the principal business activity of the Company. Other operations viz., Contracts, Project Management and Consultancy works do not form a reportable segment as per the Ind AS – 108 on 'Operating Segment'.

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

8. Related Party Disclosures are given below:

The Company is a Central Public Sector Undertaking (CPSU) controlled by Central Government by holding majority of shares. Pursuant to Paragraph 25 & 26 of Ind AS 24, entities over which the same government has control or joint control of, or significant influence, then the reporting entity and other entities shall be regarded as related parties. The Company has applied the exemption available for government related entities and have made limited disclosures in the financial Statements.

(a) Name and nature of relationship with Related Parties:

S.No	Name of the Related parties	Nature of Relationship with NHPC
1	Government of India	Shareholder having control over
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:

(Amount in Rs.)

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	238772595	257428959

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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	8022885	11198994
Services Received by the Company	31358426	35734032
Services Provided by the Company	89376	89376
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 Rs.)

Particulars	**As at 31.03.2018**	**As at 31.03.2017**
(i)	(ii)	(iii)
i)Balances with Government that has control over company (NHPC)- (Central Govt.)		
Payables by the Company	12219750	5351000

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Receivables by the Company	281476	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	1101082	233000
Receivables by the Company	2400665	4881192
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 balancesshall not have any material impact.

(b) The confirmation from external parties in respect of Trade Receivables, Trade Payables, Deposits, Advances to Contractors/Suppliers/Service Providers/Others including for capital expenditure and material issued to contractors is sought for

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outstanding balances of Rs. 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 Rs.)

Particulars	Outstanding amount as on 31.12.2017	Amount confirmed	Outstanding amount as on 31.03.2018
Trade receivable	0	0	0
Deposits, Advances to contractors/ suppliers/service providers/ others including for capital expenditure and material issued to contractors	16111722	0	1090904
Trade/Other payables	99653097	6760621	105668215
Security Deposit/Retention Money payable	22752026	5909748	8172873

(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:-

(Amount in Rs.)

	Particulars	For the yearended 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	215804690 33870	244269587 Nil
c)*	Value of spare parts and Components consumed in operating units. i) Imported ii) Indigenous	Nil 14748076	Nil 19275362
d)*	Earnings in foreign currency i) Others	Nil	Nil

* Accrual basis.

11. Disclosure related to Corporate Social Responsibility (CSR):

(i) The breakup of CSR expenditure under various heads of expenses incurred is as below:-

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(Amount in Rs)

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	499890	487283
2	Education & Skill Development	184000	199920
3	Women Empowerment /Senior Citizen	NIL	NIL
4	Environment	NIL	65533
5	Art & Culture	NIL	NIL
6	Ex-Armed Forces	NIL	NIL
7	Sports	NIL	40245
8	National Welfare Fund	NIL	NIL
9	Technology & Research	NIL	NIL
10	Rural Development	281663	1172462
11	Capacity Building	NIL	NIL
12	SwachhVidyalayaAbhiyan	NIL	881298
13	Swachh Bharat Abhiyan	315324	NIL
	Total amount	**1280877**	**2846741**

(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 Rs.)

		Paid (a)	Yet to be paid (b)	Total (a+b)
(i)	Construction/Acquisition of any asset	106182	490805	596987
(ii)	On purpose other than (i) above	499890	184000	683890
	Total	**606072**	**674805**	**1280877**

(b) As stated above, a sum of Rs. 674805 out of total expenditure of Rs. 1280877 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 Rs)

Sl. No.	Particulars	As at 31.03.2018	As at 31.03.2017
(i)	The principal amount and the interest due		

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	thereon remaining unpaid to any supplier on Balance Sheet date: a) Trade Payables: -Principal -Interest b) Others: -Principal -Interest	 Nil Nil Nil Nil	 Nil Nil Nil Nil
(ii)	The amount of interest paid by the buyer in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during the year	Nil	Nil
(iii)	The amount of interest due and payable for the year of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;	Nil	Nil
(iv)	The amount of interest accrued and remaining unpaid as on Balance Sheet date	Nil	Nil
(v)	The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	Nil	Nil

13. Sales, rebate to beneficiaries, exchange rate variation, interest on loans/ bonds (expenditure) etc. have been accounted for based on Advices received from Corporate Office.

14. Disclosures as required under Ind AS-36 on "Impairment of Assets" shall be dealt at Corporate Office.

15. (a) Final expenditure regarding employee benefits based on actuarial valuation and corporate office expenses shall be allocated at consolidation level at Corporate Office and further debited to units through closing entry.

(b) Disclosures as required under Ind AS-19 on "Employee Benefits" and Ind AS-17 on
On leases shall be dealt at Corporate Office."

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16. Disclosure in respect of insurance claim by All Power Stations:

All the Assets of power station and loss of generation are covered under Mega Risk Policy. Status of Insurance claim in r/o Dhauliganga Power Station as on 31.03.2018 is as under:

(Amount in Rs.)

Particulars of claims	Updated claim/Claim Settled by Insurance Company/ Surveyor As on 31.03.2018	Amount received up to 31.03.2018	Amount Charged to Statement of P&L	Balance Receivable	
				31.03.2018	31.03.2017
Insurance Claim against Loss due to damage in Flood on 16/17 June 2013					
Claim against Material Damage	1607109934	1057907627	20000000	529202307	825019497
# Business Interruption Loss:					
On account of generation loss	2637729152	2150000000	-	487729152	1583562755
On account of Increased Cost of Working	42766016		19329919	23436097	32527641
Sub-Total (a)	**4287605102**	**3207907627**	**39329919**	**1040367556**	**2441109893**
Insurance claim against restoration of Unit-2					
## Claim against Material Damage	39319941	-	19816965	19502976	-
Sub-Total (b)	**39319941**	-	**19816965**	**19502976**	-
Insurance claim against restoration of Surge Shaft Gate					
### Claim against Material Damage	13910000	-	10425881	-	-
Sub-Total (c)	**13910000**	-	**10425881**	-	-
Total (a+b+c)	**4340825043**	**3207907627**	**69572765**	**1059870532**	**2441109893**

Income recognised in respect of Business Interruption Loss during the year is Rs. 25 Crore (cumulative as on 31.03.2018 is Rs. 215 Crores).

Against the claimed amount of Rs. 39319941/- (Lodged on replacement value), the amount booked under loss out of insurance claim (Up to excess clause) is Rs. 19816965/- which includes WDV of total Loss of assets and expendlture incurred towards restoration of partial loss. The excess/shortfall if any, will be accounted for after the final settlement of claim with insurance company.

Against the expected expenditure of Rs. 13910000/-(Replacement value) on restoration, the amount booked under loss out of insurance claim (Up to excess clause) is Rs. 10425881/- which includes WDV of total Loss of assets and expenditure incurred towards restoration of partial loss.

17. Nature and details of provisions (refer Note No. 17 and 22 of Balance Sheet)

(i) General

Provisions are recognised when the company has a present obligation (legal or constructive) as a result of a past event, itis probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. When the company expects some or all of a provision to bereimbursed, for example, under an insurance contract, the reimbursement is

recognised as a separate asset, but onlywhen the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of profitand loss net of any reimbursement.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects,when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to thepassage of time is recognised as a Finance Cost.

(ii) Provision for employee benefits:

a) Provision for Performance Related Pay/Incentive:

Short-term Provision has been recognised in the accounts towards Performance Related Pay/ incentive to employees for the year (Previous Year 2016-17) on the basis of Management Estimates as per company's rules in this regard which are based on the guidelines of the Department of Public Enterprises, Government of India.

b) Provision For Wage Revision as per 3rd Pay Revision Committee (PRC):

Short term provision for wage revision of the employees of the company has been recognised in the accounts for the period 1.01.2017 to 31.03.2018 as per notification of the Development of Public Enterprises, Government of India.

(iii) Other Provisions:

a) **Provision For Tariff Adjustment:**

Provision for tariff adjustment is made on estimated basis against probable refund to beneficiaries on reassessment of tariff billed, pending approval of Tariff/truing up for the period 2014-19 by Central Electricity Regulatory Commission(CERC).

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

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against the incurrence of actual expenditure as per demand raised by the concerned State Government Authorities.

d) Provision for restoration expenses of insured assets:

Provision has been recognised in the accounts based on Management Estimates for restoration of damaged assets insured under Mega & CPM Policy. Utilization of the provision is to be made against incurrence of actual expenditure towards restoration of the assets.

e) Provisions for expenditure in respect of Arbitration Award/Court cases:

This includes provisions created on the basis of management assessment as to probable outflow in respect of contractors claims against which arbitration award/Court decision have been received and which have been further challenged in a Court of Law. Utilization/outflow of the provision is to be made on the outcome of the case.

f) Provisions- Others: This includes provisions towards:-

(i) Contractor claims,Land compensation cases, disputed tax demands and other cases created on the basis of management assessment as to probable outflow. Utilization/outflow of the provision is to be made on the outcome of the case

(ii) Wage revision of Central Government Employees whose services are utilised by the company.

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

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

20. **Disclosure for reporting of matters under Companies (Auditor's Report) Order, 2016**.:

a) Undisputed Statutory dues outstanding as on 31.03.2018 which have not been deposited within six months from the date they became payable:

Nature of dues	Amount (in Rs.)	Due date of remittance
EPF	Nil	-
Income Tax	Nil	-
Goods & Service Tax Act	Nil	-
Sales Tax /VAT	Nil	-
Service Tax	Nil	-
Custom Duty	Nil	-
Excise Duty	Nil	-
Works Contract Tax	Nil	-
Any other levies (Please specify)	Nil	-

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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	13280	2007-08	-
Sales Tax Acts/VAT Act	Sales Tax/ VAT	Nil	-	-
Finance Act,1994	Service Tax	Nil	-	-
Custom Act,1962	Custom Duty	Nil	-	-
Central Excise Tariff Act, 1985	Excise Duty	Nil	-	-
Works Contract Tax	Works Contract Tax	Nil	-	-
Goods & Service Tax Act	Goods & Service Tax	Nil	-	-
Water(Prevention and Control of Pollution)	Water Cess	314321658	2015-16 to 2017-18	High Court of uttarakhand Nainital
Uttarakhand Green Energy Cess Act	Green Cess	225819323	2015-16 to 2017-18	High Court of uttarakhand Nainital

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	700000	700000	0.23	-
2	Land-Leasehold	Nil	Nil	Nil	-
3	Other than Land-	Nil	Nil	Nil	-

For S.N.Dhawan & Co. LLP
Chartered Accountants
(Firm Registration No 000050N/N500045)

(S.K.Khattar)
Partner
M.No.084993

Date: 28/04/2018
Place:Faridabad

(Bijayananda Mishra)
Sr. Manager (Finance)

(Bikram Singh)
Chief Engineer –I/c

Name of Unit: Dhaulianga Power Station

In case Insurance Premium paid to Insurance Companies controlled by Central Govt.(e.g. National Insurance, Oriental Insurance, New India Assurance Co, United India Insurance Co.) has not been included in the Related Party Transactions (under Note 34), the same is to be reported as under :

Transaction with Entities controlled by the same Government that has control over company (NHPC)	For the year ended 31.03.2018	For the year ended 31.03.2017
Insurance Premium paid by the Company*	60824925	65818121
Settlement amount received by the Company against Insurance Claims	257907627	150000000

* Only expenditure pertaining to the year (i.e excluding prepaid insurance) is to be reported.

Balances with Entities controlled by the same Government that has control over company (NHPC)	As on 31.03.2018	As on 31.03.2017
Claim receivable from Insurance Company*	552967613	627030016

* The amount outstanding in the Books of Accounts is to be reported.

(Head of Finance)

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

PARTICULARS		As at 31st March, 2018	As at 31st March, 2017
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)

NHPC LIMITED

	As at 31st March, 2018	As at 31st March, 2017
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, 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	-	-
Fair value Adjustment	-	-
TOTAL		

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SUB NOTE NO. 16.2 FINANCIAL LIABILITIES - NON-CURRENT

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Deposits/ retention money	73076	696822
Less: Fair value adjustment - Deposits/ retention money	(7545)	(107560)
TOTAL	**65531**	**589262**

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SUB NOTE NO. 17 NON CURRENT - PROVISIONS

B. OTHERS	As at 31st March, 2018	As at 31st March, 2017
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	-	-

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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, 2018	As at 31st March, 2017
Deposits/ retention money	29285778	31485704
Less: Fair value adjustment - Deposits/ retention money	(8888)	(39763)

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SUB NOTE NO. 22 CURRENT - PROVISIONS

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
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	-	-

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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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Annexure-I

Dhauliganga 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	73,076
Fair Value- Non Current portion	53702
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	53702
31-Mar-22	73076	
	73076	53702

Note:

1. Only non current portion (undiscounted amount) of security deposit shall be fair valued.
2. Amount computed using above discount rates shall be presented under Note No. 33 (1)(B)(c) in fair value column.
2. Discount rate given in the above format shall only be used for computation of fair vaue of security deposit/Retention Money for disclosure purpose.
4. Amount shown above are only for illustrative purpose.

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Annexure-VI

Name of Unit :	Dhauliganga 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						

(Bijayananda Mishra)
Sr. Manager (Finance)

(Bikram Singh)
Chief Engineer- Incharge

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Unit Name :DHAULIGANGA POWER STATION

Details of Contingent Liabilities as on 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			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 01/04/2018	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 ARTRATION AWARD/COURT ORDER HAS BEEN PASSED AND CHALLENGED FURTHER																		
	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	-
	SUB TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	-
b)	CASES UNDER ARBITRATION/ADJUDICATION.																		
	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	-
	SUB TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	-
c)	CASES UNDER EXAMINATION BY THE MANAGEMENT																		
	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	-
	SUB TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	-
	TOTAL- CAPITAL WORKS (A)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	-
B.	LAND COMPENSATION CASES																		
	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	-
	SUB TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	-
	TOTAL- LAND COMPENSATION CASES (B)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	-

NHPC LIMITED FARIDABAD

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Sr No	Status of the Claim	Particulars of Claim	Name of Party	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	of outflow & Claim neither Recognised as Provision nor Disclosed as Contingent Liabilty	Opening Contingent Liability as on 01/04/2018	Closing Contingent Liability as on 31/03/2018	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
C	DISPUTED TAX MATTERS																		
	DISPUTED TAX MATTERS	Pending Rectification of Defaults	Central Govt departments	Central Govt departments	5610	13280	0	0	13280	0	0	0	0	13280	13280	0	0	The balance demand towards defaults in TRACES due to mismatch in OLTAS pending rectification(demand towards principal-Rs. 5610/- + Interest due thereon). The matter is under resulution with the Income Tax Department.	
	DISPUTED TAX MATTERS	Water Tax	Uttrakhand State Government	State Govt departments	18613658	152439658	161882000	0	314321658	0	0	0	0	152439658	314321658	0	0	Demand raised by Uttarakhand Govt. has been challenged in Hon,ble High Court at Nainital and the court has given an interim stay on the demand till final outcome of the case.	
	DISPUTED TAX MATTERS	Green Energy Cess	Uttrakhand State Government	State Govt departments	58397743	135314607	90504716	0	225819323	0	0	0	0	135314607	225819323	0	0	Demand raised by Uttarakhand Govt. has been challenged in Hon,ble High Court at Nainital and the court has given an interim stay on the demand till final outcome of the case.	
	TOTAL- Disputed Tax Matters (C)				78017011	287767545	252386716	0	540154261	0	0	0	0	287767545	540154261	0	0		
D	OTHER CASES																		
	OTHER CASES	Monetory benefits under the lumpsum payment scheme in lieu of compassionate appointment	Rajender Kaur	Others	650000	650000	0	0	650000	0	0	0	0	650000	650000	0	0	Dispute on a/c of non-considering monetary benefits under Lump Sum Scheme in lieu of compassionate appointment. Case is pending high Court of J&K, Jammu.	
	OTHER CASES	Additional demand raised by Railway on a/c of construction of private sliding at Haldi road Railway Station.	Northen Railway	Central Govt departments	2949295	2949295	0	0	2949295	0	0	0	0	2949295	2949295	0	0		
	TOTAL- OTHER CASES (D)				3599295	3599295	0	0	3599295	0	0	0	0	3599295	3599295	0			
	GRAND TOTAL (A+B+C+D)				81616306	291366840	252386716	0	543753556	0	0	0	0	291366840	543753556	0			

(Bijayananda Mishra)
Sr. Manager (Finance)

HPC LIMITED FARIDABAD

S.N. DHAWAN & CO. LLP NEW DELHI CHARTERED ACCOUNTANTS

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(Bikram Singh)
Chief Engineer- Incharge

Annexure-VII (B)

Dhauliganga Power Station

DETAILS OF CONTINGENT ASSETS AS ON 31.03.2018

Amount in Rupees

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
)UNTER CLAIMS LODGED BY THE COMPANY									
		0	0	0	0	0	0	0	
B TOTAL- (A)		0	0	0	0	0	0	0	
rcharge billed on debtors									
	-	0	0	0	0	0	0	0	
B TOTAL- (B)		0	0	0	0	0	0	0	
venue to the extent not recognised in respect of power stations									
	-	0	0	0	0	0	0	0	
3 TOTAL- (C)		0	0	0	0	0	0	0	
SINESS INTRUPTION LOSSES	The New India Assurance Co Ltd	1583562755	0	1095833603	487729152	487729152	0	487729152	
er Cases- (if any)-specify									
	-	0	0	0	0	0	0	0	
3 TOTAL- OTHER CASES (E)		0	0	0	0	0	0	0	
AND TOTAL (A+B+C+D)	-	1583562755	0	1095833603	487729152	487729152	0	487729152	

(Bijayananda Mishra)
Sr. Manager (Finance)

(Bikram Singh)
Chief Engineer- Incharge

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Annexure-VIII

Name of Location: Dhauliganga Power Station

Detail of Accumulated Depreciation up to 31.03.2015 in r/o Items deleted on account of others during the year ended on 31.03.2018

(A) Assets deducted as per Note No. 2.1 shown by units in Balance sheet as at 31.03.2018

	PARTICULARS		Gross Block-Deduction on account of Others	Accumulated Depreciation up to 31.03.2015 in r/o Items deleted on account of others
i)	Land – Freehold	410101		
ii)	Land – Leasehold	410111		
iii)	Roads and Bridges	4103		
iv)	Buildings	4102		
v)	Railway sidings	4105		
vi)	Hydraulic Works(Dams, Water Conductor system, Hydro mechan	4106	1052981	464731
vii)	Generating Plant and machinery	4107	19587161	4725509
viii)	Plant and machinerySub station	4108		
ix)	Plant and machineryTransmission lines	4109	240000	35050
x)	Plant and machineryOthers	4110	23648	15356
xi)	Construction Equipment	4111	399605	94151
xii)	Water Supply System/Drainage and Sewerage	4112		
xiii)	Electrical installations	4114		
xiv)	Vehicles	4115		
xv)	Aircraft/ Boats	4116		
xvi)	Furniture and fixture	4117	124038	72369
xvii)	Computers	4118	43500	35888
xviii)	Communication Equipment	4119		
xix)	Office Equipments	4120	81840	53979
xx)	Research and Development	4121		
xxi)	Other assets	4125	249007	170626
xxii)	TANGIBLE ASSETS of minor value >750 and < Rs.5000	4128	44523	34587
	TOTAL		21846303	5702246

(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 FARIDABAD

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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.)	JKPDC	-	-	-	-
		UPPCL	-	-	-	-
		.....				
	Total		-	-	-	
2	Purchase of assets/property (purchase of spares classified as PPE, payments towards capital works accounted in CWIP etc	JKPDC	-	-	-	
		UPPCL	-	-	-	
		.....				
	Total		-	-	-	
3	Services Received by the Company(NHPC)	BSNL				
		PGCIL				
		.....				
	Total		-	-	-	
4	Services Provided by the Company (NHPC)					
	Total		-	-	-	
5	Sale of goods/Inventory	JKPDC	-	-	-	
		UPPCL	-	-	-	
	Total		-	-	-	
6	Sale of Asset/property					
	Total		-	-	-	

(Bijayananda Mishra)
Sr. Manager(Finance)

S.N. DHAWAN & CO. LLP * CHARTERED ACCOUNTANTS * NEW DELHI

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ANNEXURE-IX

Party wise summary of Transactions and Balances with Related Parties

Location Code: 110

Location Name : Dhauliganga 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	6,88,02,750	7,26,24,537	1,22,19,750	-
		Govt of India (Guarantee Fees)	16,96,88,369	18,48,04,422	-	
		Govt of India (Claim receivable for stipened paid to Apprentice)	2,81,476	-	-	2,81,476
	Total		23,87,72,595	25,74,28,959	1,22,19,750	2,81,476
2	Services Provided by the Company (NHPC)		-	-	-	
	Total		-	-	-	
3	Sale of goods/Inventory by the Company	MEA	-	-	-	
	Total		-	-	-	
4	Purchase of Goods (Consumables, inventory Item like steel, POL,consumable spares etc.)		-	-	-	
	Total		-	-	-	
5	Purchase of assets/property (purchase of spares classified as PPE, payments towards capital works accounted in CWIP etc		-	-	-	
	Total		-	-	-	

2. Transactions with Other entities Controlled by the Central Governmennt e.g.Transactions with CPSUs

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.)	IOCL	79,69,633	1,11,98,994	-	9,17,905
		HPCL	53,252	-	-	53,252
	Total		80,22,885	1,11,98,994	-	9,71,157
2	Purchase of assets/property (purchase of spares classified as PPE, payments towards capital works accounted in CWIP etc	BHEL	-	-	-	-
	Total		-	-	-	
3	Services Received by the Company(NHPC)	BSNL	69,30,180	1,18,98,926	10,46,983	3,94,267
		POSCO	17,24,714	24,19,902	-	-
		KV	1,83,61,131	1,87,08,840	54,099	8,67,826
		PGCIL	28,49,522	13,90,824		
		NTPC Limited ,NETRA-SSD	-	5,15,540	-	1,67,415
		NIH-NATIONAL INSTITUTE OF HYDROLOGY	14,92,879	8,00,000	-	-
	Total		3,13,58,426	3,57,34,032	11,01,082	14,29,508
4	Services Provided by the Company (NHPC)	BSNL (Rent received)	89,376	89,376	-	-
			-	-	-	-
	Total		89,376	89,376	-	-
5	Sale of goods/Inventory		-	-	-	-
	Total		-	-	-	
6	Sale of Asset/property		-	-	-	-
	Total		-	-	-	

(S.K.JHA)
A.M(F)

(Bijayananda Mishra)
Sr. Manager(Finance)

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NHPC LIMITED ★ FARIDABAD ★

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Annexure-X

Dhauliganga 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	-	-
95-06-01	Bad and doubtful advancesprovided for	Nil	Nil	Nil	-	-
95-06-02	Bad and doubtful deposits provided for	Nil	Nil	Nil	-	-
95-07-01	Bad and doubtful claims/interest provided	19329919	Nil	19329919	Excess of claims recoverable over amount settled by Insurance Company	-
95-07-03	Doubtful Interest Provided for	Nil	Nil	Nil	-	-
92-33-03	Provision for obsolescence in stores	Nil	Nil	Nil	-	-
92-33-04	Provision for other losses of stores	Nil	Nil	Nil	-	-
95-08-01	Shortage in store & spares provided	Nil	Nil	Nil	-	-
95-11-01	Provision against diminution in the value of investment	Nil	Nil	Nil	-	-
95-12-01	Project expenses provided for	Nil	Nil	Nil	-	-
95-13-01	Loss on fixed assets provided for	Nil	Nil	Nil	-	-
95-13-02	Loss on store provided for	Nil	Nil	Nil	-	-

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Annexure-XVI

Name of Regional Office/Liaison Office:

Detail of Regional Office Management Expenses allocated to Units during the Period ended on 31.12.2018

Location Code	Unit name	OTHER INCOME	GEN., ADMN & OTHER EXPENSES	EMPLOYEES' REMUNERATION & BENEFITS	DEPRECIATION	FINANCE CHARGES	PROVISION	Total
103	SALAL							0
106	URI - I							0
116	URI - II							0
109	DULHASTI							0
113	SEWA-II							0
121	NIMMO BAZGO							0
122	CHUTAK							0
101	BAIRASIUL							0
105	CHAMERA-I							0
108	CHAMERA-II							0
117	CHAMERA-III							0
119	PARBATI-III							0
104	TANAKPUR							0
110	DHAULIGANGA-I							0
102	LOKTAK							0
107	RANGIT							0
111	TEESTA-V							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	0	0	0	0	0	0	0

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NHPC LIMITED FARIDABAD

Annexure -XVIII

Name of Unit : Dhauliganga 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	450201	ALSTOM INDIA LIMITED	Lot-3 Electro Machanical Works	Prior to 31.03.2009	3528159	0	3528159	Final adjustment will be made with the closure of major contract which is under process.
	450201	DSD DILLINGS	Lot-4 Hydro Machanical Works	Prior to 31.03.2009	149299	0	149299	Final adjustment will be made with the closure of major contract which is under process.
		Total			**3677458**	**0**	**3677458**	
2	450205	DSD DILLINGS	Lot-4 Hydro Machanical Works	Prior to 31.03.2009	436056	0	436056	Final adjustment will be made with the closure of major contract which is under process.
		Total			**436056**	**0**	**436056**	
3	450304	ALSTOM INDIA LIMITED	Lot-3 Electro Machanical Works	Prior to 31.03.2009	7143	0	7143	Final adjustment will be made with the closure of major contract which is under process.
		Total			**7143**	**0**	**7143**	
4	660403	INDIAN OIL CORPORATION LIMITED -MORADABAD	Purchase of Lubricant	10.12.2016	330991	0	330991	Final adjustment will be made in next quarter.
	660403	INDIAN OIL CORPORATION	Running Advance for P.O.L as per MOU	31.03.2018	586914	0	586914	Advance payment for Supply of P.O.L as per M.O.U
	660403	HINDUSTAN PETROLIUM CORPORATION LIMITED	Purchase of ENKLO-57 Lubricant	10.12.2017	53252		53252	Final adjustment will be made in next quarter.
		Total			**971157**	**0**	**971157**	
5	660407	KVS NIGALPANI	Advance for Operational/Running Expenses of Kendriya Vidyalay	28.11.2017 & 26.03.2018	7500337	6632511	867826	Adjustment will be made on next quarter.
	660407	NTPC Limited ,NETRA-SSD	Testing of Generator transformer oil.	08.10.2013 &19.05.2015	167415	0	167415	Final adjustment will be made in next quarter.
		Total			**7667752**	**6632511**	**1035241**	
5	6607XX							
6	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.

(Bijayananda Mishra)
Sr. Manager (Finance)

S.N. DHAWAN & CO. LLP
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CHARTERED ACCOUNTANTS

(Bikram Singh)
Chief Engineer- Incharge
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Annexure -XVII

Name of Unit: Dhauliganga Power Station

(Amount in Rs.)

Statement of Capital Work In Progress (only Road & Bridge, Building (Excluding Power House Building), Railway Siding etc. as on 31.03.2018

1	2	3	4	5	6
Sl. No.	Head of account (HOA)	Name of the contract under which work is being executed	Amount (Rs)	Scheduled date of completion as per contract.	Reason for non-capitalisation
1	430328	Construction of Permanent Baundry Wall from Main Gate to MAT - (Sub Contract-110/001565)- MANISH SOOD, DHARCHULA-S005491	3014054		Work not completed on 31.03.2018.
2	430328	Construction of Boulder Trap over bench (Sub Contract -110/001594) - MANISH SOOD, DHARCHULA- S005491	557988		Work not completed on 31.03.2018.
3	430328	Construction of Main Entrance Gate at PH (Sub Contract-110/001567)- CHANCHAL SINGH DHAMI- S032200	397101		Work not completed on 31.03.2018.
	Total		**3969143**		

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'

(Bijayananda Mishra)
Sr. Manager (Finance)

NHPC LIMITED FARIDABAD

S.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

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(Bikram Singh)
Chief Engineer- Incharge

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

Name of unit: DHAULIGANGA-I 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
	930321	DEPRECIATION -BUILDING CON	Dr	55008	
	420301	ACCUMULATED DEPRECIATION	Cr.	55008	
	922007	EMAIL/INTERNET EXPENSES	Dr.	762002	
	650412	DEPOSIT WITH OTHER GOVT.	Cr.	762002	
	925006	OPERATIONAL/RUNNING EXPENSES OF KENDRIYA VIDYALAYA	Dr.	7532000	Through Closing Entry
	310431	SUNDRY CREDITORS-OTHERS	Cr	7532000	

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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	8294002	
	Employee Benefits Expense		
	Finance Cost		
	Depreciation & Amortization Expenses	55008	
	total expenses (B)	8349010	
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)		

S.N. DHAWAN & CO. LLP * NEW DELHI * CHARTERED ACCOUNTANTS

NHPC LIMITED FARIDABAD

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Created: Apr 28, 2018 12:12:41
Amount in INR

NHPC Limited
(A Govt. Of India Enterprise)

Unit: DHAULIGANGA POWER STATION
Address: NHPC Ltd., POST BOX NO. 1 , TAPOVAN,DHARCHULA , DISTT. PITHORAGARH DHARCHULA-262 545
Year : 2017
From Period: April 2017
To Period: March 2018

TRIAL BALANCE

ACCOUNT	ACCOUNT DESC	OPENING BALANCE		PERIOD BALANCE		CLOSING BALANCE	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
140101	FUNDS FROM CORPORATE OFFICE		14,016,017,368				14,016,017,368
150101	DEBIT/CREDIT ADVICES-CORPORATE OFFICE			529,812,006	1,919,330,048		1,389,518,042
150102	CHEQUE PAID ACCOUNT.			8,056,334	164,621,516		156,565,182
150106	COMMERCIAL DEBIT/CREDIT ADVICES-CORPORATE OFFICE			4,490,115,238	682,247,146	3,807,868,092	
150108	CENTRALISED VENDOR PAYMENT ACCOUNT			4,327,814	267,480,445		263,152,631
150109	CEN EMPOLYEE PAYMENT ADV -CORPORATE OFFICE			3,020,912	325,414,586		322,393,674
150120	CHEQUE COLLECTED ACCOUNT			266,978,431		266,978,431	
151201	DEBIT/CREDIT ADVICE- LIAISION OFFICE, LUCKNOW				1,625,543		1,625,543
152101	DEBIT/CREDIT ADVICES- BAIRASIUL POWER STATION			78,000	15,000	63,000	
152201	DEBIT/CREDIT ADVICES-LOKTAK POWER STATION			113,567		113,567	
152401	DEBIT/CREDIT ADVICES-TANAKPUR POWER STATION			123,202	9,725,062		9,601,860
152501	DEBIT/CREDIT ADVICES CHAMERA-I POWER STATION			2,257	6,464		4,207
152601	DEBIT/CREDIT ADVICE URI STAGE-I POWER STATION			158,692	23,012	135,680	
152801	DEBIT/CREDIT ADVICE CHAMERA-II POWER STATION			102,000	154,226		52,226
152901	DEBIT/CREDIT ADVICES-DULHASTI POWER STATION			125,425	2,855	122,570	
153101	DEBIT/CREDIT ADVICE-TEESTA-V- POWER STATION			7,952	4,087	3,865	
153201	DEBIT/CREDIT ADVICE- PARBATI -II PROJECT			50,635	4,385	46,250	
153301	DEBIT/CREDIT ADVICE- PARBATI STAGE-III PROJECT			46,888		46,888	
153401	DEBIT/CREDIT ADVICE SEWA-II PROJECT			205,435	312,838		107,403
153501	DEBIT/CREDIT ADVICES-CHAMERA-III POWER STATION			5,114	94,203		89,089
154401	DEBIT/CREDIT ADVICES-TEESTA LOW DAM III POWER STATION			2,074		2,074	
154501	DEBIT/CREDIT ADVICES -TEESTA LOW DAM IV PROJECT			10,000	121,296		111,296
155101	DEBIT/CREDIT ADVICE- WIND POWER PROJECT, JAISALMER			254		254	
155401	DEBIT/CREDIT ADVICE- DIBANG BASIN MULTIPURPOSE PROJECT			74,182		74,182	
155501	DEBIT/CREDIT ADVICES-'KOTLIBHEL-IA' PROJECT			115,915	83,810	32,105	
156601	DEBIT/CREDIT ADVICES - INVESTIGATION PROJECTS OF			18,559,707	2,872,826	15,686,881	

NHPC LIMITED FARIDABAD

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NHPC LIMITED

DHAULIGANGA POWER STATION

BALANCE SHEET
AS ON
31.03.2019



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NHPC LIMITED

Name of the Unit : DHAULIGANGA-I POWER STATION

BALANCE SHEET AS AT 31ST MARCH, 2019

(Amount in Rs)

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	69017,50,793	71257,18,280
b) Capital Work In Progress	2.2	4786,63,138	7471,68,262
c) Investment Property	2.3	-	-
d) Intangible Assets	2.4	2,30,754	4,62,245
e) Financial Assets			
i) Investments	3.1	-	-
ii) Trade Receivables	3.2	-	-
iii) Loans	3.3	105,20,443	62,93,837
iv) Others	3.4	-	-
f) Non Current Tax Assets (Net)	4	-	-
g) Other Non Current Assets	5	53945,98,698	54994,45,778
TOTAL NON CURRENT ASSETS		127857,63,826	133790,88,402
(2) CURRENT ASSETS			
a) Inventories	6	965,73,230	1001,27,037
b) Financial Assets			
i) Trade Receivables	7	-	-
ii) Cash & Cash Equivalents	8	(28,987)	(2,61,025)
iii) Bank balances other than Cash & Cash Equivalents	9	-	-
iv) Loans	10	-	-
v) Others	11	5117,74,228	5529,70,329
c) Current Tax Assets (Net)	12	-	-
d) Other Current Assets	13	5570,44,228	4241,98,840
TOTAL CURRENT ASSETS		11653,62,699	10770,35,181
(3) Regulatory Deferral Account Debit Balances	14	2652,35,589	1818,18,717
TOTAL ASSETS AND REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES		142163,62,114	146379,42,300
EQUITY AND LIABILITIES			
(1) EQUITY			
(a) Equity Share Capital	15.1	-	-
(b) Other Equity	15.2	12747,36,845	15989,95,251
TOTAL EQUITY		12747,36,845	15989,95,251
(2) LIABILITIES			
NON-CURRENT LIABILITIES			
a) Financial Liabilities			
i) Borrowings	16.1	-	-
ii) Other financial liabilities	16.2	1,70,039	65,531
b) Provisions	17	-	-
c) Deferred Tax Liabilities (Net)	18	-	-
d) Other non-current Liabilities	19	85,31,216	89,19,000
TOTAL NON CURRENT LIABILITIES		87,01,255	89,84,531
(3) CURRENT LIABILITIES			
a) Financial Liabilities			
i) Borrowings	20.1	-	-
ii) Trade Payables	20.2		
Total outstanding dues of micro enterprises and small enterprises		142,20,720	-
Total outstanding dues of Creditors other than micro enterprises and small enterprises		789,65,533	1160,89,188
iii) Other financial liabilities	20.3	898,86,756	1054,50,146
b) Other Current Liabilities	21	62,77,483	13,80,554
c) Provisions	22	114,09,059	918,16,836
d) Current Tax Liabilities (Net)	23	-	-
(4) FUND FROM C.O.	15.3	127321,64,463	127152,25,794
TOTAL CURRENT LIABILITIES		129329,24,014	130299,62,518
TOTAL EQUITY & LIABILITIES		142163,62,114	146379,42,300

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

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

For DSP & Associates
Chartered Accountants
(Firm Regn. No. 006791N)

(CA Sanjay Jain)
Partner
M.No. 084906

(Trilochan Behera)
Sr. Manager (Finance)

(Bikram Singh)
G.M. (Incharge)

Place: Faridabad
Date: 30/04/2019

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NHPC LIMITED

Name of the Unit : DHAULIGANGA-I POWER STATION

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2019

(Amount in Rs)

	Note No.	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
INCOME			
i) Revenue from Continuing Operations	24.1	25348,27,399	34247,69,090
ii) Other Income	24.2	7508,18,188	5111,72,892
TOTAL INCOME		32856,45,587	39359,41,982
EXPENSES			
i) Generation Expenses	25	82,61,580	147,48,076
ii) Employee Benefits Expense	26	6867,49,505	6487,08,693
iii) Finance Cost	27	3815,15,732	3857,49,872
iv) Depreciation & Amortization Expense	28	2698,60,576	9103,69,408
v) Other Expenses	29	7512,65,229	4678,37,045
TOTAL EXPENSES		20976,52,622	24274,13,094
Profit before Exceptional items, Rate Regulated Activities and Tax		11879,92,965	15085,28,888
Exceptional items		-	-
PROFIT BEFORE TAX		11879,92,965	15085,28,888
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		11879,92,965	15085,28,888
Movement in Regulatory Deferral Account Balances (Net of Tax)	31	834,16,872	931,07,229
PROFIT FOR THE YEAR AFTER NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES.		12714,09,837	16016,36,117
Profit for the year from continuing operations (A)		12714,09,837	16016,36,117
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		33,27,008	(31,88,753)
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		-	5,47,887
Less: Impact of Tax on Regulatory Deferral Accounts		-	-
Sub total (a)		33,27,008	(26,40,866)
(b)Investment in Equity Instruments		-	-
Less: Income Tax on Equity Instruments		-	-
Sub total (b)		-	-
Total (i)=(a)+(b)		33,27,008	(26,40,866)
(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)		33,27,008	(26,40,866)
TOTAL COMPREHENSIVE INCOME FOR THE YEAR (A+B)		12747,36,845	15989,95,251

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

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

For DSP & Associates
Chartered Accountants
(Firm Regn. No. 005791N)

(CA Sanjay Jain)
Partner
M.No. 084906

(Trilochan Behera)
Sr. Manager (Finance)

(Bikram Singh)
G.M. (Incharge)

Place: Faridabad
Date: 30/04/2019

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STATEMENT OF CHANGES IN EQUITY AS AT 31ST MARCH, 2019

OTHER EQUITY

(Amount in ₹)

Attributable to equity holders	Reserve & Surplus							Other Comprehensive Income		
	Share Application Money Pending Allotment	Capital Redemption Reserve	Securities Premium	Bond Redemption Reserve	Research & Development Fund	General Reserve	Surplus/ Retained Earnings	Equity Instruments through OCI	Debt instruments through OCI	Total
Balance as at 1st April, 2018	-	-	-	-	-	-	-	-	-	-
Profit for the year		-	-	-	-	-	12714,09,837	-	-	12714,09,837
Other Comprehensive Income		-	-	-	-	-	33,27,008	-	-	33,27,008
Total Comprehensive Income	-	-	-	-	-	-	12747,36,845	-	-	12747,36,845
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		-	-	-	-	-	12747,36,845	-	-	12747,36,845

For DSP & Associates
Chartered Accountants
(Firm Regn. No. 006791N)

(CA Sanjay Jain)
Partner
M.No. 084906

(Trilochan Behera)
Sr. Manager (Finance)

(Bikram Singh)
G.M. (Incharge)

NHPC LIMITED
FARIDABAD

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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 (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:

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

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

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

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

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

b) Useful life of Property, Plant and Equipment and Intangible Assets

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

Useful life of the assets used for generation of electricity is determined by the Central Electricity Regulatory Commission (CERC) Tariff Regulations as mentioned in part B of Schedule II of the Companies Act, 2013 except for construction plant & machinery and computers & peripherals which are in accordance with Schedule II of the Companies Act, 2013 and mobile phones which are as per management assessment.

c) Recoverable amount of property, plant and equipment, capital work in progress and intangible assets

The recoverable amount of property, plant and equipment, capital work in progress and intangible assets are based on estimates and assumptions, in particular the expected market outlook and future cash flows associated with the power plants. Any changes in these assumptions may have a material impact on the measurement of the recoverable amount resulting in impairment.

d) Post-retirement benefit plans

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

e) Revenue

NHPC LIMITED

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).

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 upgradation 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. 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 from contracts 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, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

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

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

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

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

8.0 Investments in subsidiaries and joint ventures

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

9.0 Financial assets other than investment in subsidiaries and joint ventures

A financial asset includes inter-alia any asset that is cash, equity instrument of another entity or contractual obligation to receive cash or another financial asset or to exchange financial asset or financial liability under conditions that are potentially favourable to the Company. A financial asset is recognized when and only when the Company becomes party to the contractual provisions of the instrument.

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

a) Classification

The Company classifies its financial assets in the following categories:

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

The classification depends on the following:

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

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

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

b) Initial recognition and measurement

All financial assets 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:

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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.

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.

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

a) Classification, initial recognition and measurement

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

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

b) Subsequent measurement

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

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

c) Derecognition

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

d) Offsetting of financial instruments

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

13.0 Government Grants

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

b) Monetary grants from the government for creation of assets are initially recognised as deferred income when there is reasonable assurance that the grant will be received and the company will comply with the conditions associated with the grant. The deferred income so recognised is subsequently amortised in the Statement of Profit and Loss over the useful life of the related assets.

c) Government grant related to income is recognised in the Statement of Profit and Loss on a systematic basis over the periods in which the entity recognises as expenses the related costs for which the grants are intended to compensate.

14.0 Provisions, Contingent Liabilities and Contingent Assets

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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

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 recognised on provisional rates worked out by the Company based on the parameters and method prescribed by the appropriate authority. In the case of Power Stations where provisional/ final tariff is yet to be notified, revenue is recognised only to an extent it is highly probable that a significant reversal in the amount of cumulative revenue recognised will not occur when tariff is finally notified by the CERC. Customers are billed on a periodic and regular basis. As at each reporting date, revenue from sale of power includes an accrual for sales delivered to customers but not yet billed (unbilled revenue).

iv) Rebates given to beneficiaries as early payments incentives are deducted from the amount of revenue.

v) Recovery/ refund towards foreign currency variation in respect of foreign currency loans and recovery towards Income Tax are recognised on year to year basis based on regulatory norms.

vi) Recovery towards deferred tax items recognized till March 31, 2009 are accounted for when the same materialises.

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

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

ix) Advance Against Depreciation (AAD) considered as deferred income up to 31st March 2009 is included in sales on straight line basis over the balance useful life after a period of 12 years from the date of commercial operation of the Power Station.

b) Revenue from Project Management / Construction Contracts/ Consultancy assignments

i) Revenue from Project Management / Construction Contracts/ Consultancy assignments is measured based on the consideration that is specified in a contract with a customer or is expected to be received in exchange for the services and excludes amounts collected on behalf of third parties. The Company recognises revenue when it transfers control over the services to a customer. Revenue is recognised to the extent it is highly probable that a significant reversal in the amount of cumulative revenue recognised will not occur in the future.

ii) In the comparative period, revenue on Project Management / Construction Contracts/ Consultancy assignments was recognized on percentage of completion method. The percentage of completion is determined as proportion of "cost incurred up to reporting date" to "estimated cost to complete the concerned Project Management / Construction Contracts and Consultancy assignment".

iii) Contract modifications, if any, are accounted for when additions, deletions or changes either to the contract scope or contract price are approved. Accounting for modifications of contracts involves assessing whether the services added to an existing contract are distinct and whether the pricing is at the standalone selling price. Services added that are not distinct are accounted for on a cumulative catch-up basis, while those that are distinct are accounted for prospectively, either as a separate contract, if the additional services are priced at the standalone selling price, or as a termination of the existing contract and creation of a new contract if not priced at the standalone selling price.

c) Revenue from trading of power

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

periods during which services are rendered by employees. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in future payments is available. Contributions to a defined contribution plan that is due more than 12 months after the end of the period in which the employees render the service are discounted to their present value.

Employees Defined Contribution Superannuation Scheme (EDCSS) for providing pension benefits and Social Security Scheme administered through separate trusts are accounted as defined contribution plans.

iii) Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan. The Company's Gratuity Scheme, Retired Employees Health Scheme (REHS), Provident Fund Scheme, Allowance on Retirement/Death and Memento on Superannuation to employees are in the nature of defined benefit plans. All these plans, other than Allowance on Retirement/Death and Memento on Superannuation to employees are administered through separate trusts.

The liability or asset recognised in the Balance Sheet in respect of Gratuity, Retired Employees Health Scheme and Provident Fund Scheme is the present value of the defined benefit obligation at the end of the reporting period less any unrecognised past service costs and the fair value of plan assets.

The defined benefit obligation is calculated annually by the actuary using the Projected Unit Credit Method.

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

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

Remeasurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognised in the period in which they occur, directly in Other Comprehensive Income. They are included in retained earnings in the Statement of Changes in Equity and in the Balance Sheet.

iv) Other long-term employee benefits

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

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

v) Termination benefits

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

17.0 Borrowing costs

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

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

18.0 Depreciation and amortization

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

b) (i) Depreciation on Property, Plant and Equipment of Operating Units of the Company capitalized till five years before the end of the useful life of the Power Station is charged to the Statement of Profit & Loss on straight-line method following the rates and methodology notified by CERC for the fixation of tariff except for assets specified in Policy No. 18.0(d).

(ii) Depreciation on Property, Plant and Equipment capitalized during the last five years of the useful life of a Power Station is charged on straight-line method for the period of life extension as per CERC Tariff Regulations, from the date on which such asset becomes available for use.

(iii) Where the life and / or efficiency of a Power Station is increased due to renovation and modernization, the expenditure thereon along with its unamortized depreciable amount is charged prospectively on straight-line method over the revised / remaining useful life.

c) i) Depreciation on Property, Plant and Equipment (except old and used) of other than Operating Units of the Company is charged to the extent of 90% of the cost of the asset following the rates notified by CERC for the fixation of tariff except for assets specified in Policy No. 18.0(d) below.

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

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

- Construction Plant & Machinery
- Computer & Peripherals

ii) Based on management assessment, depreciation on Mobile Phones is provided on straight line basis over a period of three years with residual value of Re 1.

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

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

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g) Low value items, which are in the nature of assets, [illegible] valuing upto Rs. 750/- are not capitalized and [illegible]

h) Leasehold Land of operating units, is amortized [illegible] whichever is lower, following the rates and methodology notified by 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 it relates to items recognised directly in other comprehensive income or equity, in which case it is recognised in other comprehensive income or equity.

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

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

21.0 Compensation from third parties

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

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

22.0 Segment Reporting

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

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

c) The Company has a single geographical segment as all its Power Stations are located within the Country.

23.0 Leases

a) Company as a Lessee:

i) Leases of property, plant and equipment (), where the Company, as lessee, has substantially all the risks and rewards of ownership are classified as finance lease. Such finance leases are generally capitalised at the lease's inception at the fair value of the leased property which equals the transaction price i.e. lump sum upfront payments.

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

b) Company as a Lessor:

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

i) For embedded leases in the nature of a Finance Lease, the investment in the plant is recognised as a Lease Receivable. The minimum lease payments are identified by segregating the embedded lease payments from the rest of the contract amounts

(including Advance Against Depreciation (AAD) recognised in accordance with CERC Tariff regulations 2004-09 up to 31st March 2009 and considered as deemed loan). 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.

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. 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	60138003		936737				61074740	0			0	61074740	60138003
ii)	Land – Leasehold	2337619						2337619	763488	14605	0	778093	1559526	1574131
iii)	Roads and Bridges	133292943						133292943	18658769	4613584	0	23272353	110020590	114634174
iv)	Buildings	1174887564		6958691			509159	1182355414	166587112	38831762	509159	205928033	976427381	1008300452
v)	Building-Under Lease	0						0	0	0	0	0	0	0
vi)	Railway sidings	0						0	0	0	0	0	0	0
vii)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	6332742210						6332742210	1795400745	151365053	0	1946765798	4385976412	4537341465
viii)	Generating Plant and macninery	1767741435		6650550				1774391985	475165063	43527392	0	518692455	1255699530	1292576372
ix)	Plant and machinery Sub station	13815750		296180			280815	14392745	4401210	246350	280815	4928375	9464370	9414540
x)	Plant and machinery Transmission lines	18169763		57500			3180	18230443	5245428	234207	3180	5482815	12747628	12924335
xi)	Plant and machinery Others	4209396	335571			72145	396	4473218	1219442	89681	99116	1408239	3064979	2989954
xii)	Construction Equipment	15899495		1049610		1	19704	16968808	4302122	1611754	19704	5933580	11035228	11597373
xiii)	Water Supply System/Drainage and Sewerage	27052812						27052812	1645559	1009416	0	2654975	24397837	25407253
xiv)	Electrical Installations	233823						233823	44676	7008	0	51684	182139	189147
xv)	Vehicles	7294868					719984	8014852	626340	252288	719984	1598612	6416240	6668528
xvi)	Aircraft/ Boats	0						0	0	0	0	0	0	0
xvii)	Furniture and fixture	11535233	12214	376491		45977	220048	12098009	2293522	376120	211224	2880866	9217143	9241711
xviii)	Computers	6854583		1760460		168000	235023	8682066	4490565	1055193	166959	5712717	2969349	2364018
xix)	Communication Equipment	3585244		150301		508170	14805	3242180	705497	331165	-303355	733307	2508873	2079747
xx)	Office Equipments	9312831		1236328		685740	1438240	11301659	914726	318740	1159168	2392654	8909005	8398105
xxi)	Research and Development	0						0	0	0	0	0	0	0
xxii)	Other assets	23180526		1951434		209303	50163	24972820	4107063	840497	-49116	4898444	20074376	19073463
xxiii)	Tangible Assets of minor value >750 and < Rs.5000	1463497	48	420024		12262	172589	2043896	1457988	419879	160582	2038449	5447	5509
	Total	9613747595	347833	21844306	0	1701598	3664106	9637902242	2488029315	245144694	2977440	2736151449	6901750793	7125718280
	Previous year	16433917827	334041	92224025	299192	21846303	-979737	9613747595	8560139852	826266367	-8773838	2488029315	7125718280	7873777975

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.

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Annexure-I to NOTE NO. 2.1 Property, Plant and Equipment as on 31.3.[illegible]

(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	60138003	0	936737	0	0	0	61074740	0			0	61074740	60138003
ii)	Land – Leasehold	4746258	0	0	0	0	0	4746258	3172127	14605	0	3186732	1559526	1574131
iii)	Roads and Bridges	184961022	0	0	0	0	0	184961022	70326848	4613584	0	74940432	110020590	114634174
iv)	Buildings	1671911566	0	6958691	0	0	0	1678870257	663611114	38831762	0	702442876	976427381	1008300452
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)	11258684294	0	0	0	0	0	11258684294	6721342829	151365053	0	6872707882	4385976412	4537341465
viii)	Generating Plant and machinery	3096640583	0	6650550	0	0	0	3103291133	1804064211	43527392	0	1847591603	1255699530	1292576372
ix)	Plant and machinery Sub station	28684074	0	296180	0	0	0	28980254	19269534	246350	0	19515884	9464370	9414540
x)	Plant and machinery Transmission lines	31759319	0	57500	0	0	0	31816819	18834984	234207	0	19069191	12747628	12924335
xi)	Plant and machinery Others	8406819	560952	0	0	129221	0	8838550	5416865	89681	267025	5773571	3064979	2989954
xii)	Construction Equipment	29602723	0	1049610	0	1	0	30652332	18005350	1611754	0	19617104	11035228	11597373
xiii)	Water Supply System/Drainage and Sewerage	29392122	0	0	0	0	0	29392122	3984869	1009416	0	4994285	24397837	25407253
xiv)	Electrical installations	281995	0	0	0	0	0	281995	92848	7008	0	99856	182139	189147
xv)	Vehicles	8513390	0	0	0	0	0	8513390	1844862	252288	0	2097150	6416240	6668528
xvi)	Aircraft/ Boats	0	0	0	0	0	0	0	0	0	0	0	0	0
xvii)	Furniture and fixture	18549631	351973	376491	0	223026	0	19055069	9307920	376120	153886	9837926	9217143	9241711
xviii)	Computers	18025975	0	1760460	0	1785413	0	18001022	15661957	1055193	-1685477	15031673	2969349	2364018
xix)	Communication Equipment	5279045	0	150301	0	1452004	0	3977342	2399298	331165	-1261994	1468469	2508873	2879747
xx)	Office Equipments	16271049	0	1236328	0	1613690	-831	15892856	7872944	318740	-1207833	6983851	8909005	8398105
xxi)	Research and Development	0	0	0	0	0	0	0	0	0	0	0	0	0
xxii)	Other assets	27161351	0	1951434	0	571368	0	28541417	8087888	840497	-461344	8467041	20074376	19073463
xxiii)	Tangible Assets of minor value >750 and ≤ Rs.5000	4341442	99558	420024	0	305724	831	4556131	4335933	419879	-205128	4550684	5447	5509
	Total	16503350661	1012483	21844306	0	6080447	0	16520127003	9377632381	245144694	-4400065	9618376210	6901750793	7125718280
	Previous year	16433917827	334041	92224025	299192	21846303	-979737	16503350661	8560139852	826266367	-8773838	9377632381	7125718280	7873777975

Explanatory Note: -

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

2) Underground works amounting to Rs. Nil (Previous Year Rs.Nil), created on Land - Right to use, are included under the relevant heads of Property, Plant & Equipment.

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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	3969143	4131302		6958691	1141754
iii)	Building-Under Lease	-				-
iv)	Railway sidings	-				-
v)	Hydrauiic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	-	14781651			14781651
vi)	Generating Plant and Machinery	-	3068000			3068000
vii)	Plant and Machinery - Sub station	-				-
viii)	Plant and Machinery - Transmission lines	-				-
ix)	Plant and Machinery - Others	-				-
x)	Construction Equipment	-				-
xi)	Water Supply System/Drainage and Sewerage	-				-
xii)	Other assets awaiting installation	607449	9037046		9643920	575
xiii)	CWIP - Assets Under 5 KM Scheme Of the GOI	-				-
xiv)	Survey, investigation, consultancy and supervision charges	72752354	7676550			80428904
xv)	Expenditure on compensatory Afforestation	-				-
xvi)	Expenditure attributable to construction *	669578372	65854584			735432956
	Less: Provided for	-	356190702			356190702
	Sub total (a)	746907318	(251641569)	-	16602611	478663138
	* For addition during the year refer Note No. 32					
	Construction Stores	260944		(260944)	-	-
	Less : Provisions for construction stores	-			-	-
	Sub total (b)	260944	-	(260944)	-	0
	TOTAL	747168262	(251641569)	(260944)	16602611	478663138
	Previous year	584455342	186136760	(42244)	23381596	747168262

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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	1190460						1190460	728215	231491	0	959706	230754	462245
	Total	1190460	0	0	0	0	0	1190460	728215	231491	0	959706	230754	462245
	Previous year	1190460						1190460	728215			728215	462245	462245

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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(Amount in ₹)

NOTE NO. 2.3 INVESTMENT PROPERTY

Sl. No.	PARTICULARS	GROSS BLOCK							AMORTISATION				NET BLOCK	
		As at 01-Apr-2018	Additions		Deductions		Other Adjustments	As at 31st March, 2019	As at 01-Apr-2018	For the Year	Adjustments	As at 31st March, 2019	As at 31st March, 2019	As at 31st March, 2018
			IUT	Others	IUT	Others								
i)	Land Freehold	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
	Previous year							0						

(Amount in ₹)

i) Amounts recognised in profit or loss for investment property

	As at 31.3.2019	As at 31.03.2018
Rental income	-	-
Direct operating expenses from property that generated rental income	-	-
Direct operating expenses from property that did not generate rental	-	-
	As at 31.3.2019	As at 31.03.2018

(ii) Fair Value of investment property

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

(iv) Valuation process

The above land is carried in the financial statements at cost. However, the fair value of investment property has been arrived on the basis of market value as per valuation report and considered to be level-2 of fair valuation hierarchy.

0

(Amount in ₹)

Annexure-I to NOTE NO. 2.4 Other Intangible Asset

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	2587649	0	0	0	0	0	2587649	2125404	231491	0	2356895	230754	462245
	Total	2587649	0	0	0	0	0	2587649	2125404	231491	0	2356895	230754	462245
	Previous year	1895395		692254				2587649	1728516	396888		2125404	462245	166879

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Annexure to Note 2.1 & 2.4 as at 31.3.2019

1.1 Addition of fixed assets purchased out of Others (New Purchases & CWIP Capitalized)

Sl. No.	Particulars of Assets	Head of account	Gross block Adjusted (Rs.)
1	TAPOVAN LAND	410101	936737
2	from main gate to MAT end at Elagad	410328	3879379
3	at EL +/- 1308 of right bank of hill slop,	410328	3079312
4	FLIR, E-40	410713	383500
5	DRIVE-1	410713	257004
6	AARPEE MODEL- RPS 750	410713	466100
7	EXTRACTOR MAKE: MOGORA	410713	352820
8	BOX,R.RATIO	410714	1223978
9	30CRNIMO8+QT EN 10083	410714	8716
10	30CRNIMO8+QT EN 10083	410714	8716
11	30CRNIMO8+QT EN 10083	410714	8716
12	30CRNIMO8+QT EN 10083	410714	8716
13	31-204 30CRNIMO8+QT EN 10083	410714	10292
14	31-204 30CRNIMO8+QT EN 10083	410714	10292
15	CHEEK PLATE) , PART NO. 21-202,	410714	413000
16	CHEEK PLATE) , PART NO. 21-202,	410714	413000
17	(BOTTOM CHEEK PLATE) , PART NO.	410714	413000
18	HOUSING ASSY. HP OIL	410714	1020700
19	A473GR41500ASTM,DRG.NO.DHA002	410714	236000
20	A473GR41500ASTM,DRG.NO.DHA002	410714	236000
21	A473GR41500ASTM,DRG.NO.DHA002	410714	236000
22	A473GR41500ASTM,DRG.NO.DHA002	410714	236000
23	A473GR41500ASTM,DRG.NO.DHA002	410714	236000
24	A473GR41500ASTM,DRG.NO.DHA002	410714	236000
25	(FORGED)	410714	236000
26	70MTR RANGE ,OT:-(-)10 TO 350C,	410806	296180
27	CLAD, OUTDOOR TYPE, VACUUM	410904	28750
28	CLAD, OUTDOOR TYPE, VACUUM	410904	28750
29	OPERATED PORTABLE WELDING	411114	349870
30	OPERATED PORTABLE WELDING	411114	349870
31	OPERATED PORTABLE WELDING	411114	349870
32	SOFA SET	411701	28000
33	CENTER TABLE	411701	7000
34	STUDY TABLE	411701	8000
35	STUDY CHAIR	411701	7000
36	DINING CHAIR	411707	4130
37	DINING CHAIR	411707	4130
38	DINING CHAIR	411707	4130
39	DINING CHAIR	411707	4130
40	X1.5 FEET) WITH GLASS TOP	411707	17110
41	DOUBLE BED SIZE (6 FT X 6 FT)	411707	14986
42	DOUBLE BED SIZE (6 FT X 6 FT)	411707	14986
43	DOUBLE BED SIZE (6 FT X 6 FT)	411707	14986
44	DOUBLE BED SIZE (6 FT X 6 FT)	411707	14986
45	DOUBLE BED SIZE (6 FT X 6 FT)	411707	14986
46	DOUBLE BED SIZE (6 FT X 6 FT)	411707	14986
47	DOUBLE BED SIZE (6 FT X 6 FT)	411707	14986
48	DOUBLE BED WITH SIDE TABLE 6'X6'	411707	34499
49	EIGHT SEATER SOFA SET (3+3+2)	411707	55460
50	SOFA SET 3 SEATER	411707	24500
51	SOFA SET 3 SEATER	411707	24500
52	SOFA SET 3 SEATER	411707	24500
53	SOFA SET 3 SEATER	411707	24500
54	MODEL:VERITON M200-H110	411801	54500
55	MODEL:VERITON M200-H110	411801	54500
56	MODEL:VERITON M200-H110	411801	54500
57	MODEL:VERITON M200-H110	411801	54500
58	MODEL:VERITON M200-H110	411801	54500
59	MODEL:VERITON M200-H110	411801	54500
60	HP PROBOOK 430 G5, I7-8550U	411801	103250
61	HP PROBOOK 430 G5, I7-8550U	411801	103250
62	HP PROBOOK 430 G5, I7-8550U	411801	103250
63	HP PROBOOK 430 G5, I7-8550U	411801	103250
64	A4 SIZE	411803	9440
65	A4 SIZE	411803	9440
66	A4 SIZE	411803	9440
67	A4 SIZE	411803	9440
68	A4 SIZE	411803	9440
69	A4 SIZE	411803	9440
70	A4 SIZE	411803	9440
71	A4 SIZE	411803	9440
72	A4 SIZE	411803	9440
73	A4 SIZE	411803	9440
74	A4 SIZE	411803	9440
75	A4 SIZE	411803	9440
76	PRINTER	411803	15340
77	PRINTER	411803	15340
78	PRINTER	411803	15340
79	PRINTER	411803	15340

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82	[illegible]	411903	5590
83	[illegible]	411904	5900
84	[illegible]	411905	52500
85	[illegible]	411905	52500
86	[illegible]	411905	82500
87	[illegible]	411906	495000
88	TG-3821SXB	411902	5590
89	TG-3821SXB	411902	5590
90	TG-3821SXB	411902	5590
91	TG-3821SXB	411902	5590
92	TG-3821SXB	411902	5590
93	TG-3821SXB	411902	5590
94	TG-3821SXB	411902	5590
95	TG-3821SXB	411902	5590
96	MAKE:MICROMAX, MODEL:Q440	411904	5900
97	MAKE:MICROMAX, MODEL:Q440	411904	5900
98	MAKE:MICROMAX, MODEL:Q440	411904	5900
99	MAKE:MICROMAX, MODEL:Q440	411904	5900
100	MAKE:MICROMAX, MODEL:Q440	411904	5900
101	MAKE:MICROMAX, MODEL:Q440	411904	5900
102	SAMSUNG GALAXY NOTE 9 128GB	411904	59001
103	SHARP DX 2000U WITH DADF RSPF	412003	155000
104	MEDICA TRANSASIA Model-	412005	188999
105	OXYGEN CONCENTRATOR 5LPM	412005	39500
106	OXYGEN CONCENTRATOR 5LPM	412005	39500
107	OXYGEN CONCENTRATOR 5LPM	412005	39500
108	OXYGEN CONCENTRATOR 5LPM	412005	39500
109	WITH TROLLY AND ACCESSORIES,	412005	9750
110	WITH TROLLY AND ACCESSORIES,	412005	9750
111	WITH TROLLY AND ACCESSORIES,	412005	9750
112	WITH TROLLY AND ACCESSORIES,	412005	9750
113	WITH TROLLY AND ACCESSORIES,	412005	9750
114	17 LTRS	412007	5200
115	17 LTRS	412007	5200
116	TON	412008	36499
117	TON	412008	36499
118	TON	412008	36499
119	TON	412008	36499
120	TON	412008	36499
121	TON	412008	36499
122	KUD)	412008	26000
123	OPTIONS)	412020	23600
124	OPTIONS)	412020	23600
125	OPTIONS)	412020	23600
126	OPTIONS)	412020	23600
127	OPTIONS)	412020	23600
128	OIL FILLED RADIATOR/HEATER	412020	11759
129	OIL FILLED RADIATOR/HEATER	412020	11759
130	OIL FILLED RADIATOR/HEATER	412020	11759
131	OIL FILLED RADIATOR/HEATER	412020	11759
132	OIL FILLED RADIATOR/HEATER	412020	11759
133	OIL FILLED RADIATOR/HEATER	412020	11759
134	OIL FILLED RADIATOR/HEATER	412020	11759
135	OIL FILLED RADIATOR/HEATER	412020	11759
136	OIL FILLED RADIATOR/HEATER	412020	11759
137	OIL FILLED RADIATOR/HEATER	412020	11759
138	TAP WITH STORAGE CABINET, BLUE	412020	8345
139	TAP WITH STORAGE CABINET, BLUE	412020	8345
140	TAP WITH STORAGE CABINET, BLUE	412020	8345
141	KENT RO GRAND PLUS	412020	21195
142	KENT RO GRAND PLUS	412020	21195
143	KENT RO GRAND PLUS	412020	21195
144	KENT RO GRAND PLUS	412020	21195
145	KENT RO GRAND PLUS	412020	21195
146	KENT RO GRAND PLUS	412020	21195
147	KENT RO GRAND PLUS	412020	21195
148	KENT RO GRAND PLUS	412020	21195
149	MAX, AHUJA MAKE, SSA-250DP	412501	16640
150	SPEAKER SPX-200, AHUJA MAKE	412501	6770
151	5500 FHD	412501	49600
152	G4301 FHD	412501	29500
153	G4301 FHD	412501	29500
154	MIC SYSTEM WITH ADDITIONAL	412501	43501
155	MEDI SEARCH AND MODEL- MSC 35	412503	7240
156	MEDI SEARCH AND MODEL- MSC 35	412503	7240
157	MEDI SEARCH AND MODEL- MSC 35	412503	7240
158	MEDI SEARCH AND MODEL- MSC 35	412503	7240
159	MEDI SEARCH AND MODEL- MSC 35	412503	7240
160	MEDI SEARCH AND MODEL- MSC 35	412503	7240
161	MEDI SEARCH AND MODEL- MSC 35	412503	7240
162	MEDI SEARCH AND MODEL- MSC 35	412503	7240
163	MEDI SEARCH AND MODEL- MSC 35	412503	7240
164	MEDI SEARCH AND MODEL- MSC 35	412503	7240
165	EXTINGUISHER 9 KG	412503	13536
166	EXTINGUISHER 9 KG	412503	13536

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167	EXTINGUISHER 9 KG	412503	18538
168	EXTINGUISHER 9 KG	412503	18538
169	EXTINGUISHER 9 KG	412503	18538
170	EXTINGUISHER 9 KG	412503	18538
171	EXTINGUISHER 9 KG	412503	18538
172	EXTINGUISHER 9 KG	412503	18538
173	EXTINGUISHER 9 KG	412503	18538
174	EXTINGUISHER 9 KG	412503	18538
175	EXTINGUISHER 9 KG	412503	18538
176	EXTINGUISHER 9 KG	412503	18538
177	EXTINGUISHER 9 KG	412503	18538
178	EXTINGUISHER 9 KG	412503	18538
179	EXTINGUISHER 9 KG	412503	18538
180	EXTINGUISHER 9 KG	412503	18538
181	EXTINGUISHER 9 KG	412503	18538
182	EXTINGUISHER 9 KG	412503	18538
183	EXTINGUISHER 9 KG	412503	18538
184	EXTINGUISHER 9 KG	412503	18538
185	INSTRUMENT(CMRI) COMPLETE	412503	31860
186	INSTRUMENT(CMRI) COMPLETE	412503	31860
187	TUBULAR BATTERY, 12 VOLT, 150AH	412503	11776
188	TUBULAR BATTERY, 12 VOLT, 150AH	412503	11776
189	TUBULAR BATTERY, 12 VOLT, 150AH	412503	11776
190	TUBULAR BATTERY, 12 VOLT, 150AH	412503	11776
191	TUBULAR BATTERY, 12 VOLT, 150AH	412503	11776
192	TUBULAR BATTERY, 12 VOLT, 150AH	412503	11776
193	TUBULAR BATTERY, 12 VOLT, 150AH	412503	11776
194	TUBULAR BATTERY, 12 VOLT, 150AH	412503	11776
195	TUBULAR BATTERY, 12 VOLT, 150AH	412503	11776
196	TUBULAR BATTERY, 12 VOLT, 150AH	412503	11776
197	TUBULAR BATTERY, 12 VOLT, 150AH	412503	11776
198	TUBULAR BATTERY, 12 VOLT, 150AH	412503	11776
199	TUBULAR BATTERY, 12 VOLT, 150AH	412503	13500
200	TUBULAR BATTERY, 12 VOLT, 150AH	412503	13500
201	TUBULAR BATTERY, 12 VOLT, 150AH	412503	13500
202	TUBULAR BATTERY, 12 VOLT, 150AH	412503	13500
203	TUBULAR BATTERY, 12 VOLT, 150AH	412503	13500
204	TUBULAR BATTERY, 12 VOLT, 150AH	412503	13500
205	TUBULAR BATTERY, 12 VOLT, 150AH	412503	13500
206	TUBULAR BATTERY, 12 VOLT, 150AH	412503	13500
207	TUBULAR BATTERY, 12 VOLT, 150AH	412503	13500
208	TUBULAR BATTERY, 12 VOLT, 150AH	412503	13500
209	TUBULAR BATTERY, 12 VOLT, 150AH	412503	13500
210	TUBULAR BATTERY, 12 VOLT, 150AH	412503	13500
211	TUBULAR BATTERY, 12 VOLT, 150AH	412503	13500
212	TUBULAR BATTERY, 12 VOLT, 150AH	412503	13500
213	TUBULAR BATTERY, 12 VOLT, 150AH	412503	13500
214	TUBULAR BATTERY, 12 VOLT, 150AH	412503	13500
215	TUBULAR BATTERY, 12 VOLT, 150AH	412503	13500
216	TUBULAR BATTERY, 12 VOLT, 150AH	412503	13500
217	TUBULAR BATTERY, 12 VOLT, 150AH	412503	13500
218	TUBULAR BATTERY, 12 VOLT, 150AH	412503	13500
219	5 KVA SINE WAVE INVERTER	412503	31742
220	5 KVA SINE WAVE INVERTER	412503	31742
221	INVERTER, SINE WAVE, 1400 VA	412503	5500
222	INVERTER, SINE WAVE, 1400 VA	412503	5500
223	PHASE 7.5 KVA, I/P-120 DC, O/P- 230V	412503	55340
224	INVERTER, SINE WAVE, 2500 VA	412503	12200
225	INVERTER, SINE WAVE, 2500 VA	412503	12200
226	700BAR, ENERPAC, P-392	412503	24807
227	700BAR, ENERPAC, P-392	412503	24807
228	700BAR, ENERPAC, P-392	412503	24806
229	HEIGHT-51MM, HOSE 6	412503	37813
230	HEIGHT- 58MM, HOSE 6	412503	54605
231	SET OF 10 TON CAPACITY MAKE	412503	50503
232	SET OF 10 TON CAPACITY MAKE	412503	50503
233	PHASE,2900 RPM, MAKE: KSB,	412503	20165
234	PHASE,2900 RPM, MAKE: KSB,	412503	20165
235	TOASTER-GRILL POTG 36 PCR	412503	7595
236	MJ 3296 BFT)	412503	22800
237	ELLIPTICAL, BH G863 ULTRA SERIES	412503	145999
238	ELLIPTICAL, BH G863 ULTRA SERIES	412503	145999
239	CORPORATION & 08VD	412503	19280
240	CORPORATION & 08VD	412503	19280
241	BEAUTICIAN & LEG MAGIC	412503	17190
242	BEAUTICIAN & LEG MAGIC	412503	17190
243	WOODEN STOOL 24X 24	412801	4956
244	KG)	412801	1483
245	KG)	412801	1483
246	KG)	412801	1483
247	KG)	412801	1483
248	KG)	412801	1483
249	KG)	412801	1483
250	KG)	412801	1483
251	KG)	412801	1483
252	KG)	412801	1483
253	KG)	412801	1483

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[illegible]	[illegible]	412801	1483
[illegible]	[illegible]	412801	1483
[illegible]	[illegible]	412801	1483

341	OFFLINE UPS, MAKE: BPE 1000 VA	412801	3400
342	OFFLINE UPS, MAKE: BPE 1000 VA	412801	3400
343	OFFLINE UPS, MAKE: BPE 1000 VA	412801	3400
344	OFFLINE UPS, MAKE: BPE 1000 VA	412801	3400
345	OFFLINE UPS, MAKE: BPE 1000 VA	412801	3399
346	MODEL AWM-520VH	412801	3005
347	20)	412801	4200
348	AHUJA MIC STAND DGN	412801	1151
349	ADSL WI-FI MODEM - DLINK DSL 2750	412801	1797
350	ADSL WI-FI MODEM - DLINK DSL 2750	412801	1797
351	ADSL WI-FI MODEM - DLINK DSL 2750	412801	1797
352	ADSL WI-FI MODEM - DLINK DSL 2750	412801	1797
353	ADSL WI-FI MODEM - DLINK DSL 2750	412801	1797
354	ADSL WI-FI MODEM - DLINK DSL 2750	412801	1797
355	ADSL WI-FI MODEM - DLINK DSL 2750	412801	1797
356	ADSL WI-FI MODEM - DLINK DSL 2750	412801	1797
357	ADSL WI-FI MODEM - DLINK DSL 2750	412801	1797
358	ADSL WI-FI MODEM - DLINK DSL 2750	412801	1797
359	ADSL WI-FI MODEM - DLINK DSL 2750	412801	1797
360	ADSL WI-FI MODEM - DLINK DSL 2750	412801	1797
361	BAG	412801	2500
362	W/BAG	412801	1590
363	LTR. STORAGE CAPACITY (VERTICAL	412801	4501
364	LTR. STORAGE CAPACITY (VERTICAL	412801	4501
365	LTR. STORAGE CAPACITY (VERTICAL	412801	4501
366	LTR. STORAGE CAPACITY (VERTICAL	412801	4501
367	LTR. STORAGE CAPACITY (VERTICAL	412801	4501
368	LTR. STORAGE CAPACITY (VERTICAL	412801	4501
369	LTR. STORAGE CAPACITY (VERTICAL	412801	4501
370	LTR. STORAGE CAPACITY (VERTICAL	412801	4501
371	LTR. STORAGE CAPACITY (VERTICAL	412801	4501
372	LTR. STORAGE CAPACITY (VERTICAL	412801	4501
373	LTR. STORAGE CAPACITY (VERTICAL	412801	4501
374	LTR. STORAGE CAPACITY (VERTICAL	412801	4501
375	LTR. STORAGE CAPACITY (VERTICAL	412801	4501
376	LTR. STORAGE CAPACITY (VERTICAL	412801	4501
377	FLY TRAPPERS / CATCHERS	412801	3250
378	FLY TRAPPERS / CATCHERS	412801	3250
379	FLY TRAPPERS / CATCHERS	412801	3250
380	FLY TRAPPERS / CATCHERS	412801	3250
381	FLY TRAPPERS / CATCHERS	412801	3250
382	FLY TRAPPERS / CATCHERS	412801	3250
383	FLY TRAPPERS / CATCHERS	412801	3250
384	FLY TRAPPERS / CATCHERS	412801	3250
385	FLY TRAPPERS / CATCHERS	412801	3250
386	FLY TRAPPERS / CATCHERS	412801	3250
387	CHAIR	412801	1200
	Total		21844306

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

Sl. No.	Particular of assets	Head of account	Gross block (Rs.)	Net Block Addition (Rs.)	Name of Subsidiary Company	Advice number	Accumulated Depreciation till 31.03.2015	Gross Block Addition at Deemed Cost.
								-
								-
								-
								-
								-
								-
								-
								-
	Total		0					

1.3 Addition on account of inter unit transfers

Sl. No.	Particular of assets	Head of account	Gross block of Assets (Rs.)	Detail of the Unit / Company from where Assets Received (Transferred In)		Advice number	Accumulated Depreciation till 31.03.2015	Gross Block Addition at Deemed Cost.
				Name of Unit / Company	Code of Unit / Company			
					e.g. 100 , 101			
1	DG SET 50 KV	411002	560952	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-11	225381	3,35,571
2	CHAIR PCH-7032 (GODREJ)	411701	5685	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-2	5684	1
3	CHAIR PCH-7032 GODREJ MAKE	411701	5684	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-3	5683	1
4	GODREJ EXE CHAIR 7002	411701	7025	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-4	7024	1
5	GODREJ EXE CHAIR 7002	411701	7025	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-5	7024	1
6	GODREJ EXE CHAIR 7002	411701	7024	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-6	7023	1
7	GODREJ EXE CHAIR 7002	411701	7024	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-7	7023	1
8	GODREJ EXE CHAIR 7002	411701	8018	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-8	8017	1
9	CHAIR PCH 7032	411701	6167	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-9	6166	1

10	CHAIR PCH 7032	411701	6167	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-10	6166	1
11	CHAIR PCH 7032	411701	5468	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-12	5468	1
12	CHAIR PCH 7032	411701	5465	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-13	5464	1
13	CHAIR PCH 7032	411701	6167	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-14	6166	1
14	CHAIR PCH 7032	411701	5363	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-15	5362	1
15	CHAIR (TRAINING)PCH 7004 XD GODEREJ	411701	5363	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-16	5362	1
16	CHAIR (TRAINING)PCH 7004 XD GODEREJ	411701	5363	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-17	5362	1
17	CHAIR (TRAINING)PCH 7004 XD GODEREJ	411701	5364	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-18	5363	1
18	CHAIR (TRAINING)PCH 7004 XD GODEREJ	411701	5363	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-19	5362	1
19	CHAIR (TRAINING)PCH 7004 XD GODEREJ	411701	5364	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-20	5363	1
20	CHAIR (TRAINING)PCH 7004 XD GODEREJ	411701	5364	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-21	5363	1
21	CHAIR (TRAINING)PCH 7004 XD GODEREJ	411701	5364	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-22	5363	1
22	CHAIR GODEREJ PCH 7004 XD TRAINING	411701	5364	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-23	5363	1
23	CHAIR GODEREJ PCH 7004 XD TRAINING	411701	5364	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-24	5363	1
24	CHAIR GODEREJ PCH 7004 XD TRAINING	411701	5364	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-25	5363	1
25	CHAIR GODEREJ PCH 7004 XD TRAINING	411701	5364	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-26	5363	1
26	CHAIR GODEREJ PCH 7004 XD TRAINING	411701	5364	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-27	5363	1
27	CHAIR GODEREJ PCH 7004 XD TRAINING	411701	5363	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-28	5362	1
28	CHAIR GODEREJ PCH 7004 XD TRAINING	411701	5363	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-29	5362	1
29	CHAIR GODEREJ PCH 7004 XD TRAINING	411701	5363	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-30	5362	1
30	CHAIR GODEREJ PCH 7004 XD TRAINING	411701	5363	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-31	5362	1
31	CHAIR GODEREJ PCH 7004 XD TRAINING	411701	5363	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-32	5362	1
32	STORE WELL MINOR	411701	6282	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-33	6281	1
33	GODEREJ CHAIR PCH-7002	411701	8018	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-34	8017	1
34	GODEREJ CHAIR PCH-9001	411701	12505	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-35	6565	5,940
35	CHAIR PCH-7032	411701	5033	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-36	5032	1
36	CHAIR PCH-7032	411701	5034	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-37	5033	1
37	CHAIR PCH-7032	411701	5034	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-38	5033	1
38	CHAIR PCH-7032	411701	5034	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-39	5033	1
39	CHAIR PCH-7032	411701	5034	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-40	5033	1
40	CHAIR PCH-7032	411701	5033	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-41	5032	1
41	CHAIR PCH-7032	411701	5033	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-42	5032	1
42	CHAIR PCH-7032	411701	5033	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-43	5032	1
43	STEEL ALMIRAH BIG GODREJ	411701	11735	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-44	5518	6,217
44	GODREJ TABLE T-8	411701	6141	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-45	6140	1
45	GODREJ TABLE T-8	411701	5143	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-46	5142	1
46	GODREJ TABLE T-8	411701	5511	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-47	5510	1
47	GODREJ TABLE T-8	411701	5510	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-48	5509	1
48	GODREJ TABLE T-8	411701	5144	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-49	5143	1
49	GODREJ TABLE T-8	411701	5511	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-50	5510	1
50	GODREJ TABLE T-8	411701	5510	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-51	5509	1
51	GODREJ TABLE T-8	411701	5510	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-56	5509	1
52	GODREJ TABLE T-8	411701	6141	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-57	6140	1
53	GODREJ TABLE T-8	411701	6140	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-100	6139	1
54	STORE WELL-GODREJ PLAIN	411701	8618	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-110	8617	1
55	SINGLE BED	411707	5063	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-53	5062	1
56	SINGLE BED	411707	5063	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-54	5062	1
57	WOODEN BED BOX (SINGLE) 6'3" WITHOUT TEAK	411707	5675	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-58	5674	1
58	WOODEN BED BOX (SINGLE) 6'3" WITHOUT TEAK	411707	5675	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-59	5674	1
59	WOODEN BED BOX (SINGLE) 6'3" WITHOUT TEAK	411707	5675	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-60	5674	1
60	WOODEN BED BOX (SINGLE) 6'3" WITHOUT TEAK	411707	5675	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-61	5674	1

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61	GODREJ TABLE T-3	412801	4702	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-52	4701	1
62	GODREJ VISITOR CHAIR PCH-7003 COLOUR 5035	412801	4667	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-55	4666	1
63	GODREJ VISITOR CHAIR PCH-7003 COLOUR -5035	412801	4667	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-62	4666	1
64	GODREJ VISITOR CHAIR PCH-7003 COLOUR -5035	412801	4667	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-63	4666	1
65	GODREJ VISITOR CHAIR PCH-7003 COLOUR -5035	412801	4667	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-64	4666	1
66	GODREJ VISITOR CHAIR PCH-7003 COLOUR -5035	412801	4667	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-65	4666	1
67	GODREJ VISITOR CHAIR PCH-7003 COLOUR -5035	412801	4667	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-66	4666	1
68	GODREJ VISITOR CHAIR PCH-7003 COLOUR -5035	412801	4667	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-67	4666	1
69	GODREJ VISITOR CHAIR PCH-7003 COLOUR -5035	412801	4668	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-68	4667	1
70	GODREJ TABLE	412801	4513	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-69	4512	1
71	GODREJ TABLE	412801	4513	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-70	4512	1
72	GODREJ TABLE	412801	4513	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-71	4512	1
73	GODREJ TABLE	412801	4513	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-72	4512	1
74	GODREJ TABLE	412801	4513	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-73	4512	1
75	GODREJ TABLE	412801	4513	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-74	4512	1
76	PODIUM	412801	3938	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-75	3937	1
77	ELECTRICAL CEILING FAN	412801	787	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-76	786	1
78	ELECTRICAL CEILING FAN	412801	787	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-77	786	1
79	ELECTRICAL CEILING FAN	412801	787	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-78	786	1
80	ELECTRICAL CEILING FAN	412801	787	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-79	786	1
81	ELECTRICAL CEILING FAN	412801	787	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-80	786	1
82	ELECTRICAL CEILING FAN	412801	787	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-81	786	1
83	ELECTRICAL CEILING FAN	412801	788	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-82	787	1
84	ELECTRICAL CEILING FAN	412801	788	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-83	787	1
85	ELECTRICAL CEILING FAN	412801	951	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-84	950	1
86	ELECTRICAL CEILING FAN	412801	951	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-85	950	1
87	ELECTRICAL CEILING FAN	412801	951	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-86	950	1
88	ELECTRICAL CEILING FAN	412801	951	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-87	950	1
89	CEILING FAN 1200MM	412801	951	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-88	950	1
90	CEILING FAN 1200MM	412801	950	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-89	949	1
91	CEILING FAN 1200MM	412801	950	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-90	949	1
92	CEILING FAN 1200MM	412801	950	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-91	949	1
93	EXHAUST FAN 9 INCH	412801	787	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-92	786	1
94	EXHAUST FAN 9 INCH	412801	787	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-93	786	1
95	EXHAUST FAN 9 INCH	412801	787	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-94	786	1
96	EXHAUST FAN 9 INCH	412801	787	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-95	786	1
97	EXHAUST FAN 9 INCH	412801	787	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-96	786	1
98	EXHAUST FAN 9 INCH	412801	787	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-97	786	1
99	EXHAUST FAN 9 INCH	412801	788	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-98	787	1
100	EXHAUST FAN 9 INCH	412801	788	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-99	787	1
101	EXHAUST FAN 9 INCH	412801	788	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-100	787	1
102	EXHAUST FAN 9 '	412801	788	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-101	787	1
103	EXHAUST FAN 9 INCH	412801	787	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-102	786	1
104	EXHAUST FAN 9'	412801	788	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-103	787	1
105	EXHAUST FAN 9'	412801	788	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-104	787	1
106	EXHAUST FAN 9'	412801	788	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-105	787	1
107	EXHAUST FAN 9'	412801	788	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-106	787	1
108	ELECTRICAL CEILING FAN	412801	787	KOTLIBHEL-IA PROJECT	125	IUA18-125-153001/Q2-107	786	1
	Total		1012483				664650	347833

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

Sl. No.	Particulars of assets	Head of account	Gross block addition (Rs.)	Accumulated Depreciation till 31.03.2015	Deduction of Gross Carry
1	DIESEL GENERATING SETS	411002	0210	0	13,343
2	DIESEL GENERATING SETS	411002	119028	97076	81,952
3	PUMPS	411112	1	0	1
4	FURNITURE-FIXTURES-OFFICE	411701	1	0	1
5	FURNITURE-FIXTURES-OFFICE	411701	1	0	1
6	FURNITURE-FIXTURES-OFFICE	411701	1	0	1
7	FURNITURE-FIXTURES-OFFICE	411701	4893	4892	1
8	FURNITURE-FIXTURES-OFFICE	411701	6410	6409	1
9	FURNITURE-FIXTURES-OFFICE	411701	6410	6409	1
10	FURNITURE-FIXTURES-OFFICE	411701	4809	4808	1
11	FURNITURE-FIXTURES-OFFICE	411701	1	0	1
12	FURNITURE-FIXTURES-OFFICE	411701	1	0	1
13	FURNITURE-FIXTURES-OFFICE	411701	5646	5645	1
14	FURNITURE-FIXTURES-OFFICE	411701	5646	5645	1
15	FURNITURE-FIXTURES-OFFICE	411701	5646	5645	1
16	FURNITURE-FIXTURES-OFFICE	411701	5646	5645	1
17	FURNITURE-FIXTURES-OFFICE	411701	5646	5645	1
18	FURNITURE-FIXTURES-OFFICE	411701	5646	5645	1
19	FURNITURE-FIXTURES-OFFICE	411701	5646	5645	1
20	FURNITURE-FIXTURES-OFFICE	411701	5646	5645	1
21	FURNITURE-FIXTURES-OFFICE	411701	5646	5645	1
22	FURNITURE-FIXTURES-OFFICE	411701	5646	5645	1
23	FURNITURE-FIXTURES-OFFICE	411701	6084	6083	1
24	FURNITURE-FIXTURES-OFFICE	411701	5193	5192	1
25	FURNITURE-FIXTURES-OFFICE	411701	1	0	1
26	FURNITURE-FIXTURES-OFFICE	411701	1	0	1
27	FURNITURE-FIXTURES-OFFICE	411701	1	0	1
28	FURNITURE-FIXTURES-OFFICE	411701	1	0	1
29	FURNITURE-FIXTURES-OFFICE	411701	1	0	1
30	FURNITURE-FIXTURES-OFFICE	411701	1	0	1
31	FURNITURE-FIXTURES-OFFICE	411701	1	0	1
32	FURNITURE-FIXTURES-OFFICE	411701	6323	6322	1
33	FURNITURE-FIXTURES-OFFICE	411701	1	0	1
34	FURNITURE-FIXTURES-OFFICE	411701	1	0	1
35	FURNITURE-FIXTURES-OFFICE	411701	1	0	1
36	FURNITURE-FIXTURES-OFFICE	411701	1	0	1
37	FURNITURE-FIXTURES-OFFICE	411701	1	0	1
38	FURNITURE-FIXTURES-OFFICE	411701	1	0	1
39	FURNITURE-FIXTURES-OFFICE	411701	1	0	1
40	FURNITURE-FIXTURES-OFFICE	411701	1	0	1
41	FURNITURE-FIXTURES-OFFICE	411701	1	0	1
42	FURNITURE-FIXTURES-OFFICE	411701	1	0	1
43	FURNITURE-FIXTURES-OFFICE	411701	1	0	1
44	FURNITURE-FIXTURES-OFFICE	411701	1	0	1
45	FURNITURE-FIXTURES-OFFICE	411701	1	0	1
46	FURNITURE-FIXTURES-OFFICE	411701	1	0	1
47	FURNITURE-FIXTURES-OFFICE	411701	5582	5581	1
48	FURNITURE-FIXTURES-OFFICE	411701	1	0	1
49	FURNITURE-FIXTURES-OFFICE	411701	1	0	1
50	FURNITURE-FIXTURES-OFFICE	411701	5531	5530	1
51	FURNITURE-FIXTURES-OFFICE	411701	1	0	1
52	FURNITURE-FIXTURES-OFFICE	411701	1	0	1
53	FURNITURE-FIXTURES-OFFICE	411701	1	0	1
54	FURNITURE-FIXTURES-OFFICE	411701	1	0	1
55	FURNITURE-FIXTURES-OFFICE	411701	1	0	1
56	FURNITURE-FIXTURES-OFFICE	411701	1	0	1
57	FURNITURE-FIXTURES-OFFICE	411701	1	0	1
58	FURNITURE-FIXTURES-OFFICE	411701	3851	3850	1
59	FURNITURE-FIXTURES-OFFICE	411701	3851	3850	1
60	FURNITURE-FIXTURES-OFFICE	411701	6117	6116	1
61	FURNITURE-FIXTURES-RESIDENTIAL	411702	5500	1454	4,046
62	FURNITURE-FIXTURES-RESIDENTIAL	411702	5500	1454	4,046
63	FURNITURE-FIXTURES-RESIDENTIAL	411702	5500	1454	4,046
64	FURNITURE-FIXTURES-RESIDENTIAL	411702	5500	1454	4,046
65	FURNITURE-FIXTURES-RESIDENTIAL	411702	5500	1454	4,046
66	FURNITURE-FIXTURES-RESIDENTIAL	411702	5500	1454	4,046
67	FURNITURE-FIXTURES-RESIDENTIAL	411702	5500	1454	4,046
68	FURNITURE-FIXTURES-FIELD HOSTEL	411707	5824	5823	1
69	FURNITURE-FIXTURES-FIELD HOSTEL	411707	5824	5823	1
70	FURNITURE-FIXTURES-FIELD HOSTEL	411707	1	0	1
71	FURNITURE-FIXTURES-FIELD HOSTEL	411707	1	0	1
72	FURNITURE-FIXTURES-FIELD HOSTEL	411707	15520	6836	8,684
73	FURNITURE-FIXTURES-FIELD HOSTEL	411707	1	0	1
74	FURNITURE-FIXTURES-FIELD HOSTEL	411707	1	0	1
75	FURNITURE-FIXTURES-FIELD HOSTEL	411707	7954	3502	4,452
76	FURNITURE-FIXTURES-FIELD HOSTEL	411707	7954	3502	4,452
77	FURNITURE-FIXTURES-FIELD HOSTEL	411707	7420	7419	1
78	FURNITURE-FIXTURES-FIELD HOSTEL	411707	5610	5609	1
79	FURNITURE-FIXTURES-FIELD HOSTEL	411707	6866	6865	1
80	FURNITURE-FIXTURES-FIELD HOSTEL	411707	1	0	1
81	COMPUTERS	411801	2874	2461	413
82	COMPUTERS	411801	2874	2461	413
83	COMPUTERS	411801	2874	2461	413
84	COMPUTERS	411801	2874	2461	413
85	COMPUTERS	411801	2874	2461	413
86	COMPUTERS	411801	2874	2461	413

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87	COMPUTERS	411801	2874	2461	413
88	COMPUTERS	411801	2874	2461	413
89	COMPUTERS	411801	34333	34332	1
90	COMPUTERS	411801	39000	38999	1
91	COMPUTERS	411801	39000	38999	1
92	COMPUTERS	411801	39000	38999	1
93	COMPUTERS	411801	39000	35099	3,901
94	COMPUTERS	411801	64702	58231	6,471
95	COMPUTERS	411801	64702	58231	6,471
96	COMPUTERS	411801	74870	67382	7,488
97	COMPUTERS	411801	40900	36809	4,091
98	COMPUTERS	411801	40900	36809	4,091
99	COMPUTERS	411801	40900	36809	4,091
100	COMPUTERS	411801	40900	38855	2,045
101	COMPUTERS	411801	40900	38855	2,045
102	COMPUTERS	411801	40900	38855	2,045
103	COMPUTERS	411801	40900	38855	2,045
104	COMPUTERS	411801	40900	38855	2,045
105	COMPUTERS	411801	40900	38855	2,045
106	COMPUTERS	411801	40900	36809	4,091
107	COMPUTERS	411801	40900	38855	2,045
108	COMPUTERS	411801	33217	33216	1
109	COMPUTERS	411801	33000	32999	1
110	PRINTERS	411803	2046	2045	1
111	PRINTERS	411803	2046	2045	1
112	PRINTERS	411803	16900	16899	1
113	PRINTERS	411803	16900	16899	1
114	PRINTERS	411803	11817	11816	1
115	PRINTERS	411803	11817	11816	1
116	PRINTERS	411803	11817	11816	1
117	PRINTERS	411803	11817	11816	1
118	PRINTERS	411803	11817	11816	1
119	PRINTERS	411803	11815	11814	1
120	PRINTERS	411803	19963	17966	1,997
121	PRINTERS	411803	19963	17966	1,997
122	PRINTERS	411803	14269	14268	1
123	PRINTERS	411803	16120	16119	1
124	OTHER EDP EQUIPMENTS	411804	3072	3071	1
125	OTHER EDP EQUIPMENTS	411804	3072	3071	1
126	OTHER EDP EQUIPMENTS	411804	1	0	1
127	OTHER EDP EQUIPMENTS	411804	3599	3598	1
128	OTHER EDP EQUIPMENTS	411804	11960	0	11,960
129	OTHER EDP EQUIPMENTS	411804	27853	26460	1,393
130	OTHER EDP EQUIPMENTS	411804	23625	7392	16,233
131	SATELLITE COMMUNICATIONS SYSTE	411805	179960	170962	8,998
132	SATELLITE COMMUNICATIONS SYSTE	411805	179960	170962	8,998
133	SATELLITE COMMUNICATIONS SYSTE	411805	18900	14737	4,163
134	SATELLITE COMMUNICATIONS SYSTE	411805	17588	13713	3,875
135	NETWORKING DEVICES & SERVER	411806	161000	152950	8,050
136	TELEPHONE TELEX MACHINES	411902	23846	23845	1
137	TELEPHONE TELEX MACHINES	411902	23846	23845	1
138	TELEPHONE TELEX MACHINES	411902	4624	4623	1
139	TELEPHONE TELEX MACHINES	411902	4624	4623	1
140	TELEPHONE TELEX MACHINES	411902	265574	109414	1,56,160
141	TELEPHONE TELEX MACHINES	411902	16581	16580	1
142	TELEPHONE TELEX MACHINES	411902	16581	16580	1
143	TELEPHONE TELEX MACHINES	411902	265574	109414	1,56,160
144	TELEPHONE TELEX MACHINES	411902	11737	11736	1
145	TELEPHONE TELEX MACHINES	411902	11737	11736	1
146	TELEPHONE TELEX MACHINES	411902	102519	76940	25,579
147	TELEPHONE TELEX MACHINES	411902	539259	402322	1,36,937
148	TELEPHONE TELEX MACHINES	411902	53350	36562	16,788
149	TELEPHONE TELEX MACHINES	411902	5658	5657	1
150	TELEPHONE TELEX MACHINES	411902	5562	5005	557
151	TELEPHONE TELEX MACHINES	411902	5562	5005	557
152	TELEPHONE TELEX MACHINES	411902	5562	5005	557
153	TELEPHONE TELEX MACHINES	411902	5562	5005	557
154	TELEPHONE TELEX MACHINES	411902	5562	5005	557
155	TELEPHONE TELEX MACHINES	411902	5562	5005	557
156	TELEPHONE TELEX MACHINES	411902	5562	5561	1
157	TELEPHONE TELEX MACHINES	411902	5562	5005	557
158	TELEPHONE TELEX MACHINES	411902	5562	5005	557
159	TELEPHONE TELEX MACHINES	411902	3332	2998	334
160	TELEPHONE TELEX MACHINES	411902	3332	2998	334
161	TELEPHONE TELEX MACHINES	411902	2185	2184	1
162	TELEPHONE TELEX MACHINES	411902	8888	7007	1,881
163	TELEPHONE TELEX MACHINES	411902	6812	6811	1
164	TELEPHONE TELEX MACHINES	411902	12994	9655	3,339
165	TELEPHONE TELEX MACHINES	411902	10296	4967	5,329
166	TELEPHONE TELEX MACHINES	411902	8597	7736	861
167	PHOTOCOPY/DUPLICATING MACHINE	412003	24329	12344	11,985
168	PHOTOCOPY/DUPLICATING MACHINE	412003	84795	68456	16,339
169	PHOTOCOPY/DUPLICATING MACHINE	412003	91649	70132	21,517
170	PHOTOCOPY/DUPLICATING MACHINE	412003	339009	230905	1,08,104
171	PHOTOCOPY/DUPLICATING MACHINE	412003	56077	27200	28,877
172	PHOTOCOPY/DUPLICATING MACHINE	412003	56077	27200	28,877
173	PHOTOCOPY/DUPLICATING MACHINE	412003	24960	11001	13,959
174	PHOTOCOPY/DUPLICATING MACHINE	412003	22100	9751	12,349
175	PHOTOCOPY/DUPLICATING MACHINE	412003	66854	29428	37,426
176	PHOTOCOPY/DUPLICATING MACHINE	412003	66854	29428	37,426
177	PHOTOCOPY/DUPLICATING MACHINE	412003	24960	11001	13,959
178	PHOTOCOPY/DUPLICATING MACHINE	412003	22100	9751	12,349

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178	PHOTOCOPY/DUPLICATING MACHINE	412003	68354	30421	37,933
180	PHOTOCOPY/DUPLICATING MACHINE	412003	68354	20593	47,761
181	PHOTOCOPY/DUPLICATING MACHINE	412003	71246	28197	43,049
182	TRANSIT HOSTEL/GUEST HOUSE EQU	412007	7772	778	6,994
183	TRANSIT HOSTEL/GUEST HOUSE EQU	412007	3999	3998	1
184	TRANSIT HOSTEL/GUEST HOUSE EQU	412007	8997	4706	4,291
185	TRANSIT HOSTEL/GUEST HOUSE EQU	412007	8997	3998	4,999
186	TRANSIT HOSTEL/GUEST HOUSE EQU	412007	13194	11874	1,320
187	TRANSIT HOSTEL/GUEST HOUSE EQU	412007	13194	8436	5,758
188	AIR CONDITIONERS	412008	23687	23686	1
189	AIR CONDITIONERS	412008	23687	23686	1
190	AIR CONDITIONERS	412008	23687	23686	1
191	AIR CONDITIONERS	412008	23687	23686	1
192	AIR CONDITIONERS	412008	23687	23686	1
193	AIR CONDITIONERS	412008	23687	23686	1
194	AIR CONDITIONERS	412008	4500	1256	3,244
195	AIR CONDITIONERS	412008	4500	1256	3,244
196	AIR COOLERS/WATER COOLERS/FANS	412011	4780	4779	1
197	AIR COOLERS/WATER COOLERS/FANS	412011	15303	11935	3,368
198	AIR COOLERS/WATER COOLERS/FANS	412011	14730	6500	8,230
199	OTHER OFFICE EQUIPMENTS	412020	1	0	1
200	OTHER OFFICE EQUIPMENTS	412020	1	0	1
201	OTHER OFFICE EQUIPMENTS	412020	1	0	1
202	OTHER OFFICE EQUIPMENTS	412020	1	0	1
203	OTHER OFFICE EQUIPMENTS	412020	9875	2917	6,958
204	OTHER OFFICE EQUIPMENTS	412020	22168	17177	4,991
205	OTHER OFFICE EQUIPMENTS	412020	26700	12958	13,742
206	OTHER OFFICE EQUIPMENTS	412020	1	0	1
207	OTHER OFFICE EQUIPMENTS	412020	1	0	1
208	OTHER OFFICE EQUIPMENTS	412020	1	0	1
209	OTHER OFFICE EQUIPMENTS	412020	1	0	1
210	OTHER OFFICE EQUIPMENTS	412020	1	0	1
211	OTHER OFFICE EQUIPMENTS	412020	8305	8304	1
212	OTHER OFFICE EQUIPMENTS	412020	24206	18459	5,747
213	OTHER OFFICE EQUIPMENTS	412020	11771	8992	2,779
214	OTHER OFFICE EQUIPMENTS	412020	1	0	1
215	OTHER OFFICE EQUIPMENTS	412020	831	0	831
216	OTHER OFFICE EQUIPMENTS	412020	831	0	831
217	OTHER OFFICE EQUIPMENTS	412020	831	0	831
218	OTHER OFFICE EQUIPMENTS	412020	831	0	831
219	OTHER OFFICE EQUIPMENTS	412020	831	0	831
220	OTHER OFFICE EQUIPMENTS	412020	831	0	831
221	OTHER OFFICE EQUIPMENTS	412020	831	0	831
222	OTHER OFFICE EQUIPMENTS	412020	831	0	831
223	OTHER OFFICE EQUIPMENTS	412020	831	0	831
224	OTHER OFFICE EQUIPMENTS	412020	2350	197	2,153
225	OTHER OFFICE EQUIPMENTS	412020	2350	197	2,153
226	OTHER OFFICE EQUIPMENTS	412020	2350	197	2,153
227	OTHER OFFICE EQUIPMENTS	412020	2350	197	2,153
228	OTHER OFFICE EQUIPMENTS	412020	2350	197	2,153
229	OTHER OFFICE EQUIPMENTS	412020	2350	197	2,153
230	OTHER OFFICE EQUIPMENTS	412020	2350	197	2,153
231	OTHER OFFICE EQUIPMENTS	412020	2350	197	2,153
232	OTHER OFFICE EQUIPMENTS	412020	8513	678	7,835
233	OTHER OFFICE EQUIPMENTS	412020	8513	678	7,835
234	OTHER OFFICE EQUIPMENTS	412020	8513	678	7,835
235	OTHER OFFICE EQUIPMENTS	412020	8513	678	7,835
236	OTHER OFFICE EQUIPMENTS	412020	8513	678	7,835
237	OTHER OFFICE EQUIPMENTS	412020	8513	678	7,835
238	OTHER OFFICE EQUIPMENTS	412020	8513	678	7,835
239	OTHER OFFICE EQUIPMENTS	412020	8513	678	7,835
240	OTHER OFFICE EQUIPMENTS	412020	8513	678	7,835
241	OTHER OFFICE EQUIPMENTS	412020	8513	678	7,835
242	OTHER OFFICE EQUIPMENTS	412020	8513	678	7,835
243	OTHER OFFICE EQUIPMENTS	412020	8513	678	7,835
244	OTHER OFFICE EQUIPMENTS	412020	6184	6183	1
245	OTHER OFFICE EQUIPMENTS	412020	1	0	1
246	OTHER OFFICE EQUIPMENTS	412020	1	0	1
247	OTHER OFFICE EQUIPMENTS	412020	1	0	1
248	OTHER OFFICE EQUIPMENTS	412020	1	0	1
249	OTHER OFFICE EQUIPMENTS	412020	1	0	1
250	OTHER OFFICE EQUIPMENTS	412020	1	0	1
251	TELEVISONS/MUSIC SYSTEMS OTHER	412501	1	0	1
252	TELEVISONS/MUSIC SYSTEMS OTHER	412501	6684	6683	1
253	TELEVISONS/MUSIC SYSTEMS OTHER	412501	6684	6683	1
254	TELEVISONS/MUSIC SYSTEMS OTHER	412501	7795	7794	1
255	TELEVISONS/MUSIC SYSTEMS OTHER	412501	7795	7794	1
256	TELEVISONS/MUSIC SYSTEMS OTHER	412501	12669	8476	4,193
257	TELEVISONS/MUSIC SYSTEMS OTHER	412501	12669	8476	4,193
258	TELEVISONS/MUSIC SYSTEMS OTHER	412501	12669	8476	4,193
259	LABORATARY TESTING AND METER T	412502	468000	271284	1,96,716
260	REFRIGERATOR OTHER THAN FOR OF	412505	5105	5104	1
261	REFRIGERATOR OTHER THAN FOR OF	412505	7232	7231	1
262	REFRIGERATOR OTHER THAN FOR OF	412505	24065	24064	1
263	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
264	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
265	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
266	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
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271	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
272	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
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NHPC LIMITED
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369	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
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NHPC LIMITED
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455	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
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NHPC LIMITED
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547	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
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633	FIXED ASSETS OF MINOR VALUE >750	412801	1164	1163	1
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638	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1

NHPC LIMITED
FARIDABAD

639	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
640	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
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NHPC LIMITED

731	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
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NHPC LIMITED
FARIDABAD

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875	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
876	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
877	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
878	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
879	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
880	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
881	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
882	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
[illegible]3	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
[illegible]4	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
885	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
886	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
887	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
888	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
889	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
890	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
891	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
892	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
893	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
894	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
895	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
896	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
897	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
898	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
899	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
900	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
901	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
902	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
903	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
904	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
905	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
906	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
907	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
908	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
909	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
910	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
911	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
912	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
913	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
914	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1

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[illegible]	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
918	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
919	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
920	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
921	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
922	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
923	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
924	FIXED ASSETS OF MINOR VALUE >750	412801	1631	1630	1
925	FIXED ASSETS OF MINOR VALUE >750	412801	1631	1630	1
926	FIXED ASSETS OF MINOR VALUE >750	412801	1631	1630	1
927	FIXED ASSETS OF MINOR VALUE >750	412801	1631	1630	1
928	FIXED ASSETS OF MINOR VALUE >750	412801	1631	1630	1
929	FIXED ASSETS OF MINOR VALUE >750	412801	1631	1630	1
930	FIXED ASSETS OF MINOR VALUE >750	412801	1631	1630	1
931	FIXED ASSETS OF MINOR VALUE >750	412801	1631	1630	1
932	FIXED ASSETS OF MINOR VALUE >750	412801	1631	1630	1
933	FIXED ASSETS OF MINOR VALUE >750	412801	1631	1630	1
934	FIXED ASSETS OF MINOR VALUE >750	412801	1631	1630	1
935	FIXED ASSETS OF MINOR VALUE >750	412801	1866	1865	1
936	FIXED ASSETS OF MINOR VALUE >750	412801	1866	1865	1
937	FIXED ASSETS OF MINOR VALUE >750	412801	1866	1865	1
938	FIXED ASSETS OF MINOR VALUE >750	412801	1866	1865	1
939	FIXED ASSETS OF MINOR VALUE >750	412801	1866	1865	1
940	FIXED ASSETS OF MINOR VALUE >750	412801	1866	1865	1
941	FIXED ASSETS OF MINOR VALUE >750	412801	1866	1865	1
942	FIXED ASSETS OF MINOR VALUE >750	412801	1866	1865	1
943	FIXED ASSETS OF MINOR VALUE >750	412801	1866	1865	1
944	FIXED ASSETS OF MINOR VALUE >750	412801	1631	1630	1
945	FIXED ASSETS OF MINOR VALUE >750	412801	3536	3535	1
946	FIXED ASSETS OF MINOR VALUE >750	412801	3500	3499	1
947	FIXED ASSETS OF MINOR VALUE >750	412801	4576	4575	1
948	FIXED ASSETS OF MINOR VALUE >750	412801	4576	4575	1
949	FIXED ASSETS OF MINOR VALUE >750	412801	3750	3749	1
950	FIXED ASSETS OF MINOR VALUE >750	412801	3750	3749	1
951	FIXED ASSETS OF MINOR VALUE >750	412801	3750	3749	1
952	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
953	FIXED ASSETS OF MINOR VALUE >750	412801	775	774	1
954	FIXED ASSETS OF MINOR VALUE >750	412801	775	774	1
955	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
956	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
957	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
958	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
959	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
960	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
961	FIXED ASSETS OF MINOR VALUE >750	412801	2999	2998	1
962	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
963	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
964	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
965	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
966	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
967	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
968	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
969	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
970	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
971	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
972	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
973	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
974	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
975	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
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977	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
978	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
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980	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
981	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
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987	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
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990	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
991	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
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994	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
995	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
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999	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
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1002	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1003	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1004	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1005	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1006	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1

1007	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1008	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1009	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1010	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1011	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
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1015	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1016	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
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1019	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1020	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1021	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
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1037	FIXED ASSETS OF MINOR VALUE >750	412801	999	998	1
1038	FIXED ASSETS OF MINOR VALUE >750	412801	1556	1555	1
1039	FIXED ASSETS OF MINOR VALUE >750	412801	1556	1555	1
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1062	FIXED ASSETS OF MINOR VALUE >750	412801	1556	1555	1
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1064	FIXED ASSETS OF MINOR VALUE >750	412801	1556	1555	1
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1068	FIXED ASSETS OF MINOR VALUE >750	412801	1556	1555	1
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1093	FIXED ASSETS OF MINOR VALUE >750	412801	1556	1555	1
1094	FIXED ASSETS OF MINOR VALUE >750	412801	1556	1555	1
1095	FIXED ASSETS OF MINOR VALUE >750	412801	1556	1555	1
1096	FIXED ASSETS OF MINOR VALUE >750	412801	1556	1555	1
1097	FIXED ASSETS OF MINOR VALUE >750	412801	1556	1555	1
1098	FIXED ASSETS OF MINOR VALUE >750	412801	1556	1555	1

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1099	FIXED ASSETS OF MINOR VALUE >750	412801	1556	1555	1
1100	FIXED ASSETS OF MINOR VALUE >750	412801	1556	1555	1
1101	FIXED ASSETS OF MINOR VALUE >750	412801	1556	1555	1
1102	FIXED ASSETS OF MINOR VALUE >750	412801	1556	1555	1
1103	FIXED ASSETS OF MINOR VALUE >750	412801	1556	1555	1
1104	FIXED ASSETS OF MINOR VALUE >750	412801	1556	1555	1
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1120	FIXED ASSETS OF MINOR VALUE >750	412801	1556	1555	1
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1122	FIXED ASSETS OF MINOR VALUE >750	412801	999	998	1
1123	FIXED ASSETS OF MINOR VALUE >750	412801	999	998	1
1124	FIXED ASSETS OF MINOR VALUE >750	412801	3250	3249	1
1125	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1126	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1127	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1128	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1129	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1130	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1131	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
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1139	FIXED ASSETS OF MINOR VALUE >750	412801	2800	2799	1
1140	FIXED ASSETS OF MINOR VALUE >750	412801	2800	2799	1
1141	FIXED ASSETS OF MINOR VALUE >750	412801	2795	0	2,795
1142	FIXED ASSETS OF MINOR VALUE >750	412801	2795	0	2,795
1143	FIXED ASSETS OF MINOR VALUE >750	412801	2795	0	2,795
1144	FIXED ASSETS OF MINOR VALUE >750	412801	2795	0	2,795
1145	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1146	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
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1177	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
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1181	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1182	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1183	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1184	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1185	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1186	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1187	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1188	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1189	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1190	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1

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1191	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1192	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1193	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1194	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1195	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1196	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1197	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1198	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1199	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1200	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1201	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1202	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1203	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1204	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1205	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1206	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1207	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1208	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1209	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1210	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1211	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1212	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1213	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1214	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1215	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1216	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1217	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1218	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1219	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1220	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1221	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1222	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1223	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1224	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1225	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1226	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1227	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1228	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1229	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1230	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1231	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1232	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1233	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1234	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1235	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1236	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1237	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1238	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1239	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1240	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1241	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1242	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1243	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1244	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1245	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1246	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1247	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1248	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1249	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1250	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1251	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1252	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1253	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1254	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1255	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1256	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1257	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1258	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1259	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1260	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1261	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1262	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1263	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1264	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1265	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1266	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1267	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1268	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1269	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1270	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1271	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1272	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1273	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1274	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1275	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1276	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1277	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1278	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1279	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1280	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1281	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1
1282	FIXED ASSETS OF MINOR VALUE >750	412801	1	0	1

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[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

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

Sl. No.	Particular of assets	Head of account	Gross block (Rs.)	Net Block Deduction (Rs.)	Name of Subsidiary Company	Advice number	Accumulated Depreciation till 31.03.2015	Gross Block Deduction at Deemed Cost.
								-
								-
								-
								-
								-
								-
								-
								-
	Total		0					

2.3 Deductions on account of Inter-unit Transfer

Sl. No.	Particular of assets	Head of account	Gross block Deduction (Rs.)	Detail of the Unit / Company to which Assets Sent (Transferred		Advice number	Accumulated Depreciation till 31.03.2015	Gross Block Deduction at Deemed Cost.
				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)	Accumulated Depreciation till 31.03.2015	Gross Block Adjusted at Deemed
	Total		0		

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Annexure to Note 2.2

(Amount in Rupees)

Particulars	Linkage	31-03-2019	31-03-2018
A. EMPLOYEES BENEFITS EXPENSES			
Salaries, wages, allowances	437501	212675323	184010772
Gratuity and contribution to provident fund (including administration fees)	437502	32577661	28338564
Staff welfare expenses	437503	22209613	21117134
Leave Salary & Pension Contribution	437504	166161	166161
Sub-total(a)		**267628758**	**233632631**
Less: Capitalized During the year/Period	438103	0	0
Sub-total(A)		**267628758**	**233632631**
B. REPAIRS AND MAINTENANCE			
Building	437510	2884893	2504101
Machinery	437511	491571	491571
Others	437512	16353	16353
Rent	437514	15930396	14430746
Rates and taxes	437515	842994	433342
Insurance	437516	5060	5060
Security expenses	437517	74100	74100
Electricity Charges	437518	29788	8000
Travelling and Conveyance	437519	7992037	7216190
Expenses on vehicles	437520	226631	226631
Telephone, telex and Postage	437521	957968	898924
Advertisement and publicity	437522	178475	178475
Entertainment and hospitality expenses	437523	10120	10120
Printing and stationery	437524	1139912	1100618
Remuneration to Auditors	437552	0	0
Design and Consultancy charges:			0
- Indigenous	437526	940	940
- 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	4840587	4248530
Sub-total (b)		35621825	31843701
Less: Capitalized During the year/Period	438102	0	0
Sub-total(B)		**35621825**	**31843701**
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	5271	5271
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	64393	63856
viii) EAC- COMMITTED CAPITAL EXPENSES- ADJUSTMENT FOR TIME VALUE	437585	0	0
Sub-total (c)		69664	69127
Less: Capitalized During the year/Period	438105	0	0
Sub-total (C)		**69664**	**69127**

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D. EXCHANGE RATE VARIATION (NET)			
i) ERV (Debit balance)	437550	0	0
Less: ii) ERV (Credit baiance)	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	1731613	1420057
Sub-total (f)		**1731613**	**1420057**
Less: Capitalized During the year/Period	438104	0	0
Sub-total(F)		**1731613**	**1420057**
G. PRIOR PERIOD EXPENSES (NET)			
Prior period expenses	437565	-2742	-2742
Less Prior period income	437579	0	0
Sub-total (g)		-2742	-2742
Less: Capitalized During the year/Period	438107	0	0
Sub-total (G)		**-2742**	**-2742**
H. LESS : RECEIPTS AND RECOVERIES			
i) Income from generation of electricity – precommissioning	437570	0	0
ii) Interest on loans and advances	437571	230037	230037
iii) Miscellaneous receipts	437572	2002532	1636215
iv) Profit on sale of assets	437573	0	0
v) Provision not required written back	437574	6450674	6135742
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)		**8683243**	**8001994**
Less: Capitalized During the year/Period	438101	0	0
Sub-total (H)		**8683243**	**8001994**
I. C.O./Regional Office Expenses (i)	437599	439067081	410617592
Less: Capitalized During the year/Period	438109	0	0
Sub-total(I)		**439067081**	**410617592**
GRAND TOTAL (a+b+c+d+e+f+g-h+i)		**735432956**	**669578372**
Less: Capitalized During the year/Period		**0**	**0**
GRAND TOTAL (A+B+C+D+E+F+G-H+I)		**735432956**	**669578372**

NHPC LIMITED FARIDABAD

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)	105,20,443	62,93,837
- Unsecured (considered doubtful)	-	-
Less : Provision for Doubtful Deposits *1	-	-
Sub-total	105,20,443	62,93,837
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	105,20,443	62,93,837
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		-

NHPC LIMITED FARIDABAD

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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.

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	7,143	7,143
	– Others	1,65,588	45,08,665
	Less : Expenditure booked pending utilisation certificate	-	-
	Unsecured (considered doubtful)	-	-
	Less : Provisions for doubtful advances *1	-	-
	Sub-total	1,72,731	45,15,808
B.	ADVANCES OTHER THAN CAPITAL ADVANCES		
	i) DEPOSITS		
	- Unsecured (considered good)	17,99,588	8,99,794
	Less : Expenditure booked against demand raised by Govt. Depts.	-	-
	- Unsecured (considered doubtful)	-	-
	Less : Provision for Doubtful Deposits *2	-	-
		17,99,588	8,99,794
	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	40835,58,063	41638,73,698
	Deferred Expenditure on Foreign Currency Fluctuation	13090,68,316	13301,56,478
		53926,26,379	54940,30,176
	III) Deferred Cost on Employees Advances		
	Secured - Considered Good	-	-
	Unsecured - Considered Good	-	-
		-	-
	TOTAL	53945,98,698	54994,45,778
	Provision for doubtful Advances *1		
	Opening Balance	-	
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-
	Provision for doubtful Deposits *2		
	Opening Balance		
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance		-

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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	940,33,622	972,54,795
Stores in transit/ pending inspection	-	
Loose tools	21,91,254	25,23,888
Scrap inventory	3,48,354	3,48,354
Material at site	-	-
Material issued to contractors/ fabricators	-	-
Inventory for Self Generated VER's/REC	-	-
Less: Provision for Obsolescence & Diminution in Value *1	-	-
TOTAL	965,73,230	1001,27,037
*1 **Provision for Obsolescence & Diminution in Value**		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year #		
Closing balance	-	-
Explanatory Note:		
i) During the year, Inventories written down to net realisable value (NRV) and recognised as an expense in profit or loss.	-	-

NOTE NO. 7 FINANCIAL ASSETS - CURRENT - TRADE RECEIVABLES

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
- Trade Receivables- Considered Good- Unsecured	-	-
- Trade Receivables- Credit Impaired	-	-
Less: Provision for credit impaired Trade Recevables *1	-	-
TOTAL	-	-
*1 **Provision for credit impaired Trade Recevables**		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-

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	(28,987)	(2,61,025)
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	(28,987)	(2,61,025)
	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	-	-
Less : Provisions for loans which have significant increase in Credit Risk *2	-	-
	-	-
Loan to State Government in settlement of dues from customer		
- Unsecured (considered good)	-	-
	-	-
Advances to Subsidiaries / JV's	-	-
TOTAL	-	-
*1 **Provision for Doubtful Deposits**		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
*2 **Provisions for loan which have significant increase in Credit Risk**		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-

NOTE NO. 11 FINANCIAL ASSETS - CURRENT - OTHERS

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Others		
a) Claims recoverable	5311,04,147	5723,00,248
Less: Provisions for Doubtful Claims *1	193,29,919	193,29,919
Sub-total	5117,74,228	5529,70,329
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	5117,74,228	5529,70,329

*1 Provisions for Doubtful Claims		
Opening Balance	193,29,919	
Addition during the year		193,29,919
Used during the year		
Reversed during the year		
Closing balance	193,29,919	193,29,919

Explanatory Note:-		
1) Receivable on account of unbilled revenue represents		
Grossing up of Return on Equity		
J&K water cess		
Unbilled sale for the month of March		
Sales due to revision of Tariff Order-Chutak Power Station		
Uttranchal Green & Water Cess		
Sales due to revision of Tariff Order-Parbati-III & Tanakpur Power Station		
Sales due to revision of Tariff Order-Chamera-III Power Station		
Sales due to revision of Tariff Order-Dhauliganga Power Station		
Recognition of Sale (Estimated) awaiting Tariff Order-Nimmo Bazgo Power Station		
Tax adjustment		
MEA Sales		
Parbati-III (4th Unit) Estimated Sale		
Recognition of Sale (Estimated) awaiting Tariff Order-Uri-II Power Station		
FERV		
Others	-	-
Total	-	-

NOTE NO. 12 CURRENT TAX ASSETS (NET)

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Current Tax Assets		
Current Tax (Refer Note No-23)	-	-
Total	-	-

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NOTE NO. 19 OTHER CURRENT ASSETS

PARTICULARS	As at 31st March, 2029	As at 31st March, 2028
A. Advances other than Capital Advances		Advances other than Capital Advances
a) Deposits		Deposits
-Unsecured (considered good)	-	-
Less : Expenditure booked against Demand raised by Govt. Dept.		Less : Expenditure booked against Demand raised by Govt. Dept.
- Unsecured & considered doubtfull	-	-
Less : Provision for Doubtful Deposits *1	-	-
Sub-total	-	-
b) Advance to contractor / supplier		
- Secured (considered good)	-	-
- Unsecured (considered good)		
-- Against bank guarantee	-	-
– Others	29,14,400	20,06,398
Less : Expenditure booked pending utilisation certificate	-	-
- Unsecured (considered doubtful)	-	-
Less : Provisions for doubtful advances *2	-	-
Sub-total	**29,14,400**	**20,06,398**
c) Other advances - Employees		
- Unsecured (considered good)	25,000	1,76,810
- Unsecured (considered doubtful)		
Sub-total	**25,000**	**1,76,810**
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	167,57,742	176,92,988
Less: Provision for losses pending investigation/awaiting write off / sanction *5	167,57,742	176,92,988
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	1653,02,054	332,37,893
e) Deferred Cost on Employees Advances		
Secured - Considered Good	-	-
Unsecured - Considered Good	-	-
f) **Deferred Foreign Currency Fluctuation**		
Deferred Foreign Currency Fluctuation Assets	3083,48,733	3083,48,733
Deferred Expenditure on Foreign Currency Fluctuation	793,43,105	793,43,105
g) Surplus / Obsolete Assets	11,10,936	10,85,901
h) Input GST	-	-
I) Others	-	-
TOTAL	**5570,44,228**	**4241,98,840**

*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	176,92,988	176,92,988
	Addition during the year	1,491	
	Used during the year		
	Reversed during the year	9,36,737	
	Closing balance	167,57,742	176,92,988
	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.	11,10,936	10,85,901

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	1818,18,717	881,63,601
Addition during the year (through P&L)	834,16,872	936,55,116
Addition during the year (through OCI)	-	
Adjustment during the year		
Reversed during the year		
Closing balance	2652,35,589	1818,18,717
(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)	2652,35,589	1818,18,717
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)	2652,35,589	1818,18,717

* 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,	As at 31st March,	Previous Year
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	33,27,008	(26,40,866)	
	III) Surplus	12714,09,837	16016,36,117	
9	FVTOCI Reserve-			
	- Equity Instruments	-	-	
	- Debt Instruments	-	-	
	Total	**12747,36,845**	**15989,95,251**	
	*** Surplus**			
	Profit for the Year as per Statement of Profit and Loss	12714,09,837	16016,36,117	
	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	**12714,09,837**	**16016,36,117**	
	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	**12714,09,837**	**16016,36,117**	

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NOTE NO: 15.3 FUNDS FROM CORPORATE OFFICE (Transfer Accounts)

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
FUNDS FROM CORPORATE OFFICE	143142,21,045	145833,06,112
C.O.(FDB)	4677,05,687	15259,71,459
IUT Closing Entries - CO	-	
L.O. MUMBAI	11,200	-
L.O. LUCKNOW	-	16,25,543
RO-JAMMU	-	-
RO-ITANAGAR	-	-
RO-SILIGURI	9,48,523	37,22,038
RO-CHANDIGARH	362,07,997	-
BAIRASIUL	(11,586)	(63,000)
RO-BANIKHET	24,61,650	282,49,999
LOKTAK	-	(1,13,567)
SALAL	80,000	-
TANAKPUR	108,48,708	96,35,485
CHAMERA-I	6,853	4,207
URI - I	-	(1,35,680)
RANGIT	4,568	-
CHAMERA-II	6,489	52,226
DULHASTI	33,479	(1,22,570)
DHAULIGANGA-I	-	156,86,881
TEESTA-V	3,91,713	(3,865)
CHAMERA-III	(1,795)	89,089
CHUTAK	-	-
TLDP-III	797	(2,074)
PARBATI -II	2,363	(46,250)
PARBATI-III	-	(46,888)
SEWA-II	2,328	1,07,403
URI - II	-	-
KISHANGANGA	-	-
NIMMO BAZGO	-	-
TLDP-IV	-	1,11,296
TEESTA-IV	20,000	-
SUBANSARI LOWER	-	-
DIBANG	-	(74,182)
TAWANG I & II	-	-
KOTLIBHEL 1A	4,33,725	(26,205)
INVESTIGATION PROJECTS, UTTRAKHAND	-	(156,86,881)
RE CELL	-	-
WIND POWER PROJECTS, JAISALMER	-	(254)
BRRP	12,000	(82,903)
50MW SOLAR POWER PROJECT, TAMILNADU	-	-
POWER TRADING CELL	-	-
CHEQUE PAID ACCOUNT	1256,20,551	1565,65,182
CHEQUE COLLECTED ACCOUNT	(61,84,998)	(2669,78,431)
COMMERCIAL - IUT	(29748,21,210)	(39582,41,574)
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	5063,97,889	3564,64,951
CENTRALIZED VENDOR PAYMENT ACCOUNT	2477,66,487	2742,58,247
Total	127321,64,463	127152,25,794

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NOTE NO. 16.1 FINANCIAL LIABILITIES - NON CURRENT - BORROWINGS

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Bonds		
- Secured	-	-
- Unsecured	-	-
Term Loans		
• From Banks		
- Secured	-	-
- Unsecured	-	-
• From Other Parties		
- Secured	-	-
- Unsecured-From Government (Subordinate Debts)	-	-
- Unsecured-From Others	-	-
TOTAL	-	-
Redemption / terms of repayment etc. i) Debt Covenants : Refer point no. 3 (Capital Management) of Note no. 33. ii) Particulars of Redemption & Repayments: Refer Annexures to Note 16.1		
Maturity Analysis of Borrowings		
The table below summarises the maturity profile of the company's borrowings based on contractual payments (Undiscounted Cash Flows) :		
Particulars		
More than 1 Year & Less than 3 Years		
More than 3 Year & Less than 5 Years		
More than 5 Years		
TOTAL	-	-



NOTE NO. 16.3 FINANCIAL LIABILITIES - NON CURRENT - OTHERS

NOTE NO. 16.3 FINANCIAL LIABILITIES - NON CURRENT

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Deposits & Retention Money	1,70,190	1,26,852
TOTAL	1,70,190	1,26,852
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) :		Maturity analysis of deposits / retention money based on contractual payments (Undiscounted Cash Flows) :
Particulars		
More than 1 Year & Less than 3 Years	1,97,190	73,076
More than 3 Year & Less than 5 Years		
More than 5 Years		
TOTAL	1,97,190	73,076

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: -

i) 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).

ii) Movement in Deferred Tax Liability/(Assets) is given in Note No.15

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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)	85,31,216	89,19,000
Deferred Foreign Currency Fluctuation Liabilities	-	-
Deferred Income from Foreign Currency Fluctuation Account	-	-
Grants in aid-from Government-Deferred Income	-	-
TOTAL	85,31,216	89,19,000
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)	142,20,720	-
Total outstanding dues of Creditors other than micro enterprises and small enterprises	789,65,533	1160,89,188
TOTAL	931,86,253	1160,89,188

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.



NOTE NO. 20.3 OTHER FINANCIAL LIABILITIES - CURRENT

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Current maturities of long term debt *	-	-
- Bonds	-	-
- Term Loan -Banks-Secured	-	-
- Term Loan -Banks-Unsecured	-	-
- Other Parties Secured	-	-
- Unsecured-From Government (Subordinate Debts)	-	-
- Other Parties-Unsecured	-	-
Bond application money	-	-
Liability against capital works/supplies	592,97,894	724,48,083
Liability against capital works/supplies-MSME **	1,33,593	-
Interest accrued but not due on borrowings	-	-
Interest accrued and due on borrowings	-	-
Deposits/ retention money	302,90,241	309,99,345
Due to Subsidiaries	-	-
Liability for share application money -to the extent refundable	-	-
Unpaid dividend ***	-	-
Unpaid interest ***	-	-
Other Payables-Payable to Employees	1,00,845	18,36,393
Other Payables-Payable to Others	64,183	1,66,325
TOTAL	898,86,756	1054,50,146

** Disclosure requirement under Section 22 of The Micro, Small and Medium Enterprises Development Act, 2006 is given under para 15 of Note No.34- Other Explanatory Notes to Accounts.

*** "Unpaid Dividend" and "Unpaid Interest" Includes the amounts which have not been claimed by the investors/holders of the equity shares/bonds. Out of the above, the amount required to be transferred to Investor Education and Protection Fund has been transferred.

NOTE NO. 21 OTHER CURRENT LIABILITIES

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Income received in advance (Advance against depreciation)	-	-
Deferred Income from Foreign Currency Fluctuation Account	-	-
Deferred Foreign Currency Fluctuation Liabilities	-	-
Unspent amount of deposit/agency basis works	-	-
Statutory dues payables	62,77,483	13,80,554
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	62,77,483	13,80,554

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NOTE NO 22 PROVISIONS - CURRENT

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
A. PROVISION FOR EMPLOYEE BENEFITS		
i) Provision for Long term Benefits (Provided for on the basis of actuarial valuation)		
As per last Balance Sheet	-	
Additions during the year		
Amount used during the year		
Amount reversed during the year		
Closing Balance	-	-
ii) Provision for Wage Revision *1		
As per last Balance Sheet	-	
Additions during the year	-	
Amount used during the year	-	
Amount reversed during the year	-	
Closing Balance	-	-
Less: Advance paid	-	-
Closing Balance (Net of advance)	-	-
iii) Provision for Performance Related Pay/Incentive		
As per last Balance Sheet	-	
Additions during the year	-	
Amount used during the year	-	
Amount reversed during the year	-	
Closing Balance	-	-
iv) Provision for Superannuation / Pension Fund		
As per last Balance Sheet	-	
Additions during the year	-	
Amount used during the year	-	
Amount reversed during the year	-	
Closing Balance	-	-
v) Provision For Wage Revision 3rd PRC		
As per last Balance Sheet	-	
Additions during the year		
Amount used during the year		
Amount reversed during the year		
Closing Balance	-	-
B. OTHERS		
i) Provision For Tariff Adjustment		
As per last Balance Sheet	-	
Additions during the year	-	
Amount used during the year	-	
Amount reversed during the year	-	
Closing Balance	-	-
ii) Provision For Committed Capital Expenditure		
As per last Balance Sheet	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Unwinding of discount	-	-
Closing Balance	-	-
iii) Provision for Restoration expenses of Insured Assets		
As per last Balance Sheet	906,77,940	854,58,431
Additions during the year	-	129,77,943
Amount used during the year	5,45,468	75,38,909
Amount reversed during the year	787,23,413	2,19,525
Closing Balance	114,09,059	906,77,940

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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	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Closing Balance	-	-
vi) Provision - Others		
As per last Balance Sheet	11,38,896	137,73,912
Additions during the year	-	26,39,907
Amount used during the year	11,38,896	37,60,519
Amount reversed during the year	-	115,14,404
Closing Balance	-	11,38,896
TOTAL	114,09,059	918,16,836

Explanatory Note: -

Information about Provisions are given in para 21 of Note 34 of Balance Sheet

NOTE NO. 23 CURRENT TAX LIABILITIES (NET)

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Income Tax		
As per last Balance Sheet		
Additions during the year		
Amount adjusted during the year		
Amount used during the year		
Amount reversed during the year		
Closing Balance	-	-
Less: Current Advance Tax	-	-
Net Current Tax Liabilities (Net)	-	-
Less: Current tax Assets (Move to Note No-12)	-	-
TOTAL	-	-

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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	28311,67,274	37458,70,242
	ADVANCE AGAINST DEPRECIATION -Written back during the year	3,87,784	-
	Less :		
	Sales adjustment on a/c of Foreign Exchange Rate Variation	2853,24,221	3083,48,733
	Tariff Adjustments	67,696	22,73,124
	Regulated Power Adjustment	-	-
	Income from generation of electricity – precommissioning (Transferred to Expenditure Attributable to Construction)	-	-
	Rebate to customers	113,53,854	106,42,502
	Sub - Total (A)	25348,09,287	34246,05,883
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)	25348,09,287	34246,05,883
F	OTHER OPERATING REVENUE		
	Interest from Beneficiary States (Revision of Tariff)	18,112	1,63,207
	Sub-Total-II	18,112	1,63,207
	TOTAL (I+II)	25348,27,399	34247,69,090

NOTE NO. 24.2 OTHER INCOME

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)	-	(4,754)
- Interest from advance to contractors	-	-
- Others	86,86,172	-
B) Dividend Income		
- Dividend from subsidiaries	-	-
- Dividend -Others	-	-
C) Other Non Operating Income		
Late payment surcharge	1468,49,662	2252,32,081
Income From Sale of Self Generated VERs/REC	-	-
Realization of Loss Due To Business Interruption	4877,29,152	2499,63,263
Profit on sale of investments	-	-
Profit on sale of Assets (Net)	-	-
Income from Insurance Claim	-	-
Liability/ Provisions not required written back #1	1019,29,620	260,35,088
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	45,93,063	48,49,813
Sub-total	7497,87,669	5060,75,491
Add/(Less): C.O./Regional Office/PID Expenses	19,03,923	80,92,022
Sub-total	7516,91,592	5141,67,513
Less: Income transferred to Expenditure Attributable to Construction	8,73,404	29,94,621
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	7508,18,188	5111,72,892

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

TOTAL	1019,29,620	260,35,088

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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	-	-
Consumption of stores and spare parts	82,61,580	147,48,076
Purchase of Power -Power Trading (Net of Rebate)	-	-
Total carried forward to Statement of Profit & Loss	82,61,580	147,48,076

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	4553,86,612	4645,25,530
Gratuity, Contribution to provident fund & pension scheme (incl. administration fees)	628,60,394	523,91,556
Staff welfare expenses	215,33,779	335,62,697
Leave Salary & Pension Contribution	-	-
Sub-total	5397,80,785	5504,79,783
Add/(Less): C.O./Regional Office Expenses	2071,31,853	2382,10,787
Sub-total	7469,12,638	7886,90,570
Less: Employee Cost transferred to Expenditure Attributable to Construction	601,63,133	1399,81,877
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	6867,49,505	6487,08,693

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	275,50,039	217,60,803
ii) towards Employees Defined Contribution Superannuation Scheme	260,06,053	235,85,420

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NOTE NO. 27 FINANCE COST

(Amount in ₹)

	PARTICULARS	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
A	Interest on Financial Liabilities at Amortized Cost :		
	Bonds	-	-
	Term loan	-	-
	Foreign loan	2113,86,121	2153,04,690
	Government of India loan	-	-
	Unwinding of discount-GOI Loan	-	-
	Sub-total	2113,86,121	2158,04,690
B	Other Borrowing Cost		
	Loss on Hedging Transactions	-	-
	Bond issue/ service expenses	-	-
	Commitment fee	-	-
	Guarantee fee on foreign loan	1699,88,025	1696,88,369
	Other finance charges	-	-
	Unwinding of discount-Provision & Financial Liablities	19,045	1,86,193
	Sub-total	1700,07,070	1698,74,562
C	Applicable net gain/ loss on Foreign currency transactions and translation		
	Exchange differences regarded as adjustment to interest cost	2050,08,586	6555,52,360
	Less: Interest adjustment on account of Foreign Exchange Rate Variation	(2050,08,586)	(6555,52,360)
	Sub-total	-	-
	Total (A + B + C)	3813,93,191	3856,79,252
	Add/(Less): C.O./Regional Office/PID Expenses	1,42,066	1,27,969
	TOTAL	3815,35,257	3858,07,221
	Less: Finance Cost transferred to Expenditure Attributable to Construction	19,525	57,349
	Less: Recoverable from Deposit Works	-	-
	Total carried forward to Statement of Profit & Loss	3815,15,732	3857,49,872

NOTE NO. 28 DEPRECIATION AND AMORTIZATION EXPENSES

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
Depreciation & Amortisation Expenses	2453,76,185	8266,63,255
Depreciation adjustment on account of Foreign Exchange Rate Variation	210,88,162	793,43,105
Add/(Less): C.O./Regional Office / PID Expenses	41,58,414	56,35,284
Sub-total	2706,22,761	9116,41,644
Less: Depreciation & Amortisation Expenses transferred to Expenditure Attributable to Construction	7,62,185	12,72,236
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	2698,60,576	9103,69,408

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NOTE NO. 29 OTHER EXPENSES NOTE NO. 29 (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	311,32,788	127,30,795
- Machinery	532,93,672	294,87,541
- Others	348,02,635	932,40,145
C. OTHER EXPENSES	-	-
Rent & Hire Charges	215,66,162	223,59,662
Rates and taxes	42,70,892	27,33,617
Insurance	547,02,062	609,53,065
Security expenses	1021,42,125	819,20,005
Electricity Charges	119,06,035	124,75,817
Travelling and Conveyance	89,18,638	89,35,410
Expenses on vehicles	3,06,061	3,69,571
Telephone, telex and Postage	56,81,650	78,66,008
Advertisement and publicity	17,97,638	28,70,850
Entertainment and hospitality expenses	16,500	31,400
Printing and stationery	9,15,829	18,05,757
Consultancy charges - Indigenous	1,15,830	9,67,305
Consultancy charges - Foreign	-	-
Audit expenses (Refer explanatory note-3 below)	1,24,029	88,575
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	-	-
Expenditure on land not belonging to company	-	-
Loss on Assets (Net)	5,63,113	1,04,819
Losses out of insurance claims (upto excess clause)	79,822	175,29,834
Losses out of insurance claims (beyond excess clause)	-	-
Books & Periodicals	11,302	57,416
Donation	-	-
CSR/ Sustainable Development	29,13,915	12,80,877
Community Development Expenses	-	-
Directors' Sitting Fees	-	-
Research and development expenses	-	-
Interest on Arbitration/ Court Cases	-	-
Interest to beneficiary states	-	476
Expenditure on Self Generated VER's/REC	-	-
Expenses for Regulated Power	-	-
Less: - Exp Recoverable on Regulated Power	-	-
Exchange rate variation (Net)	8,43,942	18,96,408
Training Expenses	6,87,563	5,93,863
Petition Fee /Registration Fee /Other Fee – To CERC/RLDC/RPC/IEX/PXIL	39,99,279	38,61,158
Operational/Running Expenses of Kendriya Vidyalay	209,57,327	280,98,131
Operational/Running Expenses of Other Schools	-	-
Operational/Running Expenses of Guest House/Transit Hostel	100,14,822	61,08,873
Operating Expenses of DG Set-Other than Residential	4,02,247	45,93,077
Other general expenses	29,12,100	31,65,820
Sub-total	3807,57,978	4341,35,233
Add/(Less): C.O./Regional Office/PID Expenses	196,21,234	248,11,234
Sub-total	4003,79,212	4589,46,467
Less: Amount transferred to Expenditure Attributable to Construction	57,83,145	111,05,641
Less: Recoverable from Deposit Works	-	-
Less: Transfer of Generation & other expenses - IPO/Buyback	-	-
Sub-total (i)	3945,96,067	4478,40,826
D. PROVISIONS	-	-
Bad and doubtful debts provided	-	-
Expected Credit Loss Allowance-Trade Receivables	-	-
Bad and doubtful advances / deposits provided	-	-
Bad and doubtful claims provided	-	193,29,919
Doubtful Interest Provided for	-	-
Diminution in value of stores and spares /Construction stores	-	-
Shortage in store & spares provided	-	-
Provision against diminution in the value of Investment	-	-
Project expenses provided for	3561,90,702	-
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	4,78,460	5,11,393
Provision for interest against court/arbitration award	-	-
Others	-	1,53,158
Sub-total	3566,69,162	199,94,470
Add/(Less): C.O./Regional Office/PID Expenses	-	2,048
Sub-total	3566,69,162	199,96,518
Less: Amount transferred to Expenditure Attributable to Construction	-	299
Less: Recoverable from Deposit Works	-	-
Sub-total (ii)	3566,69,162	199,96,219
Total carried forward to Statement of Profit & Loss (i+ii)	7512,65,229	4678,37,045

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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.	4,78,460	5,11,393

(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	29,500	-
Company Law Matters	-	-
Management Services	-	-
Other Matters/services	-	-
Reimbursement of expenses	-	-
II) Cost Auditors		
Audit Fees	75,000	88,575
Reimbursement of expenses	19,529	-
Total Audit Expenses	1,24,029	88,575

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NOTE NO. 30 TAX EXPENSES

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	11879,92,965	15085,28,888
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	834,16,872	931,07,229
(iii) Kishenganga Power Station:-Depreciation due to moderation of Tariff	-	-
(iv) Exchange Differences on Monetary Items	-	-
TOTAL (A)=(i)+(ii)+(iii)+(iv)	834,16,872	931,07,229
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)	834,16,872	931,07,229



NOTE NO. 32 EXPENDITURE ATTRIBUTABLE TO CONSTRUCTION FORMING PART OF CAPITAL WORK IN PROGRESS FOR THE [illegible] YEAR.

(Amount in ₹)

	PARTICULARS	For the Year ended [illegible]	For the Year ended 31st March, 2018	PARTICULARS
A.	EMPLOYEE BENEFITS EXPENSE			
	Salaries, wages, allowances	[illegible]	[illegible]	
	Gratuity and contribution to provident fund	[illegible]	[illegible]	
	Staff welfare expenses	[illegible]	[illegible]	
	Leave Salary & Pension Contribution	-		
	Sub-total	339,96,127	539,20,560	
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	537	38,654	
	Transfer of expenses to EAC-committed capital expenses-adjustment for time value	-	-	
	Sub-total	537	38,654	
C.	DEPRECIATION AND AMORTISATION EXPENSES	3,11,556	3,22,577	
	Sub-total	3,11,556	3,22,577	
D.	OTHER EXPENSES			
	Building	3,80,792	6,45,621	
	Machinery	-	-	
	Others	-	-	
	Rent	14,99,650	24,95,458	
	Rates and taxes	4,09,652	4,30,292	
	Insurance	-	-	
	Security expenses	-	-	
	Electricity Charges	21,788	8,000	
	Travelling and Conveyance	7,75,847	22,35,410	
	Expenses on vehicles	-	-	
	Telephone, telex and Postage	59,044	1,86,011	
	Advertisement and publicity	-	-	
	Entertainment and hospitality expenses	-	3,800	
	Printing and stationery	39,294	7,06,027	
	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	5,92,057	2,35,410	
	Exchange rate variation (Debit)	-	-	
	Sub-total	37,78,124	69,46,029	
E.	PROVISIONS	-	-	
	Sub-total	-	-	
F.	C.O./Regional Office Expenses:			
	Other Income	(1,92,155)	(12,27,293)	
	Other Expenses	20,05,021	41,59,612	
	Employee Benefits Expense	261,67,006	860,61,317	
	Depreciation & Amortisation Expenses	4,50,629	9,49,659	
	Finance Cost	18,988	18,695	
	Provisions	-	299	
	Sub-total	284,49,489	899,62,289	
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	3,14,932	14,65,841	
	Hire charges/ outturn on plant and machinery	-	-	
	Miscellaneous receipts	3,66,317	3,01,487	
	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	[illegible]	17,67,328	
	TOTAL (A+B+C+D+E+F+G-H)	[illegible]	[illegible]	

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DHAULIGANGA-I 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		105,20,443		62,93,837
(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		-	105,20,443	-	62,93,837
Current Financial assets					
(i) Trade Receivables	7		-		-
(ii) Cash and cash equivalents	8		(28,987)		(2,61,025)
(iii) Bank balances	9		-		-
(iv) Loans	10				
-Employee Loans			-		-
-Loans to JV (NHPTL)			-		-
-Others			-		-
(v) others (Excluding Lease Receivables)	11		5117,74,228		5529,70,329
(vi) others (Lease Receivables including interest)	11		-		-
Total Current Financial Assets		-	5117,45,241	-	5527,09,304
Total Financial Assets		-	5222,65,684	-	5590,03,141

		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		1,70,039		65,531
(iii) Borrowing -Short Term	20.1		-		-
(iv) Trade Payables including MSME	20.2		931,86,253		1160,89,188
(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		898,86,756		1054,50,146
Total Financial Liabilities			1832,43,048		2216,04,865

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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.

(b) Financial Assets/Liabilities measured at amortised cost for which Fair Value are disclosed:

(Amount in ₹)

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			105,20,443			62,93,837
(ii) Others							
-Bank Deposits with more than 12 Months Maturity (including interest accrued)	3.4	0			0		
Total Financial Assets		0	0	10520443	0	0	6293837
Financial Liabilities							
(i) Long-term borrowings including current maturities and accrued interest	16.1 & 20.3						
(ii) Other Long Term Financial Liabilities	16.2			1,75,537			73076
Total Financial Liabilities		0	0	175537	0	0	73076

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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		105,20,443	105,20,443	62,93,837	62,93,837
(ii) Others					
-Bank Deposits with more than 12 Months Maturity (Including Interest accrued)	3.4	-	-	-	-
Total Financial Assets		105,20,443	105,20,443	62,93,837	62,93,837
Financial Liabilities					
(i) Long-term borrowings including Current maturities and accrued interest	16.1 & 20.3	-		-	
(ii) Other Long Term Financial Liabilities	16.2	1,70,039	1,75,537	65,531	73,076
Total Financial Liabilities		1,70,039	1,75,537	65,531	73,076

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)	10520443	6293837
Other Non Current Financial Assets	0	0
Current Investments	0	0
Cash and cash equivalents	-28987	-261025
Bank balances	0	0
Loans -Current	0	0
Other Financial Assets (Excluding Lease Receivables)	511774228	552970329
Total (A)	**522265684**	**559003141**
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)	**522265684**	**559003141**

(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	19329919	0	19329919
Changes in Loss Allowances	0	0	0	0
Balance as at 31.3.2019	0	19329919	0	19329919

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(C) Liquidity Risk

Prudent liquidity risk management implies maintaining sufficient cash and mar...uble 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	900,86,462	898,89,272	1,97,190	-	-
Trade Payables	20.2	931,86,253	931,86,253	-	-	-
Total Financial Liabilities		1832,72,715	1830,75,525	1,97,190	-	-

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	1055,32,110	1054,59,034	73,076	-	-
Trade Payables	20.2	1160,89,188	1160,89,188	-	-	-
Total Financial Liabilities		2216,21,298	2215,48,222	73,076	-	-

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(B) 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 adjustment 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.

(C) 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 & 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	360,10,164	351,65,722
Net Exposure to foreign currency (liabilities)	36010164	35165722

(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	12747,36,845	15989,95,251
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.

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Annexure for reporting of transaction pertaining to previous period i.e. period prior to FY 2018-19.

Name of unit: DHAULIGANGA-I POWER STATION

Entries relating to prior period passed through natural head of accounts relating to Income & Expenditure, Assets & Liabilities during Year ended 31.3.2019

S.No	Head Of Account	Account Description	Dr/Cr	Amount of Prior Period Adjustment	Reasons for prior period adjustment
	NIL				



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Summary of Prior Period Adjustments made during Year ended 31.3.2019

S.No	Nature	Amount of Prior Period Adjustment	Year from which error pertains
A.	Income		
	Revenue from Operations		
	Other Income		
	Total Income (A)		
B.	Expense		
	Generationand Other Expenses		
	Employee Benefits Expense		
	Finance Cost		
	Depreciation & Amortization Expenses		
	total expenses (B)		
C.	ASSETS		
1	NON-CURRENT ASSETS		
a)	Property Plant & Equipment		
b)	Capital Work In Progress		
c)	Investment Property		
d)	Other Intangible Assets		
e)	Financial Assets		
	i) Investments		
	ii) Trade Receivables		
	iii) Loans		
	iv) Others		
f)	Deferred Tax Assets (net)		
f)	Other Non Current Assets		
g)	Non Current Assets - Regulatory Assets		
2	CURRENT ASSETS		
a)	Inventories		
b)	Financial Assets		
	i) Investments		
	ii) Trade Receivables		
	iii) Cash & Cash Equivalents		
	iv) Bank balances		
	v) Loans		
	vi) Others		
c)	Current Tax Assets (Net)		
d)	Other Current Assets		
	TOTAL ASSETS (C)		
D	LIABILITIES		
2	NON-CURRENT LIABILITIES		
a)	Financial Liabilities		
	i) Borrowings		
	ii) Trade Payables		
	Total outstanding dues of micro enterprises and small enterprises		
	Total outstanding dues of Creditors other than micro enterprises and small enterprises		
	iii) Other financial liabilities		
b)	Provisions		
c)	Deferred Tax Liabilities (Net)		
d)	Other non-current Liabilities		
3	CURRENT LIABILITIES		
a)	Financial Liabilities		
	i) Borrowings		
	ii) Trade Payables		
	iii) Other financial liabilities		
b)	Other Current Liabilities		
c)	Provisions		
d)	Current Tax Liabilities (Net)		

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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 Rs Nil (Previous year Rs Nil) 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 Rs Nil (Previous year Rs Nil) 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 Rs Nil (Previous year Rs Nil) based on probability of outflow of resources embodying economic benefits and Rs Nil (Previous year Rs Nil) 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 Rs Nil (Previous year Rs Nil) before various authorities/courts. Pending settlement, the Company has assessed and provided an amount of Rs Nil (Previous year Rs Nil) based on probability of outflow of resources embodying economic benefits and Rs Nil (Previous year Rs Nil) as the amount of contingent liability as outflow of resources is considered as not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

(iii) Disputed Tax Demands

Disputed Income Tax/Sales Tax/Service Tax/ other taxes/duties matters pending before various appellate authorities amount to **Rs 78,33,34,204** (Previous year **Rs 54,01,54,261**). Pending settlement, the Company has assessed and provided an amount of Rs Nil (Previous year Rs Nil) based on probability of outflow of resources embodying economic benefits and rest of the claims i.e. **Rs 78,33,34,204** (Previous year **54,01,54,261**) 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 **Rs 35,99,295** (Previous year **Rs 35,99,295**). These claims are pending before various forums. Pending settlement, the Company has assessed and provided an amount of **Rs Nil**(Previous year Rs Nil)based on probability of outflow of resources embodying economic benefits and estimated **Rs 35,99,295** Previous year **Rs 35,99,295**) 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.

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	Increase/ (Decrease) (Reduction) from contingent liability during the year	Increase of contingent liability from Opening Balance as on 01.04.2018
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)	(viii)
1.	Capital Works	0	0	0	0	0	0
2.	Land Compen-sation cases	0	0	0	0	0	0
3.	Disputed tax matters	783334204	0	783334204	540154261	243179943	0
4.	Others	3599295	0	3599295	3599295	0	0
	Total	**786933499**	**0**	**786933499**	**543753556**	**243179943**	**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 **Rs Nil**(Previous year Rs Nil) towards above contingent liabilities.

(e) (i)An amount of **Rs Nil**(Previous year Rs Nil)stands paid towards above Contingent Liabilities in respect of Capital Works, pursuant to NitiAayog directions issued vide OM No. 14070/14/2016-PPPAU dated 5th September 2016, in cases where Arbitral Tribunals have passed orders in favour of contractors in arbitral proceedings and such awards/orders have been further challenged by the Company in a Court of Law,towards 75% of the arbitral award (including interest payable as per such award) subject to contractors fulfilling the terms and conditions laid down in the Standard Operating Procedures framed by the Company in this regard. The amount so paid is being shown as Other Non-Current Assets (Note No. 5).

(ii) An amount of **Rs Nil**(Previous year Rs Nil) 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 areas 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	2962575	0	2962575	2962575	0	0
2	State Govt. departments or Local Bodies	783320924	0	783320924	540140981	243179943	0
3	CPSEs	0	0	0	0	0	0
4	Others	650000	0	650000	650000	0	0
	TOTAL	**786933499**	**0**	**786933499**	**543753556**	**243179943**	**0**

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) 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 Rs Nil**(Previous year Rs Nil) towards arbitration awards including updated interest thereon.

Based on Management assessment,a favourable outcome is probable in respect of the claims aggregating **Rs Nil**(Previous year Rs Nil) and for rest of the claims, the possibility of any inflow is remote. However, the amount has not been recognised.

b) 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 Rs. NIL (Previous Year Rs 48,77,29,152) is probable. Power Station-wise details of claims are given at Para 20 of this Note.

c) Other Cases

Claims on account of other miscellaneous matters amount to of **Rs Nil** (Previous year Rs Nil). Management has assessed these claims and estimates that inflow of economic benefits of of **Rs Nil** (Previous year Rs 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		
2.	Late Payment Surcharge		
3.	Revenue to the extent not recognised in respect of power stations		
4.	Business Interruption Losses	0	487729152
5.	Other cases	0	0
	Total	0	487729152

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)	13737540	11419852
2.	Intangible Assets	Nil	Nil
	Total	**13737540**	**11419852**

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 **Rs Nil** (Previous year Rs Nil) are included in Capital Work-in-Progress/Property, Plant and Equipment.

5. Other disclosure under IND AS 11- 'Construction Contracts' are as under:

(Amount in ₹)

Sl. No.	Particulars	As at 31.03.2019	As at 31.03.2018
(i)	(ii)	(iii)	(iv)
1.	Aggregate amount of costs incurred and recognised profits (less recognised losses) on contracts in progress upto reporting date.	Nil	Nil
2.	Amount of advances received.	Nil	Nil
3.	Amount of retention.	Nil	Nil
4.	The gross amount due from customers for contract works as an asset.	Nil	Nil
5.	The gross amount due to customers for contract works as a liability.	Nil	Nil

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6. The effect of foreign exchange fluctuations during the year are asfunderie effect of foreign exchange fluctuations

(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)*	205008586	655552360
(iii)	Amount charged to Capital Work in Progress (as FERV)	Nil	Nil
(iv)	Amount adjusted by addition to the carrying amount of property, plant & equipment	Nil	Nil
(v)	Amount recognised to Regulatory Deferral Account Balances	Nil	Nil

* There is however no impact on profitability of the Company, as the impact of change in foreign exchange rates is recoverable from beneficiaries in terms of prevailing CERC (Terms & Conditions of Tariff) Regulations 2014-19. The exchange rate variation for the year is transferred to deferred foreign currency fluctuation assets (recoverable from beneficiaries) as per Significant Accounting Policy of the Company.

7. OperatingSegment:

a) Electricity generation (including income from 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.

NHPC LIMITED FARIDABAD

3. Disclosures under Ind AS-24 "Related Party Disclosures"

(A) List of Related parties:

(i) Subsidiaries:

Name of Companies	Principle place of operation
NHDC LTD	India
Loktak downstream Hydroelectric Corporation Limited	India
Bundelkhand Saur Urja Limited	India

(ii) Joint Ventures:

Name of Companies	Principal place of operation
National High Power Test Laboratory (P) Ltd.	India
Chenab Valley Power Projects Private Ltd.	India

(iii) Key Managerial Personnel: Disclosure shall be dealt at Corporate Office Level.

(iv) Post-Employment Benefit Plans: Disclosure shall be dealt at Corporate Office Level.

(v) Other entities with joint-control or significant influence over the Company:

The Company is a Central Public Sector Undertaking (CPSU) controlled by Central Government by holding majority of shares. Pursuant to Paragraph 25 & 26 of Ind AS 24, entities over which the same government has control or joint control of, or significant influence, shall be regarded as related parties. The Company has applied the exemption available for government related entities and has made limited disclosures in the financial Statements in accordance with Ind AS 24. Therefore, party-wise details of such transactions have not been given since such transactions are carried out in the ordinary course of business at normal commercial terms and are not considered to be significant.

Sl. No.	Name of the Government	Nature of Relationship with NHPC
1	Government of India	Shareholder having control over company
2	EESL, MTNL, SJVNL, NTPC Ltd, PGCIL, BHEL, BSNL,IIT,VSNL, POSOCO, SAIL, New India Assurance Company, Oriental Insurance Co., KV, HPCL, IOCL etc.	Entities controlled by the same Government (Central Government) that has control over NHPC

(B) **Transactions with related parties are as follows:**

(i) **Transactions with Subsidiaries:** Disclosure shall be dealt at Corporate Office Level.

(ii) **Transactions with Joint Ventures:** Disclosure shall be dealt at Corporate Office Level.

(iii) Compensation to Key Management Personnal: 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	410063515	238772595
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	Nil
Purchase of goods/Inventory	12321784	8022885
Services Received by the Company	29739158	31358426
Services Provided by the Company	80438	89376
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	529202307	Nil

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(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	9652683	12219750
▪ Receivables by the Company	9293475	281476
Balances with Entities controlled by the same Government that has control over the Company		
▪ Payables by the Company	589267	1101082
▪ Receivables by the Company	513760870	2400665

(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		
b)*	Expenditure in Foreign Currency i) Interest ii) Other Misc. Matters	 211386121 Nil	 215804690 33870
c)*	Value of spare parts and Components consumed in operating units. i) Imported ii) Indigenous	 Nil 8261580	 Nil 14742076
d)*	Earnings in foreign currency -Others		

* Accrual basis.

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			
Deposits, Advances to contractors/ suppliers/service providers/ others including for capital expenditure and material issued to contractors	16696792	5126400	12813564
Trade/Other payables	77764133	6483170	112693989
Security Deposit/Retention Money payable	24824710	8351133	24942794

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

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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	1044643	499890
2	Education & Skill Development	340000	184000
3	Women Empowerment /Senior Citizen	416675	Nil
4	Environment	Nil	Nil
5	Art & Culture	Nil	Nil
6	Ex-Armed Forces	Nil	Nil
7	Sports	100000	Nil
8	National Welfare Fund	Nil	Nil
9	Rural Development	1012597	281663
10	Capacity Building	Nil	Nil
11	Swachh Vidyalaya Abhiyan	Nil	Nil
12	Swachh Bharat Abhiyan	Nil	315324
	Total amount	**2913915**	**1280877**

(ii) Other disclosures:-

(a) Details of expenditure incurred during the year ended on 31.03.2019 paid and yet to be paid along with the nature of expenditure (capital or revenue nature) is as under:-

(Amount in ₹)

	Purpose	Paid (a)	Yet to be paid (b)	Total (a+b)
(i)	Construction/Acquisition of any asset	Nil	Nil	Nil
(ii)	On purpose other than (i) above	2757642	156273	2913915
	Total	2757642	156273	2913915

(b) As stated above, a sum of ₹ 156273 out of total expenditure of ₹ 2913915 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 asunder:

(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	 14220720 Nil 133593 Nil	 Nil Nil Nil Nil
(ii)	The amount of interest paid by the buyer in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during the year.	Nil	Nil
(iii)	The amount of interest due and payable for the year of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;	Nil	Nil
(iv)	The amount of interest accrued and remaining unpaid as on Balance Sheet date.	Nil	Nil
(v)	The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	Nil	Nil

16. Disclosures regarding leasesas per IND AS -17 "Leases":

A) Operating leases- Company as Lessee

a) The Company's significant leasing arrangements are in respect of operating leases of premises for residential use of employees. These leasing arrangements, which are not non-cancellable, are usually renewable on mutually agreeable terms. Lease payments in respect of premises for residential use of employees amounting to ₹ **4059575**(Previous period₹ **7162962**) 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 ₹ **532373**(Previous period₹ **774774**) 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 ₹ **19516067** (Previous period₹ **20921311**) are shown under Rent& Hire Charges in **Note 29**.

17. Disclosures under Ind AS-27 'Separate Financial Statements' shall be made in Corporate Office's Separate

18. The Impairment Analysis as per Ind AS-36 on "Impairment of Assets" is carried out by the Corporate Office.

19. Sales, rebate to beneficiaries, exchange rate variation, interest on loans/ bonds (expenditure) etc. have been accounted for based on Advices received from Corporate Office.

20. **Disclosure in respect of insurance claim by All Power Stations:**
The Assets of the all power station and loss of generation are covered under Mega Risk Policy. Status of Insurance claim in r/o Dhauliganga Power Station as on 31.03.2019 is as under:

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	1607109934	1587109934	20000000	0	529202307
Business Interruption Loss					
On account of generation loss	2637729152	2150000000		487729152	487729152
On account of Increased Cost of Working	42766016		19329919	23436097	23436097
Sub-Total (a)	**4287605102**	**3737109934**	**39329919**	**511165249**	**1040367556**
Insurance claim against restoration of Unit-2					
## Claim against Material Damage	39319941	-	19816965	19502976	19502976
Sub-Total (b)	**39319941**	**-**	**19816965**	**19502976**	**19502976**
Insurance claim against restoration of Surge Shaft Gate					
### Claim against Material Damage	13910000	-	10425881	-	-
Sub-Total (c)	**13910000**	**-**	**10425881**	**-**	**-**
Total (a+b+c)	**4340825043**	**3737109934**	**69572765**	**530668225**	**1059870532**

Income recognised in respect of Business Interruption Loss during the year is ₹ 48,77,29,152 (Cumulative as on 31.03.2019 is Rs. 2,63,77,29,152)

Against the claimed amount of Rs. 39319941/- (Lodged on replacement value), the amount booked under loss out of insurance claim (Up to excess clause) is Rs. 19816965/- which includes WDV of total loss of assets and expenditure incurred towards restoration of partial loss. The excess/shortfall if any, will be accounted for after the final settlement of claim with insurance company.

Against the expected expenditure of Rs. 13910000/- (Replacement value) on restoration, the amount booked under loss out of insurance claim (Up to excess clause) is Rs. 10425881/- which includes WDV of total loss of assets and expenditure incurred towards restoration of partial loss.

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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.

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. Dhauliganga Intermediate Project:

Implementation of Dhauliganga Intermediate, Chungar Chal and Kharmoli Lumti Tulli Hydroelectric Projects has been temporarily put on hold. Pending final decision to hand over these projects to the Government of Uttarakhand including the terms and conditions in this regard, the expenditure incurred upto 31.03.2019 amounting to ₹ 356190702 have been carried forward as Capital Work in Progress. However, as an abundant precaution, provision for these amounts totalling ₹ 356190702 has been made in the books of accounts.

23. Opening balances/corresponding figures for previous year have been regrouped/rearranged wherever necessary to conform to current year's classification.

24. **Disclosure for reporting of matters under Companies (Auditor's Report) Order, 2016.**

a) Undisputed Statutory dues outstanding as on 31.03.2019 which have not been deposited within six months from the date they became payable:

Nature of dues	Amount (in Rs.)	Due date of remittance
EPF	Nil	-
Income Tax	Nil	-
Goods & Service Tax Act	Nil	-
Sales Tax /VAT	Nil	-
Service Tax	Nil	-
Custom Duty	Nil	-
Excise Duty	Nil	-
Works Contract Tax	Nil	-
Any other levies (Please specify)	Nil	-

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

Name of the Statute	Nature of dues	Amount (in Rs.)	Financial Year to which it pertains	Forum at which case is pending
Income Tax Act,1961	Income Tax	13280	2007-08	
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			
Goods & Service Tax Act	Goods & Service Tax			
Water (Prevention and Control of Pollution)	Water Cess	469217658	2015-16 to 2018-19	High Court of Uttarakhand Nainital
Uttarakhand Green Enery Cess Act	Green Cess	314103266	2015-16 to 2018-19	High Court of Uttarakhand Nainital

e) 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	Nil	Nil	Nil	-
2	Land-Leasehold	Nil	Nil	Nil	-
3	Other than Land-	Nil	Nil	Nil	-

For DSP & Associates
Chartered Accountants
(Firm Registration No. 006791N)

(CA Sanjay Jain)
Partner
M.No. 084906

Date: 30/04/2019
Place: Faridabad

(TrilochanBehera)
Sr. Manager(Fin)

(Bikram Singh)
General Manager I/C

NHPC LIMITED FARIDABAD

Annexure-I

NAME OF UNIT: DHAULIGANGA POWER STATION

Model for disclosure of fair value under Note 33(1B)

Model for Calculation of Fair value of Retention Money for Disclosure:

Retention Money	31.03.2019
Outstanding non-current Undiscounted Amount	1,97,190
Fair Value- Non Current portion	175537
Discount Rate for fair value disclosure	8.04%

Statement of cash outFlow and Present value for Disclosure

Date of refund	Amount Refunded	Fair Value
		8.04%
31-Mar-19	0	175537
01-Apr-20	34020	
01-Apr-20	34020	
01-Dec-20	51030	
31-Jan-21	78120	
30-Sep-22	0	
31-Mar-23	0	
	197190	175537

Note:

1. Only non current portion (undiscounted amount) of security deposit shall be fair valued.
2. Amount computed using above discount rates shall be presented under Note No. 33 (1)(B)(c) in fair value column.
3. Discount rate given in the above format shall only be used for computation of fair vaue of security deposit/Retention Money for disclosure purpose.
4. Amount shown above are only for illustrative purpose.

NHPC LIMITED FARIDABAD

Annexure-VI

Name of Unit : Dhauliganga 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					

(Trilochan Behera)
Sr. Manager(Fin)

(Bikram Singh)
General Manager I/C

NHPC LIMITED FARIDABAD

Annexure-VII (A)

Unit Name :DHAULIGANGA POWER STATION

Details of Contingent Liabilities as on 31.03.2019

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			Amount of claim where no Probability of outflow & Claim neither Recognised as Provision nor Disclosed as Contingent Liablity	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 01/04/2018	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 31/03/2019	Opening Provision as on 01/04/2018	Addition/ (Reduction) in provision during the period/year	Closing Provision as on 31/03/2019		Opening Contingent Liability as on 01/04/2018	Closing Contingent Liablity as on 31/03/2019				
1	2	3	4	5	6	7	8	9	10=(7+8-9)	11	12	13=(11+12)	14	15	16=(10-13-14)	17	18	19	20
A.	CAPITAL WORKS																		
a)	CASES AGAINST WHICH ARTRATION AWARD/COURT ORDER HAS BEEN PASSED AND CHALLENGED FURTHER																		
	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	-
	SUB TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	-
b)	CASES UNDER ARBITRATION/ADJUDICATION.																		
	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	-
	SUB TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	-
c)	CASES UNDER EXAMINATION BY THE MANAGEMENT																		
	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	-
	SUB TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	-
	TOTAL- CAPITAL WORKS (A)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	-
B.	LAND COMPENSATION CASES																		
	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	-
	SUB TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	-
	TOTAL- LAND COMPENSATION CASES (B)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	-
C.	DISPUTED TAX MATTERS																		
	DISPUTED TAX MATTERS	Pending Rectification of Defaults	Central Govt. departments	Central Govt. departments	5610	13280	0	0	13280	0	0	0	0	13280	13280	0	0	The balance demand towards demolte in TRACES due to mismatch in ALTAS pending rectification(demand towards principal-Rs. 5610/- + interest due thereon). The matter is under resolution with the Income Tax Department.	

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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			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 01/04/2018	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 31/03/2019	Opening Provision as on 01/04/2018	Addition/ (Reduction) in provision during the period/year	Closing Provision as on 31/03/2019		Opening Contingent Liability as on 01/04/2018	Closing Contingent Liability as on 31/03/2019				
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
	DISPUTED TAX MATTERS	Water Tax	Utrakhand State Government	State Govt. departments	18613658	314321658	154896000	0	469217658	0	0	0	0	314321658	469217658	0	0	Demand raised by Uttarakhand Govt. has been challenged in Hon.ble High Court at Nainital and the court has given an interim stay on the demand till final outcome of the case.	
	DISPUTED TAX MATTERS	Green Energy Cess	Utrakhand State Government	State Govt. departments	59397743	225819323	88283943	0	314103266	0	0	0	0	225819323	314103266	0	0	Demand raised by Uttarakhand Govt. has been challenged in Hon.ble High Court at Nainital and the court has given an interim stay on the demand till final outcome of the case.	
	TOTAL- Disputed Tax Matters (C)				78017011	540154261	243179943	0	783334204	0	0	0	0	540154261	783334204	0	0		
D	OTHER CASES																		
	OTHER CASES	Monetary benefits under the lumpsum payment scheme in lieu of compassionate appointment	Rajender Kaur	Others	650000	650000	0	0	650000	0	0	0	0	650000	650000	0	0	Dispute on a/c of non-considering monetary benefits under Lump Sum Scheme in lieu of compassionate appointment. Case is pending high Court of J&K, Jammu.	
	OTHER CASES	Additional demand raised by Railway on a/c of construction of private sliding at Haldi road Railway Station	Northen Railway	Central Govt. departments	2949295	2949295	0	0	2949295	0	0	0	0	2949295	2949295	0	0		
	TOTAL- OTHER CASES (D)				3599295	3599295	0	0	3599295	0	0	0	0	3599295	3599295	0			
		GRAND TOTAL (A+B+C+D)			81616306	543753556	243179943	0	786933499	0	0	0	0	543753556	786933499	0			

(Trilochan Behera)
Sr. Manager(Fin)

(Bikram Singh)
General Manager I/C

NHPC LIMITED FARIDABAD

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Annexure-VII (B)

NAME OF THE UNIT-Dhauliganga Power Station

DETAILS OF CONTINGENT ASSETS AS ON 31.03.2019

Amount in Rupees

Sr. No.	Particulars	Name of Party/Work	Opening Amount of claim as on 01.04.2018	Addition of claims during the period on account of new claims/updation of old claims	Settlement/ Adjustments during the period	Closing balance of claom as on 31.03.2019	Up to date Amount of claim where inflow is probable disclosed as Contingent asset	Amount of claim where no Probability of inflow -(not disclosed as contingent asset)	Total	Present Status
	1	2	3	4	5	(3+4-5)=6	7	8	(7+8)=9 (figure in cloumn 6 & 9 must be equal)	10
A.	COUNTER CLAIMS LODGED BY THE COMPANY									
1										
2										
3										
	SUB TOTAL- (A)		0	0	0	0	0	0	0	
B.	Surcharge billed on debtors									
	SUB TOTAL- (B)									
C	Revenue to the extent not recognised in respect of power stations									
	SUB TOTAL- (C)		0	0	0	0	0	0	0	
D	BUSINESS INTRUPTION LOSSES	The new india Assurance Co Ltd	487729152		-487729152	0	0	0	0	
E	Other Cases- (if any)-specify									
1										
2										
3										
	SUB TOTAL- OTHER CASES (E)		0	0	0	0	0	0	0	
	GRAND TOTAL (A+B+C+D+E)		487729152	0	-487729152	0	0	0	0	

(Trilochan Behera)
Sr. Manager(Fin)

(Bikram Singh)
General Manager I/C

NHPC LIMITED FARIDABAD

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ANNEXURE-VIII

Party wise summary of Transactions and Balances with Related Parties

Location Code 119

Location Name : DHAULIGANGA P.S

1. Transactions with Government that has control over company (NHPC)

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 31.03.2019	As at 31.03.2019	As at 31.03.2019
1	Services Received by the Company(NHPC)	CISF	102358349	68802750	7190283	8679600
		Govt of India (Guarantee Fees)	304242889	169688369	0	0
		Govt of India (Claim receivable for stipened paid to Apprentice)	448287	281476	0	448287
		CENTRAL BOARD OF IRRIGATION AND POWER	323590	0	0	0
		CENTRAL POWER RESEARCH INSTITUTE	2690400	0	2462400	0
		Executive Engineer (C), CWPRS PUNE	0	0	0	165588
	Total		410063515	238772595	9652683	9293475
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	

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

S.No	Nature of transaction	Party Name	Transaction amount		Outstanding Balances (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				
		.....				
		.....				
	Total		0	0	0	
2	Purchase of Goods (Consumables, inventory item like steel, POL,consumable spares etc.)	IOCL	12068738	7969633		29050
		HPCL		53252		
		ENERGY EFFICIENCY SERVICES LIMITED	253046			
	Total		12321784	8022885	0	29050
3	Services Received by the Company(NHPC) (Including expenditure on Insurance Premium and balances with Insurance Compnies)	BSNL	4323028	6930180	160614	77750
		POSCO	2078181	1724714	115741	
		KV	22157446	18361131		2491821
		PGCIL	870258	2849522	312912	
		NTPC Limited ,NETRA-SSD	167415			
		NIH- NATIONAL INSTITUTE OF HYDROLOGY		1492879		
		UNITED INDIA INSURANCE	142830			
	Total		29739158	31358426	589267	2569571
4	Services Provided by the Company (NHPC)	BSNL (Rent Received)	80438	89376		
	Total		80438	89376	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	New India Assurance Co. Ltd. Insurance claim received	529202307	0	0	511162249
	Total		529202307	0	0	511162249

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NHPC LIMITED FARIDABAD

Annexure-IX

Name of Unit: Dhauliganga Power Station

Provisions made against assets during the period ended on 31/03/2019

Status of Provisions made against assets during the year for inclusion in the agenda note for information of the Board is as under:

Account Code	Nature	Amount Provided for (Rs.)	Amount Transferred to Expenditure Attributable to Construction (EAC) (Rs.)	Net Amount charged to P&L (Rs.)	Reasons and Justification for creation of Provision	Current Status
(i)	(ii)	(iii)	(iv)	(v)=(iii)-(iv)	(vi)	(vii)
95-XX	Bad and doubtful debts provided	Nil	Nil	Nil		
95-06-01	Bad and doubtful advances provided for	Nil	Nil	Nil		
95-06-02	Bad and doubtful deposits provided for	Nil	Nil	Nil		
95-07-01	Bad and doubtful claims/interest provided	Nil	Nil	Nil		
95-07-03	Doubtful Interest Provided for	Nil	Nil	Nil		
92-33-03	Provision for obsolescence in stores	Nil	Nil	Nil		
92-33-04	Provision for other losses of stores	Nil	Nil	Nil		
95-08-01	Shortage in store & spares provided	Nil	Nil	Nil		
95-11-01	Provision against diminution in the value of investment	Nil	Nil	Nil		
95-12-01	Project expenses provided for	356190702		356190702	Pertains to Dhauliganga Intermediate Projects.	
95-13-01	Loss on fixed assets provided for	Nil	Nil	Nil		
95-13-02	Loss on store provided for	Nil	Nil	Nil		

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Annexure: XIII

Directions indicating the areas to be examined by the Statutory Auditors during the course of audit of annual accounts of Dhauliganga Power Station for the financial year 2018-19 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 system in place to process all the accounting transactions through IT system? If Yes, the implications of processing of accounting transactions outside IT System on the integrity of the accounts along with the financial implications, if any, may be stated.	Company has adopted the ERP System to process its transaction through IT System due to adoption of IT System the integrity of accounts has increased due to following activities: 1. Real time raising/accepting advises for inter unit transactions; 2. Centralised processing of payroll; 3. Real time control on the banking transactions.
2	Whether there is any restructuring of an existing loan or cases of waiver/write off of debts/loan/ interest etc, made by a lender to the company due to the company's inability to repay the loan? If yes, the financial impact may be stated.	No
3	Whether funds received/receivable for specific schemes from Central/State agencies were properly accounted for/utilized as per its terms and conditions? List of cases deviation.	Yes. An Amount of Rs.4,48,287/- receivable from RDAT as on 31.03.2019 on a/c of NAPS.

NHPC LIMITED FARIDABAD

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Annexure-IV

ame of Regional Office/Liaison Office:

Name of Regional Office/Liaison Office

etail of Regional Office Management Expenses allocated to Units during the Period ended on 31.03.2015 of Office Management Expenses allocated to Units during

ocation ode	Unit name	OTHER INCOME	GEN., ADMN & OTHER EXPENSES	EMPLOYEES' REMUNERATION & BENEFITS	DEPRECIATION	FINANCE CHARGES	PROVISION	Total	OTHER INCOME	GEN., ADMN & OTHER EXPENSES
103	SALAL							0		
106	URI - I							0		
116	URI - II							0		
109	DULHASTI							0		
113	SEWA-II							0		
121	NIMMO BAZGO							0		
122	CHUTAK							0		
101	BAIRASIUL							0		
105	CHAMERA-I							0		
108	CHAMERA-II							0		
117	CHAMERA-III							0		
119	PARBATI-III							0		
104	TANAKPUR							0		
110	DHAULIGANGA-I							0		
[illegible]2	LOKTAK							0		
[illegible]7	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	0	0	0	0	0	0	0		

Note [illegible]**ount of allocation should be exclusive of GST on allocation if any, charged by transferring unit .**

NHPC LIMITED FARIDABAD

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Annexure -XVI

Name of Unit : Dhauliganga Power Station

(Amount in Rs.)

Statement of Capital Work In Progress (only Road & Bridge, Building (Excluding Power House Building), Railway Siding etc. as on 31.03.2019

1	2	3	4	5	6
Sl. No.	Head of account (HOA)	Name of the contract under which work is being executed	Amount (Rs)	Scheduled date of completion as per contract.	Reason for non-capitalisation
	4302XX	NIL	NIL	NIL	NIL
	430328	Construction of main entrance gate at Power House	397101		Work in Progress
	430328	Construction of main gate at Nigalpani Township	744653		Work in Progress
	4305XX	NIL	NIL	NIL	NIL
	4309XX	NIL	NIL	NIL	NIL
	4312XX	NIL	NIL	NIL	NIL

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.

(Trilochan Behera)
Sr. Manager(Fin)

(Bikram Singh)
General Manager I/C

NHPC LIMITED FARIDABAD

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Annexure -XVII

Name of Unit : Dhauliganga Power Station

(Amount in Rs.)

Statement of Unadjusted advances (excluding mobilisation advances/ advance against material/ machineries given to parties/Govt. Deptt as on 31.03.2019

1	2	3	4	5	6	7	8	9
Sl. No.	Head of account (HOA)	Name of Department /party to whom advance is given	Purpose	Date of giving advance	Amount of Advance (Rs)	Amount adjusted/ provided (Rs)	Balance outstanding (Rs)	Reason for non-adjustment/ Provision
1	4501XX	NIL	NIL	NIL	NIL	NIL	NIL	NIL
2	4502XX	NIL	NIL	NIL	NIL	NIL	NIL	NIL
3	4503XX	NIL	NIL	NIL	NIL	NIL	NIL	NIL
4	660403	INDIAN OIL CORPORATION LIMITED -MORADABAD	Purchase of Lubricant	10.12.2016	330991	NIL	330991	Adjustment will be made in next quarter.
	660403	INDIAN OIL CORPORATION LIMITED	Running Advance Balance for POL as per MOU		27838	NIL	27838	Adjustment will be made in next quarter.
	660403	AO (CASH) BSNL	Advance Payment for purchases	11.06.2018	311550	247800	63750	Adjustment will be made in next quarter.
	660407	KVS NIGALPANI	Advance for Operational/ Running Expenses of Kendriya Vidyalay	25.03.2019	3527868	1036047	2491821	Adjustment will be made in next quarter after receipt of utilisation certificate
5	6607XX	NIL	NIL	NIL	NIL	NIL	NIL	NIL
6	6608XX	NIL	NIL	NIL	NIL	NIL	NIL	NIL

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.

(Trilochan Behera)
Sr. Manager(Fin)

(Bikram Singh)
General Manager I/C

NHPC LIMITED FARIDABAD

ANNEX-XI

एन एच पी सी लिमिटेड
(भारत सरकार का उद्यम)

NHPC Limited
(A Government of India Enterprise)

फोन/Phone :

दिनांक/Date : 29.04.2014

के. वि. वि. आयोग
दिनांक 30/4/2014
प्राप्त हुआ

संदर्भ सं./Ref. No. NH/Comml/Tariff/315/2014/1113

The Secretary,
Central Electricity Regulatory Commission,
3rd & 4th Floor, Chanderlok Building, 36,
Janpath, New Delhi – 110 001.

Sub.: Payment of yearly installment of filing fees for tariff petitions of 18 power stations of NHPC Limited for the tariff period 2014-19.

Sir,

We are in process of filing tariff petitions for our 18 projects. The requisite filing fee for the financial year 2014-15 has been paid by us through RTGS/NEFT as detailed below:

Sl. No.	Name of Project	Installed Capacity (MW)	Petition No.	Filing fee @ ₹4400/MW/Annum for FY 2014-15	UTR No.
1	Parbati-III	520	Yet to be filed	22,88,000	SBIN814118286640
2	Uri-II	240	Yet to be filed	10,56,000	SBIN814118286543
3	Nimoo Bazgo	45	Yet to be filed	1,98,000	SBIN714118978586
4	TLDP-III	132	Yet to be filed	5,80,800	SBIN814118294515
5	Chutak	44	Yet to be filed	1,93,600	SBIN814118286623
6	Chamera-III	231	Yet to be filed	10,16,400	SBIN814118294517
7	Sewa-II	120	Yet to be filed	5,28,000	SBIN814118294514
8	Teesta-V	510	Yet to be filed	22,44,000	SBIN814118286637
9	Dulhasti	390	Yet to be filed	17,16,000	SBIN814118286619
10	Dhauliganga	280	Yet to be filed	12,32,000	SBIN814118286565
11	Chamera-II	300	Yet to be filed	13,20,000	SBIN814118294436
12	Rangit	60	Yet to be filed	2,64,000	SBIN814118286782
13	Uri-I	480	Yet to be filed	21,12,000	SBIN814118286627
14	Chamera-I	540	Yet to be filed	23,76,000	SBIN814118286779
15	Tanakpur	94.2	Yet to be filed	4,14,480	SBIN814118286787
16	Salal	690	Yet to be filed	30,36,000	SBIN814118286785
17	Loktak	105	Yet to be filed	4,62,000	SBIN814118294513
18	Bairasiul	180	Yet to be filed	7,92,000	SBIN814118294516
Total filing fee to be paid for FY 2014-15				**2,18,29,280**	

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Contd.2

Details of remittance through RTGS/NEFT are provided in enclosed **Form–I** as per CERC (Payment of Fees) Regulations, 2012 for each project.

Kindly acknowledge receipt.

Encl.: Form–I (18 sheets).

Thanking you,

Yours sincerely,

29/4/14

(A. K. Pandey)
Chief Engineer (Comml.)
Telefax No.0129-2256558

c/c

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Form-I

Sl. No.	Particulars	
1	Name of the Petitioner/Applicant	**NHPC LIMITED**
2	Address of the Petitioner/Applicant	NHPC OFFICE COMPLEX, SECTOR-33, FARIDABAD-121003 (HARYANA)
3	Subject Matter	Payment of yearly installment (i.e. for FY 2014-15) of filing fee for Tariff Petition regarding approval of generation tariff of **Dhauliganga Power Station** for the period 01.04.2014 to 31.03.2019.
4	Petition No., if any	
5	Details of generation assets	
(a)	generating station/units	Dhauliganga / 4 units
(b)	Capacity in MW	280 MW (4 x 70 MW)
(c)	Date of commercial operation	01.11.2005
(d)	Period for which fee paid	01.04.2014 to 31.03.2015
(e)	Amount of fee paid	₹ 12,32,000 /-
(f)	Surcharge, if any	Nil
6	Details of transmission assets	
(a)	Transmission line and sub-stations	NOT APPLICABLE
(b)	Date of commercial operation	
(c)	Period for which fee paid	
(d)	Amount of fee paid	
(e)	Surcharge, if any	
7	Fee paid for Adoption of tariff for	
(a)	Generation asset	NOT APPLICABLE
(b)	Transmission asset	
8	Application fee for licence	
(a)	Trading licence	NOT APPLICABLE
(b)	Transmission licence	
(c)	Period for which paid	
(d)	Amount of fee paid	
9	Fees paid for Miscellaneous Application	NOT APPLICABLE
10	Fees paid for Interlocutory Application	NOT APPLICABLE
11	Fee paid for Regulatory Compliance petition	NOT APPLICABLE
12	Fee paid for Review Application	NOT APPLICABLE
13	Licence fee for inter-State Trading	
(a)	Category	NOT APPLICABLE
(b)	Period	
(c)	Amount of fee paid	
(d)	Surcharge, if any	
14	Licence fee for inter-State Transmission	
(a)	Expected/Actual transmission charge	NOT APPLICABLE
(b)	Period	
(c)	Amount of fee calculated as a percentage of transmission charge.	
(d)	Surcharge, if any	
15	Annual Registration Charge for Power Exchange	
(a)	Period	NOT APPLICABLE
(b)	Amount of turnover	
(c)	Fee paid	
(d)	Surcharge, if any	
16	Details of fee remitted	
(a)	UTR No.	SBIN814118286565
(b)	Date of remittance	28.04.2014
(c)	Amount remitted	₹ 12,32,000 /-

Note : While Sl. Nos. 1 to 3 and 16 are compulsory, the rest may be filled up as applicable.

29/4/14

Signature of the authorized signatory with date

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एनएचपीसी लिमिटेड
(भारत सरकार का उद्यम)
NHPC Limited
(A Government of India Enterprise)

एक कदम स्वच्छता की ओर

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फोन/Phone :

संदर्भ सं./Ref. No. NH/Comml/Tariff/315/2015/1957 दिनांक/Date : 28.04.2015

28 APR 2015

The Secretary,
Central Electricity Regulatory Commission,
3rd & 4th Floor, Chanderlok Building, 36,
Janpath, New Delhi – 110 001.

Sub.: Payment of yearly installment of filing fees for tariff petitions of 18 power stations of NHPC Limited for the tariff period 2014-19-Regg.

Sir,

We have filled tariff petitions for our 17 projects and filing of tariff petition for Parbati-III project is in process. The requisite filing fee for the financial year 2015-16 has been paid by us through RTGS/NEFT as detailed below:

Sl. No.	Name of Project	Installed Capacity (MW)	Petition No.	Filing fee @ ₹4400/MW/Annum for FY 2015-16	UTR No.
1	Parbati-III	520	Yet to be filed	22,88,000	SBIN215117557088
2	Uri-II	240	250/GT/2014	10,56,000	SBIN215117557124
3	Nimoo Bazgo	45	229/GT/2014	1,98,000	SBIN215117557415
4	TLDP-III	132	248/GT/2014	5,80,800	SBIN215117557164
5	Chutak	44	252/GT/2014	1,93,600	SBIN215117557414
6	Chamera-III	231	249/GT/2014	10,16,400	SBIN215117557121
7	Sewa-II	120	251/GT/2014	5,28,000	SBIN215117557411
8	Teesta-V	510	234/GT/2014	22,44,000	SBIN215117557161
9	Dulhasti	390	231/GT/2014	17,16,000	SBIN215117557435
10	Dhauliganga	280	230/GT/2014	12,32,000	SBIN215117557131
11	Chamera-II	300	233/GT/2014	13,20,000	SBIN215117557420
12	Rangit	60	232/GT/2014	2,64,000	SBIN215117557440
13	Uri-I	480	238/GT/2014	21,12,000	SBIN215117557463
14	Chamera-I	540	237/GT/2014	23,76,000	SBIN215117557111
15	Tanakpur	94.2	226/GT/2014	4,14,480	SBIN215117557035
16	Salal	690	236/GT/2014	30,36,000	SBIN215117557156
17	Loktak	105	228/GT/2014	4,62,000	SBIN215117557416
18	Bairasiul	180	235/GT/2014	7,92,000	SBIN215117557099
Total filing fee to be paid for FY 2015-16				**2,18,29,280**	

Contd.2

NHPC LIMITED FARIDABAD

पंजीकृत कार्यालय : एन एच पी सी ऑफिस कॉम्पलैक्स, सैक्टर–33, फरीदाबाद – 121003, हरियाणा
Regd. Office : NHPC Office Complex, Sector-33, Faridabad - 121 003, Haryana
CIN : L40101HR1975GOI032564; Website : www.nhpcindia.com; E-mail :
webmaster@nhpc.nic.in; Fax : 0129-2277941; EPABX No. : 0129-2588110/2588500

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Details of remittance through RTGS/NEFT are indicated in enclosed **Form–I** as per CERC (Payment of Fees) Regulations, 2012.

Encl.: Form–I (18 sheets).

Thanking you,

Yours sincerely,

28/4/15

(A. K. Pandey)
Chief Engineer (Comml.)
Telefax No.0129-2256558

O/C

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Form-I 347

Sl. No.	Particulars	
1	Name of the Petitioner/Applicant	**NHPC LIMITED**
2	Address of the Petitioner/Applicant	NHPC OFFICE COMPLEX, SECTOR-33, FARIDABAD-121003 (HARYANA)
3	Subject Matter	Payment of yearly installment (i.e. for FY 2015-16) of filing fee for Tariff Petition regarding approval of generation tariff of **Dhauliganga Power Station** for the period 01.04.2014 to 31.03.2019.
4	Petition No., if any	230/GT/2014
5	Details of generation assets	
(a)	generating station/units	Dhauliganga / 4 units
(b)	Capacity in MW	280 MW (4 x 70 MW)
(c)	Date of commercial operation	01.11.2005
(d)	Period for which fee paid	01.04.2015 to 31.03.2016
(e)	Amount of fee paid	₹ 12,32,000 /-
(f)	Surcharge, if any	Nil
6	Details of transmission assets	
(a)	Transmission line and sub-stations	NOT APPLICABLE
(b)	Date of commercial operation	
(c)	Period for which fee paid	
(d)	Amount of fee paid	
(e)	Surcharge, if any	
7	Fee paid for Adoption of tariff for	
(a)	Generation asset	NOT APPLICABLE
(b)	Transmission asset	
8	Application fee for licence	
(a)	Trading licence	NOT APPLICABLE
(b)	Transmission licence	
(c)	Period for which paid	
(d)	Amount of fee paid	
9	Fees paid for Miscellaneous Application	NOT APPLICABLE
10	Fees paid for Interlocutory Application	NOT APPLICABLE
11	Fee paid for Regulatory Compliance petition	NOT APPLICABLE
12	Fee paid for Review Application	NOT APPLICABLE
13	Licence fee for Inter-State Trading	
(a)	Category	NOT APPLICABLE
(b)	Period	
(c)	Amount of fee paid	
(d)	Surcharge, if any	
14	Licence fee for inter-State Transmission	
(a)	Expected/Actual transmission charge	NOT APPLICABLE
(b)	Period	
(c)	Amount of fee calculated as a percentage of transmission charge.	
(d)	Surcharge, if any	
15	Annual Registration Charge for Power Exchange	
(a)	Period	NOT APPLICABLE
(b)	Amount of turnover	
(c)	Fee paid	
(d)	Surcharge, if any	
16	Details of fee remitted	
(a)	UTR No.	SBIN215117557131
(b)	Date of remittance	27.04.2014
(c)	Amount remitted	₹ 12,32,000 /-

Note : While Sl. Nos. 1 to 3 and 16 are compulsory, the rest may be filled up as applicable.

Signature of the authorized signatory with date

NHPC LIMITED FARIDABAD

876

एनएचपीसी लिमिटेड
(भारत सरकार का उद्यम)
NHPC Limited
(A Government of India Enterprise)

स्वच्छ भारत
एक कदम स्वच्छता की ओर

फोन/Phone :

संदर्भ सं./Ref. No. NH/Comml/Tariff/315/2016/1048 29.04.2016

के. वि. विनियामक आयोग
29 APR 2016
प्राप्त हुआ

The Secretary,
Central Electricity Regulatory Commission,
3rd & 4th Floor, Chanderlok Building,
36-Janpath, New Delhi – 110 001.

Sub.: Payment of yearly installment (FY 2016-17) of filing fees in respect of tariff petitions of 18 power stations of NHPC Limited-Regg.

Sir,

We have already filled tariff petitions for our 17 power stations and filing of tariff petition for Parbati-III power station for the period 2014-19 is in process. The requisite filing fee for the financial year **2016-17** has been paid by us through RTGS/NEFT as detailed below:

Sl. No.	Name of Project	Installed Capacity (MW)	Petition No.	Filing fee @ ₹4400/MW/Annum for FY 2016-17	UTR No.
1	Parbati-III	520	Yet to be filed	22,88,000	SBIN316119888222
2	Uri-II	240	250/GT/2014	10,56,000	SBIN316119888095
3	Nimoo Bazgo	45	229/GT/2014	1,98,000	SBIN316119888194
4	TLDP-III	132	248/GT/2014	5,80,800	SBIN316119888257
5	Chutak	44	252/GT/2014	1,93,600	SBIN316119888147
6	Chamera-III	231	249/GT/2014	10,16,400	SBIN316119888070
7	Sewa-II	120	251/GT/2014	5,28,000	SBIN316119888262
8	Teesta-V	510	234/GT/2014	22,44,000	SBIN316119888200
9	Dulhasti	390	231/GT/2014	17,16,000	SBIN316119888124
10	Dhauliganga	280	230/GT/2014	12,32,000	SBIN316119888099
11	Chamera-II	300	233/GT/2014	13,20,000	SBIN316119888121
12	Rangit	60	232/GT/2014	2,64,000	SBIN316119888209
13	Uri-I	480	238/GT/2014	21,12,000	SBIN316119888206
14	Chamera-I	540	237/GT/2014	23,76,000	SBIN316119888224
15	Tanakpur	94.2	226/GT/2014	4,14,480	SBIN316119888250
16	Salal	690	236/GT/2014	30,36,000	SBIN316119888210
17	Loktak	105	228/GT/2014	4,62,000	SBIN316119888236
18	Bairasiul	180	235/GT/2014	7,92,000	SBIN316119888215
Total filing fee to be paid for FY 2016-17				**2,18,29,280**	

Contd.2/.....

पंजीकृत कार्यालय : एन एच पी सी ऑफिस कॉम्पलैक्स, सैक्टर–33, फरीदाबाद – 121003, हरियाणा
Regd. Office : NHPC Office Complex, Sector-33, Faridabad - 121 003, Haryana
CIN : L40101HR1975GOI032564; Website : www.nhpcindia.com; E-mail : webmaster@nhpc.nic.in; Fax : 0129-2277941; EPABX No. : 0129-2588110/2588500

NHPC LIMITED FARIDABAD

(52)

एनएचपीसी NHPC

स्वच्छ भारत
एक कदम स्वच्छता की ओर

Details of remittance through RTGS/NEFT are indicated in enclosed **Form–I** separately for 18 Power Stations as per CERC (Payment of Fees) Regulations, 2012.

Encl.: Form–I (18 sheets).

Thanking you,

Yours sincerely,

29/4/16

(Parag Saxena)
Chief Engineer (Comml.)
Telefax No.0129-2256035

O/C 29/4/16

NHPC LIMITED FARIDABAD

Form-I

Sl. No.	Particulars	
1	Name of the Petitioner/Applicant	**NHPC LIMITED**
2	Address of the Petitioner/Applicant	NHPC OFFICE COMPLEX, SECTOR-33, FARIDABAD-121003 (HARYANA)
3	Subject Matter	Payment of yearly installment (i.e. for FY 2016-17) of filing fee for Tariff Petition regarding approval of generation tariff of **Dhauliganga Power Station** for the period 01.04.2014 to 31.03.2019
4	Petition No., if any	230/GT/2014
5	Details of generation assets	
(a)	generating station/units	Dhauliganga / 4 units
(b)	Capacity in MW	280 MW (4 x 70 MW)
(c)	Date of commercial operation	01.11.2005
(d)	Period for which fee paid	01.04.2016 to 31.03.2017
(e)	Amount of fee paid	₹ 12,32,000 /-
(f)	Surcharge, if any	Nil
6	Details of transmission assets	
(a)	Transmission line and sub-stations	NOT APPLICABLE
(b)	Date of commercial operation	
(c)	Period for which fee paid	
(d)	Amount of fee paid	
(e)	Surcharge, if any	
7	Fee paid for Adoption of tariff for	
(a)	Generation asset	NOT APPLICABLE
(b)	Transmission asset	
8	Application fee for licence	
(a)	Trading licence	NOT APPLICABLE
(b)	Transmission licence	
(c)	Period for which paid	
(d)	Amount of fee paid	
9	Fees paid for Miscellaneous Application	NOT APPLICABLE
10	Fees paid for Interlocutory Application	NOT APPLICABLE
11	Fee paid for Regulatory Compliance petition	NOT APPLICABLE
12	Fee paid for Review Application	NOT APPLICABLE
13	Licence fee for inter-State Trading	
(a)	Category	NOT APPLICABLE
(b)	Period	
(c)	Amount of fee paid	
(d)	Surcharge, if any	
14	Licence fee for inter-State Transmission	
(a)	Expected/Actual transmission charge	NOT APPLICABLE
(b)	Period	
(c)	Amount of fee calculated as a percentage of transmission charge.	
(d)	Surcharge, if any	
15	Annual Registration Charge for Power Exchange	
(a)	Period	NOT APPLICABLE
(b)	Amount of turnover	
(c)	Fee paid	
(d)	Surcharge, if any	
16	Details of fee remitted	
(a)	UTR No.	SBIN316119888099
(b)	Date of remittance	28.04.2016
(c)	Amount remitted	₹ 12,32,000 /-

Note : While Sl. Nos. 1 to 3 and 16 are compulsory, the rest may be filled up as applicable.

Signature of the authorized signatory with date 29/04/16

NHPC LIMITED FARIDABAD

879

एनएचपीसी लिमिटेड
(भारत सरकार का उद्यम)
NHPC Limited
(A Government of India Enterprise)
एक कदम स्वच्छता की ओर

फोन/Phone :

संदर्भ सं./Ref. No. NH/Comml/Tariff/315/2017/363

दिनांक/Date : 28.04.2017

Secretary,
Central Electricity Regulatory Commission,
3rd & 4th Floor, Chanderlok Building,
36-Janpath,
New Delhi – 110 001.

Sub.: Payment of yearly installment (FY 2017-18) of filing fees in respect of tariff petitions of 19 power stations of NHPC Limited-Regg.

Sir,

We have submitted tariff petitions for our 19 power stations for the period 2014-19 in CERC. In compliance to Regulation 3 of CERC (Payment of Fees) Regulations, 2012, the requisite filing fee (@ ₹4400/MW) for the financial year **2017-18** works out to **₹ 2,08,02,694/-** as per the details enclosed at **Annexure-I**. We had earlier remitted filing fee in respect of our Parbati-III & TLDP-IV Power Stations based on anticipated COD of different units. However, the actual COD of units have been changed subsequently. Accordingly, the excess / shortfall in filing fee for the previous years in respect of above two power stations have also been adjusted this time. The details of computations of the same are enclosed at **Annexure-II** and **Annexure-III** for Parbati-III & TLDP-IV Power Stations respectively.

The total filing fee of **₹ 2,08,02,694/-** (Rs. Two Crore Eight Lakhs Two Thousand Six Hundred Ninety Four only) has been remitted in CERC account (A/c no. **209914801140001,** Corporation Bank, KG Marg, New Delhi) with **UTR No. SBIN317115658067** on 25.04.2017. Details of remittance through RTGS/NEFT are indicated in enclosed **Form–I (Annexure-IV)** separately for 19 Power Stations as per CERC (Payment of Fees) Regulations, 2012.

Encl.: As above.

Thanking you,

Yours sincerely,

28/4/17

(A K Pandey)
Chief Engineer (Comml.)
Telefax No.0129-2256558

NHPC LIMITED FARIDABAD

o/c

पंजीकृत कार्यालय : एन एच पी सी ऑफिस कॉम्पलैक्स, सैक्टर–33, फरीदाबाद – 121003, हरियाणा
Regd. Office : NHPC Office Complex, Sector-33, Faridabad - 121 003, Haryana
CIN : L40101HR1975GOI032564; Website : www.nhpcindia.com; E-mail :
webmaster@nhpc.nic.in; Fax : 0129-2277941; EPABX No. : 0129-2588110/2588500

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Annexure-I

Tariff Filing Fee for FY 2017-18 - NHPC Power Stations

Sl No.	Name of project	Installed Capacity (MW)	Filing Fee @ ₹ 4400/MW/annum
1	Bairasiul	180	7,92,000
2	Loktak	105	4,62,000
3	Salal	690	30,36,000
4	Tanakpur	94.2	4,14,480
5	Chamera-I	540	23,76,000
6	Uri-I	480	21,12,000
7	Rangit	60	2,64,000
8	Chamera-II	300	13,20,000
9	Dhauliganga	280	12,32,000
10	Dulhasti	390	17,16,000
11	Teesta-V	510	22,44,000
12	Sewa -II	120	5,28,000
13	Chamera-III	231	10,16,400
14	Chutak	44	1,93,600
15	TLDP-III	132	5,80,800
16	Nimoo Bazgo	45	1,98,000
17	Uri-II	240	10,56,000
18	Parbati-III *	520	5,45,359
19	TLDP-IV ^	160	7,16,055
Total (Amount in ₹)			**2,08,02,694**

Note:

* Amount of (-) ₹ 17,42,641/- has been adjusted (Ref: **Annexure-II**)

^ Amount of (+) ₹ 12,055/- has been adjusted (Ref: **Annexure-III**)

NHPC LIMITED FARIDABAD

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Annexure-II

I. Amount based on actual COD of units - Parbati-III Power Station

Sl No.	Financial Year	Amount		
1	FY 2013-14	28,208		
2	FY 2014-15	21,84,570		
3	FY 2015-16	22,88,000		
4	FY 2016-17	22,88,000		
Total		**67,88,778**	**(A)**	

II. Amount already paid to CERC - Parbati-III Power Station

Sl No.	Financial Year	Amount	UTR No.	Date
1	FY 2013-14	16,67,419	SBINH13087359587	28.03.2013
2	FY 2014-15	22,88,000	SBIN814118286640	28.04.2014
3	FY 2015-16	22,88,000	SBIN215117557088	28.04.2015
4	FY 2016-17	22,88,000	SBIN316119888222	29.04.2016
Total		**85,31,419**	**(B)**	

III. Difference (A-B) **-17,42,641**

NHPC LIMITED FARIDABAD

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Annexure-III

I. Amount based on actual COD of units - TLDP-IV Power Station

Sl No.	Units	Capacity (MW)	COD	Upto	No. of days (2015-16)	No. of days (2016-17)	Filing Fee @ ₹ 4400/MW
1	Unit#1	40	11.03.2016	31.03.2017	21	365	1,86,098
2	Unit#2	40	31.03.2016	31.03.2017	1	365	1,76,481
3	Unit#3	40	17.07.2016	31.03.2017		258	1,24,405
4	Unit#4	40	19.08.2016	31.03.2017		225	1,08,493
Total (Amount in ₹)							5,95,478

II. Amount already remitted in CERC alongwith petition No. 107/GT/2016 (UTR No. SBIN816180083064) 5,83,423

III. Balance amount to be paid to CERC 12,055

NHPC LIMITED FARIDABAD

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Form-I

Sl. No.	Particulars	
1	Name of the Petitioner/Applicant	**NHPC LIMITED**
2	Address of the Petitioner/Applicant	NHPC OFFICE COMPLEX, SECTOR-33, FARIDABAD-121003 (HARYANA)
3	Subject Matter	Payment of yearly installment (i.e. for FY 2017-18) of filing fee for Tariff Petition regarding approval of generation tariff of **Dhauliganga Power Station** for the period 01.04.2014 to 31.03.2019.
4	Petition No., if any	230/GT/2014
5	Details of generation assets	
(a)	generating station/units	Dhauliganga / 4 units
(b)	Capacity in MW	280 MW (4 x 70 MW)
(c)	Date of commercial operation	01.11.2005
(d)	Period for which fee paid	01.04.2017 to 31.03.2018
(e)	Amount of fee paid	₹ 12,32,000 /-
(f)	Surcharge, if any	Nil
6	Details of transmission assets	
(a)	Transmission line and sub-stations	NOT APPLICABLE
(b)	Date of commercial operation	
(c)	Period for which fee paid	
(d)	Amount of fee paid	
(e)	Surcharge, if any	
7	Fee paid for Adoption of tariff for	
(a)	Generation asset	NOT APPLICABLE
(b)	Transmission asset	
8	Application fee for licence	
(a)	Trading licence	NOT APPLICABLE
(b)	Transmission licence	
(c)	Period for which paid	
(d)	Amount of fee paid	
9	Fees paid for Miscellaneous Application	NOT APPLICABLE
10	Fees paid for Interlocutory Application	NOT APPLICABLE
11	Fee paid for Regulatory Compliance petition	NOT APPLICABLE
12	Fee paid for Review Application	NOT APPLICABLE
13	Licence fee for inter-State Trading	
(a)	Category	NOT APPLICABLE
(b)	Period	
(c)	Amount of fee paid	
(d)	Surcharge, if any	
14	Licence fee for inter-State Transmission	
(a)	Expected/Actual transmission charge	NOT APPLICABLE
(b)	Period	
(c)	Amount of fee calculated as a percentage of transmission charge.	
(d)	Surcharge, if any	
15	Annual Registration Charge for Power Exchange	
(a)	Period	NOT APPLICABLE
(b)	Amount of turnover	
(c)	Fee paid	
(d)	Surcharge, if any	
16	Details of fee remitted	
(a)	UTR No.	SBIN317115658067
(b)	Date of remittance	25.04.2017
(c)	Amount remitted	₹ 12,32,000 /-
Note :	While Sl. Nos. 1 to 3 and 16 are compulsory, the rest may be filled up as applicable.	

28/4/17

Signature of the authorized signatory with date

NHPC LIMITED FARIDABAD

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एनएचपीसी लिमिटेड
(भारत सरकार का उद्यम)
NHPC Limited
(A Government of India Enterprise)

स्वच्छ भारत
एक कदम स्वच्छता की ओर

फोन/Phone :

संदर्भ सं./Ref. No NH/Comml/Tariff/315/2018/785

दिनांक/Date : 27.04.2018

Secretary,
Central Electricity Regulatory Commission,
3rd & 4th Floor, Chanderlok Building,
36-Janpath,
New Delhi – 110 001.

Sub.: Payment of yearly installment (FY 2018-19) of filing fee in respect of tariff petitions of 20 power stations of NHPC Limited-Regg.

Sir,

We have submitted tariff petitions for our 20 power stations for the period 2014-19 in CERC. In compliance to Regulation 3 of CERC (Payment of Fees) Regulations, 2012, the requisite filing fee (@ ₹4400/MW) for the financial year **2018-19** works out to **₹ 2,37,83,680/-** as per the details enclosed at **Annexure-I**. We had remitted filing fee in respect of our Kishanganga HEP for FY 2017-18 (petition no. 43/GT/2018) based on anticipated COD of different units. As the COD of units are yet to be declared, the excess filing fee for the previous year has been adjusted this time (details enclosed at **Annexure-II**).

The total filing fee of **₹ 2,37,83,680/-** (Rs. Two Crore Thirty Seven Lakhs Eighty Three Thousand Six Hundred Eighty only) has been remitted in CERC account (A/c no. **520143000000051**, Corporation Bank, KG Marg, New Delhi) with **UTR No. SBIN718116392141** on 26.04.2018. Details of remittance through RTGS/NEFT are indicated in enclosed **Form–I (Annexure-III)** separately for 20 Power Stations as per CERC (Payment of Fees) Regulations, 2012.

Encl.: As above.

Thanking you,

Yours sincerely,

27/4/18

(A K Pandey)
Chief Engineer (Comml.)
Telefax No.0129-2256558

o/c

पंजीकृत कार्यालय : एन एच पी सी ऑफिस कॉम्पलैक्स, सैक्टर–33, फरीदाबाद – 121003, हरियाणा
Regd. Office : NHPC Office Complex, Sector-33, Faridabad - 121 003, Haryana
CIN : L40101HR1975GOI032564; Website : www.nhpcindia.com; E-mail :
webmaster@nhpc.nic.in; Fax : 0129-2277941; EPABX No. : 0129-2588110/2588500

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Annexure -I

Tariff Filing Fee for FY 2018-19 - NHPC Power Stations.

Sl. No.	Name of Project	Installed Capacity (MW)	Filing Fee Rs. 4400/MW/Annum
1	Bairasiul	180	792000
2	Loktak	105	462000
3	Salal	690	3036000
4	Tanakpur	94.2	414480
5	Chamera-I	540	2376000
6	Uri-I	480	2112000
7	Rangit	60	264000
8	Chamera-II	300	1320000
9	Dhauliganga	280	1232000
10	Dulhasti	390	1716000
11	Teesta-V	510	2244000
12	Sewa-II	120	528000
13	Chamera-III	231	1016400
14	Chutak	44	193600
15	TLDP-III	132	580800
16	Nimoo Bazgo	45	198000
17	Uri-II	240	1056000
18	Parbati-III	520	2288000
19	TLDP-IV	160	704000
20	Kishanganga*	330	1250400
Total (Amaount Rs.)			23783680

* Amount of Rs.201600/- has been adjusted (Ref Annexure 2)

NHPC LIMITED FARIDABAD

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Annexure 2

Calculation of Tariff Filing Fee of Kishanganga HEP for 2018-19

Sr. No.	Description	Amount
1	Tariff Filing Fee	1452000
2	Petition Fee Paid in 2017-18 alongwith the Tariff Petition dated 18.01.2018	201600
	Net Fee to be Paid	1250400

NHPC LIMITED FARIDABAD

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Form-I

Sl. No.	Particulars	
1	Name of the Petitioner/Applicant	**NHPC LIMITED**
2	Address of the Petitioner/Applicant	NHPC OFFICE COMPLEX, SECTOR-33, FARIDABAD-121003 (HARYANA)
3	Subject Matter	Payment of yearly installment (i.e. for FY 2018-19) of filing fee for Tariff Petition regarding approval of generation tariff of **Dhauliganga Power Station** for the period 01.04.2014 to 31.03.2019.
4	Petition No., if any	230/GT/2014
5	Details of generation assets	
(a)	generating station/units	Dhauliganga / 4 units
(b)	Capacity in MW	280 MW (4 x 70 MW)
(c)	Date of commercial operation	01.11.2005
(d)	Period for which fee paid	01.04.2018 to 31.03.2019
(e)	Amount of fee paid	₹ 12,32,000 /-
(f)	Surcharge, if any	Nil
6	Details of transmission assets	
(a)	Transmission line and sub-stations	NOT APPLICABLE
(b)	Date of commercial operation	
(c)	Period for which fee paid	
(d)	Amount of fee paid	
(e)	Surcharge, if any	
7	Fee paid for Adoption of tariff for	
(a)	Generation asset	NOT APPLICABLE
(b)	Transmission asset	
8	Application fee for licence	
(a)	Trading licence	NOT APPLICABLE
(b)	Transmission licence	
(c)	Period for which paid	
(d)	Amount of fee paid	
9	Fees paid for Miscellaneous Application	NOT APPLICABLE
10	Fees paid for Interlocutory Application	NOT APPLICABLE
11	Fee paid for Regulatory Compliance petition	NOT APPLICABLE
12	Fee paid for Review Application	NOT APPLICABLE
13	Licence fee for inter-State Trading	
(a)	Category	NOT APPLICABLE
(b)	Period	
(c)	Amount of fee paid	
(d)	Surcharge, if any	
14	Licence fee for inter-State Transmission	
(a)	Expected/Actual transmission charge	NOT APPLICABLE
(b)	Period	
(c)	Amount of fee calculated as a percentage of transmission charge.	
(d)	Surcharge, if any	
15	Annual Registration Charge for Power Exchange	
(a)	Period	NOT APPLICABLE
(b)	Amount of turnover	
(c)	Fee paid	
(d)	Surcharge, if any	
16	Details of fee remitted	
(a)	UTR No.	SBIN718116392141
(b)	Date of remittance	26.04.2018
(c)	Amount remitted	₹ 12,32,000 /-
Note :	While Sl. Nos. 1 to 3 and 16 are compulsory, the rest may be filled up as applicable.	

Signature of the authorized signatory with date 27/4/18

NHPC LIMITED FARIDABAD

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एनएचपीसी लिमिटेड
(भारत सरकार का उद्यम)
NHPC Limited
(A Government of India Enterprise)

स्वच्छ भारत
एक कदम स्वच्छता की ओर

फोन/Phone :

संदर्भ सं./Ref. No. NH/Comml/Tariff/357/2019/318

दिनांक/Date : 29.04.2019

Secretary,
Central Electricity Regulatory Commission,
3rd & 4th Floor, Chanderlok Building,
36-Janpath, New Delhi – 110 001.

Sub.: Payment of yearly installment of petition filing fee for FY 2019-20 in respect of 20 power stations of NHPC Limited - Reg.

Sir,

We are in the process of filing tariff petitions for our 20 power stations for the period 2019-24 in CERC. In compliance to Regulation 3 of CERC (Payment of Fees) Regulations, 2012, the requisite filing fee (@ ₹4400/MW) for the financial year **2019-20** works out to **₹2,37,82,398/-** (Rs. Two Crore Thirty Seven Lakhs Eighty Two Thousand Three Hundred Ninety Eight only) as per the details enclosed at **Annexure-I**. We had remitted filing fee in respect of our Kishanganga HEP for the full year during FY2018-19 in petition no. 43/GT/2018. As the COD of units were declared on 18.05.2018 (unit#1) & 24.05.2018 (unit#2&3) only, the excess filing fee paid for the previous year has been adjusted in the filing fee for the FY 2019-20 (details enclosed at **Annexure-II**).

The total filing fee of **₹2,37,82,398/-** (Rs. Two Crore Thirty Seven Lakhs Eighty Two Thousand Three Hundred Ninety Eight only) has been remitted in CERC account (A/c no. **520143000000051,** Corporation Bank, KG Marg, New Delhi) with **UTR No. SBIN219116877156** on 26.04.2019. Details of remittance through RTGS/NEFT are indicated in enclosed **Form–I (Annexure-III)** separately for 20 Power Stations as per CERC (Payment of Fees) Regulations, 2012.

Encl.: As above.

Thanking you,

NHPC LIMITED FARIDABAD

Yours sincerely,

29/4/19

(A K Pandey)
General Manager Comml.)
Telefax No.0129-2256558

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Annexure-I

Details of filing fee 2019-20

Amount in ₹

Sl No.	Power Station	Installed capacity (MW)	Filing Fee @ 4400/MW
1	Bairasiul	180	7,92,000
2	Loktak	105	4,62,000
3	Salal	690	30,36,000
4	Tanakpur	94.2	4,14,480
5	Chamera-I	540	23,76,000
6	Uri-I	480	21,12,000
7	Rangit	60	2,64,000
8	Chamera-II	300	13,20,000
9	Dhauliganga	280	12,32,000
10	Dulhasti	390	17,16,000
11	Teesta - V	510	22,44,000
12	Sewa-II	120	5,28,000
13	Chamera-III	231	10,16,400
14	Chutak	44	1,93,600
15	TLDP-III	132	5,80,800
16	Nimoo Bazgo	45	1,98,000
17	Uri-II	240	10,56,000
18	Parbati-III	520	22,88,000
19	TLDP-IV	160	7,04,000
20	Kishanganga*	330	12,49,118
Total			**2,37,82,398**

* Refer Annexure-II

NHPC LIMITED FARIDABAD

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Annexure-II

Details of actual filing fee for Kishanganga HEP (330MW) for 2018-19

Sl No.	Particulars	COD	No of days	Capacity	Amount
1	Unit#1	18.05.2018	318	110	4,21,676.71
2	Unit#2	24.05.2018	312	110	4,13,720.55
3	Unit#3	24.05.2018	312	110	4,13,720.55
Total					12,49,117.81

	Say,	12,49,118	(A)
Fee already paid earlier with petition no. 43/GT/2018		14,52,000	(B)
Excess fee paid (to be adjusted)		**2,02,882**	(C) = (B-A)
Fee for 2019-20 @ 4400/MW for 330MW		14,52,000	(D)
Net Fee to be paid for FY 2019-20		**12,49,118**	(E) = (D)-(C)

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Form-I

Sl. No.	Particulars	
1	Name of the Petitioner/Applicant	**NHPC LIMITED**
2	Address of the Petitioner/Applicant	NHPC OFFICE COMPLEX, SECTOR-33, FARIDABAD-121003 (HARYANA)
3	Subject Matter	Payment of yearly installment (i.e. for FY 2019-20) of filing fee for Tariff Petition regarding approval of generation tariff of **Dhauliganga Power Station** for the period 01.04.2019 to 31.03.2024.
4	Petition No., if any	
5	Details of generation assets	
(a)	generating station/units	Dhauliganga / 4 units
(b)	Capacity in MW	280 MW (4 x 70 MW)
(c)	Date of commercial operation	01.11.2005
(d)	Period for which fee paid	01.04.2019 to 31.03.2020
(e)	Amount of fee paid	₹ 12,32,000 /-
(f)	Surcharge, if any	Nil
6	Details of transmission assets	
(a)	Transmission line and sub-stations	NOT APPLICABLE
(b)	Date of commercial operation	
(c)	Period for which fee paid	
(d)	Amount of fee paid	
(e)	Surcharge, if any	
7	Fee paid for Adoption of tariff for	
(a)	Generation asset	NOT APPLICABLE
(b)	Transmission asset	
8	Application fee for licence	
(a)	Trading licence	NOT APPLICABLE
(b)	Transmission licence	
(c)	Period for which paid	
(d)	Amount of fee paid	
9	Fees paid for Miscellaneous Application	NOT APPLICABLE
10	Fees paid for Interlocutory Application	NOT APPLICABLE
11	Fee paid for Regulatory Compliance petition	NOT APPLICABLE
12	Fee paid for Review Application	NOT APPLICABLE
13	Licence fee for inter-State Trading	
(a)	Category	NOT APPLICABLE
(b)	Period	
(c)	Amount of fee paid	
(d)	Surcharge, if any	
14	Licence fee for inter-State Transmission	
(a)	Expected/Actual transmission charge	NOT APPLICABLE
(b)	Period	
(c)	Amount of fee calculated as a percentage of transmission charge.	
(d)	Surcharge, if any	
15	Annual Registration Charge for Power Exchange	
(a)	Period	NOT APPLICABLE
(b)	Amount of turnover	
(c)	Fee paid	
(d)	Surcharge, if any	
16	Details of fee remitted	
(a)	UTR No.	SBIN219116877156
(b)	Date of remittance	26.04.2019
(c)	Amount remitted	₹ 12,32,000 /-
Note :	While Sl. Nos. 1 to 3 and 16 are compulsory, the rest may be filled up as applicable.	

Signature of the authorized signatory with date

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ANNEX-XII

Check List - HYDRO GENERATING STATIONS

(Dhauliganga 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	899-900
3.	Whether notice of tariff petition published in newspapers in terms of the CERC Regulations. If yes, whether the details of the publication has been submitted		Publication of notice of Tariff petition in newspapers is under process. Proof of publication will be submitted in due course.
CAPITAL COST			
4.	Whether unit-wise break-up of capital cost submitted	NA	
5.	Whether Board Approval of Capital Cost /Revised Capital Cost submitted	NA	
6	Whether report of DIA on the vetting of capital cost submitted	NA	
7	Whether approval of capital cost/RCE by competent authority (MOP/CCEA/CEA) submitted	NA	
8	Whether break-up of common facilities in respective units in the original	NA	

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	project estimate submitted		
9	Whether Audited Financial Statement as on 31st March of each year of the tariff period with all schedules as on COD of the units submitted	Yes	491 to 870
10	Whether the details of liabilities discharged and un-discharged as on COD of each unit as well as on 31st March of subsequent years of tariff period submitted	Yes	303 to 307 & 351 to 353
11	Whether the details of party-wise and asset-wise un-discharged and discharged liabilities during each year, if any, submitted	Yes	303 to 307 & 351 to 353
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	

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17	Whether report of the Standing Committee appointed by GOI with respect to time and cost over-run enclosed	NA	
18	Whether the DIA report on time and cost over-run submitted	NA	
Interest During Construction (IDC)			
19	Detailed calculation of FERV claimed, if submitted	NA	
20	Whether soft copy in formula based Excel Sheet for calculation for IDC (including normative IDC), financing charges as on COD with date of drawl, date of repayment, rate of interest, etc submitted	NA	
21	Whether procedure and calculation of apportionment of unit wise IDC submitted	NA	
Return on Equity (ROE)			
22	Whether the details of the actual deployment of loan and equity submitted	Yes	56 & 322
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	-	

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Additional Capital Expenditure			
24	Whether Form-9 pertaining to additional capitalization after COD is complete in all respects including; (i) Justification for incurring projected additional capital expenditure (ii) Provision of regulation under which claimed (iii) De-capitalization value of old asset in case assets claimed under replacement (iv) Claims that do not include expenditure on minor assets and tools and tackles (v) Approval of additional capital expenditure by Board of Directors of Petitioner (vi) Documentary evidence like test results carried out by Independent Agency/OEM or Technical Committee in case of claims under Regulation 14(3)(vii) and (viii) for efficient operation	 Yes Yes Yes Yes Yes NA	 60 to 78 & 326 to 330 79 to 221 & 332 to 333 482 to 490 (Board Approval for projected additional capitalization during 2019-24)
25	Whether additional capital expenditure is within the original scope of work and if so details given?	Yes	
26	Whether additional capital expenditure claimed is within or beyond the cut-off date. If so, whether relevant provisions of the Regulations mentioned	Yes	Relevant Regulation mentioned in Form-9A (60 to 78 & 326 to 330).
27	Whether relaxation in cut-off date claimed. If so, whether detailed	NA	

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	reasons/justifications submitted		
Interest on Loan			
28	Whether loan agreement submitted	NA	
29	Whether documents relating to interest rate reset from the first drawl submitted	NA	
30	Whether any penalty for shortfall amount of loan paid, if so, details thereof submitted	NA	
31	Details of prepayment of loan, if any, submitted	NA	
32	Whether calculation of IOL as per Form- 13 for each year submitted	NA	293 to 294 & 341 to 342
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	295 & 343
Depreciation			
37	Whether justification for claiming the working capital margin as per Form-5A submitted	NA	
38	Whether calculation of rate of depreciation for each year as per Form- 11 submitted	NA	288 to 291. Power Station has completed its 12 years of Useful life in FY 2017-18.
39	Whether calculation of depreciation for each year as per Form-12 submitted	Yes	292 & 340

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Interest on Working Capital			
40	Whether details of component- wise IWC as per Form-13B Submitted	Yes	296 & 344
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	303 to 307 & 351 to 353
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	355
48	In case relaxation claimed, whether details submitted	NA	

NHPC LIMITED
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Proof of Speed post (Dhauliganga Power Station)

2465
The Chairman,
Punjab State Power Corporation Ltd,
The Mall , Near Kali Badi Mandir,
Patiala - 147 001 (Punjab).

EH666712201IN

2466
The Chairman,
Haryana Power Purchase Centre
Shakti Bhawan, Sector – 6
Panchkula-134 109 (Haryana).

EH666712215IN

2467
The Chief Executive Officer,
BSES Rajdhani Power Ltd., BSES Bhawan,
Nehru Place, New Delhi-110 019.

EH666712229IN

2468
The Chief Executive Officer,
BSES Yamuna Power Ltd.,
Shakti Kiran Building,
Karkardooma, Delhi-110 072.

EH666712232IN

2469
The Chief Operating Officer,
Tata Power Delhi Distibution Ltd.
33 kV Sub-Station Building,
Hudson Lane, Kingsway Camp,
New Delhi-110 009.

EH666712246IN

2470
The Chairman,
Himachal Pradesh State Electricity Board,
Vidyut Bhawan, Kumar House,
Shimla - 171 004 (Himachal Pradesh).

EH666712250IN

2471
The Chairman,
Uttar Pradesh Power Corporation Ltd.,
Shakti Bhavan, 14, Ashok Marg,
Lucknow - 226 001 (Uttar Pradesh).

EH666712263IN

2472
The Managing Director
Ajmer Vidyut Vitaran Nigam Limited (AVVNL),
Old Power House, Hatthi Bhatta,
Jaipur Road, Ajmer - 305 001 (Rajasthan).

EH666712277IN

NHPC LIMITED NHPC FARIDABAD

Proof of Speed post (Dhauliganga Power Station)

2473
The Managing Director,
Jaipur Vidyut Vitaran Nigam Limited (JVVNL),
Vidyut Bhawan, Janpath,
Jaipur - 302 005.

EH666712285IN

2474
The Managing Director,
Jodhpur Vidyut Vitaran Nigam Limited (JdVVNL),
New Power House, Industrial Area,
Jodhpur - 342 003 (Rajasthan).

EH666712294IN

2475
Chairman-Cum-Managing Director,
Uttaranchal Power Corporation Ltd
Urja Bhawan, Kanwali Road,
Dehradun – 248 001 (Uttarakhand).

EH666712303IN

2476
Chief Engineer & Secretary,
Engineering Deptt., 1st Floor,
UT Secretariat, Sector 9-D,
Chandigarh – 160 009.

EH666712317IN

2477
The Principal Secretary,
Power Development Department,
New Secretariat,• Jammu -180 001 (J&K)
Jammu -180 001 (J&K)

EH666712325IN

NHPC LIMITED
FARIDABAD